**BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION**

| | | |
|---|---|---|
| **IN THE MATTER OF SOUTHWESTERN PUBLIC SERVICE COMPANY'S APPLICATION FOR: (1) REVISION OF ITS RETAIL RATES UNDER ADVICE NOTICE NO. 292; (2) AUTHORIZATION AND APPROVAL TO ABANDON ITS PLANT X UNIT 3 GENERATING STATION; AND (3) OTHER ASSOCIATED RELIEF,** | ) | **CASE NO. 20-00238-UT** |
| **SOUTHWESTERN PUBLIC SERVICE COMPANY,** | ) | |
| **APPLICANT.** | ) | |

**DIRECT TESTIMONY**

***of***

**STEPHANIE N. NIEMI**

***on behalf of***

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

## TABLE OF CONTENTS

GLOSSARY OF ACRONYMS AND DEFINED TERMS ..... iv

LIST OF ATTACHMENTS ..... vi

I. WITNESS IDENTIFICATION AND QUALIFICATIONS ..... 1

II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND RECOMMENDATIONS ..... 3

III. STEPS TO ESTABLISH THE NEW MEXICO RETAIL REVENUE REQUIREMENT ..... 7

- A. DEVELOPMENT OF THE OVERALL REVENUE REQUIREMENT ..... 7
- B. JURISDICTIONAL ALLOCATION ..... 14
- C. REVENUE REQUIREMENT SUMMARY ..... 16

IV. OVERVIEW OF TEST YEAR REVENUE REQUIREMENT ..... 18

V. RATE BASE ..... 23

- A. BASE PERIOD RATE BASE ..... 23
- B. TEST YEAR RATE BASE ADJUSTMENTS ..... 31
- C. JURISDICTIONAL ALLOCATION OF RATE BASE ITEMS ..... 40
- D. NEW MEXICO RETAIL RATE BASE ..... 44

VI. FUEL AND PURCHASED POWER EXPENSE ..... 45

VII. LABOR O&M EXPENSES ..... 47

- A. BASE PERIOD LABOR O&M EXPENSE ADJUSTMENTS ..... 47
- B. TEST YEAR LABOR O&M EXPENSE ADJUSTMENTS ..... 51

VIII. NON-LABOR O&M EXPENSE ..... 54

- A. BASE PERIOD NON-LABOR O&M EXPENSE ADJUSTMENTS ..... 54
- B. TEST YEAR NON-LABOR O&M EXPENSE ADJUSTMENTS ..... 60

IX. DEPRECIATION AND AMORTIZATION EXPENSE ..... 66

- A. BASE PERIOD DEPRECIATION AND AMORTIZATION ADJUSTMENTS ..... 66
- B. TEST YEAR DEPRECIATION AND AMORTIZATION ADJUSTMENTS ..... 68

X. TAXES OTHER THAN INCOME ..... 69

- A. BASE PERIOD ADJUSTMENTS FOR TAXES OTHER THAN INCOME TAXES ..... 69

B. TEST YEAR ADJUSTMENTS FOR TAXES OTHER THAN INCOME ..... 70
XI. INCOME TAX EXPENSE ..... 72
A. BASE PERIOD ADJUSTMENTS FOR INCOME TAXES ..... 72
B. TEST YEAR CALCULATION OF INCOME TAXES ..... 73
XII. REVENUE CREDITS ..... 75
A. BASE PERIOD ADJUSTMENTS FOR REVENUE CREDITS ..... 75
B. TEST YEAR ADJUSTMENTS FOR REVENUE CREDITS ..... 78
XIII. CAPITAL STRUCTURE ..... 82
XIV. JURISDICTIONAL REVENUE DEFICIENCY ..... 83
XV. SAGAMORE AND HALE REVENUE REQUIREMENT ..... 84
VERIFICATION ..... 86

## GLOSSARY OF ACRONYMS AND DEFINED TERMS

| Acronym/Defined Term | Meaning |
|---|---|
| A&G | administrative and general |
| ADIT | Accumulated Deferred Income Taxes |
| ADMS | Advanced Distribution Metering System |
| AG | New Mexico Attorney General |
| Base Period | October 1, 2019 through September 30, 2020 |
| BPU | Base Plan Upgrade |
| Commission | New Mexico Public Regulation Commission |
| CRS | customer resource system |
| CWIP | Construction Work in Progress |
| DSM | Demand Side Management |
| EE | Energy Efficiency |
| FERC | Federal Energy Regulatory Commission |
| JOA | Joint Operating Agreement |
| MWh | megawatt-hour |
| NMLCG | New Mexico Large Customer Group |
| NM retail | New Mexico retail |
| NOL | Net Operating Loss |
| NOx | Nitrogen Oxide |
| O&M | operation and maintenance |
| OATT | Open Access Transmission Tariff |

| Acronym/Defined Term | Meaning |
| --- | --- |
| Operating Companies | Northern States Power Company, a Minnesota corporation; Northern States Power Company, a Wisconsin corporation; Public Service Company of Colorado, a Colorado Corporation; and SPS |
| PTC | Production Tax Credit |
| PUCT | Public Utility Commission of Texas |
| REC | Renewable Energy Certificate |
| RIS | Regulatory Information System |
| RFP | Rate Filing Package |
| SFAS | Statement of Financial Accounting Standards |
| SPP | Southwest Power Pool |
| SPS | Southwestern Public Service Company, a New Mexico corporation |
| Test Year | The Test Year is a Historical Test Year Period, consisting of the Base Period and further incorporating all proper adjustments, such as annualizations and known and measurable changes, and also reflects capital additions that SPS has placed in service or expects to place in service during the period October 1, 2020 through February 28, 2021 |
| Total Company or total company | Total SPS (before jurisdictional allocation) |
| Xcel Energy | Xcel Energy Inc. |
| XES | Xcel Energy Services Inc. |

## LIST OF ATTACHMENTS


| **Attachment** | **Description** |
|---|---|
| SNN-1 | Base Period Cost of Service Study – Summary Schedules<br>(*Filenames:* SNN-1.pdf and SNN-1.xlsx) |
| SNN-2 | Base Period Cost of Service Study – Detailed Schedules<br>(*Filenames:* SNN-2.pdf and SNN-2.xlsx) |
| SNN-3 | Impact of Adjustments – Base Period<br>(*Filenames:* SNN-3.pdf and SNN-3.xlsx) |
| SNN-4 | Details of Adjustments – Base Period<br>(*Filenames:* SNN-4.pdf and SNN-4.xlsx) |
| SNN-5 | Test Year Cost of Service Study – Summary Schedules<br>(*Filenames:* SNN-5.pdf and SNN-5.xlsx) |
| SNN-6 | Test Year Cost of Service Study – Detailed Schedules<br>(*Filenames:* SNN-6.pdf and SNN-6.xlsx) |
| SNN-7 | Impact of Adjustments – Test Year<br>(*Filenames:* SNN-7.pdf and SNN-7.xlsx) |
| SNN-8 | Details of Adjustments – Test Year<br>(*Filenames:* SNN-8.pdf and SNN-8.xlsx) |
| SNN-9 | Lead-Lag Study Summary<br>(*Filenames:* SNN-9.docx and SNN-9.xlsx) |
| SNN-10(USB) | Safety, Conservation, and Customer Program Advertising<br>(*Folder Name:* SNN-10)) (*Various Files on USB included in Attachment WAG-1(USB) to the Direct Testimony of William A. Grant*) |

| **Attachment** | **Description** |
|---|---|
| SNN-11 | O&M Expenses Attachment<br>(*Filename:* SNN-11.xlsx) |
| SNN-12a | Hale New Mexico Revenue Requirement<br>(*Filename:* SNN-12a.xlsx) |
| SNN-12b | Sagamore New Mexico Revenue Requirement<br>(*Filename:* SNN-12b.xlsx) |
| SNN-13(USB) | Cost of Service Workpapers and Lead Lag Study Workpapers<br>(*Folder Name:* SNN-13) (*Various Files on USB included in Attachment WAG-1(USB) to the Direct Testimony of William A. Grant*) |

Case No. 20-00238-UT
Direct Testimony
of
Stephanie N. Niemi

## I. WITNESS IDENTIFICATION AND QUALIFICATIONS

**Q. Please state your name and business address.**

A. My name is Stephanie N. Niemi. My business address is 1800 Larimer Street, Denver, Colorado 80202.

**Q. On whose behalf are you testifying in this proceeding?**

A. I am filing testimony on behalf of Southwestern Public Service Company, a New Mexico corporation ("SPS") and wholly-owned electric utility subsidiary of Xcel Energy Inc. ("Xcel Energy").

**Q. By whom are you employed and in what position?**

A. I am employed by Xcel Energy Services Inc. ("XES"), the service company subsidiary of Xcel Energy, as Manager of Revenue Analysis.

**Q. Please briefly outline your responsibilities as Manager of Revenue Analysis.**

A. I provide project supervision and technical expertise for jurisdictional cost of service studies, revenue requirement determinations, and related projects for the Xcel Energy Operating Companies.[1]

[1] The Operating Companies are Northern States Power Company, a Minnesota corporation; Northern States Power Company, a Wisconsin corporation; Public Service Company of Colorado, a Colorado corporation; and SPS.

**Q. Please describe your educational background.**

A. I graduated from University of Northern Colorado in 2006 with a Bachelor's degree in Business Administration, with an emphasis in Finance and Management.

**Q. Please describe your professional experience.**

A. From 2008 through 2015, I worked for a municipal water utility in the Denver area, Denver Water. While at Denver Water, in my progression to a senior level rate analyst, I gained an extensive knowledge of utility operations from long-term financial planning and budgeting through rate design. I was involved in implementing an improved cost-of-service methodology that ensured an equitable distribution of costs, while maintaining predictability and transparency. I performed extensive analysis as Denver Water undertook transitioning to a new, more impartial conservation-based rate design. Throughout these changes to cost-of-service and rate design, I was responsible for communication and outreach to citizens committees, retail and wholesale entities, and the Board of Water Commissioners. In 2015, I joined XES as a Principal Rate Analyst and assumed my current role in May 2020.

**Q. Have you filed testimony before any regulatory authorities?**

A. Yes. I have filed testimony before the Federal Energy Regulatory Commission ("FERC") in Docket No. ER18-228-000.

## II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND RECOMMENDATIONS

**Q. What are your assignments in this proceeding?**

A. I will first address the process SPS uses to calculate its revenue requirement, including the allocation of costs among jurisdictions and the adjustments to total per-book costs for the Test Year.[2]

I next discuss the specific adjustments to the per-book amounts of various components of the revenue requirement, such as rate base, fuel expense, operation and maintenance ("O&M") expense, administrative and general ("A&G") expense, depreciation and amortization expense, taxes other than income, income tax expense, revenue credits, and capital structure. Those adjustments are reflected in SPS's cost of service studies, which are Attachments SNN-1 through SNN-4 for the Base Period[3] and Attachments SNN-5 through SNN-8 for the Test Year. Attachments SNN-1 and SNN-5 present the revenue requirement at a summary level for the Base Period and Test Year, respectively. Attachments SNN-2 through SNN-4 present additional detail for the Base Period revenue requirement and

[2] The Test Year is a Historical Test Year Period, consisting of the Base Period and further incorporating all proper adjustments, such as annualizations and known and measurable changes, and also reflects capital additions that SPS has placed in service or expects to place in service during the period October 1, 2019 through February 28, 2021.

[3] The Base Period is the 12-month period from October 1, 2019 through September 30, 2020.

Attachments SNN-6 through SNN-8 contain additional details for the Test Year revenue requirement calculation.

Finally, I address the jurisdictional allocation method used in this proceeding. I am sponsoring or co-sponsoring the following schedules in SPS's Rate Filing Package ("RFP"):

**Table SNN-1**

| | |
|---|---|
| A | 1, 3, and 4 |
| B | 1, 2, 3, 4, 5, and 6 |
| C | 1 |
| E | 1, 2, and 4 |
| F | 1 |
| H | 1, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, and 16 |
| I | 1, 2, and 3 |
| K | 1 and 5 |
| P | 2, 3, and 4 |

**Q. Please summarize the conclusions and recommendations in your testimony.**

A. I recommend that the New Mexico Public Regulation Commission ("Commission") approve SPS's request to set rates at a level sufficient to recover an overall revenue requirement for the New Mexico retail jurisdiction of $410,824,970.[4] That revenue requirement reflects an increase in base rates of

[4] See Attachment SNN-5, page 2, line 16.

$87,782,544,[5] which is necessary for SPS to recover its reasonable and necessary costs of providing service to SPS's New Mexico retail customers. I further recommend that the Commission accept the adjustments discussed in this testimony and reflected in Attachment SNN-5. Those adjustments are appropriate for the reasons that I and other SPS witnesses explain in testimony. I have correctly allocated those costs to the New Mexico retail jurisdiction using the allocation factors set forth in Attachment SNN-5, page 13.

I also recommend that the Commission approve SPS's request to recover wheeling expenses incurred in connection with the Southwest Power Pool ("SPP") open access transmission tariff ("OATT") and other utilities' OATTs.

The O&M expenses that I am supporting are reasonable and necessary. Those expenses are set forth on Attachment SNN-11.

**Q. Were Attachments SNN-1 through SNN-13(USB) and the portions of the RFP schedules that you sponsor or co-sponsor prepared by you or under your direct supervision and control?**

A. Yes.

[5] See Attachment SNN-5, page 2, line 20.

**Q. Do you incorporate into your direct testimony the RFP schedules sponsored or co-sponsored by you?**

A. Yes.

## III. STEPS TO ESTABLISH THE NEW MEXICO RETAIL REVENUE REQUIREMENT

**Q. What is the general process SPS uses to establish its New Mexico retail revenue requirement?**

A. At a very general level, setting utility rates is a three-step process. The first step involves a revenue requirement study, which is sometimes referred to as a cost of service study or pro forma rate of return study. The second step involves the allocation of costs among the jurisdictions that the utility serves. I will discuss each of those steps in more detail in the remainder of this section of my testimony. The third step entails the separation of the costs for the New Mexico retail jurisdiction into various functions (e.g., production, transmission, distribution). SPS witness Richard M. Luth discusses the functionalization of the New Mexico retail revenue requirement into the various functions.

### A. Development of the Overall Revenue Requirement

**Q. What is a revenue requirement study?**

A. A revenue requirement study is a model that examines all of a company's investments, revenues, and expenses associated with providing electric utility service over a specific 12-month period, with the goal of determining the company's cost of providing service to its customers. The revenue requirement

study indicates the overall level of revenues necessary for the company to earn its authorized return, which is used in setting the company's base rates for service. In effect, the revenue requirement establishes a proxy for what the utility's cost of service will be in future periods when the new rates will be in effect.

**Q. What is the starting point for a revenue requirement study?**

A. The starting point in developing SPS's revenue requirement study is total company per-book accounting information. SPS then adjusts the per-book data to derive the adjusted Test Year costs.

**Q. What types of adjustments are made to the per-book accounting data to develop the adjusted Test Year costs?**

A. Three types of adjustments are typically made to the per-book data to arrive at an adjusted Test Year amount: (1) accounting adjustments; (2) Commission-required adjustments; and (3) pro forma adjustments.

**Q. What are accounting adjustments?**

A. Accounting adjustments include both out-of-period adjustments and adjustments to eliminate or add certain accounts or expenses or revenues. Out-of-period adjustments eliminate transactions that were recorded in the Test Year, but that apply to periods outside the Test Year. The intent of these adjustments is to remove

the effect of transactions occurring outside of the Test Year from the study. Conversely, transactions that were recorded outside the Test Year but that are applicable to the Test Year are added, and thus reflected in the study. Adjustments also are made to eliminate certain amounts that are included in the per-book accounts, but that should not be included in the base rate calculation.

**Q. The second type of adjustment you mentioned is a "Commission-required adjustment." What is that?**

A. Commission-required adjustments are made to comply with rate recovery policies and principles established by the Commission in its substantive rules and in orders issued in prior proceedings. For example, promotional and image advertising expenses are costs that the Commission has specifically required to be eliminated from the cost of service, as are costs incurred for political purposes. In isolating the effects on the cost of service for New Mexico, when these expenses are excluded, so are the tax deductions associated with them.

**Q. The third type of adjustment is a "pro forma adjustment." What is that?**

A. Pro forma adjustments are made to Test Year per-book results so that the Test Year will be representative of conditions during the period when the rates will be in effect. Adjustments are made for known and measurable changes occurring both

in the Test Year (in-period adjustments) and outside the Test Year (out-of-period adjustments). The combination of accounting adjustments, Commission-ordered adjustments, and pro forma adjustments leads to an adjusted Test Year balance in each FERC account.

**Q. How does SPS prepare the revenue requirement study you just described?**

As described in Arthur P. Freitas's testimony in Case No. 15-00296-UT,[6] starting with that proceeding, SPS began using a server-based software program called the Regulatory Information System ("RIS") to calculate the revenue requirement, rather than the spreadsheet-based models used prior to that case. As Mr. Freitas described in Case No. 19-00170-UT,[7] the RIS system provides a number of benefits compared to the spreadsheet-based models used prior to the adoption of the RIS system. The RIS system did create some new challenges for parties participating in SPS rate cases. SPS worked with parties in prior SPS rate cases, including Commission Staff and the New Mexico Attorney General ("AG"), to provide

[6] *In the Matter of Southwestern Public Service Company's Application for Revision of Its Retail Electric Rates Pursuant to Advice Notice No. 256*, Case No. 15-00296-UT, Direct Testimony of Arthur P. Freitas (Oct. 16, 2015).

[7] *In the Matter of Southwestern Public Service Company's Application for: (1) Revision of its Retail Electric Rate Under Advice Notice No. 282; (2) Authorization and Approval to Shorten the Service Life and Abandon its Tolk Generating Station Units; and (3) Other Related Relief*, Case No. 19-00170-UT, Direct Testimony of Arthur P. Freitas (Jul. 1, 2019).

further explanation of the RIS system. Based on a number of meetings and discussions with Commission Staff and the AG, SPS developed more simplified attachments to help with the review of its cost of service and I have developed those same attachments for purposes of this case. More specifically, for the Base Period and the Test Year revenue requirement calculations, I have included an attachment that presents the data in a summary manner and a second attachment that presents a more detailed view of the revenue requirement calculation. The attachments that present the revenue requirement at the summary level incorporate the format developed in collaboration with Commission Staff and the AG. Consistent with past cases, the fully functional electronic cost of service models are included in Attachment SNN-13(USB). SPS is not including a pdf version of the cost of service models because of the limited value of a pdf cost of service model.

**Q. Please briefly describe the attachments to your testimony.**

A. A description of my attachments is as follows:

- Attachment SNN-1 is a summary presentation of the Base Period revenue requirement calculation.
- Attachment SNN-2 is a detailed presentation of the Base Period revenue requirement calculation. The detail in this attachment shows the per-book amounts and each adjustment broken down by function and FERC Account.

- Attachment SNN-3 shows the Base Period revenue requirement impact of each adjustment.

- Attachment SNN-4 presents each Base Period adjustment and the function and FERC Account that each adjustment affects.

- Attachment SNN-5 is a summary presentation of the Test Year revenue requirement calculation.

- Attachment SNN-6 is a detailed presentation of the Test Year revenue requirement calculation. The detail in this attachment shows the per-book amounts and each adjustment broken down by function and FERC Account.

- Attachment SNN-7 shows the Test Year revenue requirement impact of each adjustment.

- Attachment SNN-8 presents each Test Year adjustment and the function and FERC Account that each adjustment affects.

- Attachment SNN-9 is the Lead Lag Study Summary.

- Attachment SNN-10 contains the Safety, Conservation, and Customer Program Advertising. This attachment is in USB format.

- Attachment SNN-11 is a list of the O&M expense accounts I am sponsoring.

- Attachments SNN-12a and SNN-12b present the Hale and Sagamore revenue requirement, which is used in implementing the settlement of Case No. 17-00044-UT.[8]

[8] *In the Matter of Southwestern Public Service Company's Application Requesting: (1) Issuance of a Certificate of Public Convenience and Necessity Authorizing Construction and Operation of Wind Generation and Associated Facilities, and Related Ratemaking Principals Including and Allowance for Funds Used During Construction for the Wind Generation and Associated Facilities; and (2) Approval of a Purchased Power Agreement to Obtain Wind-Generated Energy*, Case No. 17-00044-UT, Final Order Adopting Certification of Stipulation with Modifications (Mar. 21, 2018).

- Attachment SNN-13 contains the workpapers to the Lead Lag Study, as well as the workpapers to the Base Period and Test Year cost of service studies. This attachment is in USB format.

**Q. Have you provided the information necessary for the Commission to evaluate SPS's requested revenue requirement?**

A. Yes. The attachments to my testimony present the revenue requirement calculation for the Base Period and the Test Year, respectively, in a summary format as well as a more detailed format, which allow parties to understand SPS's request at a high level and identify areas for additional review. The attachments also present the revenue requirement impact of each adjustment as well as the specific functional area and FERC Account that each adjustment affects. There are four attachments that present the Base Period information (Attachments SNN-1 through SNN-4), and four attachments that present the Test Year information (Attachments SNN-5 through SNN-8). The attachments are intended to be used in pairs, where the second attachment provides support and greater detail to the first attachment. For example, Attachments SNN-5 and SNN-6 present the Test Year revenue requirement calculation. Attachment SNN-5 is a summary-level presentation of the revenue requirement calculation. Attachment SNN-6 supports Attachment SNN-5 by presenting additional details to the Test Year revenue requirement calculation. Attachment SNN-7 presents the impact of each adjustment on the New Mexico Test

Year revenue requirement, with Attachment SNN-8 providing additional detail on each adjustment. This same methodology is true for Attachments SNN-1 through SNN-4, which present information for the Base Period. Attachments SNN-9 through SNN-12 are stand-alone attachments that present different sets of information.

Fully functional electronic cost of service models are included in Attachment SNN-13(USB) so that parties can make adjustments to the input data and recalculate the revenue requirement. All of the workpapers to the cost of service model are included in electronic format in Attachment SNN-13(USB). There are a limited number of adjustments for which there is not a supporting workpaper. These are generally the elimination from the cost of service of a per-book amount. For example, FERC Account 930.1 contains the expenses related to brand advertising. Because those expenses are not allowable, the entire per-book amount is eliminated in the cost of service.

## B. <u>Jurisdictional Allocation</u>

**Q. Please turn to the second step in the ratemaking process—jurisdictional allocation. Why is it necessary to perform a jurisdictional allocation?**

A. Well-established principles of cost causation require that customers in a particular jurisdiction pay only the costs associated with providing service to that jurisdiction.

Thus, in this case, the revenue requirement ultimately determined for New Mexico retail customers should include only costs related to the provision of retail utility service in New Mexico. This process creates a stand-alone financial look at the revenue requirement for the cost of serving SPS's New Mexico retail jurisdiction, which is then compared to the pro forma present revenues to determine any deficiency or excess. Any excess indicates the need for a rate decrease, whereas a deficiency indicates that SPS is not recovering the cost of providing service to its customers and, thus, a rate increase is warranted.

**Q. Please explain the allocations that are made to jurisdictionalize the cost of service amounts.**

A. Each account or line item in the cost of service is assigned or allocated among SPS's New Mexico retail, Texas retail, and wholesale jurisdictions. When a cost is incurred on behalf of only one jurisdiction, it is assigned only to that jurisdiction (i.e., direct-assigned). When a cost benefits more than one jurisdiction, SPS uses an allocator based on a cost-causative factor.

**Q. What jurisdictional allocation factors did SPS use in the cost of service presented in this case?**

A. The SPS model uses two types of allocators—fundamental and derived. The fundamental allocators, which were developed by Mr. Luth, include the demand,

energy, and customer allocation factors. Changes to allocators from SPS's last New Mexico base rate case filing are discussed by Mr. Luth. The other allocators are derived within the cost of service model based on the use of the fundamental allocators. For example, transmission plant-in-service is allocated for the most part using the transmission demand allocator, but certain plant accounts that are nominally transmission accounts are actually production-related, so those accounts are allocated using the production demand allocator.[9] The jurisdictional totals for transmission plant-in-service are then used to derive the plant-in-service transmission allocator, which is used to allocate other costs. The jurisdictional allocation factors are shown on page 13 of Attachment SNN-1 for the Base Period and page 13 of Attachment SNN-5 for the Test Year.

## C. Revenue Requirement Summary

**Q. Please summarize the results of the Test Year revenue requirement study after you completed the jurisdictional allocation to New Mexico retail.**

A. The study shows a New Mexico retail revenue requirement of $410,824,970 based on the proposed return on equity of 10.35% as recommended by SPS witness Dylan W. D'Ascendis, and a capital structure composed of 54.72% equity and 45.28%

[9] Some of the costs related to radial lines are also direct-assigned.

debt, as discussed by SPS witness Patricia L. Martin. When compared with adjusted Test Year revenue of $323,042,426, as discussed by Mr. Luth in his Rate Design testimony, it results in a base rate revenue deficiency of $87,782,544.[10] The revenue requirement for the Test Year is provided as Attachment SNN-5 to my direct testimony. In the following sections of my testimony, I discuss the adjustments I made to support the New Mexico retail revenue requirement.

[10] See Attachment SNN-5, page 2 and 10, for the amounts presented in this section.

## IV. OVERVIEW OF TEST YEAR REVENUE REQUIREMENT

**Q. What do you discuss in this section of your testimony?**

A. I discuss the general process by which SPS developed the Test Year revenue requirement. As I will explain below, SPS generally began with its per-book amounts from the Base Period, and then it made the various types of adjustments discussed in the previous section to arrive at the Adjusted Base Period amounts. As I will explain in the remainder of this section, SPS used several types of methods to develop the Test Year amounts.

**Q. How did SPS determine the Test Year rate base amounts?**

A. SPS used several methods to calculate the different elements of the Test Year rate base. For capital items, SPS used actual plant-in-service balances plus adjustments for expected plant closings through February 2021. I discuss the adjustments to plant-in-service later in my testimony. The SPS witnesses listed in Table SNN-2 support the rate base amounts of plant-in-service for the Test Year:

**Table SNN-2**

| Witness | Rate Base by Function |
|---|---|
| Mark Lytal | Energy Supply |
| Jared J. Cooley | Transmission |
| Casey S. Meeks | Distribution |
| Michael O. Remington | Business Systems |
| Lawrence A. Bick | Property and Security Services |

SPS witness Mark P. Moeller explains how SPS accounted for the capital additions in the Test Year and the derivation of the plant-in-service balances and the related depreciation reserve, depreciation expense, and plant-related accumulated deferred taxes and deferred tax expense.[11]

I calculated the Test Year depreciation reserve by starting with the actual year-end reserve balances calculated by Mr. Moeller for the Test Year using currently approved New Mexico retail depreciation rates. I then added to those balances the additional accumulated depreciation for the five months through February 2021.

For the Test Year Accumulated Deferred Income Tax ("ADIT") balance, I eliminated the deferred taxes associated with items that are being removed from the Test Year cost of service, and I adjusted the deferred tax balances to reflect the additional ADIT for the five months through February 2021.

For the Test Year cash working capital balance, I multiplied the factors produced by SPS's most recent lead-lag study by the Test Year balances associated with expenses included in the requested cost of service.

[11] The capital additions included in rate base for the first time in this case include all capital additions placed in service from October 1, 2019 through February 28, 2021.

I also made adjustments to reflect SPS's proposed treatment of regulatory assets.

I discuss all of the adjustments necessary to calculate the Test Year rate base in Section V of this testimony.

**Q. How did you calculate the Test Year level of O&M and A&G expenses?**

A. Calculation of the Test Year O&M and A&G expenses was a multi-step process. First, I made adjustments to the Base Period amounts to eliminate costs that are not included in base rates, such as fuel costs. I also made Commission-required adjustments to eliminate costs that SPS is not permitted to recover, such as brand advertising costs.

Second, I divided the Base Period costs into labor and non-labor costs. For the labor amounts, I adjusted the Base Period amounts to reflect the increases in salaries, wages, and benefits that will occur through the end of the Test Year. SPS witnesses Michael T. Knoll and Richard R. Schrubbe support those increased amounts. Where the percentage increases for bargaining and non-bargaining employees are different, I estimated the labor expense split between bargaining and non-bargaining employees and applied the wage increases separately.

For non-labor amounts, I made pro forma adjustments for a number of costs expected to occur in the Test Year. I discuss these adjustments in the next section of my testimony.

**Q. How did you calculate the Test Year depreciation expense?**

A. I started with the Test Year depreciation expense that was determined by Mr. Moeller using the currently approved New Mexico retail depreciation rates applied to Test Year plant balances. I adjusted depreciation expense to reflect an annual amount of depreciation expense based on the year-end plant balances, including the plant expected to be placed into service through February 2021. Finally, I added the effect of the proposed depreciation rates also calculated by Mr. Moeller, to derive the Test Year depreciation expense.

**Q. How did you calculate the Test Year income tax expense?**

A. As discussed in Section XI of my testimony, the Test Year federal and state income tax expense is calculated based on the net income produced by SPS's proposed rates.

**Q. How did SPS calculate the Test Year property tax expense?**

A. SPS calculated the Test Year amounts based on 2019 plant-in-service amounts and the 2020 property tax rates as described in the testimony of SPS witness Naomi

Koch. I also included adjustments for the property tax expense associated with the Hale and Sagamore Wind Projects that I discuss below. Ms. Koch also discusses these adjustments in her testimony.

**Q. How did you determine the capital structure and the cost of debt for the Test Year?**

A. I used the capital structure and cost of debt provided by Ms. Martin. In her testimony, Ms. Martin discusses the capital structure and explains that SPS's Test Year cost of debt is based on SPS's embedded cost of long-term debt as of September 30, 2020.

## V. RATE BASE

**Q. What topic do you discuss in this section of your testimony?**

A. I discuss the adjustments that I made to arrive at an accurate rate base balance for the Base Period, and then I discuss the adjustments that I made to calculate the Test Year rate base amount. I also discuss the jurisdictional allocation of the rate base amounts.

### A. Base Period Rate Base

**Q. What was SPS's per-book rate base in the Base Period before making any adjustments or jurisdictional allocations?**

A. SPS's per-book rate base for the Base Period, before adjustments, is $6,601,092,021 as reflected on page 1, line 10 of Attachment SNN-2 ($1,920,998,218 New Mexico retail ("NM retail")).

**Q. What method did you use to measure rate base in the Base Period?**

A. For the majority of items, I measured rate base using the original cost balances at September 30, 2020, the end of the Base Period. However, I used a different measurement approach for cash working capital and items with balances that are more volatile from month to month.

Cash working capital is based on factors that were derived from a lead-lag study multiplied by the adjusted Base Period expenses. I discuss the development of the lead-lag study later in this section of my testimony.

For those rate base balances that can be more volatile and have large variances from month to month, I used a 13-month average balance. The items that are based upon a 13-month average are:

- fuel inventory;
- materials and supplies;
- prepayments;
- regulatory assets;
- prepaid qualified and non-qualified pension asset;
- the liability associated with Statement of Financial Accounting Standards ("SFAS") 106, "Employers' Accounting for Post-Retirement Benefits Other than Pensions"; and
- the liability associated with SFAS 112, "Employers' Accounting for Post-Employment Benefits."

**Q. Did you make any adjustments to the Base Period rate base?**

A. Yes. To calculate the adjusted Base Period rate base balance, I:

- eliminated intangible plant and plant-related balances in accordance with the findings of FERC's audit of XES;
- reclassified transmission land amounts;

- reflected the accumulated reserve for depreciation using New Mexico-specific depreciation rates;
- eliminated Construction Work in Progress ("CWIP");
- eliminated prepayments associated with items that are not included in the cost of service;
- eliminated out-of-period amounts related to customer deposits;
- reflected the ADIT balance using New Mexico-specific depreciation rates;
- eliminated ADIT balances related to expenses not included in the cost of service; and
- eliminated ADIT balances related to assets sold to Sharyland Utilities.

I will discuss each of those adjustments in more detail.

**Q. Why did you eliminate intangible plant and plant-related balances in accordance with the findings of FERC's audit of XES?**

A. As discussed in detail by SPS witness Ross Baumgarten, XES underwent a FERC audit that covered the period of January 1, 2014 through December 31, 2018. FERC's final audit report was issued on August 19, 2019, in FERC Docket No. FA17-4-000. The FERC audit included a finding that XES incorrectly allocated capital costs of corporate software only to the Operating Companies. Therefore, I have eliminated all the capital-related investment of software that should have been allocated to non-Operating Companies in the amount of $576,348 ($167,856 NM

retail) recorded during the test year. This adjustment is the summation of three lines on pages 4-5, lines 190, 197, and 204 of Attachment SNN-4.

**Q. What reclassification did you make to transmission plant related to land?**

A. I reclassified $154,064 ($46,033 NM retail) of land fees associated with the Hale Wind Project recorded in FERC Account 350.11 to FERC Account 350.45, which is a wind-related transmission land account. This reclassification is necessary because these two FERC Accounts are assigned to the jurisdictions using different allocators. This reclassification appears on page 10, lines 472 and 478 of Attachment SNN-4.

**Q. What adjustments did you make to the accumulated reserve for depreciation?**

A. As discussed in detail by Mr. Moeller, the accumulated reserve for depreciation was adjusted to develop a New Mexico-specific depreciation reserve based upon the depreciation rates approved for the New Mexico retail jurisdiction. The book balances reflect "blended" depreciation rates, based on the various depreciation rates approved by the regulatory authorities that regulate SPS. An adjustment is necessary to reflect the effect of the New Mexico-approved depreciation rates on the accumulated depreciation reserve balance. The adjustment, which increases the accumulated reserve by $121,036,122 on a total company basis, appears on

page 15, line 704 of Attachment SNN-4 ($32,552,583 NM retail). That decreases rate base by an equivalent amount.

**Q. Please discuss the adjustment for CWIP.**

A. I eliminated all CWIP of $1,075,370,126 as shown on Attachment SNN-4 page 13, line 601 ($333,637,192 NM retail) from rate base because plant is typically not allowed in rate base until it is placed into service.

**Q. What adjustments did you make for the Base Period prepayments?**

A. I eliminated $576,493 of prepayment related to short-term debt fees, brand advertising, and income taxes, as shown on Attachment SNN-4, page 6, line 262 ($164,026 NM retail).

**Q. Please discuss the adjustment for short-term debt fees.**

A. As explained by Ms. Martin, SPS does not include short-term debt in its capital structure. Therefore, I have eliminated from the cost of service $3,683 of prepayments associated with SPS's line of credit. That adjustment appears on page 6, line 257 of Attachment SNN-4 ($1,048 NM retail).

**Q. Why did you eliminate prepayments related to brand advertising?**

A. Under Commission policy, a utility may not recover costs incurred for brand advertising. Accordingly, I eliminated $5,786 on a total company basis for

prepayments associated with SPS's brand advertising, as reflected on page 6, line 255 of Attachment SNN-4 ($1,646 NM retail).

**Q. Why did you eliminate the income tax prepayment?**

A. The income tax prepayment is essentially an accounting entry and does not require any out-of-pocket costs for SPS. Therefore, it is not appropriate for SPS to include that amount in rate base and earn a return on it. I excluded $567,023 of prepayments associated with taxes, as reflected on page 6, line 256 of Attachment SNN-4 ($161,331 NM retail).

**Q. Why did you eliminate a portion customer deposits?**

A. I removed $50,000 in Texas customer deposits that were incorrectly recorded in FERC Account 235, as reflected on page 5, line 245 of Attachment SNN-4.

**Q. What types of ADIT balances are included in the Base Period rate base?**

A. The Base Period ADIT balances included in rate base consist of both plant and non-plant related items booked to FERC Accounts 281, 282, 283, and 190. The plant-related ADIT balance is primarily due to the book-tax timing difference relating to depreciation. The non-plant ADIT balance is primarily due to the book-tax timing differences relating to pensions, benefits, and other non-depreciation-related items. I have detailed the ADIT balance by each non-plant income tax addition or

deduction, and I have functionalized the plant-related ADIT items. The details of the non-plant ADIT balances are presented on pages 92-96 of Attachment SNN-2.

**Q. What adjustments did you make to the ADIT balances included in the Base Period rate base?**

A. I made several adjustments to the ADIT balance included in the Base Period rate base. First, I decreased the plant-related ADIT balance by $26,655,151 ($7,140,908 NM retail) to reflect the effect that the depreciation "unblending" adjustment had on deferred taxes, which increases rate base. That adjustment appears on page 16, line 787, of Attachment SNN-4.

Second, I eliminated from ADIT all the balances that are related to items not included in the cost of service. For example, I eliminated the ADIT balances associated with:

- unbilled revenue;
- deferred fuel and purchased energy costs;
- Demand Side Management ("DSM") costs; and
- unrecovered renewable energy credit inventories.

Because the costs that generated these deferred taxes are not part of the cost of service, the associated deferred tax balances must be excluded as well. This

resulted in an exclusion of $377,880,065 ($105,984,820 NM retail) of ADIT from rate base, as shown on page 8, line 398 of Attachment SNN-4.

Next, I made an adjustment to eliminate an ADIT balance related to some transmission assets previously sold to Sharyland Utilities. I eliminated $478,725 ($105,466 NM retail) as shown on Attachment SNN-4, page 3, line 120.

Finally, I made an adjustment to include a deferred tax asset in rate base to offset the ADIT balances to account for being in a Net Operating Loss ("NOL") tax position, including the NOLs that have occurred in previous years. As discussed by Ms. Koch, in previous years, SPS has been allowed to take additional tax depreciation expense as a result of bonus tax depreciation, which resulted in more tax deductions than SPS could use. In other words, SPS had more tax deductions than taxable income, which results in a tax NOL. Because SPS was in an NOL position and could not use all the tax deductions, a deferred tax asset was created and included in rate base to offset the ADIT balances that decreased (became more negative) as a result of bonus depreciation. Details of the adjustments to the ADIT balances are shown on pages 80-92 of Attachment SNN-2.

**Q. Please describe cash working capital included in the Base Period rate base.**

A. Cash working capital is the amount of investor-supplied capital necessary to finance cost of service expenses between the time the expenditures are required to provide

the service to customers and the time cash is received for that service. To determine the allowance of cash working capital, the Commission has traditionally accepted the use of a lead-lag study. I will discuss the lead-lag study performed by SPS in the next subsection of this testimony.

**Q. What is the cash working capital balance for the adjusted Base Period?**

A. Based on the lead-lag study performed by SPS, the cash working capital balance for the adjusted Base Period is a negative $31,939,317 ($8,569,722 NM retail). See Attachment SNN-2, page 79, line 81.

**Q. What is the total amount of adjustments to the Base Period rate base?**

A. The adjustments lead to a total reduction of $1,623,282,978 ($484,535,510 NM retail) as shown on page 9, line 26 of Attachment SNN-1. This yields an adjusted Base Period rate base of $4,977,809,043 ($1,436,462,708 NM retail) shown on page 9, line 26 of Attachment SNN-1.

## B. <u>Test Year Rate Base Adjustments</u>

**Q. Did you adjust the Adjusted Base Period rate base balances to arrive at the Test Year rate base balances?**

A. Yes. To arrive at the Test Year rate base balance, I:

- eliminated a Plant Held for Future Use balance related to the proposed Gaines County Generating Station;

- adjusted the plant-in-service balances to include the capital additions and retirements supported by the other SPS witnesses;
- adjusted the depreciation reserve to reflect the updated plant-in-service balances and a net over-recovery of dismantling costs;
- adjusted the ADIT balances to reflect the updated plant-in-service;
- adjusted non-plant ADIT for Production Tax Credits ("PTC") retained by SPS and known and measurable adjustments to employee benefit costs;
- revised the cash working capital balance to reflect a Test Year amount; and
- adjusted the NOL deferred tax asset that changed due to the Test Year adjustments.

**Q. Why did you remove the Plant Held for Future Use rate base amount attributable to the Gaines County Generating Station?**

A. SPS purchased a tract of land in Gaines County, Texas to use as a site for a new generating facility, and SPS recorded the cost of that land as Plant Held for Future Use. At this time, however, it is unclear when the generating station will be needed, and therefore, SPS has eliminated the cost of the land from rate base. The amount removed from rate base is $4,167,109 as shown on page 39, line 1677 of Attachment SNN-8 ($1,010,255 NM retail).

**Q. What adjustment did you make for plant-in-service amounts?**

A. I increased the total electric plant-in-service by the following amounts, which reflect the additional capital expected to be placed into service through February 2021:

**Table SNN-3[12]**

| Function | Total SPS | New Mexico |
|---|---|---|
| Production Plant | $854,713,641 | $279,544,438 |
| Transmission Plant | 245,631,371 | 64,363,347 |
| Distribution Plant | 77,473,276 | 43,449,978 |
| General Plant | 30,578,323 | 9,192,566 |
| Intangible | 12,009,867 | 3,639,539 |
| **Total** | **$1,220,406,478** | **$400,189,868** |

**Q. What adjustment did you make to the depreciation reserve?**

A. I adjusted the depreciation reserve balance to reflect the additional depreciation expense expected to be recognized through February 2021 on all of SPS's plant-in-service and to reflect the net over-recovery of dismantling costs associated with the Carlsbad Generating Station and the Moore County Generating Station. Mr. Moeller calculates the depreciation reserve balances in his testimony. The result

[12] The amounts in the table are from Attachment SNN-8, pages 44-46, lines 1912-2020. These amounts include the expected asset retirements through February 2021.

was a net decrease in the depreciation reserve (i.e., the balance became more negative) of $107,594,839 for the Test Year ($32,024,733 NM retail).[13]

**Q. What adjustment did you make to the ADIT balance?**

A. The Test Year balances were reduced (became more negative) by $13,793,552 ($5,411,257 NM retail) for activity that is expected through February 2021. The adjustments to all plant-related items, as discussed by Mr. Moeller, reflect New Mexico proposed depreciation rates and are shown on Attachment SNN-8, page 30, line 1315.

**Q. Please describe the adjustment you made to non-plant ADIT balances.**

A. I adjusted the non-plant ADIT balance to reflect the deferred tax impact of the adjustments I made to pension and benefits costs. Mr. Schrubbe discusses the justification for the adjustment to pension and benefits costs. I discuss the adjustment, as it related to the revenue requirement calculation, later in my testimony.

Additionally, SPS has a deferred tax asset associated with PTCs generated by the Hale Wind Project because SPS is currently in a NOL position. I made an adjustment to reduce the deferred PTC balance associated with PTCs associated

[13] Attachment SNN-8, page 49, line 2139.

with the Hale Wind Project by the amount of PTCs that SPS is allowed to retain in accordance with prior orders from the Commission and the Public Utility Commission of Texas ("PUCT"). The settlement in Case No. 17-00044-UT allowed SPS to retain the New Mexico retail portion of the PTCs generated by the Hale Wind Project for the shorter of 30 days after the commencement of commercial operation or the period from commercial operation until interim rates take effect for the Hale Wind Project. In addition, the PUCT's order in Docket No. 46936 allowed SPS to retain the Texas retail portion of PTCs generated by the Hale Wind Project for the first 60 days of commercial operation. This results in a decrease to rate base of $17,067,330 ($5,600,629 NM retail).[14]

**Q. You previously mentioned the Commission has traditionally accepted the use of a lead-lag study to determine the allowance of cash working capital. What is a lead-lag study?**

A. A lead-lag study uses historical study and actual payment requirements to measure the differences in the periods between (1) the time services are rendered until the revenues for those services are received; and (2) the time that the costs associated with items used in providing those services are incurred until they are paid for by the utility.

[14] Attachment SNN-8, page 31, line 1336.

**Q. For the lead-lag study, what cash expense items are included in the expense lead calculation you performed?**

A. The following cash expense items have been included in the expense lead calculation:

- coal costs, including freight for steam production;
- natural gas for other power generation;
- oil for electric generation;
- purchased power;
- labor – regular pay O&M expense;
- labor – incentive pay O&M expense;
- non-labor O&M expense;
- property taxes;
- payroll taxes;
- sales and use taxes;
- municipal franchise fees; and
- federal and state income taxes.

**Q. Please discuss in more detail the procedures SPS used to determine the expense lead.**

A. The expense lead is the average number of days from the time of service to the date SPS remits payment for the service to the vendor. The expense lead for each

invoice is the difference between the number of days it takes for SPS's payment to the vendor to clear the bank and the mid-point date of each invoice's service period. In addition, expense lead days are weighted by the amount of the invoices.

SPS used statistical sampling to determine the expense lead for the natural gas for other power generation, purchased power, and non-labor O&M cash working capital expense categories. SPS followed a statistical sampling method that allowed for confidence intervals of 90% for expense leads. For each sample group, all of the invoice service dates and payment dates were reviewed. SPS reviewed all coal and freight costs for steam production and oil for electric generation invoices to determine the expense lead for these cash working capital expense categories. Service dates and payment dates were gathered for the O&M labor, the incentive compensation O&M labor, and the various tax cash working capital expense categories. A detailed description of the process used to develop the cash working capital expense lead factors is included in Attachment SNN-9, Schedule 2.

**Q. Please discuss the procedures SPS used to determine the revenue lag.**

A. The revenue lag is the average number of days from the time of service to the date on which SPS receives payment from the customer. The revenue lag is determined

by calculating the collection lag, which is the number of days it takes for the customers to pay their bills from the mid-point date of the service period, and adding an additional half day to account for the posting of the customer receipts to SPS's bank account. An average lag-day value for each rate group was calculated and weighted with that group's percent of total revenue. The revenue lag was calculated using data from SPS's customer billing system. A census of all customers' bills was conducted due to the relatively small customer population. The Base Period revenue lag analysis was calculated based on a census of the total population of billing records information available for each rate group. The census contained all the customers and all revenue with metered consumption or lighting loads in that rate class. A revenue lag was calculated for each invoice. A detailed description of the process used to develop the cash working capital revenue lag factors is provided in Attachment SNN-9, Schedule 2.

**Q. What are the resulting lead-lag factors SPS has calculated for use in calculating cash working capital in this case?**

A. The lead-lag study results are presented in RFP Schedule E-1. The resulting cash working capital amount is negative $37,073,502 on a total company basis, which reduces the New Mexico retail rate base by $10,635,995, as reflected on page 9,

line 13 of Attachment SNN-5. The detailed cash working capital calculation is shown on pages 89-90 of Attachment SNN-6.

**Q. Did you make any other adjustment to ADIT in the Test Year?**

A. Yes. The final adjustment I made was to the NOL deferred tax asset in rate base. The revenues and costs in the Test Year produce taxable income, which allows SPS to utilize a portion of the NOL deferred tax asset from previous years. I reduced the NOL deferred tax asset included in rate base by $3,755,919 compared to the NOL beginning balance.[15]

**Q. What is the total Test Year ADIT adjustment?**

A. The Test Year adjustment to ADIT is a $22,846,615 reduction to rate base on a total company basis. See Attachment SNN-5, page 9, line 24 ($5,552,020 NM retail).

**Q. What is the total amount of adjustments that you made to the Test Year rate base?**

A. The sum of all of the adjustments to rate base is $1,080,456,580, which is reflected on page 9, line 26 of Attachment SNN-5 ($359,953,497 NM retail). The total Test Year rate base of $6,016,461,301 ($1,846,838,725 NM retail) is also shown on Attachment SNN-5 page 9, line 26.

[15] The New Mexico jurisdictional change in the NOL deferred tax asset is a reduction of $3,755,919. SPS calculates income taxes on a jurisdictional basis rather than on a total company basis. See SNN-6, page 109, line 36.

## C. Jurisdictional Allocation of Rate Base Items

**Q. After arriving at the rate base balances for the various FERC accounts, did you jurisdictionalize those balances?**

A. Yes. As I discussed in an earlier section, after the costs are quantified, it is necessary to assign or allocate them among SPS's rate jurisdictions. Some are allocated to all three jurisdictions; some are allocated to just the two retail jurisdictions; and other balances are directly assigned to a single jurisdiction.

**Q. Please describe the types of rate base items that are assigned to SPS's two retail jurisdictions.**

A. The rate base items that are assigned to the two retail jurisdictions are the customer resource system ("CRS"), the call center, and the Advanced Distribution Metering System ("ADMS").

**Q. Please explain why those are assigned to the retail jurisdictions.**

A. The CRS is not used to bill any of SPS's wholesale customers, but instead is used solely to bill SPS's retail customers. Likewise, SPS's wholesale customers do not benefit from or use the call centers. Instead, these large customers deal with account representatives, who are not call center employees. Similarly, ADMS, which is discussed by Mr. Remington, does not benefit wholesale customers and is

used solely to serve retail customers. Because the wholesale jurisdiction does not benefit from the CRS, the call center, or ADMS, the costs associated with those assets are allocated between only the retail jurisdictions served by SPS.

**Q. Were any rate base items direct-assigned to SPS's retail jurisdictions?**

A. Yes. I assigned several rate base items directly to SPS's retail jurisdictions. Those items include radial transmission lines, customer deposits, and customer advances for construction. In addition, I directly assigned distribution assets to the New Mexico or Texas retail jurisdiction where possible, and I directly assigned certain regulatory assets.

**Q. Why were customer deposits and customer advances for construction directly assigned?**

A. SPS records customer deposits and customer advances for construction balances by location. These costs are specific to the customers in either New Mexico or Texas and, therefore, were directly assigned.

**Q. Please discuss the direct assignment of radial transmission facilities that are included in the cost of service.**

A. As explained by Mr. Luth, SPS has performed a systematic review of all of its transmission lines and has made a determination as to which facilities should be

allocated to all jurisdictions in the cost of service as network transmission facilities and which facilities should be directly assigned to SPS retail loads or wholesale customers. SPS has directly assigned specific radial transmission lines to the applicable SPS retail jurisdictions and wholesale transmission customers in the cost of service presented in this case. SPS utilizes the criteria in Attachment AI of the SPP OATT to distinguish a radial transmission line from a network line.

**Q. What regulatory assets are directly assigned to the Texas jurisdiction?**

A. I directly assigned the Texas restructuring meters regulatory asset balance to the Texas jurisdiction.

**Q. Is the direct assignment of these items consistent with how SPS jurisdictionalized them in its past six rate cases that were resolved through final orders on the merits?**

A. Yes. The practice of directly assigning these items is consistent with SPS's practice in its 2019, 2017, 2015, 2012, 2010, and 2008 base rate cases, which were Case

Nos. 19-00170-UT, 17-00255-UT,[16] 15-00296-UT, 12-00350-UT,[17] 10-00395-UT,[18] and 08-00354-UT,[19] respectively.

**Q. How did you allocate the costs for the Hale and Sagamore Wind Projects in this case?**

A. For the costs associated with the Hale and Sagamore Wind Projects (both rate base items and expense items), I allocated those costs using an energy allocator. As part of the settlement in Case No. 17-00044-UT, SPS agreed to allocate the costs of the Hale and Sagamore units on energy.

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[16] *In the Matter of Southwestern Public Service Company's Application for Revision of its Retail Electric Rates Pursuant to Advice Notice No. 272*, Case No. 17-00255-UT, Final Order Adopting Recommended Decision with Modifications (Sep. 4, 2018).

[17] *In the Matter of Southwestern Public Service Company's Application for Revision of its Retail Rates under Advice Notice No. 245*, Case No. 12-00350-UT, Final Order Partially Adopting Recommended Decision (Mar. 26, 2014).

[18] *In the Matter of Southwestern Public Service Company's Application for Revision of its Retail Rates under Advice Notice No. 234*, Case No. 10-00395-UT, Final Order Adopting Amended Certification of Stipulation (Dec. 28, 2011).

[19] *In the Matter of the Application of Southwestern Public Service Company for Revision of its Retail Electric Rates Pursuant to Advice Notice Nos. 217, 218 and 219 and Request for Expedited Interim Relief Authorizing Recovery of Capacity Related Costs Associated with the New Hobbs Generating Station*, Case No. 08-00354-UT, Final Order Conditionally Approving Stipulation (Jul. 14, 2009).

## D. New Mexico Retail Rate Base

**Q. What is the New Mexico retail jurisdictional rate base included in your Test Year revenue requirement after all of the adjustments and allocations discussed in this section of your testimony?**

A. The New Mexico retail jurisdictional rate base for the Test Year is $1,846,838,725, as reflected on page 9 line 26 of Attachment SNN-5.

## VI. FUEL AND PURCHASED POWER EXPENSE

**Q. What topics do you discuss in this section of your testimony?**

A. I first explain the adjustments I made to fuel and purchased power expense in the Base Period. I then discuss the adjustments I made to fuel and purchased power expense in the Test Year.

**Q. What is the unadjusted Base Period fuel and purchased power energy expense?**

A. The unadjusted Base Period fuel and purchased power expense is $559,989,374 ($175,509,620 NM retail), which reflects the total cost of sales shown on page 3, line 4 of Attachment SNN-1, including the purchased capacity of $58,698,861 ($17,538,693 NM retail) shown on page 2, line 32 of Attachment SNN-2.

**Q. What adjustments did you make to fuel and purchased power energy expense in the Base Period?**

A. To calculate the Adjusted Base Period amount, I eliminated all fuel and purchased power expense, which is consistent with the order in Case No. 15-00296-UT, where the Commission ordered fuel and purchased power to be removed from base rates. I reduced fuel and purchased capacity by $487,925,173 ($153,759,128 NM Retail) as reflected on Attachment SNN-4, page 4, line 160.

I then included the variable O&M expense for the Blackhawk purchased power contract of $3,656,620 ($1,152,305 NM retail), which is recovered through base rates and shown on Attachment SNN-4 page 24, line 1193.

**Q. Did you make any adjustments to fuel and purchased power energy expense to calculate the Test Year expense?**

A. Yes. SPS's base rates do recover certain purchased power capacity and purchased power variable O&M costs. I made several adjustments to purchased power capacity and Blackhawk purchased power variable O&M. First, I have continued the practice of recovering Blackhawk purchased power variable O&M expense in base rates, consistent with SPS's practice in its prior base rate cases. I increased the Blackhawk variable O&M costs by $112,778 ($37,008 NM retail) as shown on Attachment SNN-8, page 49, line 2144 for changes in contract prices that occur during the time rates from this case are in effect. Second, I increased purchased power capacity by $4,365,569 ($1,341,421 NM retail) as reflected on Attachment SNN-8, page 49, line 2143, for changes in contract prices that will occur during the time rates established in this case are in effect.

## VII. LABOR O&M EXPENSES

**Q. What subject do you discuss in this section of your testimony?**

A. I first discuss the adjustments made to the Base Period labor O&M costs to arrive at an Adjusted Base Period amount for labor O&M. I then explain the adjustments made to determine the requested labor O&M expense.

### A. Base Period Labor O&M Expense Adjustments

**Q. What is the unadjusted Base Period labor O&M amount?**

A. The unadjusted Base Period labor O&M amount is $155,379,493, as shown on page 24, line 365 of Attachment SNN-2 ($44,955,353 NM retail).

**Q. Did you make any adjustments to the labor O&M expense for the Base Period?**

A. Yes. To calculate the Adjusted Base Period labor O&M expense, I made the following adjustments, which are reflected on Attachment SNN-1:

- eliminated a portion of long-term incentive compensation expense;
- direct-assigned deferred pension expense to the Texas retail jurisdiction;
- eliminated expenses associated with the wholesale account manager;
- eliminated mutual aid expenses;
- eliminated expenses incurred by the Xcel Energy Foundation; and
- adjusted O&M costs for business area adjustments.

I will discuss each of these adjustments in more detail.

**Q. Please describe the adjustments that you made to remove long-term incentive compensation.**

A. For the reasons explained by Mr. Knoll, I have eliminated a portion of long-term incentive compensation from the Base Period cost of service. The adjustment to eliminate long-term incentive compensation decreases labor O&M expense by $6,225,906 ($1,813,233 NM retail).[20]

**Q. What pension costs did you direct assign to the Texas jurisdiction?**

A. Texas allows certain pension and benefit costs to be deferred for recovery in a future period. SPS has been deferring and amortizing the Texas jurisdictional portion of these pension and benefit costs. Because these costs are related only to the Texas jurisdiction, I have direct-assigned them to Texas.

**Q. What adjustments did you make to labor O&M costs to eliminate costs associated with the wholesale account manager?**

A. I eliminated $112,979 ($32,889 NM retail)[21] of both labor and non-labor costs from the Base Period cost of service because the wholesale account manager only partially serves retail customers. Since SPS's last base rate case, the wholesale account manager has become a position that partially serves retail customers as

[20] Attachment SNN-4, page 4, line 183.

[21] Attachment SNN-4, page 9, line 421. This amount includes both the labor and non-labor costs.

opposed to being dedicated to wholesale customers. This results in a smaller reduction to the retail jurisdictions than in prior rate cases but ensures that retail customers pay only for the portion of the wholesale account manager's time serving retail customers.

**Q. What adjustments did you make for mutual aid labor expense?**

A. I eliminated $412,106 ($152,776 NM retail)[22] of labor expenses associated with mutual aid assistance that SPS provided to utilities in south Texas after Hurricane Laura. SPS was reimbursed for the expenses it incurred for providing mutual aid assistance, so I have removed these labor expenses from the cost of service. I discuss the elimination of associated mutual aid non-labor expenses and revenues later in my testimony.

**Q. Please describe the adjustments for the costs associated with the Xcel Energy Foundation.**

A. The Xcel Energy Foundation is a nonprofit corporation that makes contributions to nonprofit and other community organizations within Xcel Energy's service territories. A portion of the labor and other costs of the Foundation is charged to SPS, but SPS excludes those costs from the revenue requirement. I have made an

[22] Attachment SNN-2, page 21, line 229.

adjustment to eliminate Foundation labor costs. The adjustment of $39,313 ($11,446 NM retail) on Attachment SNN-4, page 9, line 444 includes both labor and non-labor costs.

**Q. Please explain the business area adjustments.**

A I adjusted numerous FERC accounts to reflect corrections to the per-book information for the Test Year labor items. Each of the business areas reviewed the costs from that business area and identified costs that were charged to SPS in error. I have included adjustments for all of these and identified them as business area reclassifications. Total business area adjustments shown on Attachment SNN-4, page 3, line 105 in the amount of $124,116 ($33,818 NM retail) include both labor and non-labor corrections.

**Q. What is the total Adjusted Base Period labor O&M expense after all of the adjustments?**

A. After the adjustments discussed in this part of my testimony, the total amount of Adjusted Base Period labor O&M expense is $148,611,035 ($42,951,351 NM retail) as reflected on page 24, line 365 of Attachment SNN-2.

## B. Test Year Labor O&M Expense Adjustments

**Q. What adjustments did you make to the Adjusted Base Period labor O&M expense?**

A. I escalated the labor O&M expense using the percentages identified by Mr. Knoll in his testimony. I began with the Adjusted Base Period labor O&M costs, and I assumed no headcount increase for employees. I then adjusted the Base Period non-bargaining base wage amount by 3.0% and the bargaining base wage amount by 2.5%. The sum of those increases is $3,128,330, as reflected on page 60, line 2630, of Attachment SNN-8 ($940,460 NM retail).

**Q. Did you make any other adjustments to the Adjusted Base Period labor O&M expense?**

A. Yes. I adjusted the pension and benefit expenses, and I adjusted the annual incentive expenses.

**Q. Please describe the adjustment to pension and benefit expenses.**

A. I increased the pension and benefit expense by $836,158 ($251,369 NM retail) for the reasons discussed by Mr. Schrubbe. This adjustment affects FERC Account 926. The adjustment appears on page 31, line 1364 of Attachment SNN-8.

**Q. Please describe the adjustment to annual incentive expenses.**

A. The annual incentive expenses incurred in the Base Period reflect the aggregate of SPS's performance relative to its targets and all the employees' performance relative to their individual targets. For ratemaking purposes, SPS has adjusted annual incentive expense to the target level it expects. I have adjusted the Base Period annual incentive to the target level expected during the time rates are in effect. The target level of annual incentive reflects the level of base wages in the Rate Year. It is important for these amounts to match because the annual incentive paid in any year is a percentage of the base wages.

**Q. Please describe the calculation that adjusts the Base Period annual incentive to the Test Year target level.**

A. The Base Period annual incentive expenses are first adjusted to remove the incentive component of the labor adjustments I previously described in the Base Period adjustments. These include the elimination of Xcel Foundation labor costs and wholesale account manager labor costs. The Adjusted Base Period incentive amounts are then multiplied by a percentage that is the Base Period incentive divided by the target 2021 incentive level, which is the period that rates are expected to take effect. The Test Year adjustment to annual incentive costs is

$574,113 ($173,343 NM retail), which is shown on pages 41 and 43 sum of lines 1801 and 1889, of Attachment SNN-8.

**Q. After making those adjustments, what is the total Test Year labor O&M expense?**

A. The total company amount of Test Year labor O&M expense is $152,001,410 ($45,354,626 NM retail), which is shown on page 30, line 559, of Attachment SNN-6.

## VIII. NON-LABOR O&M EXPENSE

**Q. What subject do you discuss in this section of your testimony?**

A. I first discuss the adjustments that SPS made to the Base Period non-labor O&M costs to arrive at an Adjusted Base Period amount for non-labor O&M. I then explain what adjustments SPS made to determine the requested non-labor O&M expense.

### A. Base Period Non-Labor O&M Expense Adjustments

**Q. What is the unadjusted Base Period non-labor O&M amount?**

A. The unadjusted Base Period non-labor O&M balance is $366,938,180 ($103,886,678 NM retail), as shown on Attachment SNN-2, page 15, line 562 less Attachment SNN-2, page 24, line 365.

**Q. Did you make any adjustments to the non-labor O&M expense for the Base Period?**

A. Yes. To calculate an Adjusted Base Period non-labor O&M expense, I made the following adjustments:

- eliminated costs for Renewable Energy Certificates ("REC");
- adjusted O&M expenses for annual costs of maintenance for the Hale Wind Project;
- eliminated costs associated with DSM programs;

- eliminated brand and general advertising expense;
- eliminated costs associated with the Xcel Energy Foundation;
- eliminated costs associated with wholesale account managers;
- reflected business area adjustments;
- reversed the impact of deferring costs resulting from the effects of COVID-19;
- eliminated mutual aid expenses;
- eliminated rate case amortizations;
- reclassified certain brand advertising expenses; and
- eliminated a trading A&G amount.

**Q. Please explain why New Mexico RECs and Texas renewable energy credits were eliminated.**

A. RECs and Texas renewable energy credits are recovered through a rider. Therefore, I eliminated them from base rates. The reduction totals $1,100,840 ($689,525 NM retail).[23]

**Q. What adjustment did you make to O&M costs associated with the Hale Wind Project?**

A. I increased expense associated with Hale Wind Project land leases by $580,569 ($182,954 NM retail) to reflect an annual amount of lease expense, as shown on

[23] Attachment SNN-4, page 6, line 283.

page 1, line 24 of Attachment SNN-4. Because of the timing of lease payments to landowners with the start-up of operations of the Hale Wind Project, the Test Year does not reflect the annual amount of expenses. A true-up payment is due to the landowners in early 2021 to capture the ongoing annual amount.

**Q. Why did you eliminate the DSM costs?**

A. SPS does not recover DSM or other energy efficiency costs through base rates. Accordingly, I have eliminated $15,361,360 from the Base Period cost of service. The adjustments, one for New Mexico Energy Efficiency ("EE") costs and one for Texas EE costs, appear on page 6, line 253, of Attachment SNN-4 ($11,006,350 NM retail).

**Q. Did you eliminate any advertising costs from the cost of service?**

A. Yes. Consistent with Commission policy, I removed $1,423,458 in image and promotional advertising expense, as shown on page 3, line 139 of Attachment SNN-4 ($402,680 NM retail).

**Q. Did you also eliminate non-labor O&M costs incurred by the Xcel Energy Foundation?**

A. Yes. I eliminated $10,311 ($3,003 NM retail) of non-labor costs that were incurred by the Xcel Energy Foundation for the same reasons as for the labor costs I described earlier.

**Q. Please discuss the adjustment for wholesale account manager costs.**

A. As I testified earlier, wholesale account managers only partially serve retail customers. Therefore, costs associated with those managers serving wholesale customers should be allocated to the wholesale jurisdiction. Accordingly, I have eliminated $3,686 ($1,073 NM retail) wholesale manager non-labor costs from the Base Period O&M costs.

**Q. What adjustment did you make for business area corrections?**

A. As I discussed in the Base Period Labor subsection above, I adjusted non-labor O&M by $123,656 for costs that were not charged correctly.

**Q. Please discuss the adjustment for reversing the Texas deferrals associated with COVID-19 expenses.**

A. On March 26, 2020, the PUCT issued an order in Project No. 50664[24] authorizing each electric, water, and sewer utility to record as a regulatory asset expenses resulting from the effects of COVID-19. As of September 30, 2020, SPS had deferred $1,069,286 ($341,169 NM Retail) of expenses resulting from the effects of COVID-19, as shown on page 10, line 470 of Attachment SNN-4. This amount includes $311,382 of incremental costs resulting directly from the pandemic and

[24] *Issues Related to the State of Disaster for the Coronavirus Disease in 2019*, Project No. 50664, Order Related to Accrual of Regulatory Assets (Mar. 26, 2020).

SPS's response thereto, as well as $757,904 of bad debt. The deferred expenses were removed from various FERC accounts for steam, transmission, customer accounting, and A&G. By deferring these expenses in accordance with the PUCT's order, the per-book amounts recorded to the various FERC accounts are less than they otherwise would have been absent the deferrals. Therefore, it is appropriate to reverse the Texas COVD-19 expense deferrals so that the appropriate amount is allocated to New Mexico.

**Q. What adjustments did you make for mutual aid non-labor expense?**

A. I eliminated $159,481 ($59,122 NM retail)[25] of non-labor expenses associated with mutual aid assistance that SPS provided to utilities in south Texas after Hurricane Laura. As discussed above, SPS was reimbursed for the expenses it incurred for providing mutual aid assistance, so I have removed these expenses from the cost of service. I discuss the elimination of associated mutual aid revenue later in my testimony.

**Q. Why did you eliminate rate case expense amortizations?**

A. I eliminated the amortization of the rate case expenses from Case No. 17-00255-UT and 19-00170-UT because those expenses will be fully amortized by the time rates

[25] Attachment SNN-2, page 11, line 343, less page 21 line 229.

from this case are effective. The total amount of rate case amortizations I eliminated is $867,082 (NM retail), which is presented on page 9, line 406, of Attachment SNN-4.

**Q. Why did you reclassify brand advertising expense?**

A. During the Test Year, $4,863 ($1,520 NM Retail) of expense was inadvertently classified as recoverable informational and instructional advertising expense in FERC Account 909 instead of unrecoverable brand advertising in FERC Account 930.1. Therefore, I removed this expense from FERC Account 909 as shown on page 11, line 510 of Attachment SNN-4.

**Q. Please discuss the adjustment for expenses associated with the trading organization.**

A. SPS gives its New Mexico retail customers the benefit of the first $125,000 (New Mexico retail) in net margins by reducing revenue requirements by that amount. This amount represents the administrative costs associated with the Xcel Energy commodity trading transactions. Therefore, I have made an adjustment to remove $125,000 from FERC Account 557, as shown on page 13, line 603, of Attachment SNN-4.

**Q. What is the total Adjusted Base Period non-labor O&M expense after all of these adjustments?**

A. After the adjustments discussed in this part of my testimony, the total amount of Adjusted Base Period non-labor O&M expense is $343,506,764 ($92,600,813 NM retail).[26]

## B. Test Year Non-Labor O&M Expense Adjustments

**Q. Did you make adjustments to the non-labor O&M expenses for the Test Year?**

A. Yes. As I testified earlier in Section IV of this testimony, I used two separate approaches to calculate the Test Year non-labor O&M expense amounts. For most types of expenses, I used the Adjusted Base Period amounts with no escalation. For a few types of expenses, SPS derived Test Year amounts using known changes to the expense amounts.

**Q. What adjustments did you make based on known changes?**

A. I made the following adjustments to reflect known balances of Test Year non-labor O&M expense:

- included interest expense on customer deposits;
- adjusted TUCO cost for contractual changes;

[26] Attachment SNN-2, page 15, line 562 minus page 24, line 365.

- eliminated non-recurring and out-of-period transmission revenues and expenses;
- adjusted rate case expenses;
- adjusted for recurring water sample testing;
- adjusted Nitrogen Oxide ("NOx") allowance expenses;
- adjusted storm restoration expenses to a three-year average;
- adjusted O&M expenses for the costs of maintenance of the Sagamore Wind Project;
- included youth, educational, and economic development contributions; and
- adjusted generation expenses to a four-year average.

I will discuss each of these adjustments in more detail.

**Q. Please describe the adjustment to customer operations expense for interest on customer deposits.**

A. As I previously discussed, SPS includes customer deposits as a reduction to rate base, whereas the interest paid on customer deposits is added to O&M expense. The customer deposit interest rate used in this case is 1.67%, which is the rate currently approved by the Commission. The adjustment of $15,689 (NM retail) as shown on page 36, line 1552, of Attachment SNN-8, is developed by multiplying the interest rate by the New Mexico retail customer deposit balance of $939,443.[27]

[27] Attachment SNN-6, page 15, line 615.

**Q. What adjustments have you made for TUCO non-mine, non-freight costs?**

A. I have increased the TUCO non-mine, non-freight costs by $38,437 ($12,613 NM retail)[28] from the Base Period to the Test Year for the reasons described by SPS witness H. Craig Romer in his direct testimony.

**Q. What adjustments did you make for transmission-related revenue?**

A. I adjusted transmission revenues to eliminate non-recurring revenues or revenues received during the Base Period that relate to service provided before the Base Period began. These out-of-period revenues often occur as a result of resettlements by SPP. The total amount of out of period transmission revenues excluded in the Test Year is $1,889,728 ($406,541 NM retail) and is shown on page 39, line 1688 of Attachment SNN-8.

**Q. What adjustments did you make for rate case expenses?**

A. I made two separate adjustments for rate case expenses. First, I eliminated the amortization for rate case expenses previously discussed. Second, I added the rate case expenses expected to be incurred in this case, as well as the rate case expenses associated with Case No. 19-00170-UT above the amount agreed to as part of the uncontested stipulation. Together the amount totals $3,079,304. The adjustment

[28] Attachment SNN-8, page 32, line 1404.

is on page 44, line 1903, of Attachment SNN-8. Mr. Grant supports the inclusion of these rate case expenses.

**Q. What adjustment did you make for water sample testing?**

A. I included additional expenses for water sampling at the Tucumcari plant required by the New Mexico Environmental Department. SPS will be required to continue testing the water at Tucumcari for the next five years so a liability of $100,000 will be created to cover the next five years of testing. This results in an increase of $20,000 ($6,145 NM retail) in expense reflecting one year of testing as shown on page 33, line 1411 on Attachment SNN-8.

**Q. What adjustment did you make for emission allowance expenses?**

A. I eliminated the amortization of NOx allowances that will be fully amortized before the beginning of the Test Year. I also removed the allowance deferral and included an amortization of NOx and sulfur dioxide allowances that SPS deferred in 2015 but now is requesting to recover. This adjustment, which is $34,908 NM retail, is shown on Attachment SNN-8, page 31, line 1330.

**Q. Please describe the adjustment you made to storm restoration expenses.**

A. As part of Case No. 17-00255-UT, SPS accepted Staff's argument with respect to storm restoration costs and adjusted its storm restoration expenses to a three-year average. I have continued that practice in this case and adjusted the storm

restoration expenses to the average of 2017, 2018, and 2019. The adjustment to the three-year average increases expenses by $676,318 ($485,584 NM retail) as shown in Attachment SNN-8 page 32, line 1383.

**Q. What adjustment did you make to O&M costs associated with the Sagamore Wind Project?**

A. I increased O&M expense by $11,247,611 ($3,690,894 NM retail) as shown on Attachment SNN-8 page 33, line 1420 for costs SPS began incurring now that the Sagamore Wind Project is in service. SPS witness David Low discusses the O&M costs in his testimony.

**Q. What adjustments did you make to include youth, educational, and economic development contributions?**

A. Contributions, donations, or membership dues are recorded by SPS as "below the line" expenses, meaning they are recorded in FERC accounts that were never included in the cost of service. Therefore, I did not need to make an adjustment to eliminate them. However, I added $264,190 (NM retail) for youth, educational, and economic development contributions, as shown on page 44, line 1896, of Attachment SNN-8. Commission Rule 17.3.350.10 NMAC allows a utility to recover certain types of contributions and donations if the "utility affirmatively demonstrates that those expenditures are reasonable." In his direct testimony, Mr.

Grant explains how SPS's New Mexico retail customers benefit from these youth, educational, and economic development contributions. Consequently, I have included these expenditures in the proposed Test Year cost of service.

**Q. Please describe the adjustment you made to generation overhaul expenses.**

A. As part of Case No. 19-00170-UT, SPS accepted New Mexico Large Customer Group ("NMLCG") argument with respect to generation overhaul costs and adjusted its generation overhaul expenses to a four-year average. I have continued that practice in this case and adjusted the generation overhaul expenses to the average of September ending years for 2016, 2017, 2018, and 2019. The adjustment to the four-year average increases expenses by $4,882,648 ($1,593,320 NM retail) as shown in Attachment SNN-8 page 31, line 1323.

**Q. What is the total amount of non-labor O&M expense after the Test Year adjustments?**

A. After accounting for these adjustments, the total amount of non-labor O&M costs in the Test Year is $362,174,769 ($103,646,510 NM retail).[29]

[29] Attachment SNN-6, page 18, line 784 minus Attachment SNN-6, page 30, line 559.

## IX. DEPRECIATION AND AMORTIZATION EXPENSE

**Q. What topic do you discuss in this section of your testimony?**

A. I first discuss the adjustments that SPS made to the Base Period depreciation and amortization expense. I then discuss the adjustments that SPS made to the Test Year depreciation and amortization expense.

### A. Base Period Depreciation and Amortization Adjustments

**Q. What adjustments did you make to the depreciation and amortization expense used in the Base Period cost of service?**

A. I made several adjustments to depreciation expense in the Base Period cost of service presented in this case. First, as I previously mentioned, SPS "unblended" the booked depreciation expense to reflect the current New Mexico-approved depreciation rates, and I adjusted depreciation expense to reflect that unblending. Second, as I previously discussed, I eliminated the capital software that should have been allocated to the non-Operating Companies in the amount of $115,342 ($33,592 NM retail) as shown on Attachment SNN-4, page 5, line 211. Therefore, I also removed the depreciation expense associated with the capital software. The effect of these adjustments is a decrease in depreciation expense of $9,378,493 on a total company basis and $2,901,977 on a New Mexico retail basis, as shown on Attachment SNN-4, page 18, line 861.

Second, I made an adjustment to eliminate the depreciation and depletion expense and accretion expense associated with SPS's asset retirement obligation from the production and distribution functions. This adjustment, in the amount of $5,162,949 ($1,468,979 NM retail), is found in Attachment SNN-4 page 3, line 147.

Finally, I eliminated regulatory debits and credits for amortizations that are included in mechanisms other than base rates. This adjustment of $64,484,808 (-$627,093 NM retail) is shown on page 3, line 115, of Attachment SNN-4. The regulatory debits and credits are recorded and adjusted at the jurisdictional level, which is why the New Mexico retail amount is negative, whereas the total adjustment is positive. The adjustment for the Texas jurisdiction is an increase, which offsets the negative adjustment in New Mexico.

**Q. What is the total Base Period depreciation expense after all of the adjustments?**

A. After the adjustments discussed in this part of my testimony, the total amount of adjusted Base Period depreciation expense is $254,669,659 ($71,578,624 NM retail) as reflected on page 5, line 9, of Attachment SNN-1.

## B. Test Year Depreciation and Amortization Adjustments

**Q. What adjustments did you make to the depreciation and amortization expense used in the Test Year cost of service?**

A. I started with the Base Period depreciation and amortization expense discussed above, and then I made the following adjustments:

- adjusted depreciation expense to reflect an annual amount of depreciation expense using plant balances as of February 28, 2021; and
- adjusted depreciation expense to reflect the depreciation rates SPS is proposing in this case.

Mr. Moeller discusses these adjustments in his testimony. The adjustment for annual depreciation expense is found on page 38, line 1670 of Attachment SNN-8. The adjustment to depreciation expense for the proposed depreciation rates is found on page 36, line 1544 of Attachment SNN-8.

**Q. What is the total Test Year depreciation expense after those adjustments?**

A. The adjustments increase the Test Year depreciation to $370,515,360 ($112,151,172 NM retail), as shown on page 5, line 9, of Attachment SNN-5.

## X. TAXES OTHER THAN INCOME

**Q. What subject do you discuss in this section of your testimony?**

A. I first discuss the adjustments that SPS made to the Base Period taxes other than income taxes. I also discuss the adjustments that SPS made to the Test Year expense for taxes other than income taxes.

### A. Base Period Adjustments for Taxes Other than Income Taxes

**Q. Did you make any adjustments to the Base Period taxes other than income?**

A. Yes. I calculated the taxes other than income taxes in the Base Period by adjusting payroll taxes associated with Base Period labor adjustments. I also adjusted property taxes associated with the Hale Wind Project.

**Q. Please describe the adjustment to payroll taxes.**

A. I adjusted payroll taxes associated with the adjustments for:

- elimination of wholesale account manager costs; and
- elimination of Xcel Energy Foundation costs.

The payroll tax adjustment, which totals a negative $8,310 ($2,402 NM retail) is shown on page 9, lines 411 and 433, of Attachment SNN-4.

**Q. Please describe the adjustment to property taxes associated with the Hale Wind Project.**

A. I adjusted property taxes associated with the Hale Wind Project for a one-time payment associated with calendar year 2019 that was accrued and recorded in 2020 during the Test Year. The removal of this accrual totals $3,240,000 ($921,855 NM Retail) as shown on page 1, line 17 of Attachment SNN-4.

**Q. What is the total Base Period tax expense other than income tax after all of the adjustments?**

A. After the adjustments discussed in this part of my testimony, the total amount of Base Period tax expense other than income tax expense is $80,854,174 ($18,872,188 NM retail) as reflected on page 6, line 4, of Attachment SNN-1.

## B. <u>Test Year Adjustments for Taxes Other than Income</u>

**Q. Did you make any adjustments to the Test Year taxes other than income?**

A. Yes. To calculate the Test Year taxes other than income taxes, I:

- reflected an annualized amount of property tax expense based on 2020 year-end plant balances and 2019 property tax rates; and
- reflected property tax expenses associated with the Sagamore Wind Project that is now in service.

**Q. Please describe the adjustment you made to property tax expense.**

A. I adjusted the Test Year property tax expense to the amounts presented by Ms. Koch. This increases property tax expense by $8,226,980 ($2,494,246 NM retail) as shown on page 33, line 1427, of Attachment SNN-8.

**Q. Please describe the adjustment you made to property tax expense related to the Sagamore Wind Project.**

A. I added $5,700,000 ($1,728,119 NM retail)[30] of property tax expense for the Sagamore Wind Project, which came online after the end of the Base Period. Ms. Koch discusses this adjustment in her testimony as well.

**Q. What is the total Test Year tax expense other than income tax after the adjustments?**

A. After the adjustments discussed in this part of my testimony, the total amount of Test Year tax expense other than income tax expense is $94,949,504 ($24,304,842 NM retail), as reflected on page 6, line 4, of Attachment SNN-5.

[30] Attachment SNN-8 page 32, line 1371.

## XI. INCOME TAX EXPENSE

**Q. What subject do you discuss in this section of your testimony?**

A. I first discuss the adjustments that SPS made to the Base Period income tax expense. I also discuss the calculation of the Test Year income tax expense.

### A. Base Period Adjustments for Income Taxes

**Q. Did you make any adjustments to Base Period income tax expense?**

A. Yes. I adjusted current federal income tax expense to reflect the result of all adjustments to the cost of service study. The adjustments to deferred income tax expense include out-of-period adjustments, elimination of accounts that are not included in the cost of service study, and the deferred income tax impact of various adjustments made to the per-book data.

**Q. How is the income tax expense calculated for the Base Period cost of service study?**

A. I calculated SPS's taxable income by starting with New Mexico retail pro forma earnings and then deducted interest expense and added the taxable additions/deductions to develop New Mexico taxable income. I then multiplied that figure by the state income tax rate to arrive at current state income tax expense. Next, I deducted the state current tax expense from taxable income to develop

federal taxable income, and then I multiplied the result by the federal income tax rate to arrive at current federal income tax expense. I then added deferred income tax expense and the amortization of investment tax credits to arrive at total tax expense, which is then grossed up to express the income tax expense on a revenue requirement basis. As a result of these steps, SPS's tax expense for ratemaking purposes is calculated based on the items of income and expense included in SPS's jurisdictional revenue requirement calculation.

**Q. What adjustments did SPS make to deferred income tax expense?**

A. SPS adjusted its deferred income tax expense to remove such expense associated with items excluded from the cost of service and to account for the unblending of depreciation expense. As I mentioned earlier, I also adjusted deferred tax expense related to the adjustments for prior period true up of estimates used to close SPS's books to the actual amounts on SPS's tax return.

## B. <u>Test Year Calculation of Income Taxes</u>

**Q. What is SPS's income tax expense in the Test Year?**

A. SPS calculated income tax expense for the Test Year in the same way I described earlier for the Base Period, by calculating taxable income that takes into account all of the Test Year adjustments that affect both current income tax expense and

deferred income tax expense. As explained by Ms. Koch, SPS had previously been in an NOL position, so there is an NOL deferred tax in rate base. In the Test Year, SPS has some taxable income, so it is able to utilize a portion of the NOL deferred tax asset from previous years, but not all of it. Because SPS is not able to fully utilize the deferred tax asset, the resulting income tax expense is $22,040,664 for the New Mexico retail jurisdiction. See Attachment SNN-5 at page 7, line 25.

## XII. REVENUE CREDITS

**Q. What topic do you discuss in this section of your testimony?**

A. I first discuss the adjustments that SPS made to the Base Period revenue credits, which appear in the cost of service as Other Revenues. I also discuss the adjustments to Test Year revenue credits.

### A. Base Period Adjustments for Revenue Credits

**Q. Did you make any adjustments to reflect revenue credits in the Base Period?**

A. Yes. To calculate the revenue credits in the Base Period, I:

- eliminated customer discounts;
- eliminated Joint Operating Agreement ("JOA") margins;
- eliminated EE incentive revenue;
- eliminated PTC revenues;
- eliminated deferred fuel; and
- eliminated mutual aid revenues.

**Q. What customer discounts did you eliminate from the cost of service?**

A. I eliminated the customer discounts given to state universities and colleges in Texas because New Mexico ratepayers should not be required to pay for discounts given to Texas retail customers. Those discounts total $4,915 ($1,549 NM retail).[31]

[31] Attachment SNN-4, page 5, line 229 plus line 230.

**Q. Please discuss the elimination of the JOA revenues.**

A. SPS's portion of JOA revenues is shared with customers through the calculation of the fuel mechanism, and, therefore, it has been eliminated from the cost of service. The reduction to FERC Account 456.41 is $2,044,810 (total company) as seen on page 5, line 231, of Attachment SNN-4 ($644,378 NM retail).

**Q. Why did you eliminate the EE-related revenues?**

A. I eliminated EE-related revenues because all EE costs are recovered through a rider, rather than base rates. When costs are excluded from base rates, the revenues should be excluded as well.

**Q. Please discuss the elimination of PTC revenues.**

A. I eliminated $11,202,069 NM retail revenues associated with PTC revenues from the Hale Wind Project that are being credited to fuel expense as shown on page 6, line 264 in Attachment SNN-4. The settlement in Case No. 17-00044-UT, allowed SPS to offer the energy produced by the Hale Wind Project into the SPP Integrated Marketplace and will credit eligible fuel expense with the New Mexico retail portion of sales revenues. SPS will continue to credit customers through its Fuel and Purchased Power Cost Adjustment Clause the grossed-up PTCs associated with generation from Hale Wind Project.

**Q. Please discuss the elimination of deferred fuel revenue.**

A. Deferred fuel is not a base rate item, and, therefore, I eliminated the deferred fuel amount recorded in FERC Account 456.68 from the cost of service in this case.

**Q. Why did you eliminate mutual aid revenue?**

A. As I discussed earlier, SPS provided mutual aid assistance to utilities in south Texas in recovering from Hurricane Laura. The expenses that SPS incurred in providing this mutual aid assistance were eliminated because they are non-recurring and because SPS was reimbursed for those expenses. Since the expenses were removed from the cost of service, the corresponding revenues should also be removed. Furthermore, there is often a difference in the amount of costs eliminated and the amount of revenues eliminated because of the time between when costs are incurred and when they are reimbursed. In order to make sure customers are indifferent to the timing, all revenues and expenses associated with mutual aid assistance were removed. The adjustment in the amount of $609,981 ($226,132 NM retail) is found in Attachment SNN-4 page 10, line 489.

## B. Test Year Adjustments for Revenue Credits

**Q. What topic do you address in this subsection of your testimony?**

A. I discuss the types of revenues that SPS receives for its role in wheeling under the SPP and Xcel Energy OATTs.

**Q. Does the Test Year cost of service reflect revenues from wheeling market activities?**

A. Yes. Similar to wheeling costs incurred, SPS receives revenues for its provision of transmission service. These revenues are recorded in the FERC Account 456 series, specifically FERC Accounts 456.05, 456.06, 456.07, 456.09, 456.12, 456.14, 456.69, 456.71, and 456.73.

**Q. Please describe the transmission revenues recorded in FERC Accounts 456.05, 456.06, and 456.07.**

A. FERC Accounts 456.05, 456.06, and 456.07 reflect revenues that SPS receives for providing point-to-point and network transmission service. The network portion of these revenues is direct-assigned to the wholesale jurisdiction because these revenues are received from wholesale network transmission customers. However, the point-to-point portion of the revenues is credited to each jurisdiction SPS serves (New Mexico retail, Texas retail, and FERC) based upon a 12-Coincident Peak

transmission demand allocator to match how investment costs are allocated to each jurisdiction.

**Q. What revenues are recorded in FERC Account 456.09?**

A. FERC Account 456.09 contains revenues associated with direct-assigned transmission projects, as well as from wholesale customers for metering facilities. Currently, SPS's only direct-assigned transmission projects under the SPP OATT are the radial transmission lines. SPS direct-assigns the costs associated with these radial transmission lines to its wholesale customers, so these facilities are not included in SPS's transmission plant in retail base rate proceedings. Similarly, SPS direct-assigns the costs associated with metering wholesale loads to its wholesale customers. The revenues are direct-assigned to the wholesale jurisdiction.

**Q. Please describe the revenues recorded in FERC Accounts 456.12, 456.71, and 456.14.**

A. Schedule 1 revenues are recorded in FERC Accounts 456.12 and 456.71, and Schedule 2 revenues are recorded in FERC Account 456.14. Schedule 1 is entitled Scheduling, System Control and Dispatch Service. Schedule 2 is entitled Reactive Supply and Voltage Control from Generation Sources Service. FERC considers both of these services to be necessary services when providing transmission service and, thus, has termed them ancillary transmission services. Each time transmission

service is provided to a transmission customer, both Schedule 1 and Schedule 2 services are also provided to that customer. Therefore, transmission revenues and ancillary service revenues tend to go hand in hand.

**Q. How are Schedule 2 revenues treated in the cost of service?**

A. SPS receives Schedule 2 compensation when it provides reactive power outside of a specified deadband. The Schedule 2 revenues are allocated among the jurisdictions using a production allocator because SPS's generating units are used to supply reactive power.

**Q. What revenues are recorded in FERC Accounts 456.69 and 456.73?**

A. Revenues associated with Schedule 11 Base Plan Upgrades ("BPU") are recorded in FERC Accounts 456.69 and 456.73. BPUs are transmission projects that SPS builds, but some portion of the costs is recovered from all transmission customers in SPP. These revenues are included in the cost of service in order to properly credit SPS's customers for the portion of the BPUs for which they are not responsible.

**Q. Did you make any additional adjustments to FERC Account 456.73?**

A. Yes. I made an adjustment to credit New Mexico customers for the exit fee Lubbock Power and Light is required to pay to SPS in total of $24,000,000. As discussed in Mr. Grant's testimony, I have made an adjustment to reflect an

amortization of 5 years in the amount of $4,800,000 ($1,163,690 NM retail) as shown on page 32, line 1386 in Attachment SNN-8.

**Q. What adjustments did you make for transmission-related revenue?**

A. I adjusted transmission revenues to eliminate non-recurring revenues or revenues received during the Base Period that relate to service provided before the Base Period began. These out-of-period revenues often occur as a result of resettlements by SPP. The total amount of out of period transmission revenues excluded in the Test Year is $1,889,728 ($406,541 NM retail) and is shown on page 39, line 1688 of Attachment SNN-8.

**Q. What is the total amount of revenue credits included in the Test Year?**

A. The total amount of revenue credits included in the Test Year is $282,658,915 ($57,835,020) as shown on page 11, line 4, of Attachment SNN-5. This includes the revenue SPS receives from miscellaneous service charges such as late payment fees as well as the transmission revenues I just described.

## XIII. CAPITAL STRUCTURE

**Q. What capital structure is reflected in the cost of service?**

A. The cost of service uses the capital structure composed of 54.72% equity and 45.28% debt, as discussed by Ms. Martin. When the 4.31% average cost of long-term debt presented by Ms. Martin and the 10.35% return on equity presented by Mr. D'Ascendis are applied to the capital structure, it results in a 7.61% overall return on rate base.[32]

[32] See Attachment SNN-5, page 10 for the amounts presented in this section.

## XIV. JURISDICTIONAL REVENUE DEFICIENCY

**Q. What is the overall New Mexico retail revenue requirement?**

A. The overall New Mexico retail revenue requirement is $410,824,970.[33]

**Q. What is the revenue deficiency?**

A. The revenue deficiency is calculated by comparing the net revenue requirements to present base rate revenue. Mr. Luth presents the calculation of present base rate revenue, which is equal to $323,042,426.[34] The result is a revenue deficiency of $87,782,544.[35]

[33] Attachment SNN-5, page 2, line 16.

[34] Attachment SNN-5, page 2, line 18.

[35] Attachment SNN-5, page 2, line 20.

## XV. SAGAMORE AND HALE REVENUE REQUIREMENT

**Q. Mr. Grant discusses the implementation of the settlement in Case No. 17-00044-UT. Are you sponsoring any calculations necessary for the implementation of that settlement?**

A. Yes. I have calculated the revenue requirement for the Sagamore and Hale Wind Projects, which will be used to calculate any credits to customers consistent with the terms of the settlement. I present the Sagamore and Hale revenue requirements in Attachments SNN-12a and SNN-12b on a dollars per megawatt-hour ("MWh") basis.

**Q. What cost amounts did you use for the calculation of the revenue requirement?**

A. I used the costs for the Sagamore and Hale Wind Projects that are presented and supported by SPS's other witnesses. These include capital costs, O&M costs, property tax amounts, and capital structure and cost of capital rates. Using these costs, I have calculated a New Mexico jurisdictional revenue requirement that is consistent with the overall New Mexico revenue requirement.

**Q. What generation amount did you use to calculate the revenue requirement to a dollars per MWh figure?**

A. I used a generation amount of 576,598 MWh, which is the New Mexico retail allocated share of total generation of 2,009,894 MWh. The total generation amount

is based on a capacity size of 478 megawatts and a capacity factor of 48%. Mr. Grant provides the justification for the 48% capacity factor figure used in the calculation.

**Q. Does this conclude your pre-filed direct testimony?**

A. Yes.

**BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION**

| | | |
|---|---|---|
| **IN THE MATTER OF SOUTHWESTERN PUBLIC SERVICE COMPANY'S APPLICATION FOR: (1) REVISION OF ITS RETAIL RATES UNDER ADVICE NOTICE NO. 292; (2) AUTHORIZATION AND APPROVAL TO ABANDON ITS PLANT X UNIT 3 GENERATING STATION; AND (3) OTHER ASSOCIATED RELIEF,** | ) | **CASE NO. 20-00238-UT** |
| **SOUTHWESTERN PUBLIC SERVICE COMPANY,** | ) | |
| **APPLICANT.** | ) | |

**VERIFICATION**

On this day, December 31, 2020, I, Stephanie N. Niemi, swear and affirm under penalty of perjury under the law of the State of New Mexico, that my testimony contained in Direct Testimony of Stephanie N. Niemi is true and correct.

*/s/ Stephanie N. Niemi*
STEPHANIE N. NIEMI

Southwestern Public Service Company

12 Months Ending September 2020

0 Income Statement

| Line No. | Income Statement Component | Total | SPS NM Electric Retail |
|---|---|---|---|
| 1 | **Income Statement** | | |
| 2 | | | |
| 3 | Rate Revenues | (1,069,060,102) | (322,786,080) |
| 4 | Other Revenues | (279,748,643) | (52,222,213) |
| 5 | Total Revenues | (1,348,808,745) | (375,008,293) |
| 6 | | | |
| 7 | Cost of Sales | 62,364,127 | 18,693,723 |
| 8 | Operations and Maintenance Expense | 492,117,799 | 135,552,164 |
| 9 | Depreciation and Amortization Expense | 254,669,659 | 71,578,624 |
| 10 | Taxes OTher Than Income | 80,854,174 | 18,872,188 |
| 11 | Income Tax Expense | 60,881,041 | 17,127,093 |
| 12 | Gains/Losses | | |
| 13 | Total Operating Deductions | 950,886,799 | 261,823,792 |
| 14 | Operating Deductions Check | | |
| 15 | | | |
| 16 | **Net Operating Earnings** | 397,921,946 | 113,184,502 |
| 17 | | | |
| 18 | Rate Base | 4,977,809,043 | 1,436,462,708 |
| 19 | Weighted Average Cost of Capital | 7.12% | 7.12% |
| 20 | Authorized Earnings | 354,420,004 | 102,276,145 |
| 21 | Required Earnings Check | 354,420,004 | 102,276,145 |
| 22 | | | |
| 23 | Earnings Deficiency/(Excess) | (43,501,942) | (10,908,357) |
| 24 | | | |
| 25 | Tax Gross-Up Factor | 1.293 | 1.293 |
| 26 | Revenue Deficiency | (56,233,035) | (14,100,750) |
| 27 | | | |
| 28 | **Earned Return on Equity** | | |
| 29 | Earned Return on Rate Base | 7.99% | 7.88% |
| 30 | Weighted Cost of Debt | 1.95% | 1.95% |
| 31 | Difference | 6.04% | 5.93% |
| 32 | | | |
| 33 | Ratio of Common Equity | 54.72% | 54.72% |
| 34 | Earned Return on Equity | 11.04% | 10.84% |

Southwestern Public Service Company

12 Months Ending September 2020

1 Calculation of Deficiency

| Line No. | Revenue Requirement Component | Total | SPS NM Electric Retail |
|---|---|---|---|
| 1 | | | |
| 2 | Cost of Sales | 62,364,127 | 18,693,723 |
| 3 | Operations & Maintenance Expense | 492,117,799 | 135,552,164 |
| 4 | Depreciation and Amortization Expense | 254,669,659 | 71,578,624 |
| 5 | Taxes Other Than Income | 80,854,174 | 18,872,188 |
| 6 | Gross Total Income Tax Expense | 48,149,948 | 13,934,700 |
| 7 | Gains/Losses | | |
| 8 | Total Operating Deductions | 938,155,706 | 258,631,398 |
| 9 | | | |
| 10 | Rate Base | 4,977,809,043 | 1,436,462,708 |
| 11 | Weighted Average Cost of Capital | 7.12% | 7.12% |
| 12 | Authorized Earnings | 354,420,004 | 102,276,145 |
| 13 | | | |
| 14 | Gross Revenue Requirement | 1,292,575,710 | 360,907,543 |
| 15 | Revenue Credits | (279,748,643) | (52,222,213) |
| 16 | Net (Rate) Revenue Requirement | 1,012,827,068 | 308,685,330 |
| 17 | | | |
| 18 | Revenue at Present Rates | (1,069,060,102) | (322,786,080) |
| 19 | | | |
| 20 | Revenue Deficiency/(Excess) | (56,233,035) | (14,100,750) |
| 21 | | | |
| 22 | Revenue Deficiency/(Excess) - IS Method | (56,233,035) | (14,100,750) |
| 23 | Difference | 0 | (0) |

Southwestern Public Service Company

12 Months Ending September 2020

A Cost of Sales

| Line No. | Financial Category | FERC Function | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|
| | | | Total | BP Adjustments | Per Book | Total | BP Adjustments | Per Book |
| 1 | Cost of Sales | Cost of Sales | 62,364,127 | (497,625,248) | 559,989,374 | 18,693,723 | (156,815,898) | 175,509,620 |
| 2 | Cost of Sales | Sub-Total Cost of Sales | 62,364,127 | (497,625,248) | 559,989,374 | 18,693,723 | (156,815,898) | 175,509,620 |
| 3 | | | | | | | | |
| 4 | | Total | 62,364,127 | (497,625,248) | 559,989,374 | 18,693,723 | (156,815,898) | 175,509,620 |
| 5 | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

B O&M Expense

| Line No. | Financial Category | FERC Function | Operations/Maintenance | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Total | BP Adjustments | Per Book | Total | BP Adjustments | Per Book |
| 1 | OM | Production | Maintenance | 41,973,877 | (164) | 41,974,041 | 12,954,187 | (51) | 12,954,238 |
| 2 | OM | Production | Operations | 85,664,679 | (987,497) | 86,652,177 | 26,310,776 | 764,741 | 25,546,036 |
| 3 | OM | Transmission | Maintenance | 1,978,449 | (18) | 1,978,467 | 447,589 | (4) | 447,593 |
| 4 | OM | Transmission | Operations | 204,340,824 | (40,199) | 204,381,024 | 47,060,533 | (9,094) | 47,069,627 |
| 5 | OM | Distribution | Maintenance | 6,956,803 | (571,664) | 7,528,466 | 2,531,951 | (211,927) | 2,743,878 |
| 6 | OM | Distribution | Operations | 23,321,799 | 167,325 | 23,154,475 | 8,479,167 | 62,030 | 8,417,137 |
| 7 | OM | Regional Market Expenses | Operations | 8,712,187 | (192) | 8,712,378 | 2,347,074 | (60) | 2,347,134 |
| 8 | OM | Customer Accounts | Operations | 18,478,809 | 742,750 | 17,736,059 | 5,775,860 | 232,162 | 5,543,698 |
| 9 | OM | Customer Service | Operations | 3,356,239 | (15,366,228) | 18,722,466 | 840,456 | (11,007,872) | 11,848,328 |
| 10 | OM | Sales | Operations | 289,000 | (5,128) | 294,128 | 90,331 | (1,603) | 91,934 |
| 11 | OM | A&G | Maintenance | 47,251 | | 47,251 | 13,778 | | 13,778 |
| 12 | OM | A&G | Operations | 96,997,882 | (14,498,859) | 111,496,741 | 28,700,460 | (3,118,189) | 31,818,650 |
| 13 | OM | | Sub-Total OM | 492,117,799 | (30,559,874) | 522,677,673 | 135,552,164 | (13,289,867) | 148,842,031 |
| 14 | | | | | | | | | |
| 15 | | | Total | 492,117,799 | (30,559,874) | 522,677,673 | 135,552,164 | (13,289,867) | 148,842,031 |
| 16 | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

C Depr & Amort Expense

| Line No. | Financial Category | FERC Function | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|
| | | | Total | BP Adjustments | Per Book | Total | BP Adjustments | Per Book |
| 1 | 4-Book Depr | Distribution | 38,271,782 | | 38,271,782 | 13,123,126 | | 13,123,126 |
| 2 | 4-Book Depr | General | 24,386,520 | (4,174,749) | 28,561,269 | 7,106,110 | (1,215,854) | 8,321,964 |
| 3 | 4-Book Depr | Intangible | 24,308,056 | (115,342) | 24,423,398 | 7,086,673 | (33,592) | 7,120,265 |
| 4 | 4-Book Depr | Production | 84,784,919 | (7,090,935) | 91,875,854 | 25,807,779 | (2,108,416) | 27,916,195 |
| 5 | 4-Book Depr | Taxes Other Than Income | (5,808,829) | 59,321,858 | (65,130,687) | (1,647,326) | (2,096,071) | 448,745 |
| 6 | 4-Book Depr | Transmission | 88,727,210 | 1,887,191 | 86,840,019 | 20,102,263 | 422,293 | 19,679,970 |
| 7 | 4-Book Depr | Sub-Total 4-Book Depr | 254,669,659 | 49,828,024 | 204,841,635 | 71,578,624 | (5,031,640) | 76,610,265 |
| 8 | | | | | | | | |
| 9 | | Total | 254,669,659 | 49,828,024 | 204,841,635 | 71,578,624 | (5,031,640) | 76,610,265 |
| 10 | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

D Taxes Other Than Income

| Line No. | Financial Category | FERC Function | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|
| | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | Taxes Other than Income | Taxes Other Than Income | 80,854,174 | 84,560,225 | (3,706,050) | 18,872,188 | 19,928,740 | (1,056,552) |
| 2 | Taxes Other than Income | Sub-Total Taxes Other than Income | 80,854,174 | 84,560,225 | (3,706,050) | 18,872,188 | 19,928,740 | (1,056,552) |
| 3 | | | | | | | | |
| 4 | | Total | 80,854,174 | 84,560,225 | (3,706,050) | 18,872,188 | 19,928,740 | (1,056,552) |
| 5 | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

E Income Tax Expense

| Line No. | Income Tax Expense | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|
| | | Total | BP Adjustments | Per Book | Total | BP Adjustments | Per Book |
| 1 | Rate Base | 4,977,809,043 | (1,623,282,978) | 6,601,092,021 | 1,436,462,708 | (484,535,510) | 1,920,998,218 |
| 2 | Weighted Average Cost of Capital | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% |
| 3 | Authorized Earnings | 354,420,004 | (115,577,748) | 469,997,752 | 102,276,145 | (34,498,928) | 136,775,073 |
| 4 | | | | | | | |
| 5 | Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| 6 | Interest Deduction | 97,067,276 | (31,654,018) | 128,721,294 | 28,011,023 | (9,448,442) | 37,459,465 |
| 7 | | | | | | | |
| 8 | Total Schedule M | (305,502,675) | 187,737,029 | (493,239,705) | (88,199,822) | 53,726,133 | (141,925,955) |
| 9 | | | | | | | |
| 10 | State Taxable Income | (48,149,948) | 103,813,300 | (151,963,247) | (13,934,700) | 28,675,647 | (42,610,347) |
| 11 | State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| 12 | State Tax Expense | (999,497) | 2,154,956 | (3,154,453) | (289,256) | 595,249 | (884,506) |
| 13 | | | | | | | |
| 14 | Federal Taxable Income | (47,150,451) | 101,658,343 | (148,808,794) | (13,645,443) | 28,080,398 | (41,725,841) |
| 15 | Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 16 | Federal Tax Expense | (9,901,595) | 21,348,252 | (31,249,847) | (2,865,543) | 5,896,884 | (8,762,427) |
| 17 | | | | | | | |
| 18 | Composite Tax Rate | 22.64% | 22.64% | 22.64% | 22.64% | 22.64% | 22.64% |
| 19 | | | | | | | |
| 20 | Deferred Tax Expense | 48,202,369 | 6,336,559 | 41,865,811 | 13,949,615 | 3,276,152 | 10,673,463 |
| 21 | ITC Amortized | (52,421) | | (52,421) | (14,915) | | (14,915) |
| 22 | | | | | | | |
| 23 | Total Tax Expense | 37,248,857 | 29,839,767 | 7,409,090 | 10,779,900 | 9,768,285 | 1,011,616 |
| 24 | Tax Gross Up Factor | 1.29266 | 1.29266 | 1.29266 | 1.29266 | 1.29266 | 1.29266 |
| 25 | Gross Total Income Tax Expense | 48,149,948 | 38,572,546 | 9,577,402 | 13,934,700 | 12,627,029 | 1,307,671 |

Southwestern Public Service Company

12 Months Ending September 2020

F Gains & Losses

| Line No. | Financial Category | FERC Function | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|
| | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | 12-Gain/Loss | Other Revenues | | (91,803) | 91,803 | | (27,430) | 27,430 |
| 2 | 12-Gain/Loss | Sub-Total 12-Gain/Loss | | (91,803) | 91,803 | | (27,430) | 27,430 |
| 3 | | | | | | | | |
| 4 | | Total | | (91,803) | 91,803 | | (27,430) | 27,430 |
| 5 | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

G Rate Base

| Line No. | Rate Base Component | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|
| | | Total | BP Adjustments | Per Book | Total | BP Adjustments | Per Book |
| 1 | Plant in Service | 8,694,206,813 | (1,257,140) | 8,695,463,954 | 2,466,426,603 | (363,613) | 2,466,790,216 |
| 2 | Accumulated Depreciation & Amortization | (2,748,620,947) | (120,458,016) | (2,628,162,931) | (774,769,611) | (32,384,215) | (742,385,396) |
| 3 | Net Plant in Service | 5,945,585,866 | (121,715,156) | 6,067,301,022 | 1,691,656,992 | (32,747,828) | 1,724,404,820 |
| 4 | | | | | | | |
| 5 | Plant Held for Future Use | 4,167,109 | | 4,167,109 | 918,038 | | 918,038 |
| 6 | Construction Work in Progress | | (1,075,370,126) | 1,075,370,126 | | (333,637,192) | 333,637,192 |
| 7 | | | | | | | |
| 8 | Total Plant | 5,949,752,975 | (1,197,085,282) | 7,146,838,257 | 1,692,575,030 | (366,385,020) | 2,058,960,050 |
| 9 | | | | | | | |
| 10 | Fuel Inventory | 6,371,683 | | 6,371,683 | 2,007,899 | | 2,007,899 |
| 11 | NOx Inventory | | (3,887,760) | 3,887,760 | | (1,225,144) | 1,225,144 |
| 12 | Utility Materials & Supplies | 21,716,287 | | 21,716,287 | 6,479,982 | | 6,479,982 |
| 13 | Cash Working Capital | (31,939,317) | 812,943 | (32,752,260) | (8,569,722) | 277,220 | (8,846,941) |
| 14 | Prepayments | 4,918,949 | (576,493) | 5,495,442 | 1,434,622 | (164,026) | 1,598,647 |
| 15 | Regulatory Assets | 155,392,894 | | 155,392,894 | 44,888,741 | | 44,888,741 |
| 16 | | | | | | | |
| 17 | Customer Deposits | (6,056,369) | (50,000) | (6,006,369) | (941,083) | | (941,083) |
| 18 | Customer Advances | | | | | | |
| 19 | Regulatory Liabilities | (12,989,484) | | (12,989,484) | (3,754,202) | | (3,754,202) |
| 20 | | | | | | | |
| 21 | ADIT Excluding NOL | (1,151,370,049) | (464,507,860) | (686,862,189) | (313,197,161) | (132,577,144) | (180,620,017) |
| 22 | NOL - ADIT End Bal | 42,011,473 | 42,011,473 | | 15,538,603 | 15,538,603 | |
| 23 | Total Accumulated Deferred Income Taxes | (1,109,358,576) | (422,496,387) | (686,862,189) | (297,658,558) | (117,038,541) | (180,620,017) |
| 24 | ADIT Check | (1,109,358,576) | (422,496,387) | (686,862,189) | (297,658,558) | (117,038,541) | (180,620,017) |
| 25 | | | | | | | |
| 26 | **Net Rate Base** | 4,977,809,043 | (1,623,282,978) | 6,601,092,021 | 1,436,462,708 | (484,535,510) | 1,920,998,218 |
| 27 | Rate Base Check | 4,977,809,043 | (1,623,282,978) | 6,601,092,021 | 1,436,462,708 | (484,535,510) | 1,920,998,218 |
| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

H Cost of Capital

| Cost of Capital Component | SPS NM Electric Retail |
|---|---|
| Cost of Common Equity | 9.45% |
| Cost of Long Term Debt | 4.31% |
| Ratio of Common Equity | 54.72% |
| Ratio of Long Term Debt | 45.28% |
| Weighted Average Cost of Capital | 7.12% |
| Weighted Average Cost of Common Equity | 5.17% |
| Weighted Average Cost of Debt | 1.95% |

Southwestern Public Service Company

12 Months Ending September 2020

I Revenue Credits

| Line No. | Financial Category | FERC Function | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|
| | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | RevR-Revenue Retail | Other Revenues | (279,748,643) | (259,458,982) | (20,289,660) | (52,222,213) | (50,864,272) | (1,357,941) |
| 2 | RevR-Revenue Retail | Sub-Total RevR-Revenue Retail | (279,748,643) | (259,458,982) | (20,289,660) | (52,222,213) | (50,864,272) | (1,357,941) |
| 3 | | | | | | | | |
| 4 | | Total | (279,748,643) | (259,458,982) | (20,289,660) | (52,222,213) | (50,864,272) | (1,357,941) |
| 5 | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

J Rate Revenue

| Line No. | Financial Category | FERC Function | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|
| | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | RevR-Revenue Retail | Rate Revenues | (1,069,060,102) | (1,462,710,406) | 393,650,303 | (322,786,080) | (451,696,943) | 128,910,863 |
| 2 | RevR-Revenue Retail | Sub-Total RevR-Revenue Retail | (1,069,060,102) | (1,462,710,406) | 393,650,303 | (322,786,080) | (451,696,943) | 128,910,863 |
| 3 | | | | | | | | |
| 4 | | Total | (1,069,060,102) | (1,462,710,406) | 393,650,303 | (322,786,080) | (451,696,943) | 128,910,863 |
| 5 | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

K Jurisdictional Allocators

| Line No. | Jurisdictional Allocator | Total | SPS Electric Wholesale | SPS NM Electric Retail | SPS TX Electric Retail |
|---|---|---|---|---|---|
| 1 | 12CP-PROD | 100.00% | 13.05% | 29.88% | 57.07% |
| 2 | 12CP-TRAN | 100.00% | 36.03% | 22.03% | 41.94% |
| 3 | CUST-ADJ | 100.00% | 33.33% | 33.33% | 33.33% |
| 4 | CUST-AVG | 100.00% | 0.00% | 31.26% | 68.74% |
| 5 | CUST-H/S | 100.00% | | 80.31% | 19.69% |
| 6 | CUST-RET | 100.00% | | 31.26% | 68.74% |
| 7 | CUST-YE | 100.00% | 33.33% | 33.33% | 33.33% |
| 8 | DEPOSITS | 100.00% | | 26.58% | 73.42% |
| 9 | ENERGY | 100.00% | 9.60% | 31.51% | 58.88% |
| 10 | LABOR | 100.00% | 12.09% | 28.90% | 59.01% |
| 11 | LABXAG | 100.00% | 12.18% | 29.12% | 58.70% |
| 12 | MET-YE | 100.00% | 33.33% | 33.33% | 33.33% |
| 13 | NCP-DIST | 100.00% | 2.06% | | 97.94% |
| 14 | NM | 100.00% | | 100.00% | |
| 15 | PIS-DIST | 100.00% | 0.11% | 37.07% | 62.82% |
| 16 | PIS-GEN | 100.00% | 11.98% | 29.16% | 58.86% |
| 17 | PIS-NET | 100.00% | 20.50% | 28.45% | 51.05% |
| 18 | PIS-PROD | 100.00% | 12.25% | 30.26% | 57.49% |
| 19 | PIS-PTD | 100.00% | 19.61% | 28.29% | 52.10% |
| 20 | PIS-TRAN | 100.00% | 34.71% | 22.62% | 42.67% |
| 21 | PISRET-DIST | 100.00% | | 37.11% | 62.89% |
| 22 | PISRET-PROD | 100.00% | | 34.48% | 65.52% |
| 23 | PISRET-PTD | 100.00% | | 35.19% | 64.81% |
| 24 | PISRET-TRAN | 100.00% | | 34.65% | 65.35% |
| 25 | RETAIL-ENERGY | 100.00% | | 34.86% | 65.14% |
| 26 | RETAIL-PROD | 100.00% | | 34.36% | 65.64% |
| 27 | RETAIL-TRAN | 100.00% | | 34.44% | 65.56% |
| 28 | TX | 100.00% | | | 100.00% |
| 29 | WHLS | 100.00% | 100.00% | | |

Southwestern Public Service Company

12 Months Ending September 2020

1.1 Deficiency Detail

| Line No. | Revenue Requirement Component | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|
| | | Total | BP Adjustments | Per Book | Total | BP Adjustments | Per Book |
| 1 | | | | | | | |
| 2 | Cost of Sales | 62,364,127 | (497,625,248) | 559,989,374 | 18,693,723 | (156,815,898) | 175,509,620 |
| 3 | Operations & Maintenance Expense | 492,117,799 | (30,559,874) | 522,677,673 | 135,552,164 | (13,289,867) | 148,842,031 |
| 4 | Depreciation and Amortization Expense | 254,669,659 | 49,828,024 | 204,841,635 | 71,578,624 | (5,031,640) | 76,610,265 |
| 5 | Taxes Other Than Income | 80,854,174 | (3,706,050) | 84,560,225 | 18,872,188 | (1,056,552) | 19,928,740 |
| 6 | Gross Total Income Tax Expense | 48,149,948 | 38,572,546 | 9,577,402 | 13,934,700 | 12,627,029 | 1,307,671 |
| 7 | Gains/Losses | | 91,803 | (91,803) | | 27,430 | (27,430) |
| 8 | Total Operating Deductions | 938,155,706 | (443,398,800) | 1,381,554,506 | 258,631,398 | (163,539,499) | 422,170,897 |
| 9 | | | | | | | |
| 10 | Rate Base | 4,977,809,043 | (1,623,282,978) | 6,601,092,021 | 1,436,462,708 | (484,535,510) | 1,920,998,218 |
| 11 | Weighted Average Cost of Capital | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% |
| 12 | Authorized Earnings | 354,420,004 | (115,577,748) | 469,997,752 | 102,276,145 | (34,498,928) | 136,775,073 |
| 13 | | | | | | | |
| 14 | Gross Revenue Requirement | 1,292,575,710 | (558,976,548) | 1,851,552,258 | 360,907,543 | (198,038,427) | 558,945,970 |
| 15 | Revenue Credits | (279,748,643) | (20,289,660) | (259,458,982) | (52,222,213) | (1,357,941) | (50,864,272) |
| 16 | Net (Rate) Revenue Requirement | 1,012,827,068 | (579,266,208) | 1,592,093,275 | 308,685,330 | (199,396,368) | 508,081,698 |
| 17 | | | | | | | |
| 18 | Revenue at Present Rates | (1,069,060,102) | 393,650,303 | (1,462,710,406) | (322,786,080) | 128,910,863 | (451,696,943) |
| 19 | | | | | | | |
| 20 | Revenue Deficiency/(Excess) | (56,233,035) | (185,615,905) | 129,382,870 | (14,100,750) | (70,485,505) | 56,384,755 |
| 21 | | | | | | | |
| 22 | Revenue Deficiency/(Excess) - IS Method | (56,233,035) | (185,615,905) | 129,382,870 | (14,100,750) | (70,485,505) | 56,384,755 |
| 23 | Difference | 0 | | 0 | (0) | | (0) |

Southwestern Public Service Company

12 Months Ending September 2020

A.1 Cost of Sales Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | Cost of Sales | Cost of Sales | 50100-Steam Genr Fuel | Base | 216,481,702 | 216,481,702 | | 68,219,554 | 68,219,554 | |
| 2 | Cost of Sales | Cost of Sales | 50100-Steam Genr Fuel | SPS Account Reclass | (216,473,056) | (216,473,056) | | (68,216,829) | (68,216,829) | |
| 3 | Cost of Sales | Cost of Sales | 50100-Steam Genr Fuel | Sub-Total 50100-Steam Genr Fuel | 8,646 | 8,646 | | 2,725 | 2,725 | |
| 4 | | | | | | | | | | |
| 5 | Cost of Sales | Cost of Sales | 50110-Gas | SPS Account Reclass | 84,252,148 | 84,252,148 | | 26,550,253 | 26,550,253 | |
| 6 | Cost of Sales | Cost of Sales | 50110-Gas | SPS Eliminate Fuel Cost | (84,252,148) | | (84,252,148) | (26,550,253) | | (26,550,253) |
| 7 | Cost of Sales | Cost of Sales | 50110-Gas | Sub-Total 50110-Gas | | 84,252,148 | (84,252,148) | | 26,550,253 | (26,550,253) |
| 8 | | | | | | | | | | |
| 9 | Cost of Sales | Cost of Sales | 50120-Oil | SPS Account Reclass | 71,907 | 71,907 | | 22,660 | 22,660 | |
| 10 | Cost of Sales | Cost of Sales | 50120-Oil | SPS Eliminate Fuel Cost | (71,907) | | (71,907) | (22,660) | | (22,660) |
| 11 | Cost of Sales | Cost of Sales | 50120-Oil | Sub-Total 50120-Oil | | 71,907 | (71,907) | | 22,660 | (22,660) |
| 12 | | | | | | | | | | |
| 13 | Cost of Sales | Cost of Sales | 50130-Coal | SPS Account Reclass | 44,319,025 | 44,319,025 | | 13,966,188 | 13,966,188 | |
| 14 | Cost of Sales | Cost of Sales | 50130-Coal | SPS Eliminate Fuel Cost | (44,319,025) | | (44,319,025) | (13,966,188) | | (13,966,188) |
| 15 | Cost of Sales | Cost of Sales | 50130-Coal | Sub-Total 50130-Coal | | 44,319,025 | (44,319,025) | | 13,966,188 | (13,966,188) |
| 16 | | | | | | | | | | |
| 17 | Cost of Sales | Cost of Sales | 50165-Non-Native Load Coal | SPS Account Reclass | 55,130,657 | 55,130,657 | | 17,373,241 | 17,373,241 | |
| 18 | Cost of Sales | Cost of Sales | 50165-Non-Native Load Coal | SPS Eliminate Fuel Cost | (55,130,657) | | (55,130,657) | (17,373,241) | | (17,373,241) |
| 19 | Cost of Sales | Cost of Sales | 50165-Non-Native Load Coal | Sub-Total 50165-Non-Native Load Coal | | 55,130,657 | (55,130,657) | | 17,373,241 | (17,373,241) |
| 20 | | | | | | | | | | |
| 21 | Cost of Sales | Cost of Sales | 54700-Other Operating Fuel | Base | 25,857,106 | 25,857,106 | | 8,148,311 | 8,148,311 | |
| 22 | Cost of Sales | Cost of Sales | 54700-Other Operating Fuel | SPS Account Reclass | 729,752 | 729,752 | | 229,966 | 229,966 | |
| 23 | Cost of Sales | Cost of Sales | 54700-Other Operating Fuel | SPS Eliminate Fuel Cost | (26,586,858) | | (26,586,858) | (8,378,277) | | (8,378,277) |
| 24 | Cost of Sales | Cost of Sales | 54700-Other Operating Fuel | Sub-Total 54700-Other Operating Fuel | | 26,586,858 | (26,586,858) | | 8,378,277 | (8,378,277) |
| 25 | | | | | | | | | | |
| 26 | Cost of Sales | Cost of Sales | 55500-Purchased Power | Base | 392,330,809 | 392,330,809 | | 123,634,619 | 123,634,619 | |
| 27 | Cost of Sales | Cost of Sales | 55500-Purchased Power | SPS Account Reclass | (72,657,408) | (72,657,408) | | (22,896,420) | (22,896,420) | |
| 28 | Cost of Sales | Cost of Sales | 55500-Purchased Power | SPS Eliminate Fuel Cost | (319,673,400) | | (319,673,400) | (100,738,199) | | (100,738,199) |
| 29 | Cost of Sales | Cost of Sales | 55500-Purchased Power | Sub-Total 55500-Purchased Power | | 319,673,400 | (319,673,400) | | 100,738,199 | (100,738,199) |
| 30 | | | | | | | | | | |
| 31 | Cost of Sales | Cost of Sales | 55501-Purchased Power-Demand | SPS Account Reclass | 58,698,861 | 58,698,861 | | 17,538,693 | 17,538,693 | |
| 32 | Cost of Sales | Cost of Sales | 55501-Purchased Power-Demand | Sub-Total 55501-Purchased Power-Demand | 58,698,861 | 58,698,861 | | 17,538,693 | 17,538,693 | |
| 33 | | | | | | | | | | |
| 34 | Cost of Sales | Cost of Sales | 55509-Pur Pwr Variable O&M | Base | 13,356,694 | 13,356,694 | | 4,209,075 | 4,209,075 | |
| 35 | Cost of Sales | Cost of Sales | 55509-Pur Pwr Variable O&M | SPS Eliminate Purchased Power Variable O&M Recovered | (13,356,694) | | (13,356,694) | (4,209,075) | | (4,209,075) |
| 36 | Cost of Sales | Cost of Sales | 55509-Pur Pwr Variable O&M | Sub-Total 55509-Pur Pwr Variable O&M | | 13,356,694 | (13,356,694) | | 4,209,075 | (4,209,075) |
| 37 | | | | | | | | | | |
| 38 | Cost of Sales | Cost of Sales | 55509BLHK- Pur Pwr O&M Blackhawk Energy Base-NM | SPS Variable O&M Blackhawk Energy Recovered in Base-N | 3,656,620 | | 3,656,620 | 1,152,305 | | 1,152,305 |
| 39 | Cost of Sales | Cost of Sales | 55509BLHK- Pur Pwr O&M Blackhawk Energy Base-NM | Sub-Total 55509BLHK- Pur Pwr O&M Blackhawk Energy Ba | 3,656,620 | | 3,656,620 | 1,152,305 | | 1,152,305 |
| 40 | | | | | | | | | | |
| 41 | Cost of Sales | Cost of Sales | 55710-Deferred Elec Energy Cost | Base | (42,108,822) | (42,108,822) | | (13,269,690) | (13,269,690) | |
| 42 | Cost of Sales | Cost of Sales | 55710-Deferred Elec Energy Cost | SPS Eliminate Fuel Cost | 42,108,822 | | 42,108,822 | 13,269,690 | | 13,269,690 |
| 43 | Cost of Sales | Cost of Sales | 55710-Deferred Elec Energy Cost | Sub-Total 55710-Deferred Elec Energy Cost | | (42,108,822) | 42,108,822 | | (13,269,690) | 13,269,690 |

Southwestern Public Service Company

12 Months Ending September 2020
A.1 Cost of Sales Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 44 | | | | | | | | | | |
| 45 | Cost of Sales | Cost of Sales | | **Sub-Total Cost of Sales** | **62,364,127** | **559,989,374** | **(497,625,248)** | **18,693,723** | **175,509,620** | **(156,815,898)** |
| 46 | | | | | | | | | | |
| 47 | Cost of Sales | | | Sub-Total Cost of Sales | 62,364,127 | 559,989,374 | (497,625,248) | 18,693,723 | 175,509,620 | (156,815,898) |
| 48 | | | | | | | | | | |
| 49 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | OM | Production | 50000-Stm Prod Op & Supr | Base | 3,411,227 | 3,411,227 | | 1,019,244 | 1,019,244 | |
| 2 | OM | Production | 50000-Stm Prod Op & Supr | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 3 | OM | Production | 50000-Stm Prod Op & Supr | SPS Business Area Adjustments | (1,199) | | (1,199) | (358) | | (358) |
| 4 | OM | Production | 50000-Stm Prod Op & Supr | Sub-Total 50000-Stm Prod Op & Supr | 3,410,028 | 3,411,227 | (1,199) | 1,018,886 | 1,019,244 | (358) |
| 5 | | | | | | | | | | |
| 6 | OM | Production | 50135-Coal Non-Mine;Non-Freight | SPS Account Reclass | 33,323,125 | 33,323,125 | | 10,501,066 | 10,501,066 | |
| 7 | OM | Production | 50135-Coal Non-Mine;Non-Freight | Sub-Total 50135-Coal Non-Mine;Non-Freight | 33,323,125 | 33,323,125 | | 10,501,066 | 10,501,066 | |
| 8 | | | | | | | | | | |
| 9 | OM | Production | 50170-Stm Gen Fuel | SPS Account Reclass | 61,916 | 61,916 | | 19,512 | 19,512 | |
| 10 | OM | Production | 50170-Stm Gen Fuel | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 11 | OM | Production | 50170-Stm Gen Fuel | SPS Business Area Adjustments | (48) | | (48) | (15) | | (15) |
| 12 | OM | Production | 50170-Stm Gen Fuel | Sub-Total 50170-Stm Gen Fuel | 61,868 | 61,916 | (48) | 19,496 | 19,512 | (15) |
| 13 | | | | | | | | | | |
| 14 | OM | Production | 50200-Steam Expenses Major | Base | 11,211,144 | 11,211,144 | | 3,349,789 | 3,349,789 | |
| 15 | OM | Production | 50200-Steam Expenses Major | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 16 | OM | Production | 50200-Steam Expenses Major | SPS Business Area Adjustments | (6) | | (6) | (2) | | (2) |
| 17 | OM | Production | 50200-Steam Expenses Major | Sub-Total 50200-Steam Expenses Major | 11,211,138 | 11,211,144 | (6) | 3,349,787 | 3,349,789 | (2) |
| 18 | | | | | | | | | | |
| 19 | OM | Production | 50500-Stm Gen Elec Exp Major | Base | 9,202,772 | 9,202,772 | | 2,749,706 | 2,749,706 | |
| 20 | OM | Production | 50500-Stm Gen Elec Exp Major | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 21 | OM | Production | 50500-Stm Gen Elec Exp Major | SPS Business Area Adjustments | (6) | | (6) | (2) | | (2) |
| 22 | OM | Production | 50500-Stm Gen Elec Exp Major | Sub-Total 50500-Stm Gen Elec Exp Major | 9,202,766 | 9,202,772 | (6) | 2,749,704 | 2,749,706 | (2) |
| 23 | | | | | | | | | | |
| 24 | OM | Production | 50600-Misc Steam Pwr Exp | Base | 12,707,064 | 12,707,064 | | 3,796,757 | 3,796,757 | |
| 25 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Base Data - Income Statement Non Integration | 1,070 | 1,070 | | 320 | 320 | |
| 26 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 27 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Business Area Adjustments | (2,437) | | (2,437) | (728) | | (728) |
| 28 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Include TX Deferrals | 62,772 | | 62,772 | 18,756 | | 18,756 |
| 29 | OM | Production | 50600-Misc Steam Pwr Exp | Sub-Total 50600-Misc Steam Pwr Exp | 12,768,469 | 12,708,134 | 60,335 | 3,815,104 | 3,797,076 | 18,028 |
| 30 | | | | | | | | | | |
| 31 | OM | Production | 50700-Stm Pow Gen Rents | Base | 4,520,725 | 4,520,725 | | 1,350,752 | 1,350,752 | |
| 32 | OM | Production | 50700-Stm Pow Gen Rents | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 33 | OM | Production | 50700-Stm Pow Gen Rents | SPS Business Area Adjustments | (23) | | (23) | (7) | | (7) |
| 34 | OM | Production | 50700-Stm Pow Gen Rents | Sub-Total 50700-Stm Pow Gen Rents | 4,520,701 | 4,520,725 | (23) | 1,350,745 | 1,350,752 | (7) |
| 35 | | | | | | | | | | |
| 36 | OM | Production | 50900-Stm Op SO2 Allowance Exp | Base | 34,908 | 34,908 | | 10,430 | 10,430 | |
| 37 | OM | Production | 50900-Stm Op SO2 Allowance Exp | SPS Account Reclass | (34,908) | (34,908) | | (10,430) | (10,430) | |
| 38 | OM | Production | 50900-Stm Op SO2 Allowance Exp | Sub-Total 50900-Stm Op SO2 Allowance Exp | | | | | | |
| 39 | | | | | | | | | | |
| 40 | OM | Production | 50902-NM NOx Expense Amortz | SPS Account Reclass | 34,908 | 34,908 | | 34,908 | 34,908 | |
| 41 | OM | Production | 50902-NM NOx Expense Amortz | Sub-Total 50902-NM NOx Expense Amortz | 34,908 | 34,908 | | 34,908 | 34,908 | |
| 42 | | | | | | | | | | |
| 43 | OM | Production | 51000-Stm Maint Super&Eng | Base | 571,597 | 571,597 | | 170,788 | 170,788 | |
| 44 | OM | Production | 51000-Stm Maint Super&Eng | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 45 | OM | Production | 51000-Stm Maint Super&Eng | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 46 | OM | Production | 51000-Stm Maint Super&Eng | Sub-Total 51000-Stm Maint Super&Eng | 571,597 | 571,597 | (0) | 170,788 | 170,788 | (0) |
| 47 | | | | | | | | | | |
| 48 | OM | Production | 51100-Stm Maint of Structures | Base | 4,260,871 | 4,260,871 | | 1,273,110 | 1,273,110 | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 49 | OM | Production | 51100-Stm Maint of Structures | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 50 | OM | Production | 51100-Stm Maint of Structures | SPS Business Area Adjustments | (17) | | (17) | (5) | | (5) |
| 51 | OM | Production | 51100-Stm Maint of Structures | Sub-Total 51100-Stm Maint of Structures | 4,260,854 | 4,260,871 | (17) | 1,273,105 | 1,273,110 | (5) |
| 52 | | | | | | | | | | |
| 53 | OM | Production | 51200-Stm Maint of Boiler Plt | Base | 12,593,339 | 12,593,339 | | 3,968,520 | 3,968,520 | |
| 54 | OM | Production | 51200-Stm Maint of Boiler Plt | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 55 | OM | Production | 51200-Stm Maint of Boiler Plt | SPS Business Area Adjustments | (98) | | (98) | (31) | | (31) |
| 56 | OM | Production | 51200-Stm Maint of Boiler Plt | Sub-Total 51200-Stm Maint of Boiler Plt | 12,593,241 | 12,593,339 | (98) | 3,968,489 | 3,968,520 | (31) |
| 57 | | | | | | | | | | |
| 58 | OM | Production | 51300-Stm Maint of Elec Plant | Base | 8,369,467 | 8,369,467 | | 2,637,458 | 2,637,458 | |
| 59 | OM | Production | 51300-Stm Maint of Elec Plant | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 60 | OM | Production | 51300-Stm Maint of Elec Plant | SPS Business Area Adjustments | (23) | | (23) | (7) | | (7) |
| 61 | OM | Production | 51300-Stm Maint of Elec Plant | Sub-Total 51300-Stm Maint of Elec Plant | 8,369,444 | 8,369,467 | (23) | 2,637,450 | 2,637,458 | (7) |
| 62 | | | | | | | | | | |
| 63 | OM | Production | 51400-Stm Maint of Misc Stm Plt | Base | 9,920,556 | 9,920,556 | | 2,964,173 | 2,964,173 | |
| 64 | OM | Production | 51400-Stm Maint of Misc Stm Plt | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 65 | OM | Production | 51400-Stm Maint of Misc Stm Plt | SPS Business Area Adjustments | (13) | | (13) | (4) | | (4) |
| 66 | OM | Production | 51400-Stm Maint of Misc Stm Plt | Sub-Total 51400-Stm Maint of Misc Stm Plt | 9,920,543 | 9,920,556 | (13) | 2,964,169 | 2,964,173 | (4) |
| 67 | | | | | | | | | | |
| 68 | OM | Production | 54600-Oth Oper Super&Eng | Base | 470,242 | 470,242 | | 140,504 | 140,504 | |
| 69 | OM | Production | 54600-Oth Oper Super&Eng | SPS Account Reclass | (145,395) | (145,395) | | (43,443) | (43,443) | |
| 70 | OM | Production | 54600-Oth Oper Super&Eng | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 71 | OM | Production | 54600-Oth Oper Super&Eng | SPS Business Area Adjustments | (142) | | (142) | (42) | | (42) |
| 72 | OM | Production | 54600-Oth Oper Super&Eng | Sub-Total 54600-Oth Oper Super&Eng | 324,704 | 324,846 | (142) | 97,019 | 97,061 | (42) |
| 73 | | | | | | | | | | |
| 74 | OM | Production | 54600W-Oth Oper Super&Eng | SPS Account Reclass | 145,395 | 145,395 | | 45,818 | 45,818 | |
| 75 | OM | Production | 54600W-Oth Oper Super&Eng | Sub-Total 54600W-Oth Oper Super&Eng | 145,395 | 145,395 | | 45,818 | 45,818 | |
| 76 | | | | | | | | | | |
| 77 | OM | Production | 54800-Oth Oper Gen Exp | Base | 277,503 | 277,503 | | 82,915 | 82,915 | |
| 78 | OM | Production | 54800-Oth Oper Gen Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 79 | OM | Production | 54800-Oth Oper Gen Exp | Sub-Total 54800-Oth Oper Gen Exp | 277,503 | 277,503 | | 82,915 | 82,915 | |
| 80 | | | | | | | | | | |
| 81 | OM | Production | 54900-Oth Oper Misc Gen Exp | Base | 4,904,232 | 4,904,232 | | 1,465,340 | 1,465,340 | |
| 82 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Account Reclass | (4,306,325) | (4,306,325) | | (1,286,691) | (1,286,691) | |
| 83 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 84 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Business Area Adjustments | (14) | | (14) | (4) | | (4) |
| 85 | OM | Production | 54900-Oth Oper Misc Gen Exp | Sub-Total 54900-Oth Oper Misc Gen Exp | 597,893 | 597,907 | (14) | 178,645 | 178,649 | (4) |
| 86 | | | | | | | | | | |
| 87 | OM | Production | 54900W-Oth Oper Misc Gen Exp | SPS Account Reclass | 4,306,325 | 4,306,325 | | 1,357,046 | 1,357,046 | |
| 88 | OM | Production | 54900W-Oth Oper Misc Gen Exp | Sub-Total 54900W-Oth Oper Misc Gen Exp | 4,306,325 | 4,306,325 | | 1,357,046 | 1,357,046 | |
| 89 | | | | | | | | | | |
| 90 | OM | Production | 55000-Oth Oper Rents | Base | 2,464,305 | 2,464,305 | | 736,312 | 736,312 | |
| 91 | OM | Production | 55000-Oth Oper Rents | SPS Account Reclass | (1,894,694) | (1,894,694) | | (566,118) | (566,118) | |
| 92 | OM | Production | 55000-Oth Oper Rents | SPS Base Data - Income Statement Non Integration | 12 | 12 | | 4 | 4 | |
| 93 | OM | Production | 55000-Oth Oper Rents | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 94 | OM | Production | 55000-Oth Oper Rents | SPS Business Area Adjustments | (3) | | (3) | (1) | | (1) |
| 95 | OM | Production | 55000-Oth Oper Rents | Sub-Total 55000-Oth Oper Rents | 569,620 | 569,623 | (3) | 170,197 | 170,198 | (1) |
| 96 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 97 | OM | Production | 55000W-Oth Oper Rents | SPS Account Reclass | 1,894,694 | 1,894,694 | | 597,072 | 597,072 | |
| 98 | OM | Production | 55000W-Oth Oper Rents | SPS Annual Hale O&M Expense | 580,569 | | 580,569 | 182,954 | | 182,954 |
| 99 | OM | Production | 55000W-Oth Oper Rents | Sub-Total 55000W-Oth Oper Rents | 2,475,263 | 1,894,694 | 580,569 | 780,026 | 597,072 | 182,954 |
| 100 | | | | | | | | | | |
| 101 | OM | Production | 55100-Oth Mtce Supervision&Eng | Base | 459,679 | 459,679 | | 137,348 | 137,348 | |
| 102 | OM | Production | 55100-Oth Mtce Supervision&Eng | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 103 | OM | Production | 55100-Oth Mtce Supervision&Eng | Sub-Total 55100-Oth Mtce Supervision&Eng | 459,679 | 459,679 | | 137,348 | 137,348 | |
| 104 | | | | | | | | | | |
| 105 | OM | Production | 55200-Oth Maint of Structures | Base | 314,105 | 314,105 | | 93,852 | 93,852 | |
| 106 | OM | Production | 55200-Oth Maint of Structures | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 107 | OM | Production | 55200-Oth Maint of Structures | SPS Business Area Adjustments | (1) | | (1) | (0) | | (0) |
| 108 | OM | Production | 55200-Oth Maint of Structures | Sub-Total 55200-Oth Maint of Structures | 314,104 | 314,105 | (1) | 93,852 | 93,852 | (0) |
| 109 | | | | | | | | | | |
| 110 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | Base | 1,340,538 | 1,340,538 | | 400,541 | 400,541 | |
| 111 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Account Reclass | (197,633) | (197,633) | | (59,051) | (59,051) | |
| 112 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 113 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Business Area Adjustments | (1) | | (1) | (0) | | (0) |
| 114 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | Sub-Total 55300-Oth Mtc of Gen & Ele Plant | 1,142,904 | 1,142,905 | (1) | 341,490 | 341,490 | (0) |
| 115 | | | | | | | | | | |
| 116 | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | SPS Account Reclass | 197,633 | 197,633 | | 62,280 | 62,280 | |
| 117 | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | Sub-Total 55300W-Oth Mtc of Gen & Ele Plant | 197,633 | 197,633 | | 62,280 | 62,280 | |
| 118 | | | | | | | | | | |
| 119 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | Base | 4,143,888 | 4,143,888 | | 1,238,156 | 1,238,156 | |
| 120 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Account Reclass | (4,104,846) | (4,104,846) | | (1,226,491) | (1,226,491) | |
| 121 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 122 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Business Area Adjustments | (10) | | (10) | (3) | | (3) |
| 123 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | Sub-Total 55400-Oth Mtc Misc Gen Plt Mjr | 39,031 | 39,042 | (10) | 11,662 | 11,665 | (3) |
| 124 | | | | | | | | | | |
| 125 | OM | Production | 55400W-Oth Mtc Misc Gen Plt Mjr | SPS Account Reclass | 4,104,846 | 4,104,846 | | 1,293,554 | 1,293,554 | |
| 126 | OM | Production | 55400W-Oth Mtc Misc Gen Plt Mjr | Sub-Total 55400W-Oth Mtc Misc Gen Plt Mjr | 4,104,846 | 4,104,846 | | 1,293,554 | 1,293,554 | |
| 127 | | | | | | | | | | |
| 128 | OM | Production | 55600-Load Dispatch | Base | 1,182,859 | 1,182,859 | | 353,428 | 353,428 | |
| 129 | OM | Production | 55600-Load Dispatch | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 130 | OM | Production | 55600-Load Dispatch | SPS Business Area Adjustments | (203) | | (203) | (61) | | (61) |
| 131 | OM | Production | 55600-Load Dispatch | Sub-Total 55600-Load Dispatch | 1,182,656 | 1,182,859 | (203) | 353,367 | 353,428 | (61) |
| 132 | | | | | | | | | | |
| 133 | OM | Production | 55700-Purchased Power Other | Base | 1,778,233 | 1,778,233 | | 531,320 | 531,320 | |
| 134 | OM | Production | 55700-Purchased Power Other | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 135 | OM | Production | 55700-Purchased Power Other | SPS Business Area Adjustments | (916) | | (916) | (274) | | (274) |
| 136 | OM | Production | 55700-Purchased Power Other | SPS Trading A&G Adjustment | (525,000) | | (525,000) | (125,000) | | (125,000) |
| 137 | OM | Production | 55700-Purchased Power Other | Sub-Total 55700-Purchased Power Other | 1,252,317 | 1,778,233 | (525,916) | 406,046 | 531,320 | (125,274) |
| 138 | | | | | | | | | | |
| 139 | OM | Production | 55790REC - REC Costs NM | Base | (689,525) | (689,525) | | (689,525) | (689,525) | |
| 140 | OM | Production | 55790REC - REC Costs NM | SPS Eliminate REC Costs | 689,525 | | 689,525 | 689,525 | | 689,525 |
| 141 | OM | Production | 55790REC - REC Costs NM | Sub-Total 55790REC - REC Costs NM | | (689,525) | 689,525 | | (689,525) | 689,525 |
| 142 | | | | | | | | | | |
| 143 | OM | Production | 55790REC - REC Costs TX | Base | 1,790,365 | 1,790,365 | | | | |
| 144 | OM | Production | 55790REC - REC Costs TX | SPS Eliminate REC Costs | (1,790,365) | | (1,790,365) | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 145 | OM | Production | 55790REC - REC Costs TX | Sub-Total 55790REC - REC Costs TX | | 1,790,365 | (1,790,365) | | | |
| 146 | | | | | | | | | | |
| 147 | OM | Production | | **Sub-Total Production** | **127,638,557** | **128,626,218** | **(987,661)** | **39,264,963** | **38,500,274** | **764,690** |
| 148 | | | | | | | | | | |
| 149 | OM | Transmission | 56000-Trans Oper Super & Eng | Base | 8,329,405 | 8,329,405 | | 1,884,381 | 1,884,381 | |
| 150 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Base Data - Income Statement Non Integration | 250 | 250 | | 57 | 57 | |
| 151 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 152 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Business Area Adjustments | (57,400) | | (57,400) | (12,986) | | (12,986) |
| 153 | OM | Transmission | 56000-Trans Oper Super & Eng | Sub-Total 56000-Trans Oper Super & Eng | 8,272,256 | 8,329,655 | (57,400) | 1,871,452 | 1,884,438 | (12,986) |
| 154 | | | | | | | | | | |
| 155 | OM | Transmission | 56110-Load Disp-Reliability | Base | (166,703) | (166,703) | | (36,726) | (36,726) | |
| 156 | OM | Transmission | 56110-Load Disp-Reliability | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 157 | OM | Transmission | 56110-Load Disp-Reliability | Sub-Total 56110-Load Disp-Reliability | (166,703) | (166,703) | | (36,726) | (36,726) | |
| 158 | | | | | | | | | | |
| 159 | OM | Transmission | 56120-Load Disp-Monitor/Operate | Base | 3,349,984 | 3,349,984 | | 738,021 | 738,021 | |
| 160 | OM | Transmission | 56120-Load Disp-Monitor/Operate | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 161 | OM | Transmission | 56120-Load Disp-Monitor/Operate | SPS Business Area Adjustments | (39) | | (39) | (8) | | (8) |
| 162 | OM | Transmission | 56120-Load Disp-Monitor/Operate | Sub-Total 56120-Load Disp-Monitor/Operate | 3,349,946 | 3,349,984 | (39) | 738,013 | 738,021 | (8) |
| 163 | | | | | | | | | | |
| 164 | OM | Transmission | 56140-Load Disp-Sch/Con/Disp Serv | Base | 3,637,403 | 3,637,403 | | 1,252,650 | 1,252,650 | |
| 165 | OM | Transmission | 56140-Load Disp-Sch/Con/Disp Serv | Sub-Total 56140-Load Disp-Sch/Con/Disp Serv | 3,637,403 | 3,637,403 | | 1,252,650 | 1,252,650 | |
| 166 | | | | | | | | | | |
| 167 | OM | Transmission | 561400W-Scheduling, system control and dispatch services - Wholesale | Base | 1,065,179 | 1,065,179 | | | | |
| 168 | OM | Transmission | 561400W-Scheduling, system control and dispatch services - Wholesale | Sub-Total 561400W-Scheduling, system control and dispat | 1,065,179 | 1,065,179 | | | | |
| 169 | | | | | | | | | | |
| 170 | OM | Transmission | 56150-Rel/Plan/Standards Dev | Base | 34,714 | 34,714 | | 7,648 | 7,648 | |
| 171 | OM | Transmission | 56150-Rel/Plan/Standards Dev | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 172 | OM | Transmission | 56150-Rel/Plan/Standards Dev | SPS Business Area Adjustments | (16) | | (16) | (3) | | (3) |
| 173 | OM | Transmission | 56150-Rel/Plan/Standards Dev | Sub-Total 56150-Rel/Plan/Standards Dev | 34,698 | 34,714 | (16) | 7,644 | 7,648 | (3) |
| 174 | | | | | | | | | | |
| 175 | OM | Transmission | 56160-Trans Service Studies | Base | 34,336 | 34,336 | | 7,564 | 7,564 | |
| 176 | OM | Transmission | 56160-Trans Service Studies | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 177 | OM | Transmission | 56160-Trans Service Studies | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 178 | OM | Transmission | 56160-Trans Service Studies | Sub-Total 56160-Trans Service Studies | 34,336 | 34,336 | (0) | 7,564 | 7,564 | (0) |
| 179 | | | | | | | | | | |
| 180 | OM | Transmission | 56170-Gen Interconn Studies | Base | 22,978 | 22,978 | | 5,062 | 5,062 | |
| 181 | OM | Transmission | 56170-Gen Interconn Studies | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 182 | OM | Transmission | 56170-Gen Interconn Studies | Sub-Total 56170-Gen Interconn Studies | 22,978 | 22,978 | | 5,062 | 5,062 | |
| 183 | | | | | | | | | | |
| 184 | OM | Transmission | 56180-Rel/Plan/Standards Dev Serv | Base | 2,756,221 | 2,756,221 | | 949,188 | 949,188 | |
| 185 | OM | Transmission | 56180-Rel/Plan/Standards Dev Serv | Sub-Total 56180-Rel/Plan/Standards Dev Serv | 2,756,221 | 2,756,221 | | 949,188 | 949,188 | |
| 186 | | | | | | | | | | |
| 187 | OM | Transmission | 561800W-Reliability planning and standards develop service - Wholesale | Base | 464,991 | 464,991 | | | | |
| 188 | OM | Transmission | 561800W-Reliability planning and standards develop service - Wholesale | Sub-Total 561800W-Reliability planning and standards dev | 464,991 | 464,991 | | | | |
| 189 | | | | | | | | | | |
| 190 | OM | Transmission | 56200-Trans Oper Station Exp | Base | 1,517,537 | 1,517,537 | | 343,316 | 343,316 | |
| 191 | OM | Transmission | 56200-Trans Oper Station Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 192 | OM | Transmission | 56200-Trans Oper Station Exp | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 193 | OM | Transmission | 56200-Trans Oper Station Exp | Sub-Total 56200-Trans Oper Station Exp | 1,517,537 | 1,517,537 | (0) | 343,316 | 343,316 | (0) |
| 194 | | | | | | | | | | |
| 195 | OM | Transmission | 56300-Trans Oper OH Lines | Base | 441,138 | 441,138 | | 99,800 | 99,800 | |
| 196 | OM | Transmission | 56300-Trans Oper OH Lines | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 197 | OM | Transmission | 56300-Trans Oper OH Lines | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 198 | OM | Transmission | 56300-Trans Oper OH Lines | Sub-Total 56300-Trans Oper OH Lines | 441,138 | 441,138 | (0) | 99,800 | 99,800 | (0) |
| 199 | | | | | | | | | | |
| 200 | OM | Transmission | 56500-Transm of Elec By Others | Base | 288,806 | 288,806 | | 63,626 | 63,626 | |
| 201 | OM | Transmission | 56500-Transm of Elec By Others | Sub-Total 56500-Transm of Elec By Others | 288,806 | 288,806 | | 63,626 | 63,626 | |
| 202 | | | | | | | | | | |
| 203 | OM | Transmission | 56500MC-Wheeling Meter Charges | Base | 391,050 | 391,050 | | | | |
| 204 | OM | Transmission | 56500MC-Wheeling Meter Charges | Sub-Total 56500MC-Wheeling Meter Charges | 391,050 | 391,050 | | | | |
| 205 | | | | | | | | | | |
| 206 | OM | Transmission | 56500MISC-Wheeling Miscellaneous | Base | 35,240 | 35,240 | | 7,764 | 7,764 | |
| 207 | OM | Transmission | 56500MISC-Wheeling Miscellaneous | Sub-Total 56500MISC-Wheeling Miscellaneous | 35,240 | 35,240 | | 7,764 | 7,764 | |
| 208 | | | | | | | | | | |
| 209 | OM | Transmission | 56500S11-Wheeling Schedule 11 | Base | 106,924,989 | 106,924,989 | | 36,822,867 | 36,822,867 | |
| 210 | OM | Transmission | 56500S11-Wheeling Schedule 11 | Sub-Total 56500S11-Wheeling Schedule 11 | 106,924,989 | 106,924,989 | | 36,822,867 | 36,822,867 | |
| 211 | | | | | | | | | | |
| 212 | OM | Transmission | 56500S11W-Wheeling Schedule 11 - Wholesale | Base | 31,301,865 | 31,301,865 | | | | |
| 213 | OM | Transmission | 56500S11W-Wheeling Schedule 11 - Wholesale | Sub-Total 56500S11W-Wheeling Schedule 11 - Wholesale | 31,301,865 | 31,301,865 | | | | |
| 214 | | | | | | | | | | |
| 215 | OM | Transmission | 56500S12-Wheeling Schedule 12 | Base | 2,248,686 | 2,248,686 | | 774,403 | 774,403 | |
| 216 | OM | Transmission | 56500S12-Wheeling Schedule 12 | Sub-Total 56500S12-Wheeling Schedule 12 | 2,248,686 | 2,248,686 | | 774,403 | 774,403 | |
| 217 | | | | | | | | | | |
| 218 | OM | Transmission | 56500S12W-Wheeling Schedule 12 - Wholesale | Base | 536,322 | 536,322 | | | | |
| 219 | OM | Transmission | 56500S12W-Wheeling Schedule 12 - Wholesale | Sub-Total 56500S12W-Wheeling Schedule 12 - Wholesale | 536,322 | 536,322 | | | | |
| 220 | | | | | | | | | | |
| 221 | OM | Transmission | 56500S1W-Wheeling Schedule 1 - Wholesale | Base | 512,328 | 512,328 | | | | |
| 222 | OM | Transmission | 56500S1W-Wheeling Schedule 1 - Wholesale | Sub-Total 56500S1W-Wheeling Schedule 1 - Wholesale | 512,328 | 512,328 | | | | |
| 223 | | | | | | | | | | |
| 224 | OM | Transmission | 56500S2-Wheeling Schedule 2 | Base | 92,119 | 92,119 | | 31,724 | 31,724 | |
| 225 | OM | Transmission | 56500S2-Wheeling Schedule 2 | Sub-Total 56500S2-Wheeling Schedule 2 | 92,119 | 92,119 | | 31,724 | 31,724 | |
| 226 | | | | | | | | | | |
| 227 | OM | Transmission | 56500S2W-Wheeling Schedule 2 - Wholesale | Base | 26,410 | 26,410 | | | | |
| 228 | OM | Transmission | 56500S2W-Wheeling Schedule 2 - Wholesale | Sub-Total 56500S2W-Wheeling Schedule 2 - Wholesale | 26,410 | 26,410 | | | | |
| 229 | | | | | | | | | | |
| 230 | OM | Transmission | 56500S9-Wheeling Schedule 9 | Base | 8,204,241 | 8,204,241 | | 2,825,380 | 2,825,380 | |
| 231 | OM | Transmission | 56500S9-Wheeling Schedule 9 | Sub-Total 56500S9-Wheeling Schedule 9 | 8,204,241 | 8,204,241 | | 2,825,380 | 2,825,380 | |
| 232 | | | | | | | | | | |
| 233 | OM | Transmission | 56500S9W-Wheeling Schedule 9 - Wholesale | Base | 26,728,273 | 26,728,273 | | | | |
| 234 | OM | Transmission | 56500S9W-Wheeling Schedule 9 - Wholesale | Sub-Total 56500S9W-Wheeling Schedule 9 - Wholesale | 26,728,273 | 26,728,273 | | | | |
| 235 | | | | | | | | | | |
| 236 | OM | Transmission | 565Z2DAUC - Z2 Direct Assigned Upgrade Charge | Base | 249,444 | 249,444 | | 85,715 | 85,715 | |
| 237 | OM | Transmission | 565Z2DAUC - Z2 Direct Assigned Upgrade Charge | Sub-Total 565Z2DAUC - Z2 Direct Assigned Upgrade Charg | 249,444 | 249,444 | | 85,715 | 85,715 | |
| 238 | | | | | | | | | | |
| 239 | OM | Transmission | 565Z2DAUCW - Z2 Direct Assigned Upgrade Charge - Wholesale | Base | 17,766 | 17,766 | | | | |
| 240 | OM | Transmission | 565Z2DAUCW - Z2 Direct Assigned Upgrade Charge - Wholesale | Sub-Total 565Z2DAUCW - Z2 Direct Assigned Upgrade Cha | 17,766 | 17,766 | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 241 | | | | | | | | | | |
| 242 | OM | Transmission | 56600-Trans Oper Misc Exp | Base | 3,078,229 | 3,078,229 | | 696,395 | 696,395 | |
| 243 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Base Data - Income Statement Non Integration | 111,195 | 111,195 | | 25,156 | 25,156 | |
| 244 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 245 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Business Area Adjustments | (247) | | (247) | (56) | | (56) |
| 246 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Include TX Deferrals | 17,514 | | 17,514 | 3,962 | | 3,962 |
| 247 | OM | Transmission | 56600-Trans Oper Misc Exp | Sub-Total 56600-Trans Oper Misc Exp | 3,206,691 | 3,189,424 | 17,267 | 725,457 | 721,551 | 3,906 |
| 248 | | | | | | | | | | |
| 249 | OM | Transmission | 56700-Trans Rents | Base | 2,146,627 | 2,146,627 | | 485,637 | 485,637 | |
| 250 | OM | Transmission | 56700-Trans Rents | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 251 | OM | Transmission | 56700-Trans Rents | SPS Business Area Adjustments | (12) | | (12) | (3) | | (3) |
| 252 | OM | Transmission | 56700-Trans Rents | Sub-Total 56700-Trans Rents | 2,146,616 | 2,146,627 | (12) | 485,634 | 485,637 | (3) |
| 253 | | | | | | | | | | |
| 254 | OM | Transmission | 56900-Trans Mtce of Structures | Base | 250 | 250 | | 57 | 57 | |
| 255 | OM | Transmission | 56900-Trans Mtce of Structures | SPS Base Data - Income Statement Non Integration | (250) | (250) | | (57) | (57) | |
| 256 | OM | Transmission | 56900-Trans Mtce of Structures | Sub-Total 56900-Trans Mtce of Structures | | | | | | |
| 257 | | | | | | | | | | |
| 258 | OM | Transmission | 57000-Tran Mnt of Station Equip | Base | 1,336,571 | 1,336,571 | | 302,376 | 302,376 | |
| 259 | OM | Transmission | 57000-Tran Mnt of Station Equip | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 260 | OM | Transmission | 57000-Tran Mnt of Station Equip | SPS Business Area Adjustments | (1) | | (1) | (0) | | (0) |
| 261 | OM | Transmission | 57000-Tran Mnt of Station Equip | Sub-Total 57000-Tran Mnt of Station Equip | 1,336,570 | 1,336,571 | (1) | 302,375 | 302,376 | (0) |
| 262 | | | | | | | | | | |
| 263 | OM | Transmission | 57100-Trans Mt of Overhead Lines | Base | 641,896 | 641,896 | | 145,218 | 145,218 | |
| 264 | OM | Transmission | 57100-Trans Mt of Overhead Lines | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 265 | OM | Transmission | 57100-Trans Mt of Overhead Lines | SPS Business Area Adjustments | (17) | | (17) | (4) | | (4) |
| 266 | OM | Transmission | 57100-Trans Mt of Overhead Lines | Sub-Total 57100-Trans Mt of Overhead Lines | 641,879 | 641,896 | (17) | 145,214 | 145,218 | (4) |
| 267 | | | | | | | | | | |
| 268 | OM | Transmission | | **Sub-Total Transmission** | **206,319,273** | **206,359,491** | **(40,217)** | **47,508,122** | **47,517,220** | **(9,098)** |
| 269 | | | | | | | | | | |
| 270 | OM | Distribution | 58000-Dist Oper Sup & Eng | Base | 4,025,013 | 4,025,013 | | 1,416,677 | 1,416,677 | |
| 271 | OM | Distribution | 58000-Dist Oper Sup & Eng | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 272 | OM | Distribution | 58000-Dist Oper Sup & Eng | SPS Business Area Adjustments | (11,656) | | (11,656) | (4,321) | | (4,321) |
| 273 | OM | Distribution | 58000-Dist Oper Sup & Eng | Sub-Total 58000-Dist Oper Sup & Eng | 4,013,357 | 4,025,013 | (11,656) | 1,412,356 | 1,416,677 | (4,321) |
| 274 | | | | | | | | | | |
| 275 | OM | Distribution | 58100-Dist Load Dispatching | Base | 325,311 | 325,311 | | 120,599 | 120,599 | |
| 276 | OM | Distribution | 58100-Dist Load Dispatching | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 277 | OM | Distribution | 58100-Dist Load Dispatching | SPS Business Area Adjustments | (2) | | (2) | (1) | | (1) |
| 278 | OM | Distribution | 58100-Dist Load Dispatching | Sub-Total 58100-Dist Load Dispatching | 325,308 | 325,311 | (2) | 120,598 | 120,599 | (1) |
| 279 | | | | | | | | | | |
| 280 | OM | Distribution | 58200-Dist Op Station Exp | Base | 995,244 | 995,244 | | 368,956 | 368,956 | |
| 281 | OM | Distribution | 58200-Dist Op Station Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 282 | OM | Distribution | 58200-Dist Op Station Exp | SPS Business Area Adjustments | (5) | | (5) | (2) | | (2) |
| 283 | OM | Distribution | 58200-Dist Op Station Exp | Sub-Total 58200-Dist Op Station Exp | 995,239 | 995,244 | (5) | 368,954 | 368,956 | (2) |
| 284 | | | | | | | | | | |
| 285 | OM | Distribution | 58300-Dist Oper Overhead Lines | Base | 446,768 | 446,768 | | 760,020 | 760,020 | |
| 286 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Base Data - Income Statement Non Integration | 423,081 | 423,081 | | 104,944 | 104,944 | |
| 287 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 288 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Business Area Adjustments | (84) | | (84) | (31) | | (31) |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 289 | OM | Distribution | 58300-Dist Oper Overhead Lines | Sub-Total 58300-Dist Oper Overhead Lines | 869,766 | 869,849 | (84) | 864,933 | 864,964 | (31) |
| 290 | | | | | | | | | | |
| 291 | OM | Distribution | 58400-Dist Op UG Elec lines | Base | 632,262 | 632,262 | | 229,761 | 229,761 | |
| 292 | OM | Distribution | 58400-Dist Op UG Elec lines | SPS Base Data - Income Statement Non Integration | 30,081 | 30,081 | | 1,680 | 1,680 | |
| 293 | OM | Distribution | 58400-Dist Op UG Elec lines | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 294 | OM | Distribution | 58400-Dist Op UG Elec lines | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 295 | OM | Distribution | 58400-Dist Op UG Elec lines | Sub-Total 58400-Dist Op UG Elec lines | 662,343 | 662,343 | (0) | 231,441 | 231,441 | (0) |
| 296 | | | | | | | | | | |
| 297 | OM | Distribution | 58500-Dist Oper Streetlight | Base | 597,288 | 597,288 | | 221,426 | 221,426 | |
| 298 | OM | Distribution | 58500-Dist Oper Streetlight | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 299 | OM | Distribution | 58500-Dist Oper Streetlight | SPS Business Area Adjustments | (19) | | (19) | (7) | | (7) |
| 300 | OM | Distribution | 58500-Dist Oper Streetlight | Sub-Total 58500-Dist Oper Streetlight | 597,269 | 597,288 | (19) | 221,419 | 221,426 | (7) |
| 301 | | | | | | | | | | |
| 302 | OM | Distribution | 58600-Dist Oper Meter Exp | Base | 2,178,099 | 2,178,099 | | 992,475 | 992,475 | |
| 303 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Base Data - Income Statement Non Integration | (116) | (116) | | (43) | (43) | |
| 304 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 305 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Business Area Adjustments | (4) | | (4) | (1) | | (1) |
| 306 | OM | Distribution | 58600-Dist Oper Meter Exp | Sub-Total 58600-Dist Oper Meter Exp | 2,177,979 | 2,177,983 | (4) | 992,431 | 992,432 | (1) |
| 307 | | | | | | | | | | |
| 308 | OM | Distribution | 58700-Dist Oper Cust Install | Base | 618,486 | 618,486 | | 229,284 | 229,284 | |
| 309 | OM | Distribution | 58700-Dist Oper Cust Install | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 310 | OM | Distribution | 58700-Dist Oper Cust Install | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 311 | OM | Distribution | 58700-Dist Oper Cust Install | Sub-Total 58700-Dist Oper Cust Install | 618,486 | 618,486 | (0) | 229,284 | 229,284 | (0) |
| 312 | | | | | | | | | | |
| 313 | OM | Distribution | 58800-Dist Oper Misc Exp | Base | 9,856,087 | 9,856,087 | | 2,953,460 | 2,953,460 | |
| 314 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Base Data - Income Statement Non Integration | (111,913) | (111,913) | | (41,488) | (41,488) | |
| 315 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 316 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Business Area Adjustments | (158) | | (158) | (59) | | (59) |
| 317 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Include TX Deferrals | 179,267 | | 179,267 | 66,458 | | 66,458 |
| 318 | OM | Distribution | 58800-Dist Oper Misc Exp | Sub-Total 58800-Dist Oper Misc Exp | 9,923,283 | 9,744,174 | 179,109 | 2,978,371 | 2,911,972 | 66,399 |
| 319 | | | | | | | | | | |
| 320 | OM | Distribution | 58900-Dist Rents | Base | 3,138,782 | 3,138,782 | | 1,059,385 | 1,059,385 | |
| 321 | OM | Distribution | 58900-Dist Rents | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 322 | OM | Distribution | 58900-Dist Rents | SPS Business Area Adjustments | (14) | | (14) | (5) | | (5) |
| 323 | OM | Distribution | 58900-Dist Rents | Sub-Total 58900-Dist Rents | 3,138,769 | 3,138,782 | (14) | 1,059,380 | 1,059,385 | (5) |
| 324 | | | | | | | | | | |
| 325 | OM | Distribution | 59000-Dist Mtc Super & Eng | Base | 27,896 | 27,896 | | 10,342 | 10,342 | |
| 326 | OM | Distribution | 59000-Dist Mtc Super & Eng | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 327 | OM | Distribution | 59000-Dist Mtc Super & Eng | Sub-Total 59000-Dist Mtc Super & Eng | 27,896 | 27,896 | | 10,342 | 10,342 | |
| 328 | | | | | | | | | | |
| 329 | OM | Distribution | 59100-Dist Mt of Structures | Base | 28,372 | 28,372 | | 10 | 10 | |
| 330 | OM | Distribution | 59100-Dist Mt of Structures | SPS Base Data - Income Statement Non Integration | (28,372) | (28,372) | | (10) | (10) | |
| 331 | OM | Distribution | 59100-Dist Mt of Structures | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 332 | OM | Distribution | 59100-Dist Mt of Structures | Sub-Total 59100-Dist Mt of Structures | 0 | 0 | | | | |
| 333 | | | | | | | | | | |
| 334 | OM | Distribution | 59200-Dist Mt of Station Equip | Base | 660,938 | 660,938 | | 245,022 | 245,022 | |
| 335 | OM | Distribution | 59200-Dist Mt of Station Equip | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 336 | OM | Distribution | 59200-Dist Mt of Station Equip | SPS Business Area Adjustments | (1) | | (1) | (0) | | (0) |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 337 | OM | Distribution | 59200-Dist Mt of Station Equip | Sub-Total 59200-Dist Mt of Station Equip | 660,938 | 660,938 | (1) | 245,022 | 245,022 | (0) |
| 338 | | | | | | | | | | |
| 339 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | Base | 7,046,518 | 7,046,518 | | 2,539,227 | 2,539,227 | |
| 340 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Base Data - Income Statement Non Integration | (629,942) | (629,942) | | (222,553) | (222,553) | |
| 341 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 342 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Business Area Adjustments | (75) | | (75) | (28) | | (28) |
| 343 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Mutual Aid Adjustment | (571,587) | | (571,587) | (211,898) | | (211,898) |
| 344 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | Sub-Total 59300-Dist Mtc of Overhead Lines | 5,844,913 | 6,416,576 | (571,662) | 2,104,749 | 2,316,675 | (211,926) |
| 345 | | | | | | | | | | |
| 346 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | Base | 101,348 | 101,348 | | 10,573 | 10,573 | |
| 347 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Base Data - Income Statement Non Integration | (1,762) | (1,762) | | 4,794 | 4,794 | |
| 348 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 349 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 350 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | Sub-Total 59400-Dist Mt of Undergrnd Line | 99,586 | 99,587 | (0) | 15,367 | 15,367 | (0) |
| 351 | | | | | | | | | | |
| 352 | OM | Distribution | 59600-Dist Mtc of Streetlights | Base | 280,135 | 280,135 | | 147,031 | 147,031 | |
| 353 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Base Data - Income Statement Non Integration | 1,364 | 1,364 | | 367 | 367 | |
| 354 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 355 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Business Area Adjustments | (1) | | (1) | (0) | | (0) |
| 356 | OM | Distribution | 59600-Dist Mtc of Streetlights | Sub-Total 59600-Dist Mtc of Streetlights | 281,498 | 281,499 | (1) | 147,398 | 147,398 | (0) |
| 357 | | | | | | | | | | |
| 358 | OM | Distribution | 59700-Dist Mtc of Meters | Base | 24,433 | 24,433 | | 9,058 | 9,058 | |
| 359 | OM | Distribution | 59700-Dist Mtc of Meters | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 360 | OM | Distribution | 59700-Dist Mtc of Meters | Sub-Total 59700-Dist Mtc of Meters | 24,433 | 24,433 | | 9,058 | 9,058 | |
| 361 | | | | | | | | | | |
| 362 | OM | Distribution | 59800-Dist Mtce of Dist Plant | Base | (7,504) | (7,504) | | 1,790 | 1,790 | |
| 363 | OM | Distribution | 59800-Dist Mtce of Dist Plant | SPS Base Data - Income Statement Non Integration | 25,042 | 25,042 | | (1,774) | (1,774) | |
| 364 | OM | Distribution | 59800-Dist Mtce of Dist Plant | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 365 | OM | Distribution | 59800-Dist Mtce of Dist Plant | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 366 | OM | Distribution | 59800-Dist Mtce of Dist Plant | Sub-Total 59800-Dist Mtce of Dist Plant | 17,538 | 17,538 | (0) | 16 | 16 | (0) |
| 367 | | | | | | | | | | |
| 368 | OM | Distribution | | **Sub-Total Distribution** | **30,278,602** | **30,682,941** | **(404,339)** | **11,011,119** | **11,161,015** | **(149,896)** |
| 369 | | | | | | | | | | |
| 370 | OM | Regional Market Expenses | 57510-Operations Supervision | Base | 157,672 | 157,672 | | 49,687 | 49,687 | |
| 371 | OM | Regional Market Expenses | 57510-Operations Supervision | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 372 | OM | Regional Market Expenses | 57510-Operations Supervision | SPS Business Area Adjustments | (191) | | (191) | (60) | | (60) |
| 373 | OM | Regional Market Expenses | 57510-Operations Supervision | Sub-Total 57510-Operations Supervision | 157,481 | 157,672 | (191) | 49,627 | 49,687 | (60) |
| 374 | | | | | | | | | | |
| 375 | OM | Regional Market Expenses | 57520-DA & RT Mkt Admin | Base | 305,329 | 305,329 | | 96,218 | 96,218 | |
| 376 | OM | Regional Market Expenses | 57520-DA & RT Mkt Admin | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 377 | OM | Regional Market Expenses | 57520-DA & RT Mkt Admin | Sub-Total 57520-DA & RT Mkt Admin | 305,329 | 305,329 | | 96,218 | 96,218 | |
| 378 | | | | | | | | | | |
| 379 | OM | Regional Market Expenses | 57550-Ancillary Serv Mkt Admin | Base | 14,444 | 14,444 | | 4,552 | 4,552 | |
| 380 | OM | Regional Market Expenses | 57550-Ancillary Serv Mkt Admin | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 381 | OM | Regional Market Expenses | 57550-Ancillary Serv Mkt Admin | Sub-Total 57550-Ancillary Serv Mkt Admin | 14,444 | 14,444 | | 4,552 | 4,552 | |
| 382 | | | | | | | | | | |
| 383 | OM | Regional Market Expenses | 57560-Mkt Monitoring/Compliance | Base | 27,048 | 27,048 | | 8,524 | 8,524 | |
| 384 | OM | Regional Market Expenses | 57560-Mkt Monitoring/Compliance | SPS Base Data - Reclass Incentive Labor | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 385 | OM | Regional Market Expenses | 57560-Mkt Monitoring/Compliance | Sub-Total 57560-Mkt Monitoring/Compliance | 27,048 | 27,048 | | 8,524 | 8,524 | |
| 386 | | | | | | | | | | |
| 387 | OM | Regional Market Expenses | 57570-Mkt Fac/Mon/Comp Serv | Base | 6,308,383 | 6,308,383 | | 2,172,483 | 2,172,483 | |
| 388 | OM | Regional Market Expenses | 57570-Mkt Fac/Mon/Comp Serv | Sub-Total 57570-Mkt Fac/Mon/Comp Serv | 6,308,383 | 6,308,383 | | 2,172,483 | 2,172,483 | |
| 389 | | | | | | | | | | |
| 390 | OM | Regional Market Expenses | 575700W-Market facilitation monitoring and compliance serv - Wholesale | Base | 1,849,773 | 1,849,773 | | | | |
| 391 | OM | Regional Market Expenses | 575700W-Market facilitation monitoring and compliance serv - Wholesale | Sub-Total 575700W-Market facilitation monitoring and co | 1,849,773 | 1,849,773 | | | | |
| 392 | | | | | | | | | | |
| 393 | OM | Regional Market Expenses | 57580-Regional Market Rents | Base | 49,730 | 49,730 | | 15,671 | 15,671 | |
| 394 | OM | Regional Market Expenses | 57580-Regional Market Rents | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 395 | OM | Regional Market Expenses | 57580-Regional Market Rents | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 396 | OM | Regional Market Expenses | 57580-Regional Market Rents | Sub-Total 57580-Regional Market Rents | 49,730 | 49,730 | (0) | 15,671 | 15,671 | (0) |
| 397 | | | | | | | | | | |
| 398 | OM | Regional Market Expenses | | **Sub-Total Regional Market Expenses** | **8,712,187** | **8,712,378** | **(192)** | **2,347,074** | **2,347,134** | **(60)** |
| 399 | | | | | | | | | | |
| 400 | OM | Customer Accounts | 90100-Cust Acct Supervise | Base | 28,662 | 28,662 | | 8,959 | 8,959 | |
| 401 | OM | Customer Accounts | 90100-Cust Acct Supervise | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 402 | OM | Customer Accounts | 90100-Cust Acct Supervise | SPS Business Area Adjustments | (436) | | (436) | (136) | | (136) |
| 403 | OM | Customer Accounts | 90100-Cust Acct Supervise | Sub-Total 90100-Cust Acct Supervise | 28,226 | 28,662 | (436) | 8,822 | 8,959 | (136) |
| 404 | | | | | | | | | | |
| 405 | OM | Customer Accounts | 90200-Cust Acct Meter Read | Base | 4,859,851 | 4,859,851 | | 1,519,019 | 1,519,019 | |
| 406 | OM | Customer Accounts | 90200-Cust Acct Meter Read | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 407 | OM | Customer Accounts | 90200-Cust Acct Meter Read | SPS Business Area Adjustments | (22) | | (22) | (7) | | (7) |
| 408 | OM | Customer Accounts | 90200-Cust Acct Meter Read | Sub-Total 90200-Cust Acct Meter Read | 4,859,830 | 4,859,851 | (22) | 1,519,012 | 1,519,019 | (7) |
| 409 | | | | | | | | | | |
| 410 | OM | Customer Accounts | 90300-Cust Acct Recrds &Coll | Base | 7,466,026 | 7,466,026 | | 2,333,618 | 2,333,618 | |
| 411 | OM | Customer Accounts | 90300-Cust Acct Recrds &Coll | SPS Base Data - Income Statement Non Integration | 181,342 | 181,342 | | 56,681 | 56,681 | |
| 412 | OM | Customer Accounts | 90300-Cust Acct Recrds &Coll | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 413 | OM | Customer Accounts | 90300-Cust Acct Recrds &Coll | SPS Business Area Adjustments | (14,696) | | (14,696) | (4,593) | | (4,593) |
| 414 | OM | Customer Accounts | 90300-Cust Acct Recrds &Coll | Sub-Total 90300-Cust Acct Recrds &Coll | 7,632,672 | 7,647,368 | (14,696) | 2,385,706 | 2,390,299 | (4,593) |
| 415 | | | | | | | | | | |
| 416 | OM | Customer Accounts | 90400-Cust Acct Uncollect | Base | 4,739,561 | 4,739,561 | | 1,481,447 | 1,481,447 | |
| 417 | OM | Customer Accounts | 90400-Cust Acct Uncollect | SPS Include TX Deferrals | 757,904 | | 757,904 | 236,898 | | 236,898 |
| 418 | OM | Customer Accounts | 90400-Cust Acct Uncollect | Sub-Total 90400-Cust Acct Uncollect | 5,497,465 | 4,739,561 | 757,904 | 1,718,345 | 1,481,447 | 236,898 |
| 419 | | | | | | | | | | |
| 420 | OM | Customer Accounts | 904001-Uncollectable Accounts - Non Commodity | Base | 324,063 | 324,063 | | 101,293 | 101,293 | |
| 421 | OM | Customer Accounts | 904001-Uncollectable Accounts - Non Commodity | Sub-Total 904001-Uncollectable Accounts - Non Commodi | 324,063 | 324,063 | | 101,293 | 101,293 | |
| 422 | | | | | | | | | | |
| 423 | OM | Customer Accounts | 90500-Cust Acct Misc | Base | 136,553 | 136,553 | | 42,682 | 42,682 | |
| 424 | OM | Customer Accounts | 90500-Cust Acct Misc | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 425 | OM | Customer Accounts | 90500-Cust Acct Misc | SPS Business Area Adjustments | (1) | | (1) | (0) | | (0) |
| 426 | OM | Customer Accounts | 90500-Cust Acct Misc | Sub-Total 90500-Cust Acct Misc | 136,552 | 136,553 | (1) | 42,681 | 42,682 | (0) |
| 427 | | | | | | | | | | |
| 428 | OM | Customer Accounts | | **Sub-Total Customer Accounts** | **18,478,809** | **17,736,059** | **742,750** | **5,775,860** | **5,543,698** | **232,162** |
| 429 | | | | | | | | | | |
| 430 | OM | Customer Service | 90800-Customer Asst Expense | Base | 18,326,863 | 18,326,863 | | 5,728,335 | 5,728,335 | |
| 431 | OM | Customer Service | 90800-Customer Asst Expense | SPS Base Data - Reclass Customer Assistance | (16,028,705) | (16,028,705) | | (5,010,011) | (5,010,011) | |
| 432 | OM | Customer Service | 90800-Customer Asst Expense | SPS Base Data - Reclass Incentive Labor | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 433 | OM | Customer Service | 90800-Customer Asst Expense | SPS Business Area Adjustments | (4) | | (4) | (1) | | (1) |
| 434 | OM | Customer Service | 90800-Customer Asst Expense | Sub-Total 90800-Customer Asst Expense | 2,298,154 | 2,298,158 | (4) | 718,322 | 718,324 | (1) |
| 435 | | | | | | | | | | |
| 436 | OM | Customer Service | 90801EE-Customer Assistance EE Amort TX | SPS Base Data - Reclass Customer Assistance | 4,355,010 | 4,355,010 | | | | |
| 437 | OM | Customer Service | 90801EE-Customer Assistance EE Amort TX | SPS Eliminate Per Book EE Amortization | (4,355,010) | | (4,355,010) | | | |
| 438 | OM | Customer Service | 90801EE-Customer Assistance EE Amort TX | Sub-Total 90801EE-Customer Assistance EE Amort TX | | 4,355,010 | (4,355,010) | | | |
| 439 | | | | | | | | | | |
| 440 | OM | Customer Service | 90803EE-Customer Assistance EE Amort NM | SPS Base Data - Reclass Customer Assistance | 11,006,350 | 11,006,350 | | 11,006,350 | 11,006,350 | |
| 441 | OM | Customer Service | 90803EE-Customer Assistance EE Amort NM | SPS Eliminate Per Book EE Amortization | (11,006,350) | | (11,006,350) | (11,006,350) | | (11,006,350) |
| 442 | OM | Customer Service | 90803EE-Customer Assistance EE Amort NM | Sub-Total 90803EE-Customer Assistance EE Amort NM | | 11,006,350 | (11,006,350) | | 11,006,350 | (11,006,350) |
| 443 | | | | | | | | | | |
| 444 | OM | Customer Service | 90804EE-Customer Assistance SaversSwitch | SPS Base Data - Reclass Customer Assistance | 667,345 | 667,345 | | | | |
| 445 | OM | Customer Service | 90804EE-Customer Assistance SaversSwitch | Sub-Total 90804EE-Customer Assistance SaversSwitch | 667,345 | 667,345 | | | | |
| 446 | | | | | | | | | | |
| 447 | OM | Customer Service | 909000-Informational and instruction advertising expense | Base | 322,491 | 322,491 | | 100,801 | 100,801 | |
| 448 | OM | Customer Service | 909000-Informational and instruction advertising expense | SPS Base Data - Income Statement Non Integration | (25,587) | (25,587) | | (7,998) | (7,998) | |
| 449 | OM | Customer Service | 909000-Informational and instruction advertising expense | SPS Reclass Ad Brand Expense | (4,863) | | (4,863) | (1,520) | | (1,520) |
| 450 | OM | Customer Service | 909000-Informational and instruction advertising expense | Sub-Total 909000-Informational and instruction advertisin | 292,042 | 296,905 | (4,863) | 91,284 | 92,804 | (1,520) |
| 451 | | | | | | | | | | |
| 452 | OM | Customer Service | 910000-Misc Cust Serv Expense | Base | 79,100 | 79,100 | | 24,724 | 24,724 | |
| 453 | OM | Customer Service | 910000-Misc Cust Serv Expense | SPS Base Data - Income Statement Non Integration | 19,598 | 19,598 | | 6,126 | 6,126 | |
| 454 | OM | Customer Service | 910000-Misc Cust Serv Expense | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 455 | OM | Customer Service | 910000-Misc Cust Serv Expense | SPS Business Area Adjustments | (1) | | (1) | (0) | | (0) |
| 456 | OM | Customer Service | 910000-Misc Cust Serv Expense | Sub-Total 910000-Misc Cust Serv Expense | 98,697 | 98,698 | (1) | 30,850 | 30,850 | (0) |
| 457 | | | | | | | | | | |
| 458 | OM | Customer Service | | **Sub-Total Customer Service** | **3,356,239** | **18,722,466** | **(15,366,228)** | **840,456** | **11,848,328** | **(11,007,872)** |
| 459 | | | | | | | | | | |
| 460 | OM | Sales | 91200-Economic Development | Base | 285,545 | 285,545 | | 89,251 | 89,251 | |
| 461 | OM | Sales | 91200-Economic Development | SPS Base Data - Income Statement Non Integration | 2 | 2 | | 0 | 0 | |
| 462 | OM | Sales | 91200-Economic Development | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 463 | OM | Sales | 91200-Economic Development | SPS Business Area Adjustments | (5,128) | | (5,128) | (1,603) | | (1,603) |
| 464 | OM | Sales | 91200-Economic Development | Sub-Total 91200-Economic Development | 280,419 | 285,547 | (5,128) | 87,649 | 89,252 | (1,603) |
| 465 | | | | | | | | | | |
| 466 | OM | Sales | 916000-Misc Sales Expense | Base | 8,581 | 8,581 | | 2,682 | 2,682 | |
| 467 | OM | Sales | 916000-Misc Sales Expense | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 468 | OM | Sales | 916000-Misc Sales Expense | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 469 | OM | Sales | 916000-Misc Sales Expense | Sub-Total 916000-Misc Sales Expense | 8,581 | 8,581 | (0) | 2,682 | 2,682 | (0) |
| 470 | | | | | | | | | | |
| 471 | OM | Sales | | **Sub-Total Sales** | **289,000** | **294,128** | **(5,128)** | **90,331** | **91,934** | **(1,603)** |
| 472 | | | | | | | | | | |
| 473 | OM | A&G | 92000-A&G Salaries | Base | 39,640,290 | 39,640,290 | | 11,544,838 | 11,544,838 | |
| 474 | OM | A&G | 92000-A&G Salaries | SPS Base Data - Income Statement Non Integration | (95,049) | (95,049) | | (27,682) | (27,682) | |
| 475 | OM | A&G | 92000-A&G Salaries | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 476 | OM | A&G | 92000-A&G Salaries | SPS Business Area Adjustments | (305) | | (305) | (89) | | (89) |
| 477 | OM | A&G | 92000-A&G Salaries | SPS Eliminate Long Term Incentive | (6,225,906) | | (6,225,906) | (1,813,233) | | (1,813,233) |
| 478 | OM | A&G | 92000-A&G Salaries | SPS Eliminate Wholesale Account Manager Expense | (75,774) | | (75,774) | (22,068) | | (22,068) |
| 479 | OM | A&G | 92000-A&G Salaries | SPS Eliminate Xcel Foundation Expense | (23,037) | | (23,037) | (6,709) | | (6,709) |
| 480 | OM | A&G | 92000-A&G Salaries | Sub-Total 92000-A&G Salaries | 33,220,219 | 39,545,242 | (6,325,022) | 9,675,057 | 11,517,156 | (1,842,099) |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 481 | | | | | | | | | | |
| 482 | OM | A&G | 92100-A&G Office & Supplies | Base | 19,746,492 | 19,746,492 | | 5,750,968 | 5,750,968 | |
| 483 | OM | A&G | 92100-A&G Office & Supplies | SPS Base Data - Income Statement Non Integration | 87,338 | 87,338 | | 25,436 | 25,436 | |
| 484 | OM | A&G | 92100-A&G Office & Supplies | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 485 | OM | A&G | 92100-A&G Office & Supplies | SPS Business Area Adjustments | (25,085) | | (25,085) | (7,306) | | (7,306) |
| 486 | OM | A&G | 92100-A&G Office & Supplies | SPS Eliminate Wholesale Account Manager Expense | (3,686) | | (3,686) | (1,073) | | (1,073) |
| 487 | OM | A&G | 92100-A&G Office & Supplies | SPS Eliminate Xcel Foundation Expense | (8,373) | | (8,373) | (2,439) | | (2,439) |
| 488 | OM | A&G | 92100-A&G Office & Supplies | SPS Include TX Deferrals | 51,829 | | 51,829 | 15,095 | | 15,095 |
| 489 | OM | A&G | 92100-A&G Office & Supplies | Sub-Total 92100-A&G Office & Supplies | 19,848,516 | 19,833,830 | 14,685 | 5,780,682 | 5,776,405 | 4,277 |
| 490 | | | | | | | | | | |
| 491 | OM | A&G | 92200-A&G Admn Transfer Crdt | Base | (22,762,323) | (22,762,323) | | (6,629,299) | (6,629,299) | |
| 492 | OM | A&G | 92200-A&G Admn Transfer Crdt | Sub-Total 92200-A&G Admn Transfer Crdt | (22,762,323) | (22,762,323) | | (6,629,299) | (6,629,299) | |
| 493 | | | | | | | | | | |
| 494 | OM | A&G | 92300-A&G Outside Services | Base | 6,197,998 | 6,197,998 | | 1,805,105 | 1,805,105 | |
| 495 | OM | A&G | 92300-A&G Outside Services | SPS Base Data - Income Statement Non Integration | (3,908) | (3,908) | | (1,138) | (1,138) | |
| 496 | OM | A&G | 92300-A&G Outside Services | SPS Business Area Adjustments | (2,024) | | (2,024) | (590) | | (590) |
| 497 | OM | A&G | 92300-A&G Outside Services | SPS Eliminate Xcel Foundation Expense | (1,938) | | (1,938) | (564) | | (564) |
| 498 | OM | A&G | 92300-A&G Outside Services | Sub-Total 92300-A&G Outside Services | 6,190,128 | 6,194,091 | (3,962) | 1,802,813 | 1,803,967 | (1,154) |
| 499 | | | | | | | | | | |
| 500 | OM | A&G | 92400-A&G Property Insurance | Base | 3,738,738 | 3,738,738 | | 1,063,758 | 1,063,758 | |
| 501 | OM | A&G | 92400-A&G Property Insurance | Sub-Total 92400-A&G Property Insurance | 3,738,738 | 3,738,738 | | 1,063,758 | 1,063,758 | |
| 502 | | | | | | | | | | |
| 503 | OM | A&G | 92500-A&G Injuries & Damages | Base | 7,942,905 | 7,942,905 | | 2,313,291 | 2,313,291 | |
| 504 | OM | A&G | 92500-A&G Injuries & Damages | SPS Business Area Adjustments | 0 | | 0 | 0 | | 0 |
| 505 | OM | A&G | 92500-A&G Injuries & Damages | SPS Eliminate Wholesale Account Manager Expense | (1,052) | | (1,052) | (306) | | (306) |
| 506 | OM | A&G | 92500-A&G Injuries & Damages | SPS Eliminate Xcel Foundation Expense | (23) | | (23) | (7) | | (7) |
| 507 | OM | A&G | 92500-A&G Injuries & Damages | Sub-Total 92500-A&G Injuries & Damages | 7,941,830 | 7,942,905 | (1,075) | 2,312,978 | 2,313,291 | (313) |
| 508 | | | | | | | | | | |
| 509 | OM | A&G | 926000-Employee pensions and benefits | Base | 29,311,283 | 29,311,283 | | 8,536,618 | 8,536,618 | |
| 510 | OM | A&G | 926000-Employee pensions and benefits | SPS Base Data - Pension Expense | (1,132,943) | (1,132,943) | | (329,958) | (329,958) | |
| 511 | OM | A&G | 926000-Employee pensions and benefits | SPS Eliminate Wholesale Account Manager Expense | (25,810) | | (25,810) | (7,517) | | (7,517) |
| 512 | OM | A&G | 926000-Employee pensions and benefits | SPS Eliminate Xcel Foundation Expense | (4,290) | | (4,290) | (1,249) | | (1,249) |
| 513 | OM | A&G | 926000-Employee pensions and benefits | Sub-Total 926000-Employee pensions and benefits | 28,148,240 | 28,178,340 | (30,100) | 8,197,893 | 8,206,660 | (8,766) |
| 514 | | | | | | | | | | |
| 515 | OM | A&G | 92603-SPS Deferred Pension Exp | SPS Base Data - Pension Expense | 1,132,943 | 1,132,943 | | | | |
| 516 | OM | A&G | 92603-SPS Deferred Pension Exp | Sub-Total 92603-SPS Deferred Pension Exp | 1,132,943 | 1,132,943 | | | | |
| 517 | | | | | | | | | | |
| 518 | OM | A&G | 92800-A&G Regulatory Comm Exp | Base | 12,072,340 | 12,072,340 | | 3,773,390 | 3,773,390 | |
| 519 | OM | A&G | 92800-A&G Regulatory Comm Exp | SPS Base Data - Income Statement Non Integration | 10,334 | 10,334 | | 3,230 | 3,230 | |
| 520 | OM | A&G | 92800-A&G Regulatory Comm Exp | SPS Base Data - Reclass Regulatory Commission | (12,082,674) | (12,082,674) | | (3,776,620) | (3,776,620) | |
| 521 | OM | A&G | 92800-A&G Regulatory Comm Exp | Sub-Total 92800-A&G Regulatory Comm Exp | | | | | | |
| 522 | | | | | | | | | | |
| 523 | OM | A&G | 92800R-Regulatory Commision Expense TX | SPS Base Data - Reclass Regulatory Commission | 7,056,579 | 7,056,579 | | | | |
| 524 | OM | A&G | 92800R-Regulatory Commision Expense TX | SPS Eliminate Test Year Rate Case Expense Amortization | (5,861,536) | | (5,861,536) | | | |
| 525 | OM | A&G | 92800R-Regulatory Commision Expense TX | Sub-Total 92800R-Regulatory Commision Expense TX | 1,195,043 | 7,056,579 | (5,861,536) | | | |
| 526 | | | | | | | | | | |
| 527 | OM | A&G | 92801R-Regulatory Commision Expense NM | SPS Base Data - Reclass Regulatory Commission | 3,160,114 | 3,160,114 | | 3,160,114 | 3,160,114 | |
| 528 | OM | A&G | 92801R-Regulatory Commision Expense NM | SPS Eliminate Test Year Rate Case Expense Amortization | (867,082) | | (867,082) | (867,082) | | (867,082) |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 529 | OM | A&G | 92801R-Regulatory Commision Expense NM | Sub-Total 92801R-Regulatory Commision Expense NM | 2,293,032 | 3,160,114 | (867,082) | 2,293,032 | 3,160,114 | (867,082) |
| 530 | | | | | | | | | | |
| 531 | OM | A&G | 92802R-Regulatory Commision Expense Wholesale | SPS Base Data - Reclass Regulatory Commission | 1,949,917 | 1,949,917 | | | | |
| 532 | OM | A&G | 92802R-Regulatory Commision Expense Wholesale | Sub-Total 92802R-Regulatory Commision Expense Wholes | 1,949,917 | 1,949,917 | | | | |
| 533 | | | | | | | | | | |
| 534 | OM | A&G | 92804R-Regulatory Commision Expense Misc | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 535 | OM | A&G | 92804R-Regulatory Commision Expense Misc | SPS Base Data - Reclass Regulatory Commission | (83,936) | (83,936) | | (29,260) | (29,260) | |
| 536 | OM | A&G | 92804R-Regulatory Commision Expense Misc | SPS Business Area Adjustments | (14) | | (14) | (5) | | (5) |
| 537 | OM | A&G | 92804R-Regulatory Commision Expense Misc | Sub-Total 92804R-Regulatory Commision Expense Misc | (83,950) | (83,936) | (14) | (29,265) | (29,260) | (5) |
| 538 | | | | | | | | | | |
| 539 | OM | A&G | 92900-A&G Duplicate Chrg Crdt | Base | (1,162,226) | (1,162,226) | | (328,781) | (328,781) | |
| 540 | OM | A&G | 92900-A&G Duplicate Chrg Crdt | Sub-Total 92900-A&G Duplicate Chrg Crdt | (1,162,226) | (1,162,226) | | (328,781) | (328,781) | |
| 541 | | | | | | | | | | |
| 542 | OM | A&G | 93010-A&G General Advertising | Base | 1,423,458 | 1,423,458 | | 402,680 | 402,680 | |
| 543 | OM | A&G | 93010-A&G General Advertising | SPS Eliminate Brand & General Advertising | (1,423,458) | | (1,423,458) | (402,680) | | (402,680) |
| 544 | OM | A&G | 93010-A&G General Advertising | Sub-Total 93010-A&G General Advertising | | 1,423,458 | (1,423,458) | | 402,680 | (402,680) |
| 545 | | | | | | | | | | |
| 546 | OM | A&G | 93020-A&G Misc General Exp | Base | 1,321,268 | 1,321,268 | | 373,772 | 373,772 | |
| 547 | OM | A&G | 93020-A&G Misc General Exp | SPS Base Data - Income Statement Non Integration | (40,322) | (40,322) | | (11,407) | (11,407) | |
| 548 | OM | A&G | 93020-A&G Misc General Exp | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 549 | OM | A&G | 93020-A&G Misc General Exp | Sub-Total 93020-A&G Misc General Exp | 1,280,946 | 1,280,946 | (0) | 362,365 | 362,365 | (0) |
| 550 | | | | | | | | | | |
| 551 | OM | A&G | 93100-A&G Rents | Base | 14,068,126 | 14,068,126 | | 3,979,716 | 3,979,716 | |
| 552 | OM | A&G | 93100-A&G Rents | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 553 | OM | A&G | 93100-A&G Rents | SPS Base Data - Reclass Wholesale Rent | | | | 219,878 | 219,878 | |
| 554 | OM | A&G | 93100-A&G Rents | SPS Business Area Adjustments | (1,295) | | (1,295) | (366) | | (366) |
| 555 | OM | A&G | 93100-A&G Rents | Sub-Total 93100-A&G Rents | 14,066,830 | 14,068,126 | (1,295) | 4,199,228 | 4,199,594 | (366) |
| 556 | | | | | | | | | | |
| 557 | OM | A&G | 93500-A&G Maint of Gen PLT | Base | 47,251 | 47,251 | | 13,778 | 13,778 | |
| 558 | OM | A&G | 93500-A&G Maint of Gen PLT | Sub-Total 93500-A&G Maint of Gen PLT | 47,251 | 47,251 | | 13,778 | 13,778 | |
| 559 | | | | | | | | | | |
| 560 | OM | A&G | | **Sub-Total A&G** | **97,045,133** | **111,543,992** | **(14,498,859)** | **28,714,238** | **31,832,428** | **(3,118,189)** |
| 561 | | | | | | | | | | |
| 562 | OM | | | Sub-Total OM | 492,117,799 | 522,677,673 | (30,559,874) | 135,552,164 | 148,842,031 | (13,289,867) |
| 563 | | | | | | | | | | |
| 564 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | OM | Production | 50000-Stm Prod Op & Supr | Base | 3,141,435 | 3,141,435 | | 938,633 | 938,633 | |
| 2 | OM | Production | 50000-Stm Prod Op & Supr | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 3 | OM | Production | 50000-Stm Prod Op & Supr | Sub-Total 50000-Stm Prod Op & Supr | 3,141,435 | 3,141,435 | | 938,633 | 938,633 | |
| 4 | | | | | | | | | | |
| 5 | OM | Production | 50170-Stm Gen Fuel | SPS Account Reclass | 1,391,334 | 1,391,334 | | 438,449 | 438,449 | |
| 6 | OM | Production | 50170-Stm Gen Fuel | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 7 | OM | Production | 50170-Stm Gen Fuel | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 8 | OM | Production | 50170-Stm Gen Fuel | Sub-Total 50170-Stm Gen Fuel | 1,391,334 | 1,391,334 | (0) | 438,449 | 438,449 | (0) |
| 9 | | | | | | | | | | |
| 10 | OM | Production | 50200-Steam Expenses Major | Base | 6,784,394 | 6,784,394 | | 2,027,116 | 2,027,116 | |
| 11 | OM | Production | 50200-Steam Expenses Major | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 12 | OM | Production | 50200-Steam Expenses Major | SPS Business Area Adjustments | (1) | | (1) | (0) | | (0) |
| 13 | OM | Production | 50200-Steam Expenses Major | Sub-Total 50200-Steam Expenses Major | 6,784,393 | 6,784,394 | (1) | 2,027,116 | 2,027,116 | (0) |
| 14 | | | | | | | | | | |
| 15 | OM | Production | 50500-Stm Gen Elec Exp Major | Base | 6,027,771 | 6,027,771 | | 1,801,044 | 1,801,044 | |
| 16 | OM | Production | 50500-Stm Gen Elec Exp Major | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 17 | OM | Production | 50500-Stm Gen Elec Exp Major | SPS Business Area Adjustments | (2) | | (2) | (1) | | (1) |
| 18 | OM | Production | 50500-Stm Gen Elec Exp Major | Sub-Total 50500-Stm Gen Elec Exp Major | 6,027,769 | 6,027,771 | (2) | 1,801,043 | 1,801,044 | (1) |
| 19 | | | | | | | | | | |
| 20 | OM | Production | 50600-Misc Steam Pwr Exp | Base | 7,561,739 | 7,561,739 | | 2,259,380 | 2,259,380 | |
| 21 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 22 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Business Area Adjustments | (6) | | (6) | (2) | | (2) |
| 23 | OM | Production | 50600-Misc Steam Pwr Exp | Sub-Total 50600-Misc Steam Pwr Exp | 7,561,733 | 7,561,739 | (6) | 2,259,378 | 2,259,380 | (2) |
| 24 | | | | | | | | | | |
| 25 | OM | Production | 50700-Stm Pow Gen Rents | Base | 26,250 | 26,250 | | 7,843 | 7,843 | |
| 26 | OM | Production | 50700-Stm Pow Gen Rents | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 27 | OM | Production | 50700-Stm Pow Gen Rents | Sub-Total 50700-Stm Pow Gen Rents | 26,250 | 26,250 | | 7,843 | 7,843 | |
| 28 | | | | | | | | | | |
| 29 | OM | Production | 51000-Stm Maint Super&Eng | Base | 372,618 | 372,618 | | 111,335 | 111,335 | |
| 30 | OM | Production | 51000-Stm Maint Super&Eng | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 31 | OM | Production | 51000-Stm Maint Super&Eng | Sub-Total 51000-Stm Maint Super&Eng | 372,618 | 372,618 | | 111,335 | 111,335 | |
| 32 | | | | | | | | | | |
| 33 | OM | Production | 51100-Stm Maint of Structures | Base | 1,097,882 | 1,097,882 | | 328,037 | 328,037 | |
| 34 | OM | Production | 51100-Stm Maint of Structures | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 35 | OM | Production | 51100-Stm Maint of Structures | SPS Business Area Adjustments | (1) | | (1) | (0) | | (0) |
| 36 | OM | Production | 51100-Stm Maint of Structures | Sub-Total 51100-Stm Maint of Structures | 1,097,880 | 1,097,882 | (1) | 328,037 | 328,037 | (0) |
| 37 | | | | | | | | | | |
| 38 | OM | Production | 51200-Stm Maint of Boiler Plt | Base | 5,416,705 | 5,416,705 | | 1,706,958 | 1,706,958 | |
| 39 | OM | Production | 51200-Stm Maint of Boiler Plt | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 40 | OM | Production | 51200-Stm Maint of Boiler Plt | SPS Business Area Adjustments | (3) | | (3) | (1) | | (1) |
| 41 | OM | Production | 51200-Stm Maint of Boiler Plt | Sub-Total 51200-Stm Maint of Boiler Plt | 5,416,701 | 5,416,705 | (3) | 1,706,957 | 1,706,958 | (1) |
| 42 | | | | | | | | | | |
| 43 | OM | Production | 51300-Stm Maint of Elec Plant | Base | 3,394,027 | 3,394,027 | | 1,069,555 | 1,069,555 | |
| 44 | OM | Production | 51300-Stm Maint of Elec Plant | SPS Base Data - Reclass Incentive Labor | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 45 | OM | Production | 51300-Stm Maint of Elec Plant | SPS Business Area Adjustments | (4) | | (4) | (1) | | (1) |
| 46 | OM | Production | 51300-Stm Maint of Elec Plant | Sub-Total 51300-Stm Maint of Elec Plant | 3,394,023 | 3,394,027 | (4) | 1,069,553 | 1,069,555 | (1) |
| 47 | | | | | | | | | | |
| 48 | OM | Production | 51400-Stm Maint of Misc Stm Plt | Base | 5,862,408 | 5,862,408 | | 1,751,635 | 1,751,635 | |
| 49 | OM | Production | 51400-Stm Maint of Misc Stm Plt | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 50 | OM | Production | 51400-Stm Maint of Misc Stm Plt | SPS Business Area Adjustments | (1) | | (1) | (0) | | (0) |
| 51 | OM | Production | 51400-Stm Maint of Misc Stm Plt | Sub-Total 51400-Stm Maint of Misc Stm Plt | 5,862,407 | 5,862,408 | (1) | 1,751,635 | 1,751,635 | (0) |
| 52 | | | | | | | | | | |
| 53 | OM | Production | 54600-Oth Oper Super&Eng | Base | 441,318 | 441,318 | | 131,862 | 131,862 | |
| 54 | OM | Production | 54600-Oth Oper Super&Eng | SPS Account Reclass | (143,366) | (143,366) | | (42,836) | (42,836) | |
| 55 | OM | Production | 54600-Oth Oper Super&Eng | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 56 | OM | Production | 54600-Oth Oper Super&Eng | Sub-Total 54600-Oth Oper Super&Eng | 297,952 | 297,952 | | 89,025 | 89,025 | |
| 57 | | | | | | | | | | |
| 58 | OM | Production | 54600W-Oth Oper Super&Eng | SPS Account Reclass | 143,366 | 143,366 | | 45,179 | 45,179 | |
| 59 | OM | Production | 54600W-Oth Oper Super&Eng | Sub-Total 54600W-Oth Oper Super&Eng | 143,366 | 143,366 | | 45,179 | 45,179 | |
| 60 | | | | | | | | | | |
| 61 | OM | Production | 54800-Oth Oper Gen Exp | Base | 275,035 | 275,035 | | 82,178 | 82,178 | |
| 62 | OM | Production | 54800-Oth Oper Gen Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 63 | OM | Production | 54800-Oth Oper Gen Exp | Sub-Total 54800-Oth Oper Gen Exp | 275,035 | 275,035 | | 82,178 | 82,178 | |
| 64 | | | | | | | | | | |
| 65 | OM | Production | 54900-Oth Oper Misc Gen Exp | Base | 189,161 | 189,161 | | 56,520 | 56,520 | |
| 66 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 67 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Business Area Adjustments | (8) | | (8) | (2) | | (2) |
| 68 | OM | Production | 54900-Oth Oper Misc Gen Exp | Sub-Total 54900-Oth Oper Misc Gen Exp | 189,153 | 189,161 | (8) | 56,517 | 56,520 | (2) |
| 69 | | | | | | | | | | |
| 70 | OM | Production | 55000-Oth Oper Rents | Base | 4,431 | 4,431 | | 1,324 | 1,324 | |
| 71 | OM | Production | 55000-Oth Oper Rents | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 72 | OM | Production | 55000-Oth Oper Rents | Sub-Total 55000-Oth Oper Rents | 4,431 | 4,431 | | 1,324 | 1,324 | |
| 73 | | | | | | | | | | |
| 74 | OM | Production | 55100-Oth Mtce Supervision&Eng | Base | 381,247 | 381,247 | | 113,913 | 113,913 | |
| 75 | OM | Production | 55100-Oth Mtce Supervision&Eng | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 76 | OM | Production | 55100-Oth Mtce Supervision&Eng | Sub-Total 55100-Oth Mtce Supervision&Eng | 381,247 | 381,247 | | 113,913 | 113,913 | |
| 77 | | | | | | | | | | |
| 78 | OM | Production | 55200-Oth Maint of Structures | Base | 99,735 | 99,735 | | 29,800 | 29,800 | |
| 79 | OM | Production | 55200-Oth Maint of Structures | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 80 | OM | Production | 55200-Oth Maint of Structures | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 81 | OM | Production | 55200-Oth Maint of Structures | Sub-Total 55200-Oth Maint of Structures | 99,735 | 99,735 | (0) | 29,800 | 29,800 | (0) |
| 82 | | | | | | | | | | |
| 83 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | Base | 816,773 | 816,773 | | 244,044 | 244,044 | |
| 84 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Account Reclass | (21,211) | (21,211) | | (6,338) | (6,338) | |
| 85 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 86 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 87 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | Sub-Total 55300-Oth Mtc of Gen & Ele Plant | 795,561 | 795,562 | (0) | 237,707 | 237,707 | (0) |
| 88 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 89 | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | SPS Account Reclass | 21,211 | 21,211 | | 6,684 | 6,684 | |
| 90 | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | Sub-Total 55300W-Oth Mtc of Gen & Ele Plant | 21,211 | 21,211 | | 6,684 | 6,684 | |
| 91 | | | | | | | | | | |
| 92 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | Base | 12,237 | 12,237 | | 3,656 | 3,656 | |
| 93 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 94 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Business Area Adjustments | (8) | | (8) | (2) | | (2) |
| 95 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | Sub-Total 55400-Oth Mtc Misc Gen Plt Mjr | 12,229 | 12,237 | (8) | 3,654 | 3,656 | (2) |
| 96 | | | | | | | | | | |
| 97 | OM | Production | 55600-Load Dispatch | Base | 1,142,483 | 1,142,483 | | 341,364 | 341,364 | |
| 98 | OM | Production | 55600-Load Dispatch | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 99 | OM | Production | 55600-Load Dispatch | Sub-Total 55600-Load Dispatch | 1,142,483 | 1,142,483 | | 341,364 | 341,364 | |
| 100 | | | | | | | | | | |
| 101 | OM | Production | 55700-Purchased Power Other | Base | 2,622,975 | 2,622,975 | | 783,721 | 783,721 | |
| 102 | OM | Production | 55700-Purchased Power Other | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 103 | OM | Production | 55700-Purchased Power Other | Sub-Total 55700-Purchased Power Other | 2,622,975 | 2,622,975 | | 783,721 | 783,721 | |
| 104 | | | | | | | | | | |
| 105 | OM | Production | | **Sub-Total Production** | **47,061,920** | **47,061,956** | **(35)** | **14,231,044** | **14,231,055** | **(11)** |
| 106 | | | | | | | | | | |
| 107 | OM | Transmission | 56000-Trans Oper Super & Eng | Base | 6,806,503 | 6,806,503 | | 1,539,851 | 1,539,851 | |
| 108 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 109 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Business Area Adjustments | (7) | | (7) | (2) | | (2) |
| 110 | OM | Transmission | 56000-Trans Oper Super & Eng | Sub-Total 56000-Trans Oper Super & Eng | 6,806,496 | 6,806,503 | (7) | 1,539,850 | 1,539,851 | (2) |
| 111 | | | | | | | | | | |
| 112 | OM | Transmission | 56110-Load Disp-Reliability | Base | (166,703) | (166,703) | | (36,726) | (36,726) | |
| 113 | OM | Transmission | 56110-Load Disp-Reliability | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 114 | OM | Transmission | 56110-Load Disp-Reliability | Sub-Total 56110-Load Disp-Reliability | (166,703) | (166,703) | | (36,726) | (36,726) | |
| 115 | | | | | | | | | | |
| 116 | OM | Transmission | 56120-Load Disp-Monitor/Operate | Base | 2,346,275 | 2,346,275 | | 516,898 | 516,898 | |
| 117 | OM | Transmission | 56120-Load Disp-Monitor/Operate | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 118 | OM | Transmission | 56120-Load Disp-Monitor/Operate | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 119 | OM | Transmission | 56120-Load Disp-Monitor/Operate | Sub-Total 56120-Load Disp-Monitor/Operate | 2,346,275 | 2,346,275 | (0) | 516,898 | 516,898 | (0) |
| 120 | | | | | | | | | | |
| 121 | OM | Transmission | 56150-Rel/Plan/Standards Dev | Base | 18,370 | 18,370 | | 4,047 | 4,047 | |
| 122 | OM | Transmission | 56150-Rel/Plan/Standards Dev | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 123 | OM | Transmission | 56150-Rel/Plan/Standards Dev | Sub-Total 56150-Rel/Plan/Standards Dev | 18,370 | 18,370 | | 4,047 | 4,047 | |
| 124 | | | | | | | | | | |
| 125 | OM | Transmission | 56160-Trans Service Studies | Base | 25,297 | 25,297 | | 5,573 | 5,573 | |
| 126 | OM | Transmission | 56160-Trans Service Studies | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 127 | OM | Transmission | 56160-Trans Service Studies | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 128 | OM | Transmission | 56160-Trans Service Studies | Sub-Total 56160-Trans Service Studies | 25,297 | 25,297 | (0) | 5,573 | 5,573 | (0) |
| 129 | | | | | | | | | | |
| 130 | OM | Transmission | 56170-Gen Interconn Studies | Base | 36,485 | 36,485 | | 8,038 | 8,038 | |
| 131 | OM | Transmission | 56170-Gen Interconn Studies | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 132 | OM | Transmission | 56170-Gen Interconn Studies | Sub-Total 56170-Gen Interconn Studies | 36,485 | 36,485 | | 8,038 | 8,038 | |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 133 | | | | | | | | | | |
| 134 | OM | Transmission | 56200-Trans Oper Station Exp | Base | 1,436,104 | 1,436,104 | | 324,893 | 324,893 | |
| 135 | OM | Transmission | 56200-Trans Oper Station Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 136 | OM | Transmission | 56200-Trans Oper Station Exp | Sub-Total 56200-Trans Oper Station Exp | 1,436,104 | 1,436,104 | | 324,893 | 324,893 | |
| 137 | | | | | | | | | | |
| 138 | OM | Transmission | 56300-Trans Oper OH Lines | Base | 52,573 | 52,573 | | 11,894 | 11,894 | |
| 139 | OM | Transmission | 56300-Trans Oper OH Lines | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 140 | OM | Transmission | 56300-Trans Oper OH Lines | Sub-Total 56300-Trans Oper OH Lines | 52,573 | 52,573 | | 11,894 | 11,894 | |
| 141 | | | | | | | | | | |
| 142 | OM | Transmission | 56600-Trans Oper Misc Exp | Base | 1,626,214 | 1,626,214 | | 367,902 | 367,902 | |
| 143 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 144 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 145 | OM | Transmission | 56600-Trans Oper Misc Exp | Sub-Total 56600-Trans Oper Misc Exp | 1,626,214 | 1,626,214 | (0) | 367,902 | 367,902 | (0) |
| 146 | | | | | | | | | | |
| 147 | OM | Transmission | 56700-Trans Rents | Base | 12,520 | 12,520 | | 2,832 | 2,832 | |
| 148 | OM | Transmission | 56700-Trans Rents | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 149 | OM | Transmission | 56700-Trans Rents | Sub-Total 56700-Trans Rents | 12,520 | 12,520 | | 2,832 | 2,832 | |
| 150 | | | | | | | | | | |
| 151 | OM | Transmission | 57000-Tran Mnt of Station Equip | Base | 523,263 | 523,263 | | 118,379 | 118,379 | |
| 152 | OM | Transmission | 57000-Tran Mnt of Station Equip | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 153 | OM | Transmission | 57000-Tran Mnt of Station Equip | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 154 | OM | Transmission | 57000-Tran Mnt of Station Equip | Sub-Total 57000-Tran Mnt of Station Equip | 523,263 | 523,263 | (0) | 118,379 | 118,379 | (0) |
| 155 | | | | | | | | | | |
| 156 | OM | Transmission | 57100-Trans Mt of Overhead Lines | Base | 129,458 | 129,458 | | 29,288 | 29,288 | |
| 157 | OM | Transmission | 57100-Trans Mt of Overhead Lines | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 158 | OM | Transmission | 57100-Trans Mt of Overhead Lines | SPS Business Area Adjustments | (2) | | (2) | (0) | | (0) |
| 159 | OM | Transmission | 57100-Trans Mt of Overhead Lines | Sub-Total 57100-Trans Mt of Overhead Lines | 129,456 | 129,458 | (2) | 29,287 | 29,288 | (0) |
| 160 | | | | | | | | | | |
| 161 | OM | Transmission | | **Sub-Total Transmission** | **12,846,350** | **12,846,360** | **(9)** | **2,892,868** | **2,892,870** | **(2)** |
| 162 | | | | | | | | | | |
| 163 | OM | Distribution | 58000-Dist Oper Sup & Eng | Base | 3,245,219 | 3,245,219 | | 1,136,873 | 1,136,873 | |
| 164 | OM | Distribution | 58000-Dist Oper Sup & Eng | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 165 | OM | Distribution | 58000-Dist Oper Sup & Eng | SPS Business Area Adjustments | (2) | | (2) | (1) | | (1) |
| 166 | OM | Distribution | 58000-Dist Oper Sup & Eng | Sub-Total 58000-Dist Oper Sup & Eng | 3,245,217 | 3,245,219 | (2) | 1,136,872 | 1,136,873 | (1) |
| 167 | | | | | | | | | | |
| 168 | OM | Distribution | 58100-Dist Load Dispatching | Base | 56,990 | 56,990 | | 21,127 | 21,127 | |
| 169 | OM | Distribution | 58100-Dist Load Dispatching | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 170 | OM | Distribution | 58100-Dist Load Dispatching | Sub-Total 58100-Dist Load Dispatching | 56,990 | 56,990 | | 21,127 | 21,127 | |
| 171 | | | | | | | | | | |
| 172 | OM | Distribution | 58200-Dist Op Station Exp | Base | 640,158 | 640,158 | | 237,319 | 237,319 | |
| 173 | OM | Distribution | 58200-Dist Op Station Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 174 | OM | Distribution | 58200-Dist Op Station Exp | Sub-Total 58200-Dist Op Station Exp | 640,158 | 640,158 | | 237,319 | 237,319 | |
| 175 | | | | | | | | | | |
| 176 | OM | Distribution | 58300-Dist Oper Overhead Lines | Base | 1,011,879 | 1,011,879 | | 235,913 | 235,913 | |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 177 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Base Data - Income Statement Non Integration | 143,789 | 143,789 | | 51,986 | 51,986 | |
| 178 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 179 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Business Area Adjustments | (2) | | (2) | (1) | | (1) |
| 180 | OM | Distribution | 58300-Dist Oper Overhead Lines | Sub-Total 58300-Dist Oper Overhead Lines | 1,155,666 | 1,155,668 | (2) | 287,899 | 287,900 | (1) |
| 181 | | | | | | | | | | |
| 182 | OM | Distribution | 58400-Dist Op UG Elec lines | Base | 45,304 | 45,304 | | 12,729 | 12,729 | |
| 183 | OM | Distribution | 58400-Dist Op UG Elec lines | SPS Base Data - Income Statement Non Integration | 17,185 | 17,185 | | (257) | (257) | |
| 184 | OM | Distribution | 58400-Dist Op UG Elec lines | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 185 | OM | Distribution | 58400-Dist Op UG Elec lines | Sub-Total 58400-Dist Op UG Elec lines | 62,489 | 62,489 | | 12,472 | 12,472 | |
| 186 | | | | | | | | | | |
| 187 | OM | Distribution | 58500-Dist Oper Streetlight | Base | 443,911 | 443,911 | | 164,566 | 164,566 | |
| 188 | OM | Distribution | 58500-Dist Oper Streetlight | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 189 | OM | Distribution | 58500-Dist Oper Streetlight | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 190 | OM | Distribution | 58500-Dist Oper Streetlight | Sub-Total 58500-Dist Oper Streetlight | 443,911 | 443,911 | (0) | 164,566 | 164,566 | (0) |
| 191 | | | | | | | | | | |
| 192 | OM | Distribution | 58600-Dist Oper Meter Exp | Base | 2,954,651 | 2,954,651 | | 1,084,417 | 1,084,417 | |
| 193 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 194 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Business Area Adjustments | (1) | | (1) | (0) | | (0) |
| 195 | OM | Distribution | 58600-Dist Oper Meter Exp | Sub-Total 58600-Dist Oper Meter Exp | 2,954,650 | 2,954,651 | (1) | 1,084,417 | 1,084,417 | (0) |
| 196 | | | | | | | | | | |
| 197 | OM | Distribution | 58700-Dist Oper Cust Install | Base | 501,382 | 501,382 | | 185,872 | 185,872 | |
| 198 | OM | Distribution | 58700-Dist Oper Cust Install | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 199 | OM | Distribution | 58700-Dist Oper Cust Install | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 200 | OM | Distribution | 58700-Dist Oper Cust Install | Sub-Total 58700-Dist Oper Cust Install | 501,382 | 501,382 | (0) | 185,872 | 185,872 | (0) |
| 201 | | | | | | | | | | |
| 202 | OM | Distribution | 58800-Dist Oper Misc Exp | Base | 3,376,931 | 3,376,931 | | 748,539 | 748,539 | |
| 203 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 204 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Business Area Adjustments | (2) | | (2) | (1) | | (1) |
| 205 | OM | Distribution | 58800-Dist Oper Misc Exp | Sub-Total 58800-Dist Oper Misc Exp | 3,376,929 | 3,376,931 | (2) | 748,539 | 748,539 | (1) |
| 206 | | | | | | | | | | |
| 207 | OM | Distribution | 58900-Dist Rents | Base | 16,417 | 16,417 | | 5,433 | 5,433 | |
| 208 | OM | Distribution | 58900-Dist Rents | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 209 | OM | Distribution | 58900-Dist Rents | Sub-Total 58900-Dist Rents | 16,417 | 16,417 | | 5,433 | 5,433 | |
| 210 | | | | | | | | | | |
| 211 | OM | Distribution | 59000-Dist Mtc Super & Eng | Base | 27,694 | 27,694 | | 10,267 | 10,267 | |
| 212 | OM | Distribution | 59000-Dist Mtc Super & Eng | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 213 | OM | Distribution | 59000-Dist Mtc Super & Eng | Sub-Total 59000-Dist Mtc Super & Eng | 27,694 | 27,694 | | 10,267 | 10,267 | |
| 214 | | | | | | | | | | |
| 215 | OM | Distribution | 59100-Dist Mt of Structures | Base | 25,833 | 25,833 | | | | |
| 216 | OM | Distribution | 59100-Dist Mt of Structures | SPS Base Data - Income Statement Non Integration | (25,833) | (25,833) | | | | |
| 217 | OM | Distribution | 59100-Dist Mt of Structures | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 218 | OM | Distribution | 59100-Dist Mt of Structures | Sub-Total 59100-Dist Mt of Structures | | | | | | |
| 219 | | | | | | | | | | |
| 220 | OM | Distribution | 59200-Dist Mt of Station Equip | Base | 375,406 | 375,406 | | 139,170 | 139,170 | |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 221 | OM | Distribution | 59200-Dist Mt of Station Equip | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 222 | OM | Distribution | 59200-Dist Mt of Station Equip | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 223 | OM | Distribution | 59200-Dist Mt of Station Equip | Sub-Total 59200-Dist Mt of Station Equip | 375,406 | 375,406 | (0) | 139,170 | 139,170 | (0) |
| 224 | | | | | | | | | | |
| 225 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | Base | 3,548,574 | 3,548,574 | | 935,336 | 935,336 | |
| 226 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Base Data - Income Statement Non Integration | (163,909) | (163,909) | | (55,260) | (55,260) | |
| 227 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 228 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Business Area Adjustments | (21) | | (21) | (8) | | (8) |
| 229 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Mutual Aid Adjustment | (412,106) | | (412,106) | (152,776) | | (152,776) |
| 230 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | Sub-Total 59300-Dist Mtc of Overhead Lines | 2,972,538 | 3,384,665 | (412,127) | 727,292 | 880,076 | (152,783) |
| 231 | | | | | | | | | | |
| 232 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | Base | 52,618 | 52,618 | | 5,239 | 5,239 | |
| 233 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Base Data - Income Statement Non Integration | 27,498 | 27,498 | | 4,733 | 4,733 | |
| 234 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 235 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 236 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | Sub-Total 59400-Dist Mt of Undergrnd Line | 80,116 | 80,116 | (0) | 9,972 | 9,972 | (0) |
| 237 | | | | | | | | | | |
| 238 | OM | Distribution | 59600-Dist Mtc of Streetlights | Base | 34,130 | 34,130 | | 9,449 | 9,449 | |
| 239 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Base Data - Income Statement Non Integration | 997 | 997 | | | | |
| 240 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 241 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 242 | OM | Distribution | 59600-Dist Mtc of Streetlights | Sub-Total 59600-Dist Mtc of Streetlights | 35,127 | 35,127 | (0) | 9,449 | 9,449 | (0) |
| 243 | | | | | | | | | | |
| 244 | OM | Distribution | 59700-Dist Mtc of Meters | Base | 24,034 | 24,034 | | 8,910 | 8,910 | |
| 245 | OM | Distribution | 59700-Dist Mtc of Meters | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 246 | OM | Distribution | 59700-Dist Mtc of Meters | Sub-Total 59700-Dist Mtc of Meters | 24,034 | 24,034 | | 8,910 | 8,910 | |
| 247 | | | | | | | | | | |
| 248 | OM | Distribution | 59800-Dist Mtce of Dist Plant | Base | 16,880 | 16,880 | | 869 | 869 | |
| 249 | OM | Distribution | 59800-Dist Mtce of Dist Plant | SPS Base Data - Income Statement Non Integration | 273 | 273 | | (869) | (869) | |
| 250 | OM | Distribution | 59800-Dist Mtce of Dist Plant | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 251 | OM | Distribution | 59800-Dist Mtce of Dist Plant | Sub-Total 59800-Dist Mtce of Dist Plant | 17,153 | 17,153 | | 0 | 0 | |
| 252 | | | | | | | | | | |
| 253 | OM | Distribution | | **Sub-Total Distribution** | **15,985,877** | **16,398,012** | **(412,135)** | **4,789,576** | **4,942,362** | **(152,786)** |
| 254 | | | | | | | | | | |
| 255 | OM | Regional Market Expenses | 57510-Operations Supervision | Base | 135,745 | 135,745 | | 42,777 | 42,777 | |
| 256 | OM | Regional Market Expenses | 57510-Operations Supervision | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 257 | OM | Regional Market Expenses | 57510-Operations Supervision | Sub-Total 57510-Operations Supervision | 135,745 | 135,745 | | 42,777 | 42,777 | |
| 258 | | | | | | | | | | |
| 259 | OM | Regional Market Expenses | 57520-DA & RT Mkt Admin | Base | 305,329 | 305,329 | | 96,218 | 96,218 | |
| 260 | OM | Regional Market Expenses | 57520-DA & RT Mkt Admin | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 261 | OM | Regional Market Expenses | 57520-DA & RT Mkt Admin | Sub-Total 57520-DA & RT Mkt Admin | 305,329 | 305,329 | | 96,218 | 96,218 | |
| 262 | | | | | | | | | | |
| 263 | OM | Regional Market Expenses | 57550-Ancillary Serv Mkt Admin | Base | 14,444 | 14,444 | | 4,552 | 4,552 | |
| 264 | OM | Regional Market Expenses | 57550-Ancillary Serv Mkt Admin | SPS Base Data - Reclass Incentive Labor | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 265 | OM | Regional Market Expenses | 57550-Ancillary Serv Mkt Admin | Sub-Total 57550-Ancillary Serv Mkt Admin | 14,444 | 14,444 | | 4,552 | 4,552 | |
| 266 | | | | | | | | | | |
| 267 | OM | Regional Market Expenses | 57560-Mkt Monitoring/Compliance | Base | 27,048 | 27,048 | | 8,524 | 8,524 | |
| 268 | OM | Regional Market Expenses | 57560-Mkt Monitoring/Compliance | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 269 | OM | Regional Market Expenses | 57560-Mkt Monitoring/Compliance | Sub-Total 57560-Mkt Monitoring/Compliance | 27,048 | 27,048 | | 8,524 | 8,524 | |
| 270 | | | | | | | | | | |
| 271 | OM | Regional Market Expenses | 57580-Regional Market Rents | Base | 316 | 316 | | 100 | 100 | |
| 272 | OM | Regional Market Expenses | 57580-Regional Market Rents | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 273 | OM | Regional Market Expenses | 57580-Regional Market Rents | Sub-Total 57580-Regional Market Rents | 316 | 316 | | 100 | 100 | |
| 274 | | | | | | | | | | |
| 275 | OM | Regional Market Expenses | | **Sub-Total Regional Market Expenses** | **482,882** | **482,882** | | **152,170** | **152,170** | |
| 276 | | | | | | | | | | |
| 277 | OM | Customer Accounts | 90100-Cust Acct Supervise | Base | 24,957 | 24,957 | | 7,801 | 7,801 | |
| 278 | OM | Customer Accounts | 90100-Cust Acct Supervise | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 279 | OM | Customer Accounts | 90100-Cust Acct Supervise | Sub-Total 90100-Cust Acct Supervise | 24,957 | 24,957 | | 7,801 | 7,801 | |
| 280 | | | | | | | | | | |
| 281 | OM | Customer Accounts | 90200-Cust Acct Meter Read | Base | 2,864,181 | 2,864,181 | | 895,243 | 895,243 | |
| 282 | OM | Customer Accounts | 90200-Cust Acct Meter Read | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 283 | OM | Customer Accounts | 90200-Cust Acct Meter Read | SPS Business Area Adjustments | (13) | | (13) | (4) | | (4) |
| 284 | OM | Customer Accounts | 90200-Cust Acct Meter Read | Sub-Total 90200-Cust Acct Meter Read | 2,864,168 | 2,864,181 | (13) | 895,239 | 895,243 | (4) |
| 285 | | | | | | | | | | |
| 286 | OM | Customer Accounts | 90300-Cust Acct Recrds &Coll | Base | 3,193,406 | 3,193,406 | | 998,147 | 998,147 | |
| 287 | OM | Customer Accounts | 90300-Cust Acct Recrds &Coll | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 288 | OM | Customer Accounts | 90300-Cust Acct Recrds &Coll | SPS Business Area Adjustments | (1) | | (1) | (0) | | (0) |
| 289 | OM | Customer Accounts | 90300-Cust Acct Recrds &Coll | Sub-Total 90300-Cust Acct Recrds &Coll | 3,193,405 | 3,193,406 | (1) | 998,147 | 998,147 | (0) |
| 290 | | | | | | | | | | |
| 291 | OM | Customer Accounts | 90500-Cust Acct Misc | Base | 11,721 | 11,721 | | 3,664 | 3,664 | |
| 292 | OM | Customer Accounts | 90500-Cust Acct Misc | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 293 | OM | Customer Accounts | 90500-Cust Acct Misc | Sub-Total 90500-Cust Acct Misc | 11,721 | 11,721 | | 3,664 | 3,664 | |
| 294 | | | | | | | | | | |
| 295 | OM | Customer Accounts | | **Sub-Total Customer Accounts** | **6,094,252** | **6,094,265** | **(14)** | **1,904,850** | **1,904,854** | **(4)** |
| 296 | | | | | | | | | | |
| 297 | OM | Customer Service | 90800-Customer Asst Expense | Base | 2,084,361 | 2,084,361 | | 651,498 | 651,498 | |
| 298 | OM | Customer Service | 90800-Customer Asst Expense | SPS Base Data - Reclass Customer Assistance | (2,133) | (2,133) | | (667) | (667) | |
| 299 | OM | Customer Service | 90800-Customer Asst Expense | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 300 | OM | Customer Service | 90800-Customer Asst Expense | SPS Business Area Adjustments | (2) | | (2) | (1) | | (1) |
| 301 | OM | Customer Service | 90800-Customer Asst Expense | Sub-Total 90800-Customer Asst Expense | 2,082,226 | 2,082,228 | (2) | 650,831 | 650,831 | (1) |
| 302 | | | | | | | | | | |
| 303 | OM | Customer Service | 90804EE-Customer Assistance SaversSwitch | SPS Base Data - Reclass Customer Assistance | 2,133 | 2,133 | | | | |
| 304 | OM | Customer Service | 90804EE-Customer Assistance SaversSwitch | Sub-Total 90804EE-Customer Assistance SaversSwitch | 2,133 | 2,133 | | | | |
| 305 | | | | | | | | | | |
| 306 | OM | Customer Service | 910000-Misc Cust Serv Expense | Base | 6,291 | 6,291 | | 1,966 | 1,966 | |
| 307 | OM | Customer Service | 910000-Misc Cust Serv Expense | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 308 | OM | Customer Service | 910000-Misc Cust Serv Expense | Sub-Total 910000-Misc Cust Serv Expense | 6,291 | 6,291 | | 1,966 | 1,966 | |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 309 | | | | | | | | | | |
| 310 | OM | Customer Service | | **Sub-Total Customer Service** | **2,090,650** | **2,090,652** | **(2)** | **652,797** | **652,798** | **(1)** |
| 311 | | | | | | | | | | |
| 312 | OM | Sales | 91200-Economic Development | Base | 210,942 | 210,942 | | 65,933 | 65,933 | |
| 313 | OM | Sales | 91200-Economic Development | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 314 | OM | Sales | 91200-Economic Development | SPS Business Area Adjustments | (0) | | (0) | (0) | | (0) |
| 315 | OM | Sales | 91200-Economic Development | Sub-Total 91200-Economic Development | 210,942 | 210,942 | (0) | 65,933 | 65,933 | (0) |
| 316 | | | | | | | | | | |
| 317 | OM | Sales | 916000-Misc Sales Expense | Base | 649 | 649 | | 203 | 203 | |
| 318 | OM | Sales | 916000-Misc Sales Expense | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 319 | OM | Sales | 916000-Misc Sales Expense | Sub-Total 916000-Misc Sales Expense | 649 | 649 | | 203 | 203 | |
| 320 | | | | | | | | | | |
| 321 | OM | Sales | | **Sub-Total Sales** | **211,591** | **211,591** | **(0)** | **66,136** | **66,136** | **(0)** |
| 322 | | | | | | | | | | |
| 323 | OM | A&G | 92000-A&G Salaries | Base | 39,640,290 | 39,640,290 | | 11,544,838 | 11,544,838 | |
| 324 | OM | A&G | 92000-A&G Salaries | SPS Base Data - Income Statement Non Integration | (95,049) | (95,049) | | (27,682) | (27,682) | |
| 325 | OM | A&G | 92000-A&G Salaries | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 326 | OM | A&G | 92000-A&G Salaries | SPS Business Area Adjustments | (305) | | (305) | (89) | | (89) |
| 327 | OM | A&G | 92000-A&G Salaries | SPS Eliminate Long Term Incentive | (6,225,906) | | (6,225,906) | (1,813,233) | | (1,813,233) |
| 328 | OM | A&G | 92000-A&G Salaries | SPS Eliminate Wholesale Account Manager Expense | (75,774) | | (75,774) | (22,068) | | (22,068) |
| 329 | OM | A&G | 92000-A&G Salaries | SPS Eliminate Xcel Foundation Expense | (23,037) | | (23,037) | (6,709) | | (6,709) |
| 330 | OM | A&G | 92000-A&G Salaries | Sub-Total 92000-A&G Salaries | 33,220,219 | 39,545,242 | (6,325,022) | 9,675,057 | 11,517,156 | (1,842,099) |
| 331 | | | | | | | | | | |
| 332 | OM | A&G | 92100-A&G Office & Supplies | Base | 366,457 | 366,457 | | 106,727 | 106,727 | |
| 333 | OM | A&G | 92100-A&G Office & Supplies | SPS Base Data - Income Statement Non Integration | 84,715 | 84,715 | | 24,672 | 24,672 | |
| 334 | OM | A&G | 92100-A&G Office & Supplies | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 335 | OM | A&G | 92100-A&G Office & Supplies | SPS Business Area Adjustments | (65) | | (65) | (19) | | (19) |
| 336 | OM | A&G | 92100-A&G Office & Supplies | Sub-Total 92100-A&G Office & Supplies | 451,106 | 451,171 | (65) | 131,380 | 131,399 | (19) |
| 337 | | | | | | | | | | |
| 338 | OM | A&G | 92500-A&G Injuries & Damages | Base | 860,190 | 860,190 | | 250,522 | 250,522 | |
| 339 | OM | A&G | 92500-A&G Injuries & Damages | SPS Business Area Adjustments | 0 | | 0 | 0 | | 0 |
| 340 | OM | A&G | 92500-A&G Injuries & Damages | SPS Eliminate Wholesale Account Manager Expense | (1,052) | | (1,052) | (306) | | (306) |
| 341 | OM | A&G | 92500-A&G Injuries & Damages | SPS Eliminate Xcel Foundation Expense | (23) | | (23) | (7) | | (7) |
| 342 | OM | A&G | 92500-A&G Injuries & Damages | Sub-Total 92500-A&G Injuries & Damages | 859,116 | 860,190 | (1,075) | 250,209 | 250,522 | (313) |
| 343 | | | | | | | | | | |
| 344 | OM | A&G | 926000-Employee pensions and benefits | Base | 29,311,283 | 29,311,283 | | 8,536,618 | 8,536,618 | |
| 345 | OM | A&G | 926000-Employee pensions and benefits | SPS Base Data - Pension Expense | (1,132,943) | (1,132,943) | | (329,958) | (329,958) | |
| 346 | OM | A&G | 926000-Employee pensions and benefits | SPS Eliminate Wholesale Account Manager Expense | (25,810) | | (25,810) | (7,517) | | (7,517) |
| 347 | OM | A&G | 926000-Employee pensions and benefits | SPS Eliminate Xcel Foundation Expense | (4,290) | | (4,290) | (1,249) | | (1,249) |
| 348 | OM | A&G | 926000-Employee pensions and benefits | Sub-Total 926000-Employee pensions and benefits | 28,148,240 | 28,178,340 | (30,100) | 8,197,893 | 8,206,660 | (8,766) |
| 349 | | | | | | | | | | |
| 350 | OM | A&G | 92603-SPS Deferred Pension Exp | SPS Base Data - Pension Expense | 1,132,943 | 1,132,943 | | | | |
| 351 | OM | A&G | 92603-SPS Deferred Pension Exp | Sub-Total 92603-SPS Deferred Pension Exp | 1,132,943 | 1,132,943 | | | | |
| 352 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 353 | OM | A&G | 92800-A&G Regulatory Comm Exp | Base | 1,684 | 1,684 | | 526 | 526 | |
| 354 | OM | A&G | 92800-A&G Regulatory Comm Exp | Sub-Total 92800-A&G Regulatory Comm Exp | 1,684 | 1,684 | | 526 | 526 | |
| 355 | | | | | | | | | | |
| 356 | OM | A&G | 92804R-Regulatory Commision Expense Misc | SPS Base Data - Reclass Incentive Labor | (18) | (18) | | (6) | (6) | |
| 357 | OM | A&G | 92804R-Regulatory Commision Expense Misc | Sub-Total 92804R-Regulatory Commision Expense Misc | (18) | (18) | | (6) | (6) | |
| 358 | | | | | | | | | | |
| 359 | OM | A&G | 93100-A&G Rents | Base | 24,224 | 24,224 | | 6,853 | 6,853 | |
| 360 | OM | A&G | 93100-A&G Rents | SPS Base Data - Reclass Incentive Labor | | | | | | |
| 361 | OM | A&G | 93100-A&G Rents | Sub-Total 93100-A&G Rents | 24,224 | 24,224 | | 6,853 | 6,853 | |
| 362 | | | | | | | | | | |
| 363 | OM | A&G | | **Sub-Total A&G** | **63,837,513** | **70,193,776** | **(6,356,263)** | **18,261,911** | **20,113,109** | **(1,851,198)** |
| 364 | | | | | | | | | | |
| 365 | OM | | | Sub-Total OM | 148,611,035 | 155,379,493 | (6,768,458) | 42,951,351 | 44,955,353 | (2,004,002) |
| 366 | | | | | | | | | | |
| 367 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | 4-Book Depr | Intangible | 303003-Intg Misc Computr Softwar | Base | 1,036,711 | 1,036,711 | | 301,932 | 301,932 | |
| 2 | 4-Book Depr | Intangible | 303003-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | (277) | | (277) | (81) | | (81) |
| 3 | 4-Book Depr | Intangible | 303003-Intg Misc Computr Softwar | Sub-Total 303003-Intg Misc Computr Softwar | 1,036,434 | 1,036,711 | (277) | 301,851 | 301,932 | (81) |
| 4 | | | | | | | | | | |
| 5 | 4-Book Depr | Intangible | 303004-Intg Misc Computr Softwar | Base | 17,494,895 | 17,494,895 | | 5,095,213 | 5,095,213 | |
| 6 | 4-Book Depr | Intangible | 303004-Intg Misc Computr Softwar | SPS Base Data - Reclass Retail Allocated | (168,554) | (168,554) | | (49,090) | (49,090) | |
| 7 | 4-Book Depr | Intangible | 303004-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | (105,440) | | (105,440) | (30,708) | | (30,708) |
| 8 | 4-Book Depr | Intangible | 303004-Intg Misc Computr Softwar | Sub-Total 303004-Intg Misc Computr Softwar | 17,220,901 | 17,326,341 | (105,440) | 5,015,415 | 5,046,123 | (30,708) |
| 9 | | | | | | | | | | |
| 10 | 4-Book Depr | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Base Data - Reclass Retail Allocated | 168,554 | 168,554 | | 52,685 | 52,685 | |
| 11 | 4-Book Depr | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | Sub-Total 303004R-Intg Misc Computr Softwar-Retail Alloc | 168,554 | 168,554 | | 52,685 | 52,685 | |
| 12 | | | | | | | | | | |
| 13 | 4-Book Depr | Intangible | 303005-Intg Misc Computr Soft 15y | Base | 4,948,242 | 4,948,242 | | 1,441,126 | 1,441,126 | |
| 14 | 4-Book Depr | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Eliminate Non-Reg Software | (9,624) | | (9,624) | (2,803) | | (2,803) |
| 15 | 4-Book Depr | Intangible | 303005-Intg Misc Computr Soft 15y | Sub-Total 303005-Intg Misc Computr Soft 15y | 4,938,617 | 4,948,242 | (9,624) | 1,438,323 | 1,441,126 | (2,803) |
| 16 | | | | | | | | | | |
| 17 | 4-Book Depr | Intangible | 303010-Intg Misc Computr Softwar | Base | 774,794 | 774,794 | | 225,651 | 225,651 | |
| 18 | 4-Book Depr | Intangible | 303010-Intg Misc Computr Softwar | Sub-Total 303010-Intg Misc Computr Softwar | 774,794 | 774,794 | | 225,651 | 225,651 | |
| 19 | | | | | | | | | | |
| 20 | 4-Book Depr | Intangible | 303014-Intg CRS Computr Softwar | Base | 168,756 | 168,756 | | 52,748 | 52,748 | |
| 21 | 4-Book Depr | Intangible | 303014-Intg CRS Computr Softwar | Sub-Total 303014-Intg CRS Computr Softwar | 168,756 | 168,756 | | 52,748 | 52,748 | |
| 22 | | | | | | | | | | |
| 23 | 4-Book Depr | Intangible | | **Sub-Total Intangible** | **24,308,056** | **24,423,398** | **(115,342)** | **7,086,673** | **7,120,265** | **(33,592)** |
| 24 | | | | | | | | | | |
| 25 | 4-Book Depr | Production | 310002-Steam Prod Land Rights | Base | 34,188 | 34,188 | | 10,215 | 10,215 | |
| 26 | 4-Book Depr | Production | 310002-Steam Prod Land Rights | SPS Unblending Adjustment | (4,978) | | (4,978) | (1,487) | | (1,487) |
| 27 | 4-Book Depr | Production | 310002-Steam Prod Land Rights | Sub-Total 310002-Steam Prod Land Rights | 29,210 | 34,188 | (4,978) | 8,728 | 10,215 | (1,487) |
| 28 | | | | | | | | | | |
| 29 | 4-Book Depr | Production | 310003-Steam Prod Water Rights | Base | 385,335 | 385,335 | | 115,135 | 115,135 | |
| 30 | 4-Book Depr | Production | 310003-Steam Prod Water Rights | SPS Unblending Adjustment | (144,570) | | (144,570) | (43,196) | | (43,196) |
| 31 | 4-Book Depr | Production | 310003-Steam Prod Water Rights | Sub-Total 310003-Steam Prod Water Rights | 240,765 | 385,335 | (144,570) | 71,938 | 115,135 | (43,196) |
| 32 | | | | | | | | | | |
| 33 | 4-Book Depr | Production | 310004-Steam Prod Land Rights-NM | Base | 928 | 928 | | 277 | 277 | |
| 34 | 4-Book Depr | Production | 310004-Steam Prod Land Rights-NM | SPS Unblending Adjustment | (198) | | (198) | (59) | | (59) |
| 35 | 4-Book Depr | Production | 310004-Steam Prod Land Rights-NM | Sub-Total 310004-Steam Prod Land Rights-NM | 730 | 928 | (198) | 218 | 277 | (59) |
| 36 | | | | | | | | | | |
| 37 | 4-Book Depr | Production | 311000E-Steam Prod Str & Improv | Base | 7,471,631 | 7,471,631 | | 2,232,456 | 2,232,456 | |
| 38 | 4-Book Depr | Production | 311000E-Steam Prod Str & Improv | SPS Unblending Adjustment | (382,532) | | (382,532) | (114,297) | | (114,297) |
| 39 | 4-Book Depr | Production | 311000E-Steam Prod Str & Improv | Sub-Total 311000E-Steam Prod Str & Improv | 7,089,099 | 7,471,631 | (382,532) | 2,118,159 | 2,232,456 | (114,297) |
| 40 | | | | | | | | | | |
| 41 | 4-Book Depr | Production | 311001-Steam Prod Str&Imp-TolkSC | Base | 177,570 | 177,570 | | 53,056 | 53,056 | |
| 42 | 4-Book Depr | Production | 311001-Steam Prod Str&Imp-TolkSC | SPS Unblending Adjustment | 2,612 | | 2,612 | 780 | | 780 |
| 43 | 4-Book Depr | Production | 311001-Steam Prod Str&Imp-TolkSC | Sub-Total 311001-Steam Prod Str&Imp-TolkSC | 180,182 | 177,570 | 2,612 | 53,837 | 53,056 | 780 |
| 44 | | | | | | | | | | |
| 45 | 4-Book Depr | Production | 312000E-Steam Prod Boiler Plant E | Base | 28,882,049 | 28,882,049 | | 8,629,697 | 8,629,697 | |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 46 | 4-Book Depr | Production | 312000E-Steam Prod Boiler Plant E | SPS Unblending Adjustment | (3,686,166) | | (3,686,166) | (1,101,393) | | (1,101,393) |
| 47 | 4-Book Depr | Production | 312000E-Steam Prod Boiler Plant E | Sub-Total 312000E-Steam Prod Boiler Plant E | 25,195,884 | 28,882,049 | (3,686,166) | 7,528,304 | 8,629,697 | (1,101,393) |
| 48 | | | | | | | | | | |
| 49 | 4-Book Depr | Production | 312001-Steam Prod Blr Plt-TolkSC | Base | 98,744 | 98,744 | | 29,504 | 29,504 | |
| 50 | 4-Book Depr | Production | 312001-Steam Prod Blr Plt-TolkSC | SPS Unblending Adjustment | 6,615 | | 6,615 | 1,977 | | 1,977 |
| 51 | 4-Book Depr | Production | 312001-Steam Prod Blr Plt-TolkSC | Sub-Total 312001-Steam Prod Blr Plt-TolkSC | 105,360 | 98,744 | 6,615 | 31,480 | 29,504 | 1,977 |
| 52 | | | | | | | | | | |
| 53 | 4-Book Depr | Production | 314000-Steam Prod Turbogen Unit | Base | 14,274,008 | 14,274,008 | | 4,264,946 | 4,264,946 | |
| 54 | 4-Book Depr | Production | 314000-Steam Prod Turbogen Unit | SPS Unblending Adjustment | (2,508,121) | | (2,508,121) | (749,404) | | (749,404) |
| 55 | 4-Book Depr | Production | 314000-Steam Prod Turbogen Unit | Sub-Total 314000-Steam Prod Turbogen Unit | 11,765,887 | 14,274,008 | (2,508,121) | 3,515,541 | 4,264,946 | (749,404) |
| 56 | | | | | | | | | | |
| 57 | 4-Book Depr | Production | 314001-Steam Prod Turbogen-TolkSC | Base | 297,128 | 297,128 | | 88,779 | 88,779 | |
| 58 | 4-Book Depr | Production | 314001-Steam Prod Turbogen-TolkSC | SPS Unblending Adjustment | 24,198 | | 24,198 | 7,230 | | 7,230 |
| 59 | 4-Book Depr | Production | 314001-Steam Prod Turbogen-TolkSC | Sub-Total 314001-Steam Prod Turbogen-TolkSC | 321,326 | 297,128 | 24,198 | 96,009 | 88,779 | 7,230 |
| 60 | | | | | | | | | | |
| 61 | 4-Book Depr | Production | 315000E-Steam Prod Acc Elec Eq | Base | 2,546,132 | 2,546,132 | | 760,761 | 760,761 | |
| 62 | 4-Book Depr | Production | 315000E-Steam Prod Acc Elec Eq | SPS Unblending Adjustment | (354,253) | | (354,253) | (105,848) | | (105,848) |
| 63 | 4-Book Depr | Production | 315000E-Steam Prod Acc Elec Eq | Sub-Total 315000E-Steam Prod Acc Elec Eq | 2,191,879 | 2,546,132 | (354,253) | 654,914 | 760,761 | (105,848) |
| 64 | | | | | | | | | | |
| 65 | 4-Book Depr | Production | 315001-Steam Prod Acc El Eq-TolkS | Base | 132,474 | 132,474 | | 39,582 | 39,582 | |
| 66 | 4-Book Depr | Production | 315001-Steam Prod Acc El Eq-TolkS | SPS Unblending Adjustment | 19,142 | | 19,142 | 5,719 | | 5,719 |
| 67 | 4-Book Depr | Production | 315001-Steam Prod Acc El Eq-TolkS | Sub-Total 315001-Steam Prod Acc El Eq-TolkS | 151,616 | 132,474 | 19,142 | 45,301 | 39,582 | 5,719 |
| 68 | | | | | | | | | | |
| 69 | 4-Book Depr | Production | 316000E-Steam Prod Misc Pwr Plt E | Base | 783,954 | 783,954 | | 234,238 | 234,238 | |
| 70 | 4-Book Depr | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Unblending Adjustment | (20,970) | | (20,970) | (6,266) | | (6,266) |
| 71 | 4-Book Depr | Production | 316000E-Steam Prod Misc Pwr Plt E | Sub-Total 316000E-Steam Prod Misc Pwr Plt E | 762,984 | 783,954 | (20,970) | 227,973 | 234,238 | (6,266) |
| 72 | | | | | | | | | | |
| 73 | 4-Book Depr | Production | 316001-Steam Prod PwrPltEq-TolkSC | Base | 35,811 | 35,811 | | 10,700 | 10,700 | |
| 74 | 4-Book Depr | Production | 316001-Steam Prod PwrPltEq-TolkSC | SPS Unblending Adjustment | 7,165 | | 7,165 | 2,141 | | 2,141 |
| 75 | 4-Book Depr | Production | 316001-Steam Prod PwrPltEq-TolkSC | Sub-Total 316001-Steam Prod PwrPltEq-TolkSC | 42,976 | 35,811 | 7,165 | 12,841 | 10,700 | 2,141 |
| 76 | | | | | | | | | | |
| 77 | 4-Book Depr | Production | 340002-Other Prod Land Rights | Base | 2 | 2 | | 1 | 1 | |
| 78 | 4-Book Depr | Production | 340002-Other Prod Land Rights | SPS Unblending Adjustment | 6 | | 6 | 2 | | 2 |
| 79 | 4-Book Depr | Production | 340002-Other Prod Land Rights | Sub-Total 340002-Other Prod Land Rights | 8 | 2 | 6 | 2 | 1 | 2 |
| 80 | | | | | | | | | | |
| 81 | 4-Book Depr | Production | 341000E-Other Prod Str & Impr | Base | 400,868 | 400,868 | | 119,776 | 119,776 | |
| 82 | 4-Book Depr | Production | 341000E-Other Prod Str & Impr | SPS Unblending Adjustment | (31,036) | | (31,036) | (9,273) | | (9,273) |
| 83 | 4-Book Depr | Production | 341000E-Other Prod Str & Impr | Sub-Total 341000E-Other Prod Str & Impr | 369,832 | 400,868 | (31,036) | 110,502 | 119,776 | (9,273) |
| 84 | | | | | | | | | | |
| 85 | 4-Book Depr | Production | 341045-Other Prod Str & Imp-Wind | Base | 1,922,885 | 1,922,885 | | 605,956 | 605,956 | |
| 86 | 4-Book Depr | Production | 341045-Other Prod Str & Imp-Wind | SPS Unblending Adjustment | 35,566 | | 35,566 | 11,208 | | 11,208 |
| 87 | 4-Book Depr | Production | 341045-Other Prod Str & Imp-Wind | Sub-Total 341045-Other Prod Str & Imp-Wind | 1,958,451 | 1,922,885 | 35,566 | 617,164 | 605,956 | 11,208 |
| 88 | | | | | | | | | | |
| 89 | 4-Book Depr | Production | 342000E-Other Prod Fuel Hldr | Base | 152,770 | 152,770 | | 45,646 | 45,646 | |
| 90 | 4-Book Depr | Production | 342000E-Other Prod Fuel Hldr | SPS Unblending Adjustment | (17,813) | | (17,813) | (5,323) | | (5,323) |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 91 | 4-Book Depr | Production | 342000E-Other Prod Fuel Hldr | Sub-Total 342000E-Other Prod Fuel Hldr | 134,956 | 152,770 | (17,813) | 40,324 | 45,646 | (5,323) |
| 92 | | | | | | | | | | |
| 93 | 4-Book Depr | Production | 343000-Other Prod Prime Mover | Base | 1,382,521 | 1,382,521 | | 413,085 | 413,085 | |
| 94 | 4-Book Depr | Production | 343000-Other Prod Prime Mover | SPS Unblending Adjustment | (40,242) | | (40,242) | (12,024) | | (12,024) |
| 95 | 4-Book Depr | Production | 343000-Other Prod Prime Mover | Sub-Total 343000-Other Prod Prime Mover | 1,342,279 | 1,382,521 | (40,242) | 401,061 | 413,085 | (12,024) |
| 96 | | | | | | | | | | |
| 97 | 4-Book Depr | Production | 344000E-Other Prod Generator | Base | 5,407,196 | 5,407,196 | | 1,615,622 | 1,615,622 | |
| 98 | 4-Book Depr | Production | 344000E-Other Prod Generator | SPS Unblending Adjustment | (547,010) | | (547,010) | (163,442) | | (163,442) |
| 99 | 4-Book Depr | Production | 344000E-Other Prod Generator | Sub-Total 344000E-Other Prod Generator | 4,860,186 | 5,407,196 | (547,010) | 1,452,180 | 1,615,622 | (163,442) |
| 100 | | | | | | | | | | |
| 101 | 4-Book Depr | Production | 344045-Other Prod Generator-Wind | Base | 25,682,068 | 25,682,068 | | 8,093,152 | 8,093,152 | |
| 102 | 4-Book Depr | Production | 344045-Other Prod Generator-Wind | SPS Unblending Adjustment | 582,028 | | 582,028 | 183,414 | | 183,414 |
| 103 | 4-Book Depr | Production | 344045-Other Prod Generator-Wind | Sub-Total 344045-Other Prod Generator-Wind | 26,264,096 | 25,682,068 | 582,028 | 8,276,565 | 8,093,152 | 183,414 |
| 104 | | | | | | | | | | |
| 105 | 4-Book Depr | Production | 345000E-Other Prod Access Elect Equip | Base | 842,422 | 842,422 | | 251,708 | 251,708 | |
| 106 | 4-Book Depr | Production | 345000E-Other Prod Access Elect Equip | SPS Unblending Adjustment | (33,199) | | (33,199) | (9,920) | | (9,920) |
| 107 | 4-Book Depr | Production | 345000E-Other Prod Access Elect Equip | Sub-Total 345000E-Other Prod Access Elect Equip | 809,223 | 842,422 | (33,199) | 241,789 | 251,708 | (9,920) |
| 108 | | | | | | | | | | |
| 109 | 4-Book Depr | Production | 345045-Other Prod Acc El Eq-Wind | Base | 826,807 | 826,807 | | 260,550 | 260,550 | |
| 110 | 4-Book Depr | Production | 345045-Other Prod Acc El Eq-Wind | SPS Unblending Adjustment | 12,332 | | 12,332 | 3,886 | | 3,886 |
| 111 | 4-Book Depr | Production | 345045-Other Prod Acc El Eq-Wind | Sub-Total 345045-Other Prod Acc El Eq-Wind | 839,139 | 826,807 | 12,332 | 264,437 | 260,550 | 3,886 |
| 112 | | | | | | | | | | |
| 113 | 4-Book Depr | Production | 346000E-Other Prod Misc Pwr P | Base | 137,684 | 137,684 | | 41,139 | 41,139 | |
| 114 | 4-Book Depr | Production | 346000E-Other Prod Misc Pwr P | SPS Unblending Adjustment | (9,526) | | (9,526) | (2,846) | | (2,846) |
| 115 | 4-Book Depr | Production | 346000E-Other Prod Misc Pwr P | Sub-Total 346000E-Other Prod Misc Pwr P | 128,159 | 137,684 | (9,526) | 38,293 | 41,139 | (2,846) |
| 116 | | | | | | | | | | |
| 117 | 4-Book Depr | Production | 346045-Other Prod Misc P Eq-Wind | Base | 678 | 678 | | 214 | 214 | |
| 118 | 4-Book Depr | Production | 346045-Other Prod Misc P Eq-Wind | SPS Unblending Adjustment | 17 | | 17 | 5 | | 5 |
| 119 | 4-Book Depr | Production | 346045-Other Prod Misc P Eq-Wind | Sub-Total 346045-Other Prod Misc P Eq-Wind | 695 | 678 | 17 | 219 | 214 | 5 |
| 120 | | | | | | | | | | |
| 121 | 4-Book Depr | Production | | **Sub-Total Production** | **84,784,919** | **91,875,854** | **(7,090,935)** | **25,807,779** | **27,916,195** | **(2,108,416)** |
| 122 | | | | | | | | | | |
| 123 | 4-Book Depr | Transmission | 350002E-Transmission Land Right | Base | 1,544,939 | 1,544,939 | | 340,359 | 340,359 | |
| 124 | 4-Book Depr | Transmission | 350002E-Transmission Land Right | SPS Unblending Adjustment | 425,451 | | 425,451 | 93,729 | | 93,729 |
| 125 | 4-Book Depr | Transmission | 350002E-Transmission Land Right | Sub-Total 350002E-Transmission Land Right | 1,970,390 | 1,544,939 | 425,451 | 434,088 | 340,359 | 93,729 |
| 126 | | | | | | | | | | |
| 127 | 4-Book Depr | Transmission | 350002ERN-Transmission Land Right Radial NM | Base | 32,716 | 32,716 | | 32,716 | 32,716 | |
| 128 | 4-Book Depr | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Unblending Adjustment | 9,009 | | 9,009 | 9,009 | | 9,009 |
| 129 | 4-Book Depr | Transmission | 350002ERN-Transmission Land Right Radial NM | Sub-Total 350002ERN-Transmission Land Right Radial NM | 41,726 | 32,716 | 9,009 | 41,726 | 32,716 | 9,009 |
| 130 | | | | | | | | | | |
| 131 | 4-Book Depr | Transmission | 350002ERT-Transmission Land Right Radial TX | Base | 51,415 | 51,415 | | | | |
| 132 | 4-Book Depr | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Unblending Adjustment | 14,159 | | 14,159 | | | |
| 133 | 4-Book Depr | Transmission | 350002ERT-Transmission Land Right Radial TX | Sub-Total 350002ERT-Transmission Land Right Radial TX | 65,573 | 51,415 | 14,159 | | | |
| 134 | | | | | | | | | | |
| 135 | 4-Book Depr | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Base | 10,130 | 10,130 | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 136 | 4-Book Depr | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Unblending Adjustment | 2,790 | | 2,790 | | | |
| 137 | 4-Book Depr | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Sub-Total 350002ERW-Transmission Land Right Radial Wh | 12,920 | 10,130 | 2,790 | | | |
| 138 | | | | | | | | | | |
| 139 | 4-Book Depr | Transmission | 352000-Transmission Str & Improv | Base | 1,902,884 | 1,902,884 | | 419,216 | 419,216 | |
| 140 | 4-Book Depr | Transmission | 352000-Transmission Str & Improv | SPS Unblending Adjustment | 445,307 | | 445,307 | 98,104 | | 98,104 |
| 141 | 4-Book Depr | Transmission | 352000-Transmission Str & Improv | Sub-Total 352000-Transmission Str & Improv | 2,348,191 | 1,902,884 | 445,307 | 517,320 | 419,216 | 98,104 |
| 142 | | | | | | | | | | |
| 143 | 4-Book Depr | Transmission | 352010-Tran Str & Impr-Prod | Base | 11,389 | 11,389 | | 3,403 | 3,403 | |
| 144 | 4-Book Depr | Transmission | 352010-Tran Str & Impr-Prod | SPS Unblending Adjustment | 2,762 | | 2,762 | 825 | | 825 |
| 145 | 4-Book Depr | Transmission | 352010-Tran Str & Impr-Prod | Sub-Total 352010-Tran Str & Impr-Prod | 14,151 | 11,389 | 2,762 | 4,228 | 3,403 | 825 |
| 146 | | | | | | | | | | |
| 147 | 4-Book Depr | Transmission | 352045-Tran Str & Impr-Wind | Base | 20,639 | 20,639 | | 6,504 | 6,504 | |
| 148 | 4-Book Depr | Transmission | 352045-Tran Str & Impr-Wind | SPS Unblending Adjustment | 3,949 | | 3,949 | 1,245 | | 1,245 |
| 149 | 4-Book Depr | Transmission | 352045-Tran Str & Impr-Wind | Sub-Total 352045-Tran Str & Impr-Wind | 24,588 | 20,639 | 3,949 | 7,748 | 6,504 | 1,245 |
| 150 | | | | | | | | | | |
| 151 | 4-Book Depr | Transmission | 353000E-Transmission Station | Base | 24,912,534 | 24,912,534 | | 5,488,377 | 5,488,377 | |
| 152 | 4-Book Depr | Transmission | 353000E-Transmission Station | SPS Unblending Adjustment | 1,157,852 | | 1,157,852 | 255,081 | | 255,081 |
| 153 | 4-Book Depr | Transmission | 353000E-Transmission Station | Sub-Total 353000E-Transmission Station | 26,070,386 | 24,912,534 | 1,157,852 | 5,743,458 | 5,488,377 | 255,081 |
| 154 | | | | | | | | | | |
| 155 | 4-Book Depr | Transmission | 353010-Tran Station Equip Pro | Base | 605,120 | 605,120 | | 180,805 | 180,805 | |
| 156 | 4-Book Depr | Transmission | 353010-Tran Station Equip Pro | SPS Unblending Adjustment | 27,785 | | 27,785 | 8,302 | | 8,302 |
| 157 | 4-Book Depr | Transmission | 353010-Tran Station Equip Pro | Sub-Total 353010-Tran Station Equip Pro | 632,905 | 605,120 | 27,785 | 189,106 | 180,805 | 8,302 |
| 158 | | | | | | | | | | |
| 159 | 4-Book Depr | Transmission | 353045-Tran Station Equip-Wind | Base | 288,410 | 288,410 | | 90,886 | 90,886 | |
| 160 | 4-Book Depr | Transmission | 353045-Tran Station Equip-Wind | SPS Unblending Adjustment | 12,333 | | 12,333 | 3,886 | | 3,886 |
| 161 | 4-Book Depr | Transmission | 353045-Tran Station Equip-Wind | Sub-Total 353045-Tran Station Equip-Wind | 300,743 | 288,410 | 12,333 | 94,773 | 90,886 | 3,886 |
| 162 | | | | | | | | | | |
| 163 | 4-Book Depr | Transmission | 354000E-Tran Towers & Fixture | Base | 119,417 | 119,417 | | 26,308 | 26,308 | |
| 164 | 4-Book Depr | Transmission | 354000E-Tran Towers & Fixture | SPS Unblending Adjustment | (4,906) | | (4,906) | (1,081) | | (1,081) |
| 165 | 4-Book Depr | Transmission | 354000E-Tran Towers & Fixture | Sub-Total 354000E-Tran Towers & Fixture | 114,511 | 119,417 | (4,906) | 25,227 | 26,308 | (1,081) |
| 166 | | | | | | | | | | |
| 167 | 4-Book Depr | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Base | 2,529 | 2,529 | | 2,529 | 2,529 | |
| 168 | 4-Book Depr | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Unblending Adjustment | (104) | | (104) | (104) | | (104) |
| 169 | 4-Book Depr | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Sub-Total 354000ERN-Tran Towers & Fixture Radial NM | 2,425 | 2,529 | (104) | 2,425 | 2,529 | (104) |
| 170 | | | | | | | | | | |
| 171 | 4-Book Depr | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Base | 3,974 | 3,974 | | | | |
| 172 | 4-Book Depr | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Unblending Adjustment | (163) | | (163) | | | |
| 173 | 4-Book Depr | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Sub-Total 354000ERT-Tran Towers & Fixture Radial TX | 3,811 | 3,974 | (163) | | | |
| 174 | | | | | | | | | | |
| 175 | 4-Book Depr | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Base | 783 | 783 | | | | |
| 176 | 4-Book Depr | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Unblending Adjustment | (32) | | (32) | | | |
| 177 | 4-Book Depr | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Sub-Total 354000ERW-Tran Towers & Fixture Radial Whole | 751 | 783 | (32) | | | |
| 178 | | | | | | | | | | |
| 179 | 4-Book Depr | Transmission | 355000E | Base | 40,288,094 | 40,288,094 | | 8,875,702 | 8,875,702 | |
| 180 | 4-Book Depr | Transmission | 355000E | SPS Base Data - Rate Base Non Integration | (47,976) | (47,976) | | (10,569) | (10,569) | |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 181 | 4-Book Depr | Transmission | 355000E | SPS Unblending Adjustment | 730,159 | | 730,159 | 160,858 | | 160,858 |
| 182 | 4-Book Depr | Transmission | 355000E | Sub-Total 355000E | 40,970,277 | 40,240,118 | 730,159 | 9,025,991 | 8,865,133 | 160,858 |
| 183 | | | | | | | | | | |
| 184 | 4-Book Depr | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Base | 853,152 | 853,152 | | 853,152 | 853,152 | |
| 185 | 4-Book Depr | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Base Data - Rate Base Non Integration | (1,016) | (1,016) | | (1,016) | (1,016) | |
| 186 | 4-Book Depr | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Unblending Adjustment | 15,462 | | 15,462 | 15,462 | | 15,462 |
| 187 | 4-Book Depr | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Sub-Total 355000ERN-Tran Poles & Fixtures Radial NM | 867,598 | 852,136 | 15,462 | 867,598 | 852,136 | 15,462 |
| 188 | | | | | | | | | | |
| 189 | 4-Book Depr | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Base | 1,340,762 | 1,340,762 | | | | |
| 190 | 4-Book Depr | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Base Data - Rate Base Non Integration | (1,597) | (1,597) | | | | |
| 191 | 4-Book Depr | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Unblending Adjustment | 24,299 | | 24,299 | | | |
| 192 | 4-Book Depr | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Sub-Total 355000ERT-Tran Poles & Fixtures Radial TX | 1,363,465 | 1,339,166 | 24,299 | | | |
| 193 | | | | | | | | | | |
| 194 | 4-Book Depr | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Base | 264,174 | 264,174 | | | | |
| 195 | 4-Book Depr | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Base Data - Rate Base Non Integration | (315) | (315) | | | | |
| 196 | 4-Book Depr | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Unblending Adjustment | 4,788 | | 4,788 | | | |
| 197 | 4-Book Depr | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Sub-Total 355000ERW-Tran Poles & Fixtures Radial Whole | 268,647 | 263,860 | 4,788 | | | |
| 198 | | | | | | | | | | |
| 199 | 4-Book Depr | Transmission | 355010-Tran Poles & Fixtures-Prod | Base | 8,240 | 8,240 | | 2,462 | 2,462 | |
| 200 | 4-Book Depr | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Unblending Adjustment | 84 | | 84 | 25 | | 25 |
| 201 | 4-Book Depr | Transmission | 355010-Tran Poles & Fixtures-Prod | Sub-Total 355010-Tran Poles & Fixtures-Prod | 8,324 | 8,240 | 84 | 2,487 | 2,462 | 25 |
| 202 | | | | | | | | | | |
| 203 | 4-Book Depr | Transmission | 355045-Tran Poles & Fixtures-Wind | Base | 263,835 | 263,835 | | 83,142 | 83,142 | |
| 204 | 4-Book Depr | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Base Data - Rate Base Non Integration | 50,903 | 50,903 | | 16,041 | 16,041 | |
| 205 | 4-Book Depr | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Unblending Adjustment | 15,150 | | 15,150 | 4,774 | | 4,774 |
| 206 | 4-Book Depr | Transmission | 355045-Tran Poles & Fixtures-Wind | Sub-Total 355045-Tran Poles & Fixtures-Wind | 329,888 | 314,738 | 15,150 | 103,957 | 99,183 | 4,774 |
| 207 | | | | | | | | | | |
| 208 | 4-Book Depr | Transmission | 356000E-Tran OH Conductor & D | Base | 13,336,761 | 13,336,761 | | 2,938,166 | 2,938,166 | |
| 209 | 4-Book Depr | Transmission | 356000E-Tran OH Conductor & D | SPS Unblending Adjustment | (937,939) | | (937,939) | (206,633) | | (206,633) |
| 210 | 4-Book Depr | Transmission | 356000E-Tran OH Conductor & D | Sub-Total 356000E-Tran OH Conductor & D | 12,398,823 | 13,336,761 | (937,939) | 2,731,533 | 2,938,166 | (206,633) |
| 211 | | | | | | | | | | |
| 212 | 4-Book Depr | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Base | 282,423 | 282,423 | | 282,423 | 282,423 | |
| 213 | 4-Book Depr | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Unblending Adjustment | (19,862) | | (19,862) | (19,862) | | (19,862) |
| 214 | 4-Book Depr | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Sub-Total 356000ERN-Tran OH Conductor& D Radial NM | 262,561 | 282,423 | (19,862) | 262,561 | 282,423 | (19,862) |
| 215 | | | | | | | | | | |
| 216 | 4-Book Depr | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Base | 443,839 | 443,839 | | | | |
| 217 | 4-Book Depr | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Unblending Adjustment | (31,214) | | (31,214) | | | |
| 218 | 4-Book Depr | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Sub-Total 356000ERT-Tran OH Conductor & D Radial TX | 412,625 | 443,839 | (31,214) | | | |
| 219 | | | | | | | | | | |
| 220 | 4-Book Depr | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Base | 87,451 | 87,451 | | | | |
| 221 | 4-Book Depr | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Unblending Adjustment | (6,150) | | (6,150) | | | |
| 222 | 4-Book Depr | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Sub-Total 356000ERW-Tran OH Conductor & D Radial Whc | 81,301 | 87,451 | (6,150) | | | |
| 223 | | | | | | | | | | |
| 224 | 4-Book Depr | Transmission | 356010-Tran OH Cond & Device-Prod | Base | 7,944 | 7,944 | | 2,374 | 2,374 | |
| 225 | 4-Book Depr | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Unblending Adjustment | (92) | | (92) | (27) | | (27) |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 226 | 4-Book Depr | Transmission | 356010-Tran OH Cond & Device-Prod | Sub-Total 356010-Tran OH Cond & Device-Prod | 7,853 | 7,944 | (92) | 2,346 | 2,374 | (27) |
| 227 | | | | | | | | | | |
| 228 | 4-Book Depr | Transmission | 356045-Tran OH Cond & Device-Wind | Base | 132,030 | 132,030 | | 41,606 | 41,606 | |
| 229 | 4-Book Depr | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Unblending Adjustment | (5,159) | | (5,159) | (1,626) | | (1,626) |
| 230 | 4-Book Depr | Transmission | 356045-Tran OH Cond & Device-Wind | Sub-Total 356045-Tran OH Cond & Device-Wind | 126,871 | 132,030 | (5,159) | 39,981 | 41,606 | (1,626) |
| 231 | | | | | | | | | | |
| 232 | 4-Book Depr | Transmission | 357000E-Tran Underground Cond | Base | 3,600 | 3,600 | | 793 | 793 | |
| 233 | 4-Book Depr | Transmission | 357000E-Tran Underground Cond | SPS Unblending Adjustment | 403 | | 403 | 89 | | 89 |
| 234 | 4-Book Depr | Transmission | 357000E-Tran Underground Cond | Sub-Total 357000E-Tran Underground Cond | 4,003 | 3,600 | 403 | 882 | 793 | 89 |
| 235 | | | | | | | | | | |
| 236 | 4-Book Depr | Transmission | 358000-Tran UG Conductor & Devic | Base | 12,892 | 12,892 | | 2,840 | 2,840 | |
| 237 | 4-Book Depr | Transmission | 358000-Tran UG Conductor & Devic | SPS Unblending Adjustment | (1,107) | | (1,107) | (244) | | (244) |
| 238 | 4-Book Depr | Transmission | 358000-Tran UG Conductor & Devic | Sub-Total 358000-Tran UG Conductor & Devic | 11,784 | 12,892 | (1,107) | 2,596 | 2,840 | (244) |
| 239 | | | | | | | | | | |
| 240 | 4-Book Depr | Transmission | 359000-Transmission Road & Trai | Base | 7,943 | 7,943 | | 1,750 | 1,750 | |
| 241 | 4-Book Depr | Transmission | 359000-Transmission Road & Trai | SPS Unblending Adjustment | 2,177 | | 2,177 | 480 | | 480 |
| 242 | 4-Book Depr | Transmission | 359000-Transmission Road & Trai | Sub-Total 359000-Transmission Road & Trai | 10,120 | 7,943 | 2,177 | 2,229 | 1,750 | 480 |
| 243 | | | | | | | | | | |
| 244 | 4-Book Depr | Transmission | | **Sub-Total Transmission** | **88,727,210** | **86,840,019** | **1,887,191** | **20,102,263** | **19,679,970** | **422,293** |
| 245 | | | | | | | | | | |
| 246 | 4-Book Depr | Distribution | 360004-Dist Land Rights-NM | Base | 159,780 | 159,780 | | 159,780 | 159,780 | |
| 247 | 4-Book Depr | Distribution | 360004-Dist Land Rights-NM | Sub-Total 360004-Dist Land Rights-NM | 159,780 | 159,780 | | 159,780 | 159,780 | |
| 248 | | | | | | | | | | |
| 249 | 4-Book Depr | Distribution | 360005-Dist Land Rights-TX | Base | 41,481 | 41,481 | | | | |
| 250 | 4-Book Depr | Distribution | 360005-Dist Land Rights-TX | Sub-Total 360005-Dist Land Rights-TX | 41,481 | 41,481 | | | | |
| 251 | | | | | | | | | | |
| 252 | 4-Book Depr | Distribution | 361000E-Str & Improv | Base | 597,876 | 597,876 | | 318,521 | 318,521 | |
| 253 | 4-Book Depr | Distribution | 361000E-Str & Improv | Sub-Total 361000E-Str & Improv | 597,876 | 597,876 | | 318,521 | 318,521 | |
| 254 | | | | | | | | | | |
| 255 | 4-Book Depr | Distribution | 362000E-Other Eq | Base | 6,299,172 | 6,299,172 | | 2,564,190 | 2,564,190 | |
| 256 | 4-Book Depr | Distribution | 362000E-Other Eq | Sub-Total 362000E-Other Eq | 6,299,172 | 6,299,172 | | 2,564,190 | 2,564,190 | |
| 257 | | | | | | | | | | |
| 258 | 4-Book Depr | Distribution | 364000-Dist Poles, Towers & Fixt | Base | 9,377,243 | 9,377,243 | | 2,947,293 | 2,947,293 | |
| 259 | 4-Book Depr | Distribution | 364000-Dist Poles, Towers & Fixt | Sub-Total 364000-Dist Poles, Towers & Fixt | 9,377,243 | 9,377,243 | | 2,947,293 | 2,947,293 | |
| 260 | | | | | | | | | | |
| 261 | 4-Book Depr | Distribution | 365000-Dist OH Conductor & Devic | Base | 8,172,486 | 8,172,486 | | 2,966,947 | 2,966,947 | |
| 262 | 4-Book Depr | Distribution | 365000-Dist OH Conductor & Devic | Sub-Total 365000-Dist OH Conductor & Devic | 8,172,486 | 8,172,486 | | 2,966,947 | 2,966,947 | |
| 263 | | | | | | | | | | |
| 264 | 4-Book Depr | Distribution | 366000E-Dist Underground Cond | Base | 509,916 | 509,916 | | 126,462 | 126,462 | |
| 265 | 4-Book Depr | Distribution | 366000E-Dist Underground Cond | Sub-Total 366000E-Dist Underground Cond | 509,916 | 509,916 | | 126,462 | 126,462 | |
| 266 | | | | | | | | | | |
| 267 | 4-Book Depr | Distribution | 367000E-Dist UG Conductor & D | Base | 1,212,908 | 1,212,908 | | 306,778 | 306,778 | |
| 268 | 4-Book Depr | Distribution | 367000E-Dist UG Conductor & D | Sub-Total 367000E-Dist UG Conductor & D | 1,212,908 | 1,212,908 | | 306,778 | 306,778 | |
| 269 | | | | | | | | | | |
| 270 | 4-Book Depr | Distribution | 368000E-Dist Line Transformer | Base | 5,785,450 | 5,785,450 | | 1,656,807 | 1,656,807 | |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 271 | 4-Book Depr | Distribution | 368000E-Dist Line Transformer | Sub-Total 368000E-Dist Line Transformer | 5,785,450 | 5,785,450 | | 1,656,807 | 1,656,807 | |
| 272 | | | | | | | | | | |
| 273 | 4-Book Depr | Distribution | 369010-Distribution Services O | Base | 1,499,307 | 1,499,307 | | 528,011 | 528,011 | |
| 274 | 4-Book Depr | Distribution | 369010-Distribution Services O | Sub-Total 369010-Distribution Services O | 1,499,307 | 1,499,307 | | 528,011 | 528,011 | |
| 275 | | | | | | | | | | |
| 276 | 4-Book Depr | Distribution | 369020-Distribution Services U | Base | 1,371,073 | 1,371,073 | | 502,946 | 502,946 | |
| 277 | 4-Book Depr | Distribution | 369020-Distribution Services U | Sub-Total 369020-Distribution Services U | 1,371,073 | 1,371,073 | | 502,946 | 502,946 | |
| 278 | | | | | | | | | | |
| 279 | 4-Book Depr | Distribution | 370000E-Distribution Meter | Base | 1,866,203 | 1,866,203 | | 677,216 | 677,216 | |
| 280 | 4-Book Depr | Distribution | 370000E-Distribution Meter | Sub-Total 370000E-Distribution Meter | 1,866,203 | 1,866,203 | | 677,216 | 677,216 | |
| 281 | | | | | | | | | | |
| 282 | 4-Book Depr | Distribution | 371000E-Dist Inst on Cust Premis | Base | 358,780 | 358,780 | | 2 | 2 | |
| 283 | 4-Book Depr | Distribution | 371000E-Dist Inst on Cust Premis | Sub-Total 371000E-Dist Inst on Cust Premis | 358,780 | 358,780 | | 2 | 2 | |
| 284 | | | | | | | | | | |
| 285 | 4-Book Depr | Distribution | 373000-Dist Street Light & Sg Sy | Base | 1,020,109 | 1,020,109 | | 368,173 | 368,173 | |
| 286 | 4-Book Depr | Distribution | 373000-Dist Street Light & Sg Sy | Sub-Total 373000-Dist Street Light & Sg Sy | 1,020,109 | 1,020,109 | | 368,173 | 368,173 | |
| 287 | | | | | | | | | | |
| 288 | 4-Book Depr | Distribution | | **Sub-Total Distribution** | **38,271,782** | **38,271,782** | | **13,123,126** | **13,123,126** | |
| 289 | | | | | | | | | | |
| 290 | 4-Book Depr | General | 389002-General Land Rights | Base | 1,022 | 1,022 | | 298 | 298 | |
| 291 | 4-Book Depr | General | 389002-General Land Rights | SPS Unblending Adjustment | (235) | | (235) | (68) | | (68) |
| 292 | 4-Book Depr | General | 389002-General Land Rights | Sub-Total 389002-General Land Rights | 787 | 1,022 | (235) | 229 | 298 | (68) |
| 293 | | | | | | | | | | |
| 294 | 4-Book Depr | General | 390000-Genl Structures & Improv | Base | 1,846,180 | 1,846,180 | | 537,681 | 537,681 | |
| 295 | 4-Book Depr | General | 390000-Genl Structures & Improv | SPS Base Data - General Call Center | (177,197) | (177,197) | | (51,607) | (51,607) | |
| 296 | 4-Book Depr | General | 390000-Genl Structures & Improv | SPS Unblending Adjustment | (313,543) | | (313,543) | (91,316) | | (91,316) |
| 297 | 4-Book Depr | General | 390000-Genl Structures & Improv | Sub-Total 390000-Genl Structures & Improv | 1,355,440 | 1,668,983 | (313,543) | 394,758 | 486,075 | (91,316) |
| 298 | | | | | | | | | | |
| 299 | 4-Book Depr | General | 390007-Genl Str & Imp Lease Bld | Base | 178,784 | 178,784 | | 52,069 | 52,069 | |
| 300 | 4-Book Depr | General | 390007-Genl Str & Imp Lease Bld | SPS Unblending Adjustment | 2 | | 2 | 1 | | 1 |
| 301 | 4-Book Depr | General | 390007-Genl Str & Imp Lease Bld | Sub-Total 390007-Genl Str & Imp Lease Bld | 178,787 | 178,784 | 2 | 52,070 | 52,069 | 1 |
| 302 | | | | | | | | | | |
| 303 | 4-Book Depr | General | 390050-Genl Str & Imp-Call Center | SPS Base Data - General Call Center | 177,197 | 177,197 | | 55,387 | 55,387 | |
| 304 | 4-Book Depr | General | 390050-Genl Str & Imp-Call Center | Sub-Total 390050-Genl Str & Imp-Call Center | 177,197 | 177,197 | | 55,387 | 55,387 | |
| 305 | | | | | | | | | | |
| 306 | 4-Book Depr | General | 391000-General Office Furn & E | Base | 762,114 | 762,114 | | 221,958 | 221,958 | |
| 307 | 4-Book Depr | General | 391000-General Office Furn & E | SPS Unblending Adjustment | 22,129 | | 22,129 | 6,445 | | 6,445 |
| 308 | 4-Book Depr | General | 391000-General Office Furn & E | Sub-Total 391000-General Office Furn & E | 784,243 | 762,114 | 22,129 | 228,403 | 221,958 | 6,445 |
| 309 | | | | | | | | | | |
| 310 | 4-Book Depr | General | 391004-General Info Sys Computer | Base | 16,181,757 | 16,181,757 | | 4,712,775 | 4,712,775 | |
| 311 | 4-Book Depr | General | 391004-General Info Sys Computer | SPS Unblending Adjustment | (788,804) | | (788,804) | (229,731) | | (229,731) |
| 312 | 4-Book Depr | General | 391004-General Info Sys Computer | Sub-Total 391004-General Info Sys Computer | 15,392,953 | 16,181,757 | (788,804) | 4,483,044 | 4,712,775 | (229,731) |
| 313 | | | | | | | | | | |
| 314 | 4-Book Depr | General | 393000-General Stores Equipmen | Base | 10,540 | 10,540 | | 3,070 | 3,070 | |
| 315 | 4-Book Depr | General | 393000-General Stores Equipmen | SPS Unblending Adjustment | (2,034) | | (2,034) | (593) | | (593) |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 316 | 4-Book Depr | General | 393000-General Stores Equipmen | Sub-Total 393000-General Stores Equipmen | 8,505 | 10,540 | (2,034) | 2,477 | 3,070 | (593) |
| 317 | | | | | | | | | | |
| 318 | 4-Book Depr | General | 394000-General Tools & Shop Equi | Base | 1,421,944 | 1,421,944 | | 414,127 | 414,127 | |
| 319 | 4-Book Depr | General | 394000-General Tools & Shop Equi | SPS Unblending Adjustment | 18,551 | | 18,551 | 5,403 | | 5,403 |
| 320 | 4-Book Depr | General | 394000-General Tools & Shop Equi | Sub-Total 394000-General Tools & Shop Equi | 1,440,495 | 1,421,944 | 18,551 | 419,530 | 414,127 | 5,403 |
| 321 | | | | | | | | | | |
| 322 | 4-Book Depr | General | 395000-General Laboratory Equi | Base | 366,471 | 366,471 | | 106,731 | 106,731 | |
| 323 | 4-Book Depr | General | 395000-General Laboratory Equi | SPS Unblending Adjustment | (34,475) | | (34,475) | (10,040) | | (10,040) |
| 324 | 4-Book Depr | General | 395000-General Laboratory Equi | Sub-Total 395000-General Laboratory Equi | 331,997 | 366,471 | (34,475) | 96,691 | 106,731 | (10,040) |
| 325 | | | | | | | | | | |
| 326 | 4-Book Depr | General | 397000-General Communication E | Base | 3,640,485 | 3,640,485 | | 1,060,255 | 1,060,255 | |
| 327 | 4-Book Depr | General | 397000-General Communication E | SPS Unblending Adjustment | (1,848,301) | | (1,848,301) | (538,299) | | (538,299) |
| 328 | 4-Book Depr | General | 397000-General Communication E | Sub-Total 397000-General Communication E | 1,792,183 | 3,640,485 | (1,848,301) | 521,955 | 1,060,255 | (538,299) |
| 329 | | | | | | | | | | |
| 330 | 4-Book Depr | General | 397010-General Comm Eq Two Wa | Base | 3,009,750 | 3,009,750 | | 876,560 | 876,560 | |
| 331 | 4-Book Depr | General | 397010-General Comm Eq Two Wa | SPS Unblending Adjustment | (879,206) | | (879,206) | (256,060) | | (256,060) |
| 332 | 4-Book Depr | General | 397010-General Comm Eq Two Wa | Sub-Total 397010-General Comm Eq Two Wa | 2,130,544 | 3,009,750 | (879,206) | 620,500 | 876,560 | (256,060) |
| 333 | | | | | | | | | | |
| 334 | 4-Book Depr | General | 397020-General Comm Eq AE | Base | 3,841 | 3,841 | | 1,119 | 1,119 | |
| 335 | 4-Book Depr | General | 397020-General Comm Eq AE | SPS Unblending Adjustment | (1,122) | | (1,122) | (327) | | (327) |
| 336 | 4-Book Depr | General | 397020-General Comm Eq AE | Sub-Total 397020-General Comm Eq AE | 2,719 | 3,841 | (1,122) | 792 | 1,119 | (327) |
| 337 | | | | | | | | | | |
| 338 | 4-Book Depr | General | 397030-General Comm Eq EM | Base | 1,033,769 | 1,033,769 | | 301,075 | 301,075 | |
| 339 | 4-Book Depr | General | 397030-General Comm Eq EM | SPS Unblending Adjustment | (340,686) | | (340,686) | (99,221) | | (99,221) |
| 340 | 4-Book Depr | General | 397030-General Comm Eq EM | Sub-Total 397030-General Comm Eq EM | 693,083 | 1,033,769 | (340,686) | 201,853 | 301,075 | (99,221) |
| 341 | | | | | | | | | | |
| 342 | 4-Book Depr | General | 398000-General Miscellaneous E | Base | 104,613 | 104,613 | | 30,467 | 30,467 | |
| 343 | 4-Book Depr | General | 398000-General Miscellaneous E | SPS Unblending Adjustment | (7,026) | | (7,026) | (2,046) | | (2,046) |
| 344 | 4-Book Depr | General | 398000-General Miscellaneous E | Sub-Total 398000-General Miscellaneous E | 97,587 | 104,613 | (7,026) | 28,421 | 30,467 | (2,046) |
| 345 | | | | | | | | | | |
| 346 | 4-Book Depr | General | | **Sub-Total General** | **24,386,520** | **28,561,269** | **(4,174,749)** | **7,106,110** | **8,321,964** | **(1,215,854)** |
| 347 | | | | | | | | | | |
| 348 | 4-Book Depr | Taxes Other Than Income | 40310-Depreciation & Depletion Expense | SPS Base Data - Non-Plant Amortizations and Gains | 1,789,824 | 1,789,824 | | 509,246 | 509,246 | |
| 349 | 4-Book Depr | Taxes Other Than Income | 40310-Depreciation & Depletion Expense | SPS Eliminate Depr & Amort Associated with ARC | (1,789,824) | | (1,789,824) | (509,246) | | (509,246) |
| 350 | 4-Book Depr | Taxes Other Than Income | 40310-Depreciation & Depletion Expense | Sub-Total 40310-Depreciation & Depletion Expense | | 1,789,824 | (1,789,824) | | 509,246 | (509,246) |
| 351 | | | | | | | | | | |
| 352 | 4-Book Depr | Taxes Other Than Income | 40730 - Regulatory Debits | SPS Base Data - Income Statement Non Integration | (626,829) | (626,829) | | (178,347) | (178,347) | |
| 353 | 4-Book Depr | Taxes Other Than Income | 40730 - Regulatory Debits | Sub-Total 40730 - Regulatory Debits | (626,829) | (626,829) | | (178,347) | (178,347) | |
| 354 | | | | | | | | | | |
| 355 | 4-Book Depr | Taxes Other Than Income | 40730-Amortization of Regulatory Debits | SPS Base Data - Non-Plant Amortizations and Gains | 6,697,667 | 6,697,667 | | 3,691,919 | 3,691,919 | |
| 356 | 4-Book Depr | Taxes Other Than Income | 40730-Amortization of Regulatory Debits | SPS Eliminate Amortizations Recovered in Riders | (6,662,769) | | (6,662,769) | (3,691,919) | | (3,691,919) |
| 357 | 4-Book Depr | Taxes Other Than Income | 40730-Amortization of Regulatory Debits | Sub-Total 40730-Amortization of Regulatory Debits | 34,898 | 6,697,667 | (6,662,769) | | 3,691,919 | (3,691,919) |
| 358 | | | | | | | | | | |
| 359 | 4-Book Depr | Taxes Other Than Income | 40740-Amortization of Regulatory Credits | SPS Base Data - Non-Plant Amortizations and Gains | (76,364,475) | (76,364,475) | | (4,533,806) | (4,533,806) | |
| 360 | 4-Book Depr | Taxes Other Than Income | 40740-Amortization of Regulatory Credits | SPS Eliminate Amortizations Recovered in Riders | 71,147,577 | | 71,147,577 | 3,064,827 | | 3,064,827 |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 361 | 4-Book Depr | Taxes Other Than Income | 40740-Amortization of Regulatory Credits | Sub-Total 40740-Amortization of Regulatory Credits | (5,216,899) | (76,364,475) | 71,147,577 | (1,468,979) | (4,533,806) | 3,064,827 |
| 362 | | | | | | | | | | |
| 363 | 4-Book Depr | Taxes Other Than Income | 41190-Accretion Expense | SPS Base Data - Non-Plant Amortizations and Gains | 3,373,125 | 3,373,125 | | 959,732 | 959,732 | |
| 364 | 4-Book Depr | Taxes Other Than Income | 41190-Accretion Expense | SPS Eliminate Depr & Amort Associated with ARC | (3,373,125) | | (3,373,125) | (959,732) | | (959,732) |
| 365 | 4-Book Depr | Taxes Other Than Income | 41190-Accretion Expense | Sub-Total 41190-Accretion Expense | | 3,373,125 | (3,373,125) | | 959,732 | (959,732) |
| 366 | | | | | | | | | | |
| 367 | 4-Book Depr | Taxes Other Than Income | | **Sub-Total Taxes Other Than Income** | **(5,808,829)** | **(65,130,687)** | **59,321,858** | **(1,647,326)** | **448,745** | **(2,096,071)** |
| 368 | | | | | | | | | | |
| 369 | 4-Book Depr | | | Sub-Total 4-Book Depr | 254,669,659 | 204,841,635 | 49,828,024 | 71,578,624 | 76,610,265 | (5,031,640) |
| 370 | | | | | | | | | | |
| 371 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
D.1 TOTI Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | Taxes Other than Income | Taxes Other Than Income | 408100-Tax Other Than Income Tax - Property | Base | 61,389,020 | 61,389,020 | | 17,466,599 | 17,466,599 | |
| 2 | Taxes Other than Income | Taxes Other Than Income | 408100-Tax Other Than Income Tax - Property | SPS Adjust Property Tax | (3,240,000) | | (3,240,000) | (921,855) | | (921,855) |
| 3 | Taxes Other than Income | Taxes Other Than Income | 408100-Tax Other Than Income Tax - Property | SPS Base Data - Reclass Property Tax | | | | | | |
| 4 | Taxes Other than Income | Taxes Other Than Income | 408100-Tax Other Than Income Tax - Property | Sub-Total 408100-Tax Other Than Income Tax - Property | 58,149,020 | 61,389,020 | (3,240,000) | 16,544,744 | 17,466,599 | (921,855) |
| 5 | | | | | | | | | | |
| 6 | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | Base | 8,506,804 | 8,506,804 | | 2,458,625 | 2,458,625 | |
| 7 | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | SPS Eliminate Wholesale Account Manager Expense | (6,658) | | (6,658) | (1,924) | | (1,924) |
| 8 | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | SPS Eliminate Xcel Foundation Expense | (1,652) | | (1,652) | (478) | | (478) |
| 9 | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | SPS Payroll Tax Adjustment | (457,740) | | (457,740) | (132,295) | | (132,295) |
| 10 | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | Sub-Total 408101-Tax Other Than Income Tax - Payroll | 8,040,754 | 8,506,804 | (466,050) | 2,323,927 | 2,458,625 | (134,697) |
| 11 | | | | | | | | | | |
| 12 | Taxes Other than Income | Taxes Other Than Income | 408102FF-Taxes Other Than Income - Franchise Fees | SPS Base Data - Taxes Other Than Income | 8,127,809 | 8,127,809 | | | | |
| 13 | Taxes Other than Income | Taxes Other Than Income | 408102FF-Taxes Other Than Income - Franchise Fees | Sub-Total 408102FF-Taxes Other Than Income - Franchise F | 8,127,809 | 8,127,809 | | | | |
| 14 | | | | | | | | | | |
| 15 | Taxes Other than Income | Taxes Other Than Income | 408102GRT-Taxes Other Than Income - Gross Receipts Tax | SPS Base Data - Taxes Other Than Income | 6,487,347 | 6,487,347 | | | | |
| 16 | Taxes Other than Income | Taxes Other Than Income | 408102GRT-Taxes Other Than Income - Gross Receipts Tax | Sub-Total 408102GRT-Taxes Other Than Income - Gross Re | 6,487,347 | 6,487,347 | | | | |
| 17 | | | | | | | | | | |
| 18 | Taxes Other than Income | Taxes Other Than Income | 408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes | SPS Base Data - Taxes Other Than Income | 49,243 | 49,243 | | 3,516 | 3,516 | |
| 19 | Taxes Other than Income | Taxes Other Than Income | 408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes | Sub-Total 408102OTH-Taxes Other Than Income - Other M | 49,243 | 49,243 | | 3,516 | 3,516 | |
| 20 | | | | | | | | | | |
| 21 | Taxes Other than Income | Taxes Other Than Income | | **Sub-Total Taxes Other Than Income** | **80,854,174** | **84,560,225** | **(3,706,050)** | **18,872,188** | **19,928,740** | **(1,056,552)** |
| 22 | | | | | | | | | | |
| 23 | Taxes Other than Income | | | Sub-Total Taxes Other than Income | 80,854,174 | 84,560,225 | (3,706,050) | 18,872,188 | 19,928,740 | (1,056,552) |
| 24 | | | | | | | | | | |
| 25 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | Base | (50,562) | (50,562) | | (14,726) | (14,726) | |
| 2 | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | SPS Base Data - Adjust Sch M and DIT to Per Book | 5,869 | 5,869 | | 1,709 | 1,709 | |
| 3 | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | 23 | | 23 | 7 | | 7 |
| 4 | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | SPS Unblending Adjustment | 0 | | 0 | 0 | | 0 |
| 5 | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | Sub-Total 303003-Intg Misc Computr Softwar | (44,671) | (44,693) | 23 | (13,010) | (13,016) | 7 |
| 6 | | | | | | | | | | |
| 7 | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | Base | (1,585,455) | (1,585,455) | | (461,748) | (461,748) | |
| 8 | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | SPS Base Data - Adjust Sch M and DIT to Per Book | 176,264 | 176,264 | | 51,335 | 51,335 | |
| 9 | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | SPS Base Data - Reclass Retail Allocated | 66,846 | 66,846 | | 19,468 | 19,468 | |
| 10 | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | 1,018 | | 1,018 | 296 | | 296 |
| 11 | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | SPS Unblending Adjustment | 0 | | 0 | 0 | | 0 |
| 12 | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | Sub-Total 303004-Intg Misc Computr Softwar | (1,341,327) | (1,342,345) | 1,018 | (390,648) | (390,944) | 296 |
| 13 | | | | | | | | | | |
| 14 | 6-ADIT Activity | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Base Data - Adjust Sch M and DIT to Per Book | 7,759 | 7,759 | | 2,425 | 2,425 | |
| 15 | 6-ADIT Activity | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Base Data - Reclass Retail Allocated | (66,846) | (66,846) | | (20,894) | (20,894) | |
| 16 | 6-ADIT Activity | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | Sub-Total 303004R-Intg Misc Computr Softwar-Retail Alloc | (59,087) | (59,087) | | (18,469) | (18,469) | |
| 17 | | | | | | | | | | |
| 18 | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | Base | (941,970) | (941,970) | | (274,339) | (274,339) | |
| 19 | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Base Data - Adjust Sch M and DIT to Per Book | 109,334 | 109,334 | | 31,842 | 31,842 | |
| 20 | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Eliminate Non-Reg Software | 549 | | 549 | 160 | | 160 |
| 21 | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Unblending Adjustment | 0 | | 0 | 0 | | 0 |
| 22 | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | Sub-Total 303005-Intg Misc Computr Soft 15y | (832,087) | (832,636) | 549 | (242,337) | (242,497) | 160 |
| 23 | | | | | | | | | | |
| 24 | 6-ADIT Activity | Intangible | 303007-Intg Misc Computr Softwar | Base | (0) | (0) | | (0) | (0) | |
| 25 | 6-ADIT Activity | Intangible | 303007-Intg Misc Computr Softwar | SPS Base Data - Adjust Sch M and DIT to Per Book | 0 | 0 | | 0 | 0 | |
| 26 | 6-ADIT Activity | Intangible | 303007-Intg Misc Computr Softwar | SPS Unblending Adjustment | | | | | | |
| 27 | 6-ADIT Activity | Intangible | 303007-Intg Misc Computr Softwar | Sub-Total 303007-Intg Misc Computr Softwar | (0) | (0) | | (0) | (0) | |
| 28 | | | | | | | | | | |
| 29 | 6-ADIT Activity | Intangible | 303010-Intg Misc Computr Softwar | Base | (113,033) | (113,033) | | (32,920) | (32,920) | |
| 30 | 6-ADIT Activity | Intangible | 303010-Intg Misc Computr Softwar | SPS Base Data - Adjust Sch M and DIT to Per Book | 13,120 | 13,120 | | 3,821 | 3,821 | |
| 31 | 6-ADIT Activity | Intangible | 303010-Intg Misc Computr Softwar | SPS Unblending Adjustment | 0 | | 0 | 0 | | 0 |
| 32 | 6-ADIT Activity | Intangible | 303010-Intg Misc Computr Softwar | Sub-Total 303010-Intg Misc Computr Softwar | (99,913) | (99,913) | 0 | (29,099) | (29,099) | 0 |
| 33 | | | | | | | | | | |
| 34 | 6-ADIT Activity | Intangible | 303014-Intg CRS Computr Softwar | Base | 61,424 | 61,424 | | 19,199 | 19,199 | |
| 35 | 6-ADIT Activity | Intangible | 303014-Intg CRS Computr Softwar | SPS Base Data - Adjust Sch M and DIT to Per Book | (7,129) | (7,129) | | (2,228) | (2,228) | |
| 36 | 6-ADIT Activity | Intangible | 303014-Intg CRS Computr Softwar | Sub-Total 303014-Intg CRS Computr Softwar | 54,295 | 54,295 | | 16,971 | 16,971 | |
| 37 | | | | | | | | | | |
| 38 | 6-ADIT Activity | Intangible | | **Sub-Total Intangible** | **(2,322,790)** | **(2,324,379)** | **1,589** | **(676,592)** | **(677,054)** | **463** |
| 39 | | | | | | | | | | |
| 40 | 6-ADIT Activity | Production | 310001-Steam Prod Land Own in Fe | Base | 291 | 291 | | 87 | 87 | |
| 41 | 6-ADIT Activity | Production | 310001-Steam Prod Land Own in Fe | SPS Base Data - Adjust Sch M and DIT to Per Book | 14 | 14 | | 4 | 4 | |
| 42 | 6-ADIT Activity | Production | 310001-Steam Prod Land Own in Fe | Sub-Total 310001-Steam Prod Land Own in Fe | 306 | 306 | | 91 | 91 | |
| 43 | | | | | | | | | | |
| 44 | 6-ADIT Activity | Production | 310002-Steam Prod Land Rights | Base | 1,390 | 1,390 | | 415 | 415 | |
| 45 | 6-ADIT Activity | Production | 310002-Steam Prod Land Rights | SPS Base Data - Adjust Sch M and DIT to Per Book | 69 | 69 | | 21 | 21 | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 46 | 6-ADIT Activity | Production | 310002-Steam Prod Land Rights | SPS Unblending Adjustment | (10,980) | | (10,980) | (3,281) | | (3,281) |
| 47 | 6-ADIT Activity | Production | 310002-Steam Prod Land Rights | Sub-Total 310002-Steam Prod Land Rights | (9,521) | 1,459 | (10,980) | (2,845) | 436 | (3,281) |
| 48 | | | | | | | | | | |
| 49 | 6-ADIT Activity | Production | 310003-Steam Prod Water Rights | Base | (175,333) | (175,333) | | (52,388) | (52,388) | |
| 50 | 6-ADIT Activity | Production | 310003-Steam Prod Water Rights | SPS Base Data - Adjust Sch M and DIT to Per Book | (8,677) | (8,677) | | (2,592) | (2,592) | |
| 51 | 6-ADIT Activity | Production | 310003-Steam Prod Water Rights | SPS Unblending Adjustment | (64,516) | | (64,516) | (19,277) | | (19,277) |
| 52 | 6-ADIT Activity | Production | 310003-Steam Prod Water Rights | Sub-Total 310003-Steam Prod Water Rights | (248,526) | (184,009) | (64,516) | (74,257) | (54,980) | (19,277) |
| 53 | | | | | | | | | | |
| 54 | 6-ADIT Activity | Production | 310004-Steam Prod Land Rights-NM | Base | 92 | 92 | | 28 | 28 | |
| 55 | 6-ADIT Activity | Production | 310004-Steam Prod Land Rights-NM | SPS Base Data - Adjust Sch M and DIT to Per Book | 5 | 5 | | 1 | 1 | |
| 56 | 6-ADIT Activity | Production | 310004-Steam Prod Land Rights-NM | SPS Unblending Adjustment | (731) | | (731) | (218) | | (218) |
| 57 | 6-ADIT Activity | Production | 310004-Steam Prod Land Rights-NM | Sub-Total 310004-Steam Prod Land Rights-NM | (634) | 97 | (731) | (189) | 29 | (218) |
| 58 | | | | | | | | | | |
| 59 | 6-ADIT Activity | Production | 311000E-Steam Prod Str & Improv | Base | (1,014,700) | (1,014,700) | | (303,183) | (303,183) | |
| 60 | 6-ADIT Activity | Production | 311000E-Steam Prod Str & Improv | SPS Base Data - Adjust Sch M and DIT to Per Book | (50,214) | (50,214) | | (15,003) | (15,003) | |
| 61 | 6-ADIT Activity | Production | 311000E-Steam Prod Str & Improv | SPS Unblending Adjustment | (78,010) | | (78,010) | (23,309) | | (23,309) |
| 62 | 6-ADIT Activity | Production | 311000E-Steam Prod Str & Improv | Sub-Total 311000E-Steam Prod Str & Improv | (1,142,924) | (1,064,913) | (78,010) | (341,495) | (318,187) | (23,309) |
| 63 | | | | | | | | | | |
| 64 | 6-ADIT Activity | Production | 312000E-Steam Prod Boiler Plant E | Base | (3,643,697) | (3,643,697) | | (1,088,704) | (1,088,704) | |
| 65 | 6-ADIT Activity | Production | 312000E-Steam Prod Boiler Plant E | SPS Base Data - Adjust Sch M and DIT to Per Book | (180,313) | (180,313) | | (53,876) | (53,876) | |
| 66 | 6-ADIT Activity | Production | 312000E-Steam Prod Boiler Plant E | SPS Unblending Adjustment | (1,513,588) | | (1,513,588) | (452,247) | | (452,247) |
| 67 | 6-ADIT Activity | Production | 312000E-Steam Prod Boiler Plant E | Sub-Total 312000E-Steam Prod Boiler Plant E | (5,337,599) | (3,824,010) | (1,513,588) | (1,594,827) | (1,142,580) | (452,247) |
| 68 | | | | | | | | | | |
| 69 | 6-ADIT Activity | Production | 314000-Steam Prod Turbogen Unit | Base | (1,577,314) | (1,577,314) | | (471,287) | (471,287) | |
| 70 | 6-ADIT Activity | Production | 314000-Steam Prod Turbogen Unit | SPS Base Data - Adjust Sch M and DIT to Per Book | (78,056) | (78,056) | | (23,322) | (23,322) | |
| 71 | 6-ADIT Activity | Production | 314000-Steam Prod Turbogen Unit | SPS Unblending Adjustment | (477,062) | | (477,062) | (142,542) | | (142,542) |
| 72 | 6-ADIT Activity | Production | 314000-Steam Prod Turbogen Unit | Sub-Total 314000-Steam Prod Turbogen Unit | (2,132,431) | (1,655,369) | (477,062) | (637,151) | (494,609) | (142,542) |
| 73 | | | | | | | | | | |
| 74 | 6-ADIT Activity | Production | 315000E-Steam Prod Acc Elec Eq | Base | (96,825) | (96,825) | | (28,931) | (28,931) | |
| 75 | 6-ADIT Activity | Production | 315000E-Steam Prod Acc Elec Eq | SPS Base Data - Adjust Sch M and DIT to Per Book | (4,792) | (4,792) | | (1,432) | (1,432) | |
| 76 | 6-ADIT Activity | Production | 315000E-Steam Prod Acc Elec Eq | SPS Unblending Adjustment | 228,350 | | 228,350 | 68,229 | | 68,229 |
| 77 | 6-ADIT Activity | Production | 315000E-Steam Prod Acc Elec Eq | Sub-Total 315000E-Steam Prod Acc Elec Eq | 126,733 | (101,617) | 228,350 | 37,867 | (30,362) | 68,229 |
| 78 | | | | | | | | | | |
| 79 | 6-ADIT Activity | Production | 316000E-Steam Prod Misc Pwr Plt E | Base | 43,400 | 43,400 | | 12,968 | 12,968 | |
| 80 | 6-ADIT Activity | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Base Data - Adjust Sch M and DIT to Per Book | 2,148 | 2,148 | | 642 | 642 | |
| 81 | 6-ADIT Activity | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Unblending Adjustment | 378,506 | | 378,506 | 113,094 | | 113,094 |
| 82 | 6-ADIT Activity | Production | 316000E-Steam Prod Misc Pwr Plt E | Sub-Total 316000E-Steam Prod Misc Pwr Plt E | 424,053 | 45,548 | 378,506 | 126,703 | 13,609 | 113,094 |
| 83 | | | | | | | | | | |
| 84 | 6-ADIT Activity | Production | 340001-Other Prod Land Own in Fee | Base | 282 | 282 | | 84 | 84 | |
| 85 | 6-ADIT Activity | Production | 340001-Other Prod Land Own in Fee | SPS Base Data - Adjust Sch M and DIT to Per Book | 14 | 14 | | 4 | 4 | |
| 86 | 6-ADIT Activity | Production | 340001-Other Prod Land Own in Fee | Sub-Total 340001-Other Prod Land Own in Fee | 296 | 296 | | 88 | 88 | |
| 87 | | | | | | | | | | |
| 88 | 6-ADIT Activity | Production | 340045-Other Prod Wind Rights | Base | 0 | 0 | | 0 | 0 | |
| 89 | 6-ADIT Activity | Production | 340045-Other Prod Wind Rights | SPS Base Data - Adjust Sch M and DIT to Per Book | 0 | 0 | | 0 | 0 | |
| 90 | 6-ADIT Activity | Production | 340045-Other Prod Wind Rights | SPS Unblending Adjustment | 0 | | 0 | 0 | | 0 |

Southwestern Public Service Company

12 Months Ending September 2020

E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 91 | 6-ADIT Activity | Production | 340045-Other Prod Wind Rights | Sub-Total 340045-Other Prod Wind Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | | | | | | | | | | |
| 93 | 6-ADIT Activity | Production | 340145-Other Prod Wind Land Own | Base | 20 | 20 | | 6 | 6 | |
| 94 | 6-ADIT Activity | Production | 340145-Other Prod Wind Land Own | SPS Base Data - Adjust Sch M and DIT to Per Book | 1 | 1 | | 0 | 0 | |
| 95 | 6-ADIT Activity | Production | 340145-Other Prod Wind Land Own | Sub-Total 340145-Other Prod Wind Land Own | 21 | 21 | | 7 | 7 | |
| 96 | | | | | | | | | | |
| 97 | 6-ADIT Activity | Production | 341000E-Other Prod Str & Impr | Base | 739,258 | 739,258 | | 220,884 | 220,884 | |
| 98 | 6-ADIT Activity | Production | 341000E-Other Prod Str & Impr | SPS Base Data - Adjust Sch M and DIT to Per Book | 36,583 | 36,583 | | 10,931 | 10,931 | |
| 99 | 6-ADIT Activity | Production | 341000E-Other Prod Str & Impr | SPS Unblending Adjustment | 128,172 | | 128,172 | 38,297 | | 38,297 |
| 100 | 6-ADIT Activity | Production | 341000E-Other Prod Str & Impr | Sub-Total 341000E-Other Prod Str & Impr | 904,014 | 775,841 | 128,172 | 270,111 | 231,814 | 38,297 |
| 101 | | | | | | | | | | |
| 102 | 6-ADIT Activity | Production | 341045-Other Prod Str & Imp-Wind | Base | 2,398,566 | 2,398,566 | | 755,857 | 755,857 | |
| 103 | 6-ADIT Activity | Production | 341045-Other Prod Str & Imp-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 118,696 | 118,696 | | 37,405 | 37,405 | |
| 104 | 6-ADIT Activity | Production | 341045-Other Prod Str & Imp-Wind | SPS Unblending Adjustment | (3,873) | | (3,873) | (1,221) | | (1,221) |
| 105 | 6-ADIT Activity | Production | 341045-Other Prod Str & Imp-Wind | Sub-Total 341045-Other Prod Str & Imp-Wind | 2,513,389 | 2,517,263 | (3,873) | 792,041 | 793,261 | (1,221) |
| 106 | | | | | | | | | | |
| 107 | 6-ADIT Activity | Production | 342000E-Other Prod Fuel Hldr | Base | 48,783 | 48,783 | | 14,576 | 14,576 | |
| 108 | 6-ADIT Activity | Production | 342000E-Other Prod Fuel Hldr | SPS Base Data - Adjust Sch M and DIT to Per Book | 2,414 | 2,414 | | 721 | 721 | |
| 109 | 6-ADIT Activity | Production | 342000E-Other Prod Fuel Hldr | SPS Unblending Adjustment | 198,770 | | 198,770 | 59,391 | | 59,391 |
| 110 | 6-ADIT Activity | Production | 342000E-Other Prod Fuel Hldr | Sub-Total 342000E-Other Prod Fuel Hldr | 249,967 | 51,197 | 198,770 | 74,688 | 15,297 | 59,391 |
| 111 | | | | | | | | | | |
| 112 | 6-ADIT Activity | Production | 343000-Other Prod Prime Mover | Base | (631,840) | (631,840) | | (188,788) | (188,788) | |
| 113 | 6-ADIT Activity | Production | 343000-Other Prod Prime Mover | SPS Base Data - Adjust Sch M and DIT to Per Book | (31,268) | (31,268) | | (9,342) | (9,342) | |
| 114 | 6-ADIT Activity | Production | 343000-Other Prod Prime Mover | SPS Unblending Adjustment | (369,807) | | (369,807) | (110,495) | | (110,495) |
| 115 | 6-ADIT Activity | Production | 343000-Other Prod Prime Mover | Sub-Total 343000-Other Prod Prime Mover | (1,032,915) | (663,108) | (369,807) | (308,626) | (198,131) | (110,495) |
| 116 | | | | | | | | | | |
| 117 | 6-ADIT Activity | Production | 344000E-Other Prod Generator | Base | 54,984 | 54,984 | | 16,429 | 16,429 | |
| 118 | 6-ADIT Activity | Production | 344000E-Other Prod Generator | SPS Base Data - Adjust Sch M and DIT to Per Book | 2,721 | 2,721 | | 813 | 813 | |
| 119 | 6-ADIT Activity | Production | 344000E-Other Prod Generator | SPS Unblending Adjustment | (236,807) | | (236,807) | (70,756) | | (70,756) |
| 120 | 6-ADIT Activity | Production | 344000E-Other Prod Generator | Sub-Total 344000E-Other Prod Generator | (179,102) | 57,704 | (236,807) | (53,514) | 17,242 | (70,756) |
| 121 | | | | | | | | | | |
| 122 | 6-ADIT Activity | Production | 344045-Other Prod Generator-Wind | Base | 38,829,724 | 38,829,724 | | 12,236,353 | 12,236,353 | |
| 123 | 6-ADIT Activity | Production | 344045-Other Prod Generator-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 1,921,544 | 1,921,544 | | 605,533 | 605,533 | |
| 124 | 6-ADIT Activity | Production | 344045-Other Prod Generator-Wind | SPS Unblending Adjustment | (53,777) | | (53,777) | (16,947) | | (16,947) |
| 125 | 6-ADIT Activity | Production | 344045-Other Prod Generator-Wind | Sub-Total 344045-Other Prod Generator-Wind | 40,697,491 | 40,751,268 | (53,777) | 12,824,939 | 12,841,886 | (16,947) |
| 126 | | | | | | | | | | |
| 127 | 6-ADIT Activity | Production | 345000E-Other Prod Access Elect Equip | Base | 60,323 | 60,323 | | 18,024 | 18,024 | |
| 128 | 6-ADIT Activity | Production | 345000E-Other Prod Access Elect Equip | SPS Base Data - Adjust Sch M and DIT to Per Book | 2,985 | 2,985 | | 892 | 892 | |
| 129 | 6-ADIT Activity | Production | 345000E-Other Prod Access Elect Equip | SPS Unblending Adjustment | 121,909 | | 121,909 | 36,425 | | 36,425 |
| 130 | 6-ADIT Activity | Production | 345000E-Other Prod Access Elect Equip | Sub-Total 345000E-Other Prod Access Elect Equip | 185,218 | 63,308 | 121,909 | 55,341 | 18,916 | 36,425 |
| 131 | | | | | | | | | | |
| 132 | 6-ADIT Activity | Production | 345045-Other Prod Acc El Eq-Wind | Base | 1,032,538 | 1,032,538 | | 325,382 | 325,382 | |
| 133 | 6-ADIT Activity | Production | 345045-Other Prod Acc El Eq-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 51,097 | 51,097 | | 16,102 | 16,102 | |
| 134 | 6-ADIT Activity | Production | 345045-Other Prod Acc El Eq-Wind | SPS Unblending Adjustment | (1,667) | | (1,667) | (525) | | (525) |
| 135 | 6-ADIT Activity | Production | 345045-Other Prod Acc El Eq-Wind | Sub-Total 345045-Other Prod Acc El Eq-Wind | 1,081,968 | 1,083,635 | (1,667) | 340,959 | 341,484 | (525) |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 136 | | | | | | | | | | |
| 137 | 6-ADIT Activity | Production | 346000E-Other Prod Misc Pwr P | Base | 74,626 | 74,626 | | 22,298 | 22,298 | |
| 138 | 6-ADIT Activity | Production | 346000E-Other Prod Misc Pwr P | SPS Base Data - Adjust Sch M and DIT to Per Book | 3,693 | 3,693 | | 1,103 | 1,103 | |
| 139 | 6-ADIT Activity | Production | 346000E-Other Prod Misc Pwr P | SPS Unblending Adjustment | 202,607 | | 202,607 | 60,537 | | 60,537 |
| 140 | 6-ADIT Activity | Production | 346000E-Other Prod Misc Pwr P | Sub-Total 346000E-Other Prod Misc Pwr P | 280,926 | 78,319 | 202,607 | 83,938 | 23,401 | 60,537 |
| 141 | | | | | | | | | | |
| 142 | 6-ADIT Activity | Production | 346045-Other Prod Misc P Eq-Wind | Base | 844 | 844 | | 266 | 266 | |
| 143 | 6-ADIT Activity | Production | 346045-Other Prod Misc P Eq-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 42 | 42 | | 13 | 13 | |
| 144 | 6-ADIT Activity | Production | 346045-Other Prod Misc P Eq-Wind | SPS Unblending Adjustment | (1) | | (1) | (0) | | (0) |
| 145 | 6-ADIT Activity | Production | 346045-Other Prod Misc P Eq-Wind | Sub-Total 346045-Other Prod Misc P Eq-Wind | 884 | 886 | (1) | 279 | 279 | (0) |
| 146 | | | | | | | | | | |
| 147 | 6-ADIT Activity | Production | | **Sub-Total Production** | **36,381,615** | **37,934,121** | **(1,552,506)** | **11,594,148** | **12,058,992** | **(464,844)** |
| 148 | | | | | | | | | | |
| 149 | 6-ADIT Activity | Transmission | 102000-Plant Purchased or Sold | Base | (117,768) | (117,768) | | (25,945) | (25,945) | |
| 150 | 6-ADIT Activity | Transmission | 102000-Plant Purchased or Sold | SPS Base Data - Adjust Sch M and DIT to Per Book | (170,405) | (170,405) | | (37,541) | (37,541) | |
| 151 | 6-ADIT Activity | Transmission | 102000-Plant Purchased or Sold | SPS Eliminate Amounts Related to the Sale of Sharyland As | 288,173 | | 288,173 | 63,486 | | 63,486 |
| 152 | 6-ADIT Activity | Transmission | 102000-Plant Purchased or Sold | Sub-Total 102000-Plant Purchased or Sold | | (288,173) | 288,173 | | (63,486) | 63,486 |
| 153 | | | | | | | | | | |
| 154 | 6-ADIT Activity | Transmission | 350001-Tran Land Owned in Fe | Base | 609 | 609 | | 134 | 134 | |
| 155 | 6-ADIT Activity | Transmission | 350001-Tran Land Owned in Fe | SPS Base Data - Adjust Sch M and DIT to Per Book | 881 | 881 | | 194 | 194 | |
| 156 | 6-ADIT Activity | Transmission | 350001-Tran Land Owned in Fe | Sub-Total 350001-Tran Land Owned in Fe | 1,489 | 1,489 | | 328 | 328 | |
| 157 | | | | | | | | | | |
| 158 | 6-ADIT Activity | Transmission | 350002E-Transmission Land Right | Base | 1,179,478 | 1,179,478 | | 259,846 | 259,846 | |
| 159 | 6-ADIT Activity | Transmission | 350002E-Transmission Land Right | SPS Base Data - Adjust Sch M and DIT to Per Book | 1,706,655 | 1,706,655 | | 375,986 | 375,986 | |
| 160 | 6-ADIT Activity | Transmission | 350002E-Transmission Land Right | SPS Unblending Adjustment | (204,537) | | (204,537) | (45,061) | | (45,061) |
| 161 | 6-ADIT Activity | Transmission | 350002E-Transmission Land Right | Sub-Total 350002E-Transmission Land Right | 2,681,596 | 2,886,133 | (204,537) | 590,771 | 635,832 | (45,061) |
| 162 | | | | | | | | | | |
| 163 | 6-ADIT Activity | Transmission | 350002ERN-Transmission Land Right Radial NM | Base | 24,977 | 24,977 | | 24,977 | 24,977 | |
| 164 | 6-ADIT Activity | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Base Data - Adjust Sch M and DIT to Per Book | 36,141 | 36,141 | | 36,141 | 36,141 | |
| 165 | 6-ADIT Activity | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Unblending Adjustment | (4,331) | | (4,331) | (4,331) | | (4,331) |
| 166 | 6-ADIT Activity | Transmission | 350002ERN-Transmission Land Right Radial NM | Sub-Total 350002ERN-Transmission Land Right Radial NM | 56,786 | 61,118 | (4,331) | 56,786 | 61,118 | (4,331) |
| 167 | | | | | | | | | | |
| 168 | 6-ADIT Activity | Transmission | 350002ERT-Transmission Land Right Radial TX | Base | 39,252 | 39,252 | | | | |
| 169 | 6-ADIT Activity | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Base Data - Adjust Sch M and DIT to Per Book | 56,796 | 56,796 | | | | |
| 170 | 6-ADIT Activity | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Unblending Adjustment | (6,807) | | (6,807) | | | |
| 171 | 6-ADIT Activity | Transmission | 350002ERT-Transmission Land Right Radial TX | Sub-Total 350002ERT-Transmission Land Right Radial TX | 89,242 | 96,049 | (6,807) | | | |
| 172 | | | | | | | | | | |
| 173 | 6-ADIT Activity | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Base | 7,734 | 7,734 | | | | |
| 174 | 6-ADIT Activity | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Base Data - Adjust Sch M and DIT to Per Book | 11,191 | 11,191 | | | | |
| 175 | 6-ADIT Activity | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Unblending Adjustment | (1,341) | | (1,341) | | | |
| 176 | 6-ADIT Activity | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Sub-Total 350002ERW-Transmission Land Right Radial Wh | 17,584 | 18,925 | (1,341) | | | |
| 177 | | | | | | | | | | |
| 178 | 6-ADIT Activity | Transmission | 350011-Tran Fee Land - Prod | Base | 2 | 2 | | 1 | 1 | |
| 179 | 6-ADIT Activity | Transmission | 350011-Tran Fee Land - Prod | SPS Base Data - Adjust Sch M and DIT to Per Book | 2 | 2 | | 1 | 1 | |
| 180 | 6-ADIT Activity | Transmission | 350011-Tran Fee Land - Prod | Sub-Total 350011-Tran Fee Land - Prod | 4 | 4 | | 1 | 1 | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 181 | | | | | | | | | | |
| 182 | 6-ADIT Activity | Transmission | 350045-Tran Land Fee-Wind | Base | 1 | 1 | | 0 | 0 | |
| 183 | 6-ADIT Activity | Transmission | 350045-Tran Land Fee-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 2 | 2 | | 1 | 1 | |
| 184 | 6-ADIT Activity | Transmission | 350045-Tran Land Fee-Wind | Sub-Total 350045-Tran Land Fee-Wind | 3 | 3 | | 1 | 1 | |
| 185 | | | | | | | | | | |
| 186 | 6-ADIT Activity | Transmission | 352000-Transmission Str & Improv | Base | 703,536 | 703,536 | | 154,993 | 154,993 | |
| 187 | 6-ADIT Activity | Transmission | 352000-Transmission Str & Improv | SPS Base Data - Adjust Sch M and DIT to Per Book | 1,017,987 | 1,017,987 | | 224,268 | 224,268 | |
| 188 | 6-ADIT Activity | Transmission | 352000-Transmission Str & Improv | SPS Unblending Adjustment | (49,708) | | (49,708) | (10,951) | | (10,951) |
| 189 | 6-ADIT Activity | Transmission | 352000-Transmission Str & Improv | Sub-Total 352000-Transmission Str & Improv | 1,671,815 | 1,721,523 | (49,708) | 368,311 | 379,262 | (10,951) |
| 190 | | | | | | | | | | |
| 191 | 6-ADIT Activity | Transmission | 352010-Tran Str & Impr-Prod | Base | (5,335) | (5,335) | | (1,594) | (1,594) | |
| 192 | 6-ADIT Activity | Transmission | 352010-Tran Str & Impr-Prod | SPS Base Data - Adjust Sch M and DIT to Per Book | (7,720) | (7,720) | | (2,307) | (2,307) | |
| 193 | 6-ADIT Activity | Transmission | 352010-Tran Str & Impr-Prod | SPS Unblending Adjustment | 2,684 | | 2,684 | 802 | | 802 |
| 194 | 6-ADIT Activity | Transmission | 352010-Tran Str & Impr-Prod | Sub-Total 352010-Tran Str & Impr-Prod | (10,371) | (13,055) | 2,684 | (3,099) | (3,901) | 802 |
| 195 | | | | | | | | | | |
| 196 | 6-ADIT Activity | Transmission | 352045-Tran Str & Impr-Wind | Base | 18,170 | 18,170 | | 5,726 | 5,726 | |
| 197 | 6-ADIT Activity | Transmission | 352045-Tran Str & Impr-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 26,292 | 26,292 | | 8,285 | 8,285 | |
| 198 | 6-ADIT Activity | Transmission | 352045-Tran Str & Impr-Wind | SPS Unblending Adjustment | (358) | | (358) | (113) | | (113) |
| 199 | 6-ADIT Activity | Transmission | 352045-Tran Str & Impr-Wind | Sub-Total 352045-Tran Str & Impr-Wind | 44,104 | 44,462 | (358) | 13,898 | 14,011 | (113) |
| 200 | | | | | | | | | | |
| 201 | 6-ADIT Activity | Transmission | 353000E-Transmission Station | Base | 6,886,348 | 6,886,348 | | 1,517,103 | 1,517,103 | |
| 202 | 6-ADIT Activity | Transmission | 353000E-Transmission Station | SPS Base Data - Adjust Sch M and DIT to Per Book | 9,964,254 | 9,964,254 | | 2,195,183 | 2,195,183 | |
| 203 | 6-ADIT Activity | Transmission | 353000E-Transmission Station | SPS Unblending Adjustment | (485,556) | | (485,556) | (106,971) | | (106,971) |
| 204 | 6-ADIT Activity | Transmission | 353000E-Transmission Station | Sub-Total 353000E-Transmission Station | 16,365,045 | 16,850,602 | (485,556) | 3,605,315 | 3,712,286 | (106,971) |
| 205 | | | | | | | | | | |
| 206 | 6-ADIT Activity | Transmission | 353010-Tran Station Equip Pro | Base | (209,887) | (209,887) | | (62,712) | (62,712) | |
| 207 | 6-ADIT Activity | Transmission | 353010-Tran Station Equip Pro | SPS Base Data - Adjust Sch M and DIT to Per Book | (303,697) | (303,697) | | (90,742) | (90,742) | |
| 208 | 6-ADIT Activity | Transmission | 353010-Tran Station Equip Pro | SPS Base Data - Rate Base Non Integration | (63,878) | (63,878) | | (19,086) | (19,086) | |
| 209 | 6-ADIT Activity | Transmission | 353010-Tran Station Equip Pro | SPS Unblending Adjustment | 105,366 | | 105,366 | 31,482 | | 31,482 |
| 210 | 6-ADIT Activity | Transmission | 353010-Tran Station Equip Pro | Sub-Total 353010-Tran Station Equip Pro | (472,096) | (577,462) | 105,366 | (141,058) | (172,541) | 31,482 |
| 211 | | | | | | | | | | |
| 212 | 6-ADIT Activity | Transmission | 353045-Tran Station Equip-Wind | Base | 200,952 | 200,952 | | 63,326 | 63,326 | |
| 213 | 6-ADIT Activity | Transmission | 353045-Tran Station Equip-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 290,769 | 290,769 | | 91,630 | 91,630 | |
| 214 | 6-ADIT Activity | Transmission | 353045-Tran Station Equip-Wind | SPS Base Data - Rate Base Non Integration | 63,878 | 63,878 | | 20,130 | 20,130 | |
| 215 | 6-ADIT Activity | Transmission | 353045-Tran Station Equip-Wind | SPS Unblending Adjustment | (3,961) | | (3,961) | (1,248) | | (1,248) |
| 216 | 6-ADIT Activity | Transmission | 353045-Tran Station Equip-Wind | Sub-Total 353045-Tran Station Equip-Wind | 551,638 | 555,600 | (3,961) | 173,837 | 175,085 | (1,248) |
| 217 | | | | | | | | | | |
| 218 | 6-ADIT Activity | Transmission | 354000E-Tran Towers & Fixture | Base | 419,583 | 419,583 | | 92,437 | 92,437 | |
| 219 | 6-ADIT Activity | Transmission | 354000E-Tran Towers & Fixture | SPS Base Data - Adjust Sch M and DIT to Per Book | 607,119 | 607,119 | | 133,752 | 133,752 | |
| 220 | 6-ADIT Activity | Transmission | 354000E-Tran Towers & Fixture | SPS Unblending Adjustment | (174) | | (174) | (38) | | (38) |
| 221 | 6-ADIT Activity | Transmission | 354000E-Tran Towers & Fixture | Sub-Total 354000E-Tran Towers & Fixture | 1,026,527 | 1,026,702 | (174) | 226,150 | 226,188 | (38) |
| 222 | | | | | | | | | | |
| 223 | 6-ADIT Activity | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Base | 8,885 | 8,885 | | 8,885 | 8,885 | |
| 224 | 6-ADIT Activity | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Base Data - Adjust Sch M and DIT to Per Book | 12,857 | 12,857 | | 12,857 | 12,857 | |
| 225 | 6-ADIT Activity | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Unblending Adjustment | (4) | | (4) | (4) | | (4) |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 226 | 6-ADIT Activity | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Sub-Total 354000ERN-Tran Towers & Fixture Radial NM | 21,738 | 21,742 | (4) | 21,738 | 21,742 | (4) |
| 227 | | | | | | | | | | |
| 228 | 6-ADIT Activity | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Base | 13,963 | 13,963 | | | | |
| 229 | 6-ADIT Activity | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Base Data - Adjust Sch M and DIT to Per Book | 20,205 | 20,205 | | | | |
| 230 | 6-ADIT Activity | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Unblending Adjustment | (6) | | (6) | | | |
| 231 | 6-ADIT Activity | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Sub-Total 354000ERT-Tran Towers & Fixture Radial TX | 34,162 | 34,168 | (6) | | | |
| 232 | | | | | | | | | | |
| 233 | 6-ADIT Activity | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Base | 2,751 | 2,751 | | | | |
| 234 | 6-ADIT Activity | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Base Data - Adjust Sch M and DIT to Per Book | 3,981 | 3,981 | | | | |
| 235 | 6-ADIT Activity | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Unblending Adjustment | (1) | | (1) | | | |
| 236 | 6-ADIT Activity | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Sub-Total 354000ERW-Tran Towers & Fixture Radial Whole | 6,731 | 6,732 | (1) | | | |
| 237 | | | | | | | | | | |
| 238 | 6-ADIT Activity | Transmission | 355000E | Base | 6,094,400 | 6,094,400 | | 1,342,632 | 1,342,632 | |
| 239 | 6-ADIT Activity | Transmission | 355000E | SPS Base Data - Adjust Sch M and DIT to Per Book | 8,854,548 | 8,854,548 | | 1,950,709 | 1,950,709 | |
| 240 | 6-ADIT Activity | Transmission | 355000E | SPS Base Data - Rate Base Non Integration | (25,024) | (25,024) | | (5,513) | (5,513) | |
| 241 | 6-ADIT Activity | Transmission | 355000E | SPS Unblending Adjustment | 1,965 | | 1,965 | 433 | | 433 |
| 242 | 6-ADIT Activity | Transmission | 355000E | Sub-Total 355000E | 14,925,889 | 14,923,924 | 1,965 | 3,288,261 | 3,287,828 | 433 |
| 243 | | | | | | | | | | |
| 244 | 6-ADIT Activity | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Base | 129,057 | 129,057 | | 129,057 | 129,057 | |
| 245 | 6-ADIT Activity | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Base Data - Adjust Sch M and DIT to Per Book | 187,506 | 187,506 | | 187,506 | 187,506 | |
| 246 | 6-ADIT Activity | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Base Data - Rate Base Non Integration | (530) | (530) | | (530) | (530) | |
| 247 | 6-ADIT Activity | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Unblending Adjustment | 42 | | 42 | 42 | | 42 |
| 248 | 6-ADIT Activity | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Sub-Total 355000ERN-Tran Poles & Fixtures Radial NM | 316,075 | 316,033 | 42 | 316,075 | 316,033 | 42 |
| 249 | | | | | | | | | | |
| 250 | 6-ADIT Activity | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Base | 202,818 | 202,818 | | | | |
| 251 | 6-ADIT Activity | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Base Data - Adjust Sch M and DIT to Per Book | 294,674 | 294,674 | | | | |
| 252 | 6-ADIT Activity | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Base Data - Rate Base Non Integration | (833) | (833) | | | | |
| 253 | 6-ADIT Activity | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Unblending Adjustment | 65 | | 65 | | | |
| 254 | 6-ADIT Activity | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Sub-Total 355000ERT-Tran Poles & Fixtures Radial TX | 496,724 | 496,659 | 65 | | | |
| 255 | | | | | | | | | | |
| 256 | 6-ADIT Activity | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Base | 39,962 | 39,962 | | | | |
| 257 | 6-ADIT Activity | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Base Data - Adjust Sch M and DIT to Per Book | 58,060 | 58,060 | | | | |
| 258 | 6-ADIT Activity | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Base Data - Rate Base Non Integration | (164) | (164) | | | | |
| 259 | 6-ADIT Activity | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Unblending Adjustment | 13 | | 13 | | | |
| 260 | 6-ADIT Activity | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Sub-Total 355000ERW-Tran Poles & Fixtures Radial Whole | 97,871 | 97,858 | 13 | | | |
| 261 | | | | | | | | | | |
| 262 | 6-ADIT Activity | Transmission | 355010-Tran Poles & Fixtures-Prod | Base | 248,311 | 248,311 | | 74,193 | 74,193 | |
| 263 | 6-ADIT Activity | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Base Data - Adjust Sch M and DIT to Per Book | 320,878 | 320,878 | | 95,875 | 95,875 | |
| 264 | 6-ADIT Activity | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Base Data - Rate Base Non Integration | (366,552) | (366,552) | | (109,522) | (109,522) | |
| 265 | 6-ADIT Activity | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Unblending Adjustment | (167) | | (167) | (50) | | (50) |
| 266 | 6-ADIT Activity | Transmission | 355010-Tran Poles & Fixtures-Prod | Sub-Total 355010-Tran Poles & Fixtures-Prod | 202,470 | 202,637 | (167) | 60,496 | 60,546 | (50) |
| 267 | | | | | | | | | | |
| 268 | 6-ADIT Activity | Transmission | 355045-Tran Poles & Fixtures-Wind | Base | 2,020 | 2,020 | | 637 | 637 | |
| 269 | 6-ADIT Activity | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 2,923 | 2,923 | | 921 | 921 | |
| 270 | 6-ADIT Activity | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Base Data - Rate Base Non Integration | 393,103 | 393,103 | | 123,878 | 123,878 | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 271 | 6-ADIT Activity | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Unblending Adjustment | (1,704) | | (1,704) | (537) | | (537) |
| 272 | 6-ADIT Activity | Transmission | 355045-Tran Poles & Fixtures-Wind | Sub-Total 355045-Tran Poles & Fixtures-Wind | 396,343 | 398,047 | (1,704) | 124,899 | 125,436 | (537) |
| 273 | | | | | | | | | | |
| 274 | 6-ADIT Activity | Transmission | 356000E-Tran OH Conductor & D | Base | 2,231,333 | 2,231,333 | | 491,576 | 491,576 | |
| 275 | 6-ADIT Activity | Transmission | 356000E-Tran OH Conductor & D | SPS Base Data - Adjust Sch M and DIT to Per Book | 3,228,644 | 3,228,644 | | 711,289 | 711,289 | |
| 276 | 6-ADIT Activity | Transmission | 356000E-Tran OH Conductor & D | SPS Unblending Adjustment | (4,739) | | (4,739) | (1,044) | | (1,044) |
| 277 | 6-ADIT Activity | Transmission | 356000E-Tran OH Conductor & D | Sub-Total 356000E-Tran OH Conductor & D | 5,455,238 | 5,459,977 | (4,739) | 1,201,821 | 1,202,865 | (1,044) |
| 278 | | | | | | | | | | |
| 279 | 6-ADIT Activity | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Base | 47,251 | 47,251 | | 47,251 | 47,251 | |
| 280 | 6-ADIT Activity | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Base Data - Adjust Sch M and DIT to Per Book | 68,371 | 68,371 | | 68,371 | 68,371 | |
| 281 | 6-ADIT Activity | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Unblending Adjustment | (100) | | (100) | (100) | | (100) |
| 282 | 6-ADIT Activity | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Sub-Total 356000ERN-Tran OH Conductor& D Radial NM | 115,522 | 115,622 | (100) | 115,522 | 115,622 | (100) |
| 283 | | | | | | | | | | |
| 284 | 6-ADIT Activity | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Base | 74,257 | 74,257 | | | | |
| 285 | 6-ADIT Activity | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Base Data - Adjust Sch M and DIT to Per Book | 107,447 | 107,447 | | | | |
| 286 | 6-ADIT Activity | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Unblending Adjustment | (158) | | (158) | | | |
| 287 | 6-ADIT Activity | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Sub-Total 356000ERT-Tran OH Conductor & D Radial TX | 181,547 | 181,705 | (158) | | | |
| 288 | | | | | | | | | | |
| 289 | 6-ADIT Activity | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Base | 14,631 | 14,631 | | | | |
| 290 | 6-ADIT Activity | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Base Data - Adjust Sch M and DIT to Per Book | 21,171 | 21,171 | | | | |
| 291 | 6-ADIT Activity | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Unblending Adjustment | (31) | | (31) | | | |
| 292 | 6-ADIT Activity | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Sub-Total 356000ERW-Tran OH Conductor & D Radial Whc | 35,771 | 35,802 | (31) | | | |
| 293 | | | | | | | | | | |
| 294 | 6-ADIT Activity | Transmission | 356010-Tran OH Cond & Device-Prod | Base | 347,417 | 347,417 | | 103,805 | 103,805 | |
| 295 | 6-ADIT Activity | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Base Data - Adjust Sch M and DIT to Per Book | 502,698 | 502,698 | | 150,202 | 150,202 | |
| 296 | 6-ADIT Activity | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Base Data - Rate Base Non Integration | (16,412) | (16,412) | | (4,904) | (4,904) | |
| 297 | 6-ADIT Activity | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Unblending Adjustment | (232) | | (232) | (69) | | (69) |
| 298 | 6-ADIT Activity | Transmission | 356010-Tran OH Cond & Device-Prod | Sub-Total 356010-Tran OH Cond & Device-Prod | 833,472 | 833,704 | (232) | 249,034 | 249,103 | (69) |
| 299 | | | | | | | | | | |
| 300 | 6-ADIT Activity | Transmission | 356045-Tran OH Cond & Device-Wind | Base | (245) | (245) | | (77) | (77) | |
| 301 | 6-ADIT Activity | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | (354) | (354) | | (112) | (112) | |
| 302 | 6-ADIT Activity | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Base Data - Rate Base Non Integration | 16,412 | 16,412 | | 5,172 | 5,172 | |
| 303 | 6-ADIT Activity | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Unblending Adjustment | (962) | | (962) | (303) | | (303) |
| 304 | 6-ADIT Activity | Transmission | 356045-Tran OH Cond & Device-Wind | Sub-Total 356045-Tran OH Cond & Device-Wind | 14,850 | 15,812 | (962) | 4,680 | 4,983 | (303) |
| 305 | | | | | | | | | | |
| 306 | 6-ADIT Activity | Transmission | 357000E-Tran Underground Cond | Base | 1,364 | 1,364 | | 301 | 301 | |
| 307 | 6-ADIT Activity | Transmission | 357000E-Tran Underground Cond | SPS Base Data - Adjust Sch M and DIT to Per Book | 1,974 | 1,974 | | 435 | 435 | |
| 308 | 6-ADIT Activity | Transmission | 357000E-Tran Underground Cond | SPS Unblending Adjustment | (6) | | (6) | (1) | | (1) |
| 309 | 6-ADIT Activity | Transmission | 357000E-Tran Underground Cond | Sub-Total 357000E-Tran Underground Cond | 3,332 | 3,338 | (6) | 734 | 735 | (1) |
| 310 | | | | | | | | | | |
| 311 | 6-ADIT Activity | Transmission | 358000-Tran UG Conductor & Devic | Base | 2,429 | 2,429 | | 535 | 535 | |
| 312 | 6-ADIT Activity | Transmission | 358000-Tran UG Conductor & Devic | SPS Base Data - Adjust Sch M and DIT to Per Book | 3,515 | 3,515 | | 774 | 774 | |
| 313 | 6-ADIT Activity | Transmission | 358000-Tran UG Conductor & Devic | SPS Unblending Adjustment | (11) | | (11) | (2) | | (2) |
| 314 | 6-ADIT Activity | Transmission | 358000-Tran UG Conductor & Devic | Sub-Total 358000-Tran UG Conductor & Devic | 5,933 | 5,944 | (11) | 1,307 | 1,309 | (2) |
| 315 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 316 | 6-ADIT Activity | Transmission | 359000-Transmission Road & Trai | Base | 2,568 | 2,568 | | 566 | 566 | |
| 317 | 6-ADIT Activity | Transmission | 359000-Transmission Road & Trai | SPS Base Data - Adjust Sch M and DIT to Per Book | 3,716 | 3,716 | | 819 | 819 | |
| 318 | 6-ADIT Activity | Transmission | 359000-Transmission Road & Trai | SPS Unblending Adjustment | (12) | | (12) | (3) | | (3) |
| 319 | 6-ADIT Activity | Transmission | 359000-Transmission Road & Trai | Sub-Total 359000-Transmission Road & Trai | 6,272 | 6,284 | (12) | 1,382 | 1,384 | (3) |
| 320 | | | | | | | | | | |
| 321 | 6-ADIT Activity | Transmission | | **Sub-Total Transmission** | **45,173,306** | **45,539,905** | **(366,599)** | **10,277,190** | **10,351,772** | **(74,582)** |
| 322 | | | | | | | | | | |
| 323 | 6-ADIT Activity | Distribution | 360001E-Dist Land Owned in Fee | Base | 504 | 504 | | 147 | 147 | |
| 324 | 6-ADIT Activity | Distribution | 360001E-Dist Land Owned in Fee | SPS Base Data - Adjust Sch M and DIT to Per Book | (12) | (12) | | (3) | (3) | |
| 325 | 6-ADIT Activity | Distribution | 360001E-Dist Land Owned in Fee | Sub-Total 360001E-Dist Land Owned in Fee | 492 | 492 | | 143 | 143 | |
| 326 | | | | | | | | | | |
| 327 | 6-ADIT Activity | Distribution | 360004-Dist Land Rights-NM | Base | 62,141 | 62,141 | | 62,141 | 62,141 | |
| 328 | 6-ADIT Activity | Distribution | 360004-Dist Land Rights-NM | SPS Base Data - Adjust Sch M and DIT to Per Book | (1,432) | (1,432) | | (1,432) | (1,432) | |
| 329 | 6-ADIT Activity | Distribution | 360004-Dist Land Rights-NM | Sub-Total 360004-Dist Land Rights-NM | 60,709 | 60,709 | | 60,709 | 60,709 | |
| 330 | | | | | | | | | | |
| 331 | 6-ADIT Activity | Distribution | 360005-Dist Land Rights-TX | Base | 9,690 | 9,690 | | | | |
| 332 | 6-ADIT Activity | Distribution | 360005-Dist Land Rights-TX | SPS Base Data - Adjust Sch M and DIT to Per Book | (223) | (223) | | | | |
| 333 | 6-ADIT Activity | Distribution | 360005-Dist Land Rights-TX | Sub-Total 360005-Dist Land Rights-TX | 9,466 | 9,466 | | | | |
| 334 | | | | | | | | | | |
| 335 | 6-ADIT Activity | Distribution | 361000E-Str & Improv | Base | 303,215 | 303,215 | | 113,941 | 113,941 | |
| 336 | 6-ADIT Activity | Distribution | 361000E-Str & Improv | SPS Base Data - Adjust Sch M and DIT to Per Book | (6,989) | (6,989) | | (2,626) | (2,626) | |
| 337 | 6-ADIT Activity | Distribution | 361000E-Str & Improv | Sub-Total 361000E-Str & Improv | 296,226 | 296,226 | | 111,315 | 111,315 | |
| 338 | | | | | | | | | | |
| 339 | 6-ADIT Activity | Distribution | 362000E-Other Eq | Base | 452,409 | 452,409 | | 489,479 | 489,479 | |
| 340 | 6-ADIT Activity | Distribution | 362000E-Other Eq | SPS Base Data - Adjust Sch M and DIT to Per Book | (10,428) | (10,428) | | (11,283) | (11,283) | |
| 341 | 6-ADIT Activity | Distribution | 362000E-Other Eq | Sub-Total 362000E-Other Eq | 441,981 | 441,981 | | 478,196 | 478,196 | |
| 342 | | | | | | | | | | |
| 343 | 6-ADIT Activity | Distribution | 364000-Dist Poles, Towers & Fixt | Base | 1,646,397 | 1,646,397 | | 866,027 | 866,027 | |
| 344 | 6-ADIT Activity | Distribution | 364000-Dist Poles, Towers & Fixt | SPS Base Data - Adjust Sch M and DIT to Per Book | (37,950) | (37,950) | | (19,962) | (19,962) | |
| 345 | 6-ADIT Activity | Distribution | 364000-Dist Poles, Towers & Fixt | Sub-Total 364000-Dist Poles, Towers & Fixt | 1,608,447 | 1,608,447 | | 846,065 | 846,065 | |
| 346 | | | | | | | | | | |
| 347 | 6-ADIT Activity | Distribution | 365000-Dist OH Conductor & Devic | Base | 1,000,160 | 1,000,160 | | 740,255 | 740,255 | |
| 348 | 6-ADIT Activity | Distribution | 365000-Dist OH Conductor & Devic | SPS Base Data - Adjust Sch M and DIT to Per Book | (23,054) | (23,054) | | (17,063) | (17,063) | |
| 349 | 6-ADIT Activity | Distribution | 365000-Dist OH Conductor & Devic | Sub-Total 365000-Dist OH Conductor & Devic | 977,107 | 977,107 | | 723,192 | 723,192 | |
| 350 | | | | | | | | | | |
| 351 | 6-ADIT Activity | Distribution | 366000E-Dist Underground Cond | Base | 50,136 | 50,136 | | 25,810 | 25,810 | |
| 352 | 6-ADIT Activity | Distribution | 366000E-Dist Underground Cond | SPS Base Data - Adjust Sch M and DIT to Per Book | (1,156) | (1,156) | | (595) | (595) | |
| 353 | 6-ADIT Activity | Distribution | 366000E-Dist Underground Cond | Sub-Total 366000E-Dist Underground Cond | 48,980 | 48,980 | | 25,215 | 25,215 | |
| 354 | | | | | | | | | | |
| 355 | 6-ADIT Activity | Distribution | 367000E-Dist UG Conductor & D | Base | 107,277 | 107,277 | | 69,991 | 69,991 | |
| 356 | 6-ADIT Activity | Distribution | 367000E-Dist UG Conductor & D | SPS Base Data - Adjust Sch M and DIT to Per Book | (2,473) | (2,473) | | (1,613) | (1,613) | |
| 357 | 6-ADIT Activity | Distribution | 367000E-Dist UG Conductor & D | Sub-Total 367000E-Dist UG Conductor & D | 104,804 | 104,804 | | 68,377 | 68,377 | |
| 358 | | | | | | | | | | |
| 359 | 6-ADIT Activity | Distribution | 368000E-Dist Line Transformer | Base | (343,559) | (343,559) | | (224,599) | (224,599) | |
| 360 | 6-ADIT Activity | Distribution | 368000E-Dist Line Transformer | SPS Base Data - Adjust Sch M and DIT to Per Book | 7,919 | 7,919 | | 5,177 | 5,177 | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 361 | 6-ADIT Activity | Distribution | 368000E-Dist Line Transformer | Sub-Total 368000E-Dist Line Transformer | (335,640) | (335,640) | | (219,422) | (219,422) | |
| 362 | | | | | | | | | | |
| 363 | 6-ADIT Activity | Distribution | 369000E-Distribution Services | Base | (12,615) | (12,615) | | 1,061 | 1,061 | |
| 364 | 6-ADIT Activity | Distribution | 369000E-Distribution Services | SPS Base Data - Adjust Sch M and DIT to Per Book | 291 | 291 | | (24) | (24) | |
| 365 | 6-ADIT Activity | Distribution | 369000E-Distribution Services | Sub-Total 369000E-Distribution Services | (12,325) | (12,325) | | 1,036 | 1,036 | |
| 366 | | | | | | | | | | |
| 367 | 6-ADIT Activity | Distribution | 369010-Distribution Services O | Base | 45,542 | 45,542 | | 15,054 | 15,054 | |
| 368 | 6-ADIT Activity | Distribution | 369010-Distribution Services O | SPS Base Data - Adjust Sch M and DIT to Per Book | (1,050) | (1,050) | | (347) | (347) | |
| 369 | 6-ADIT Activity | Distribution | 369010-Distribution Services O | Sub-Total 369010-Distribution Services O | 44,492 | 44,492 | | 14,707 | 14,707 | |
| 370 | | | | | | | | | | |
| 371 | 6-ADIT Activity | Distribution | 369020-Distribution Services U | Base | 108,278 | 108,278 | | 3,114 | 3,114 | |
| 372 | 6-ADIT Activity | Distribution | 369020-Distribution Services U | SPS Base Data - Adjust Sch M and DIT to Per Book | (2,496) | (2,496) | | (72) | (72) | |
| 373 | 6-ADIT Activity | Distribution | 369020-Distribution Services U | Sub-Total 369020-Distribution Services U | 105,782 | 105,782 | | 3,042 | 3,042 | |
| 374 | | | | | | | | | | |
| 375 | 6-ADIT Activity | Distribution | 370000E-Distribution Meter | Base | (15,240) | (15,240) | | (27,028) | (27,028) | |
| 376 | 6-ADIT Activity | Distribution | 370000E-Distribution Meter | SPS Base Data - Adjust Sch M and DIT to Per Book | 351 | 351 | | 623 | 623 | |
| 377 | 6-ADIT Activity | Distribution | 370000E-Distribution Meter | Sub-Total 370000E-Distribution Meter | (14,889) | (14,889) | | (26,405) | (26,405) | |
| 378 | | | | | | | | | | |
| 379 | 6-ADIT Activity | Distribution | 371000E-Dist Inst on Cust Premis | Base | (35,450) | (35,450) | | (13,494) | (13,494) | |
| 380 | 6-ADIT Activity | Distribution | 371000E-Dist Inst on Cust Premis | SPS Base Data - Adjust Sch M and DIT to Per Book | 817 | 817 | | 311 | 311 | |
| 381 | 6-ADIT Activity | Distribution | 371000E-Dist Inst on Cust Premis | Sub-Total 371000E-Dist Inst on Cust Premis | (34,633) | (34,633) | | (13,183) | (13,183) | |
| 382 | | | | | | | | | | |
| 383 | 6-ADIT Activity | Distribution | 373000-Dist Street Light & Sg Sy | Base | 51,676 | 51,676 | | 113,675 | 113,675 | |
| 384 | 6-ADIT Activity | Distribution | 373000-Dist Street Light & Sg Sy | SPS Base Data - Adjust Sch M and DIT to Per Book | (1,191) | (1,191) | | (2,620) | (2,620) | |
| 385 | 6-ADIT Activity | Distribution | 373000-Dist Street Light & Sg Sy | Sub-Total 373000-Dist Street Light & Sg Sy | 50,485 | 50,485 | | 111,055 | 111,055 | |
| 386 | | | | | | | | | | |
| 387 | 6-ADIT Activity | Distribution | | **Sub-Total Distribution** | **3,351,485** | **3,351,485** | | **2,184,042** | **2,184,042** | |
| 388 | | | | | | | | | | |
| 389 | 6-ADIT Activity | General | 389001-General Land Owned in Fe | Base | 92 | 92 | | 27 | 27 | |
| 390 | 6-ADIT Activity | General | 389001-General Land Owned in Fe | SPS Base Data - Adjust Sch M and DIT to Per Book | 83 | 83 | | 24 | 24 | |
| 391 | 6-ADIT Activity | General | 389001-General Land Owned in Fe | Sub-Total 389001-General Land Owned in Fe | 175 | 175 | | 51 | 51 | |
| 392 | | | | | | | | | | |
| 393 | 6-ADIT Activity | General | 389002-General Land Rights | Base | (368) | (368) | | (107) | (107) | |
| 394 | 6-ADIT Activity | General | 389002-General Land Rights | SPS Base Data - Adjust Sch M and DIT to Per Book | (332) | (332) | | (97) | (97) | |
| 395 | 6-ADIT Activity | General | 389002-General Land Rights | SPS Unblending Adjustment | 29 | | 29 | 8 | | 8 |
| 396 | 6-ADIT Activity | General | 389002-General Land Rights | Sub-Total 389002-General Land Rights | (671) | (700) | 29 | (195) | (204) | 8 |
| 397 | | | | | | | | | | |
| 398 | 6-ADIT Activity | General | 390000-Genl Structures & Improv | Base | (314,795) | (314,795) | | (91,681) | (91,681) | |
| 399 | 6-ADIT Activity | General | 390000-Genl Structures & Improv | SPS Base Data - Adjust Sch M and DIT to Per Book | (244,405) | (244,405) | | (71,181) | (71,181) | |
| 400 | 6-ADIT Activity | General | 390000-Genl Structures & Improv | SPS Base Data - General Call Center | 45,134 | 45,134 | | 13,145 | 13,145 | |
| 401 | 6-ADIT Activity | General | 390000-Genl Structures & Improv | SPS Unblending Adjustment | (75,955) | | (75,955) | (22,121) | | (22,121) |
| 402 | 6-ADIT Activity | General | 390000-Genl Structures & Improv | Sub-Total 390000-Genl Structures & Improv | (590,022) | (514,066) | (75,955) | (171,838) | (149,717) | (22,121) |
| 403 | | | | | | | | | | |
| 404 | 6-ADIT Activity | General | 390007-Genl Str & Imp Lease Bld | Base | 100,127 | 100,127 | | 29,161 | 29,161 | |
| 405 | 6-ADIT Activity | General | 390007-Genl Str & Imp Lease Bld | SPS Base Data - Adjust Sch M and DIT to Per Book | 90,541 | 90,541 | | 26,369 | 26,369 | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 406 | 6-ADIT Activity | General | 390007-Genl Str & Imp Lease Bld | SPS Unblending Adjustment | 17 | | 17 | 5 | | 5 |
| 407 | 6-ADIT Activity | General | 390007-Genl Str & Imp Lease Bld | Sub-Total 390007-Genl Str & Imp Lease Bld | 190,686 | 190,669 | 17 | 55,535 | 55,530 | 5 |
| 408 | | | | | | | | | | |
| 409 | 6-ADIT Activity | General | 390050-Genl Str & Imp-Call Center | SPS Base Data - General Call Center | (45,134) | (45,134) | | (14,107) | (14,107) | |
| 410 | 6-ADIT Activity | General | 390050-Genl Str & Imp-Call Center | Sub-Total 390050-Genl Str & Imp-Call Center | (45,134) | (45,134) | | (14,107) | (14,107) | |
| 411 | | | | | | | | | | |
| 412 | 6-ADIT Activity | General | 391000-General Office Furn & E | Base | 153,923 | 153,923 | | 44,829 | 44,829 | |
| 413 | 6-ADIT Activity | General | 391000-General Office Furn & E | SPS Base Data - Adjust Sch M and DIT to Per Book | 139,192 | 139,192 | | 40,538 | 40,538 | |
| 414 | 6-ADIT Activity | General | 391000-General Office Furn & E | SPS Unblending Adjustment | (2,428) | | (2,428) | (707) | | (707) |
| 415 | 6-ADIT Activity | General | 391000-General Office Furn & E | Sub-Total 391000-General Office Furn & E | 290,687 | 293,115 | (2,428) | 84,660 | 85,367 | (707) |
| 416 | | | | | | | | | | |
| 417 | 6-ADIT Activity | General | 391004-General Info Sys Computer | Base | (1,639,753) | (1,639,753) | | (477,562) | (477,562) | |
| 418 | 6-ADIT Activity | General | 391004-General Info Sys Computer | SPS Base Data - Adjust Sch M and DIT to Per Book | (1,482,334) | (1,482,334) | | (431,715) | (431,715) | |
| 419 | 6-ADIT Activity | General | 391004-General Info Sys Computer | SPS Unblending Adjustment | 71,551 | | 71,551 | 20,838 | | 20,838 |
| 420 | 6-ADIT Activity | General | 391004-General Info Sys Computer | Sub-Total 391004-General Info Sys Computer | (3,050,537) | (3,122,088) | 71,551 | (888,438) | (909,277) | 20,838 |
| 421 | | | | | | | | | | |
| 422 | 6-ADIT Activity | General | 391005-Genl Off Eq-Comp 3 Yr Life | Base | (0) | (0) | | (0) | (0) | |
| 423 | 6-ADIT Activity | General | 391005-Genl Off Eq-Comp 3 Yr Life | SPS Base Data - Adjust Sch M and DIT to Per Book | (0) | (0) | | (0) | (0) | |
| 424 | 6-ADIT Activity | General | 391005-Genl Off Eq-Comp 3 Yr Life | SPS Unblending Adjustment | 0 | | 0 | 0 | | 0 |
| 425 | 6-ADIT Activity | General | 391005-Genl Off Eq-Comp 3 Yr Life | Sub-Total 391005-Genl Off Eq-Comp 3 Yr Life | (0) | (0) | 0 | (0) | (0) | 0 |
| 426 | | | | | | | | | | |
| 427 | 6-ADIT Activity | General | 392000-General Transportation E | Base | (0) | (0) | | (0) | (0) | |
| 428 | 6-ADIT Activity | General | 392000-General Transportation E | SPS Base Data - Adjust Sch M and DIT to Per Book | (0) | (0) | | (0) | (0) | |
| 429 | 6-ADIT Activity | General | 392000-General Transportation E | SPS Unblending Adjustment | 0 | | 0 | 0 | | 0 |
| 430 | 6-ADIT Activity | General | 392000-General Transportation E | Sub-Total 392000-General Transportation E | (0) | (0) | 0 | (0) | (0) | 0 |
| 431 | | | | | | | | | | |
| 432 | 6-ADIT Activity | General | 392010-General Transp Eq Grp | Base | (38,348) | (38,348) | | (11,169) | (11,169) | |
| 433 | 6-ADIT Activity | General | 392010-General Transp Eq Grp | SPS Base Data - Adjust Sch M and DIT to Per Book | (34,672) | (34,672) | | (10,098) | (10,098) | |
| 434 | 6-ADIT Activity | General | 392010-General Transp Eq Grp | SPS Unblending Adjustment | 3,499 | | 3,499 | 1,019 | | 1,019 |
| 435 | 6-ADIT Activity | General | 392010-General Transp Eq Grp | Sub-Total 392010-General Transp Eq Grp | (69,522) | (73,020) | 3,499 | (20,247) | (21,266) | 1,019 |
| 436 | | | | | | | | | | |
| 437 | 6-ADIT Activity | General | 392020-General Transp Eq Grp 2 | Base | (477,736) | (477,736) | | (139,136) | (139,136) | |
| 438 | 6-ADIT Activity | General | 392020-General Transp Eq Grp 2 | SPS Base Data - Adjust Sch M and DIT to Per Book | (431,943) | (431,943) | | (125,799) | (125,799) | |
| 439 | 6-ADIT Activity | General | 392020-General Transp Eq Grp 2 | SPS Unblending Adjustment | 43,510 | | 43,510 | 12,672 | | 12,672 |
| 440 | 6-ADIT Activity | General | 392020-General Transp Eq Grp 2 | Sub-Total 392020-General Transp Eq Grp 2 | (866,169) | (909,679) | 43,510 | (252,263) | (264,935) | 12,672 |
| 441 | | | | | | | | | | |
| 442 | 6-ADIT Activity | General | 392030-General Transp Eq Trailer | Base | (92,865) | (92,865) | | (27,046) | (27,046) | |
| 443 | 6-ADIT Activity | General | 392030-General Transp Eq Trailer | SPS Base Data - Adjust Sch M and DIT to Per Book | (83,963) | (83,963) | | (24,454) | (24,454) | |
| 444 | 6-ADIT Activity | General | 392030-General Transp Eq Trailer | SPS Unblending Adjustment | 8,473 | | 8,473 | 2,468 | | 2,468 |
| 445 | 6-ADIT Activity | General | 392030-General Transp Eq Trailer | Sub-Total 392030-General Transp Eq Trailer | (168,356) | (176,828) | 8,473 | (49,032) | (51,500) | 2,468 |
| 446 | | | | | | | | | | |
| 447 | 6-ADIT Activity | General | 392040-General Transp Eq Grp 4 | Base | (612,543) | (612,543) | | (178,397) | (178,397) | |
| 448 | 6-ADIT Activity | General | 392040-General Transp Eq Grp 4 | SPS Base Data - Adjust Sch M and DIT to Per Book | (553,828) | (553,828) | | (161,297) | (161,297) | |
| 449 | 6-ADIT Activity | General | 392040-General Transp Eq Grp 4 | SPS Unblending Adjustment | 55,912 | | 55,912 | 16,284 | | 16,284 |
| 450 | 6-ADIT Activity | General | 392040-General Transp Eq Grp 4 | Sub-Total 392040-General Transp Eq Grp 4 | (1,110,459) | (1,166,371) | 55,912 | (323,410) | (339,694) | 16,284 |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 451 | | | | | | | | | | |
| 452 | 6-ADIT Activity | General | 393000-General Stores Equipmen | Base | (264) | (264) | | (77) | (77) | |
| 453 | 6-ADIT Activity | General | 393000-General Stores Equipmen | SPS Base Data - Adjust Sch M and DIT to Per Book | (239) | (239) | | (70) | (70) | |
| 454 | 6-ADIT Activity | General | 393000-General Stores Equipmen | SPS Unblending Adjustment | 678 | | 678 | 197 | | 197 |
| 455 | 6-ADIT Activity | General | 393000-General Stores Equipmen | Sub-Total 393000-General Stores Equipmen | 174 | (504) | 678 | 51 | (147) | 197 |
| 456 | | | | | | | | | | |
| 457 | 6-ADIT Activity | General | 394000-General Tools & Shop Equi | Base | (37,227) | (37,227) | | (10,842) | (10,842) | |
| 458 | 6-ADIT Activity | General | 394000-General Tools & Shop Equi | SPS Base Data - Adjust Sch M and DIT to Per Book | (33,695) | (33,695) | | (9,813) | (9,813) | |
| 459 | 6-ADIT Activity | General | 394000-General Tools & Shop Equi | SPS Unblending Adjustment | 79,802 | | 79,802 | 23,241 | | 23,241 |
| 460 | 6-ADIT Activity | General | 394000-General Tools & Shop Equi | Sub-Total 394000-General Tools & Shop Equi | 8,880 | (70,922) | 79,802 | 2,586 | (20,655) | 23,241 |
| 461 | | | | | | | | | | |
| 462 | 6-ADIT Activity | General | 395000-General Laboratory Equi | Base | (6,695) | (6,695) | | (1,950) | (1,950) | |
| 463 | 6-ADIT Activity | General | 395000-General Laboratory Equi | SPS Base Data - Adjust Sch M and DIT to Per Book | (6,063) | (6,063) | | (1,766) | (1,766) | |
| 464 | 6-ADIT Activity | General | 395000-General Laboratory Equi | SPS Unblending Adjustment | 17,200 | | 17,200 | 5,009 | | 5,009 |
| 465 | 6-ADIT Activity | General | 395000-General Laboratory Equi | Sub-Total 395000-General Laboratory Equi | 4,442 | (12,758) | 17,200 | 1,294 | (3,716) | 5,009 |
| 466 | | | | | | | | | | |
| 467 | 6-ADIT Activity | General | 396000-General Power Operated E | Base | (139,066) | (139,066) | | (40,502) | (40,502) | |
| 468 | 6-ADIT Activity | General | 396000-General Power Operated E | SPS Base Data - Adjust Sch M and DIT to Per Book | (125,736) | (125,736) | | (36,619) | (36,619) | |
| 469 | 6-ADIT Activity | General | 396000-General Power Operated E | SPS Unblending Adjustment | 12,730 | | 12,730 | 3,707 | | 3,707 |
| 470 | 6-ADIT Activity | General | 396000-General Power Operated E | Sub-Total 396000-General Power Operated E | (252,073) | (264,803) | 12,730 | (73,414) | (77,121) | 3,707 |
| 471 | | | | | | | | | | |
| 472 | 6-ADIT Activity | General | 397000-General Communication E | Base | (39,317) | (39,317) | | (11,451) | (11,451) | |
| 473 | 6-ADIT Activity | General | 397000-General Communication E | SPS Base Data - Adjust Sch M and DIT to Per Book | (35,603) | (35,603) | | (10,369) | (10,369) | |
| 474 | 6-ADIT Activity | General | 397000-General Communication E | SPS Unblending Adjustment | 100,366 | | 100,366 | 29,231 | | 29,231 |
| 475 | 6-ADIT Activity | General | 397000-General Communication E | Sub-Total 397000-General Communication E | 25,446 | (74,920) | 100,366 | 7,411 | (21,820) | 29,231 |
| 476 | | | | | | | | | | |
| 477 | 6-ADIT Activity | General | 397010-General Comm Eq Two Wa | Base | (33,304) | (33,304) | | (9,699) | (9,699) | |
| 478 | 6-ADIT Activity | General | 397010-General Comm Eq Two Wa | SPS Base Data - Adjust Sch M and DIT to Per Book | (30,151) | (30,151) | | (8,781) | (8,781) | |
| 479 | 6-ADIT Activity | General | 397010-General Comm Eq Two Wa | SPS Unblending Adjustment | 74,154 | | 74,154 | 21,597 | | 21,597 |
| 480 | 6-ADIT Activity | General | 397010-General Comm Eq Two Wa | Sub-Total 397010-General Comm Eq Two Wa | 10,700 | (63,455) | 74,154 | 3,116 | (18,481) | 21,597 |
| 481 | | | | | | | | | | |
| 482 | 6-ADIT Activity | General | 397020-General Comm Eq AE | Base | (38) | (38) | | (11) | (11) | |
| 483 | 6-ADIT Activity | General | 397020-General Comm Eq AE | SPS Base Data - Adjust Sch M and DIT to Per Book | (34) | (34) | | (10) | (10) | |
| 484 | 6-ADIT Activity | General | 397020-General Comm Eq AE | SPS Unblending Adjustment | 96 | | 96 | 28 | | 28 |
| 485 | 6-ADIT Activity | General | 397020-General Comm Eq AE | Sub-Total 397020-General Comm Eq AE | 24 | (72) | 96 | 7 | (21) | 28 |
| 486 | | | | | | | | | | |
| 487 | 6-ADIT Activity | General | 397030-General Comm Eq EM | Base | (10,728) | (10,728) | | (3,125) | (3,125) | |
| 488 | 6-ADIT Activity | General | 397030-General Comm Eq EM | SPS Base Data - Adjust Sch M and DIT to Per Book | (9,715) | (9,715) | | (2,829) | (2,829) | |
| 489 | 6-ADIT Activity | General | 397030-General Comm Eq EM | SPS Unblending Adjustment | 27,907 | | 27,907 | 8,128 | | 8,128 |
| 490 | 6-ADIT Activity | General | 397030-General Comm Eq EM | Sub-Total 397030-General Comm Eq EM | 7,464 | (20,443) | 27,907 | 2,174 | (5,954) | 8,128 |
| 491 | | | | | | | | | | |
| 492 | 6-ADIT Activity | General | 398000-General Miscellaneous E | Base | (1,657) | (1,657) | | (482) | (482) | |
| 493 | 6-ADIT Activity | General | 398000-General Miscellaneous E | SPS Base Data - Adjust Sch M and DIT to Per Book | (1,500) | (1,500) | | (437) | (437) | |
| 494 | 6-ADIT Activity | General | 398000-General Miscellaneous E | SPS Unblending Adjustment | 4,342 | | 4,342 | 1,264 | | 1,264 |
| 495 | 6-ADIT Activity | General | 398000-General Miscellaneous E | Sub-Total 398000-General Miscellaneous E | 1,185 | (3,157) | 4,342 | 345 | (919) | 1,264 |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 496 | | | | | | | | | | |
| 497 | 6-ADIT Activity | General | | **Sub-Total General** | **(5,613,081)** | **(6,034,961)** | **421,880** | **(1,635,716)** | **(1,758,585)** | **122,868** |
| 498 | | | | | | | | | | |
| 499 | 6-ADIT Activity | Non-Plant ADIT | SchM-102 - Fuel Tax Credit - Inc Addback | SPS Base Data - Non-Plant Excess ADIT | 201 | 201 | | 57 | 57 | |
| 500 | 6-ADIT Activity | Non-Plant ADIT | SchM-102 - Fuel Tax Credit - Inc Addback | SPS Base Data - Non-Plant Income Tax | 66 | 66 | | 19 | 19 | |
| 501 | 6-ADIT Activity | Non-Plant ADIT | SchM-102 - Fuel Tax Credit - Inc Addback | Sub-Total SchM-102 - Fuel Tax Credit - Inc Addback | 267 | 267 | | 76 | 76 | |
| 502 | | | | | | | | | | |
| 503 | 6-ADIT Activity | Non-Plant ADIT | SchM-103 - Environmental Remediation | SPS Base Data - Non-Plant Excess ADIT | 2,252 | 2,252 | | 673 | 673 | |
| 504 | 6-ADIT Activity | Non-Plant ADIT | SchM-103 - Environmental Remediation | SPS Base Data - Non-Plant Income Tax | (555,960) | (555,960) | | (166,116) | (166,116) | |
| 505 | 6-ADIT Activity | Non-Plant ADIT | SchM-103 - Environmental Remediation | Sub-Total SchM-103 - Environmental Remediation | (553,708) | (553,708) | | (165,443) | (165,443) | |
| 506 | | | | | | | | | | |
| 507 | 6-ADIT Activity | Non-Plant ADIT | SchM-107 - Pension Expense | SPS Base Data - Non-Plant Excess ADIT | (3,998,479) | (3,998,479) | | (1,155,635) | (1,155,635) | |
| 508 | 6-ADIT Activity | Non-Plant ADIT | SchM-107 - Pension Expense | SPS Base Data - Non-Plant Income Tax | 89,550 | 89,550 | | 25,882 | 25,882 | |
| 509 | 6-ADIT Activity | Non-Plant ADIT | SchM-107 - Pension Expense | Sub-Total SchM-107 - Pension Expense | (3,908,929) | (3,908,929) | | (1,129,753) | (1,129,753) | |
| 510 | | | | | | | | | | |
| 511 | 6-ADIT Activity | Non-Plant ADIT | SchM-108 - Accrued Vacation Paid | SPS Base Data - Non-Plant Excess ADIT | 41,625 | 41,625 | | 12,030 | 12,030 | |
| 512 | 6-ADIT Activity | Non-Plant ADIT | SchM-108 - Accrued Vacation Paid | SPS Base Data - Non-Plant Income Tax | (81,024) | (81,024) | | (23,418) | (23,418) | |
| 513 | 6-ADIT Activity | Non-Plant ADIT | SchM-108 - Accrued Vacation Paid | Sub-Total SchM-108 - Accrued Vacation Paid | (39,399) | (39,399) | | (11,387) | (11,387) | |
| 514 | | | | | | | | | | |
| 515 | 6-ADIT Activity | Non-Plant ADIT | SchM-109 - Employee Incentive | SPS Base Data - Non-Plant Excess ADIT | 108,591 | 108,591 | | 31,385 | 31,385 | |
| 516 | 6-ADIT Activity | Non-Plant ADIT | SchM-109 - Employee Incentive | SPS Base Data - Non-Plant Income Tax | (16,050) | (16,050) | | (4,639) | (4,639) | |
| 517 | 6-ADIT Activity | Non-Plant ADIT | SchM-109 - Employee Incentive | Sub-Total SchM-109 - Employee Incentive | 92,541 | 92,541 | | 26,746 | 26,746 | |
| 518 | | | | | | | | | | |
| 519 | 6-ADIT Activity | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | SPS Base Data - Non-Plant Excess ADIT | 493,455 | 493,455 | | 142,618 | 142,618 | |
| 520 | 6-ADIT Activity | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | SPS Base Data - Non-Plant Income Tax | (35,772) | (35,772) | | (10,339) | (10,339) | |
| 521 | 6-ADIT Activity | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | Sub-Total SchM-111 - Post Employment Benefits - FAS 106 | 457,683 | 457,683 | | 132,279 | 132,279 | |
| 522 | | | | | | | | | | |
| 523 | 6-ADIT Activity | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | SPS Base Data - Non-Plant Excess ADIT | 27,529 | 27,529 | | 7,956 | 7,956 | |
| 524 | 6-ADIT Activity | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | SPS Base Data - Non-Plant Income Tax | 19,873 | 19,873 | | 5,744 | 5,744 | |
| 525 | 6-ADIT Activity | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | Sub-Total SchM-112 - Post Employment Benefits FAS 112 | 47,401 | 47,401 | | 13,700 | 13,700 | |
| 526 | | | | | | | | | | |
| 527 | 6-ADIT Activity | Non-Plant ADIT | SchM-116 - Bad Debt | SPS Base Data - Non-Plant Excess ADIT | 21,987 | 21,987 | | 6,873 | 6,873 | |
| 528 | 6-ADIT Activity | Non-Plant ADIT | SchM-116 - Bad Debt | SPS Base Data - Non-Plant Income Tax | (383,669) | (383,669) | | (119,924) | (119,924) | |
| 529 | 6-ADIT Activity | Non-Plant ADIT | SchM-116 - Bad Debt | Sub-Total SchM-116 - Bad Debt | (361,682) | (361,682) | | (113,051) | (113,051) | |
| 530 | | | | | | | | | | |
| 531 | 6-ADIT Activity | Non-Plant ADIT | SchM-118 - Inventory Reserve | SPS Base Data - Non-Plant Excess ADIT | 12,567 | 12,567 | | 3,576 | 3,576 | |
| 532 | 6-ADIT Activity | Non-Plant ADIT | SchM-118 - Inventory Reserve | SPS Base Data - Non-Plant Income Tax | (3,896) | (3,896) | | (1,108) | (1,108) | |
| 533 | 6-ADIT Activity | Non-Plant ADIT | SchM-118 - Inventory Reserve | Sub-Total SchM-118 - Inventory Reserve | 8,672 | 8,672 | | 2,467 | 2,467 | |
| 534 | | | | | | | | | | |
| 535 | 6-ADIT Activity | Non-Plant ADIT | SchM-126 - Book Unamortized Cost of Reacquired Debt | SPS Base Data - Non-Plant Excess ADIT | (855,415) | (855,415) | | (243,385) | (243,385) | |
| 536 | 6-ADIT Activity | Non-Plant ADIT | SchM-126 - Book Unamortized Cost of Reacquired Debt | SPS Base Data - Non-Plant Income Tax | (159,560) | (159,560) | | (45,398) | (45,398) | |
| 537 | 6-ADIT Activity | Non-Plant ADIT | SchM-126 - Book Unamortized Cost of Reacquired Debt | Sub-Total SchM-126 - Book Unamortized Cost of Reacquire | (1,014,975) | (1,014,975) | | (288,784) | (288,784) | |
| 538 | | | | | | | | | | |
| 539 | 6-ADIT Activity | Non-Plant ADIT | SchM-127 - Litigation Reserve | SPS Base Data - Non-Plant Income Tax | 168,005 | 168,005 | | 47,801 | 47,801 | |
| 540 | 6-ADIT Activity | Non-Plant ADIT | SchM-127 - Litigation Reserve | Sub-Total SchM-127 - Litigation Reserve | 168,005 | 168,005 | | 47,801 | 47,801 | |

Southwestern Public Service Company

12 Months Ending September 2020

E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 541 | | | | | | | | | | |
| 542 | 6-ADIT Activity | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | SPS Base Data - Non-Plant Excess ADIT | 12,074 | 12,074 | | 3,490 | 3,490 | |
| 543 | 6-ADIT Activity | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | SPS Base Data - Non-Plant Income Tax | (270,136) | (270,136) | | (78,074) | (78,074) | |
| 544 | 6-ADIT Activity | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | SPS Eliminate SchM/Deferred Taxes | 258,062 | | 258,062 | 74,585 | | 74,585 |
| 545 | 6-ADIT Activity | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | Sub-Total SchM-130 - Deferred Compensation Plan Reserv | | (258,062) | 258,062 | | (74,585) | 74,585 |
| 546 | | | | | | | | | | |
| 547 | 6-ADIT Activity | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | SPS Base Data - Non-Plant Excess ADIT | 4,721 | 4,721 | | 1,364 | 1,364 | |
| 548 | 6-ADIT Activity | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | SPS Base Data - Non-Plant Income Tax | (7,951) | (7,951) | | (2,298) | (2,298) | |
| 549 | 6-ADIT Activity | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | Sub-Total SchM-134 - Non-Qualified Pension Plans - 190 | (3,230) | (3,230) | | (934) | (934) | |
| 550 | | | | | | | | | | |
| 551 | 6-ADIT Activity | Non-Plant ADIT | SchM-136 - Performance Share Plan | SPS Base Data - Non-Plant Excess ADIT | 3,911 | 3,911 | | 1,130 | 1,130 | |
| 552 | 6-ADIT Activity | Non-Plant ADIT | SchM-136 - Performance Share Plan | SPS Base Data - Non-Plant Income Tax | (12,298) | (12,298) | | (3,554) | (3,554) | |
| 553 | 6-ADIT Activity | Non-Plant ADIT | SchM-136 - Performance Share Plan | SPS Eliminate SchM/Deferred Taxes | 8,387 | | 8,387 | 2,424 | | 2,424 |
| 554 | 6-ADIT Activity | Non-Plant ADIT | SchM-136 - Performance Share Plan | Sub-Total SchM-136 - Performance Share Plan | | (8,387) | 8,387 | | (2,424) | 2,424 |
| 555 | | | | | | | | | | |
| 556 | 6-ADIT Activity | Non-Plant ADIT | SchM-137 - R&E Credit | SPS Base Data - Non-Plant Income Tax | (2,035,699) | (2,035,699) | | (579,204) | (579,204) | |
| 557 | 6-ADIT Activity | Non-Plant ADIT | SchM-137 - R&E Credit | Sub-Total SchM-137 - R&E Credit | (2,035,699) | (2,035,699) | | (579,204) | (579,204) | |
| 558 | | | | | | | | | | |
| 559 | 6-ADIT Activity | Non-Plant ADIT | SchM-138 - Rate Case Expense | SPS Base Data - Non-Plant Excess ADIT | (609,067) | (609,067) | | (168,226) | (168,226) | |
| 560 | 6-ADIT Activity | Non-Plant ADIT | SchM-138 - Rate Case Expense | SPS Base Data - Non-Plant Income Tax | (1,291,616) | (1,291,616) | | 10,661 | 10,661 | |
| 561 | 6-ADIT Activity | Non-Plant ADIT | SchM-138 - Rate Case Expense | Sub-Total SchM-138 - Rate Case Expense | (1,900,683) | (1,900,683) | | (157,565) | (157,565) | |
| 562 | | | | | | | | | | |
| 563 | 6-ADIT Activity | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | SPS Base Data - Non-Plant Excess ADIT | (103,552) | (103,552) | | (29,463) | (29,463) | |
| 564 | 6-ADIT Activity | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | SPS Base Data - Non-Plant Income Tax | 632,942 | 632,942 | | 180,087 | 180,087 | |
| 565 | 6-ADIT Activity | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | SPS Eliminate SchM/Deferred Taxes | (529,390) | | (529,390) | (150,624) | | (150,624) |
| 566 | 6-ADIT Activity | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | Sub-Total SchM-146 - State Tax Deduction Cash Vs Accrual | | 529,390 | (529,390) | | 150,624 | (150,624) |
| 567 | | | | | | | | | | |
| 568 | 6-ADIT Activity | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | SPS Base Data - Non-Plant Income Tax | (10) | (10) | | (3) | (3) | |
| 569 | 6-ADIT Activity | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | SPS Eliminate SchM/Deferred Taxes | 10 | | 10 | 3 | | 3 |
| 570 | 6-ADIT Activity | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | Sub-Total SchM-147 - State Tax Deduction Cash Vs Accrual | | (10) | 10 | | (3) | 3 |
| 571 | | | | | | | | | | |
| 572 | 6-ADIT Activity | Non-Plant ADIT | SchM-168 - Reg Asset-NOx | SPS Base Data - Non-Plant Excess ADIT | (1,182) | (1,182) | | (1,182) | (1,182) | |
| 573 | 6-ADIT Activity | Non-Plant ADIT | SchM-168 - Reg Asset-NOx | SPS Base Data - Non-Plant Income Tax | (7,736) | (7,736) | | (7,736) | (7,736) | |
| 574 | 6-ADIT Activity | Non-Plant ADIT | SchM-168 - Reg Asset-NOx | Sub-Total SchM-168 - Reg Asset-NOx | (8,918) | (8,918) | | (8,918) | (8,918) | |
| 575 | | | | | | | | | | |
| 576 | 6-ADIT Activity | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | SPS Base Data - Non-Plant Income Tax | (232,755) | (232,755) | | (66,224) | (66,224) | |
| 577 | 6-ADIT Activity | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | SPS Eliminate SchM/Deferred Taxes | 232,755 | | 232,755 | 66,224 | | 66,224 |
| 578 | 6-ADIT Activity | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | Sub-Total SchM-178 - Interest Income on Disputed Tax | | (232,755) | 232,755 | | (66,224) | 66,224 |
| 579 | | | | | | | | | | |
| 580 | 6-ADIT Activity | Non-Plant ADIT | SchM-179 - DSM/CIP | SPS Base Data - Non-Plant Excess ADIT | 40,723 | 40,723 | | 11,587 | 11,587 | |
| 581 | 6-ADIT Activity | Non-Plant ADIT | SchM-179 - DSM/CIP | SPS Base Data - Non-Plant Income Tax | 276,456 | 276,456 | | 78,658 | 78,658 | |
| 582 | 6-ADIT Activity | Non-Plant ADIT | SchM-179 - DSM/CIP | SPS Eliminate SchM/Deferred Taxes | (317,179) | | (317,179) | (90,245) | | (90,245) |
| 583 | 6-ADIT Activity | Non-Plant ADIT | SchM-179 - DSM/CIP | Sub-Total SchM-179 - DSM/CIP | | 317,179 | (317,179) | | 90,245 | (90,245) |
| 584 | | | | | | | | | | |
| 585 | 6-ADIT Activity | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | SPS Base Data - Non-Plant Income Tax | 5,399,496 | 5,399,496 | | 1,536,282 | 1,536,282 | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 586 | 6-ADIT Activity | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | SPS Eliminate SchM/Deferred Taxes | (5,399,496) | | (5,399,496) | (1,536,282) | | (1,536,282) |
| 587 | 6-ADIT Activity | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | Sub-Total SchM-186 - Deferred Fuel Costs | | 5,399,496 | (5,399,496) | | 1,536,282 | (1,536,282) |
| 588 | | | | | | | | | | |
| 589 | 6-ADIT Activity | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment O | SPS Base Data - Non-Plant Income Tax | 1,294,624 | 1,294,624 | | 368,351 | 368,351 | |
| 590 | 6-ADIT Activity | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment O | SPS Eliminate SchM/Deferred Taxes | (1,294,624) | | (1,294,624) | (368,351) | | (368,351) |
| 591 | 6-ADIT Activity | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment O | Sub-Total SchM-187 - Reg Asset/Liability Transmission Atta | | 1,294,624 | (1,294,624) | | 368,351 | (368,351) |
| 592 | | | | | | | | | | |
| 593 | 6-ADIT Activity | Non-Plant ADIT | SchM-188 - Contributions Carryover | SPS Base Data - Non-Plant Income Tax | (179) | (179) | | (51) | (51) | |
| 594 | 6-ADIT Activity | Non-Plant ADIT | SchM-188 - Contributions Carryover | SPS Eliminate SchM/Deferred Taxes | 179 | | 179 | 51 | | 51 |
| 595 | 6-ADIT Activity | Non-Plant ADIT | SchM-188 - Contributions Carryover | Sub-Total SchM-188 - Contributions Carryover | | (179) | 179 | | (51) | 51 |
| 596 | | | | | | | | | | |
| 597 | 6-ADIT Activity | Non-Plant ADIT | SchM-189 - OCI Treasury | SPS Base Data - Non-Plant Income Tax | (5,239) | (5,239) | | (1,491) | (1,491) | |
| 598 | 6-ADIT Activity | Non-Plant ADIT | SchM-189 - OCI Treasury | SPS Eliminate SchM/Deferred Taxes | 5,239 | | 5,239 | 1,491 | | 1,491 |
| 599 | 6-ADIT Activity | Non-Plant ADIT | SchM-189 - OCI Treasury | Sub-Total SchM-189 - OCI Treasury | | (5,239) | 5,239 | | (1,491) | 1,491 |
| 600 | | | | | | | | | | |
| 601 | 6-ADIT Activity | Non-Plant ADIT | SchM-192 - Texas Margin Tax | SPS Base Data - Non-Plant Excess ADIT | (1,675) | (1,675) | | (477) | (477) | |
| 602 | 6-ADIT Activity | Non-Plant ADIT | SchM-192 - Texas Margin Tax | SPS Base Data - Non-Plant Income Tax | 385,173 | 385,173 | | 109,591 | 109,591 | |
| 603 | 6-ADIT Activity | Non-Plant ADIT | SchM-192 - Texas Margin Tax | Sub-Total SchM-192 - Texas Margin Tax | 383,498 | 383,498 | | 109,114 | 109,114 | |
| 604 | | | | | | | | | | |
| 605 | 6-ADIT Activity | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | SPS Base Data - Non-Plant Income Tax | 760,135 | 760,135 | | 216,276 | 216,276 | |
| 606 | 6-ADIT Activity | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | SPS Eliminate SchM/Deferred Taxes | (760,135) | | (760,135) | (216,276) | | (216,276) |
| 607 | 6-ADIT Activity | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | Sub-Total SchM-195 - Renewable Energy Standard | | 760,135 | (760,135) | | 216,276 | (216,276) |
| 608 | | | | | | | | | | |
| 609 | 6-ADIT Activity | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | SPS Base Data - Non-Plant Excess ADIT | 3,957 | 3,957 | | 1,126 | 1,126 | |
| 610 | 6-ADIT Activity | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | SPS Base Data - Non-Plant Income Tax | 37,734 | 37,734 | | 10,736 | 10,736 | |
| 611 | 6-ADIT Activity | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | SPS Eliminate SchM/Deferred Taxes | (41,692) | | (41,692) | (11,862) | | (11,862) |
| 612 | 6-ADIT Activity | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | Sub-Total SchM-201 - State Tax Deduction Cash vs Accrual | | 41,692 | (41,692) | | 11,862 | (11,862) |
| 613 | | | | | | | | | | |
| 614 | 6-ADIT Activity | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | SPS Base Data - Non-Plant Excess ADIT | 1,107,126 | 1,107,126 | | 315,003 | 315,003 | |
| 615 | 6-ADIT Activity | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | SPS Eliminate SchM/Deferred Taxes | (1,107,126) | | (1,107,126) | (315,003) | | (315,003) |
| 616 | 6-ADIT Activity | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | Sub-Total SchM-203 - Fed NOL Benefit | | 1,107,126 | (1,107,126) | | 315,003 | (315,003) |
| 617 | | | | | | | | | | |
| 618 | 6-ADIT Activity | Non-Plant ADIT | SchM-205 - State Only NOL | SPS Base Data - Non-Plant Income Tax | 6,047 | 6,047 | | 1,720 | 1,720 | |
| 619 | 6-ADIT Activity | Non-Plant ADIT | SchM-205 - State Only NOL | SPS Eliminate SchM/Deferred Taxes | (6,047) | | (6,047) | (1,720) | | (1,720) |
| 620 | 6-ADIT Activity | Non-Plant ADIT | SchM-205 - State Only NOL | Sub-Total SchM-205 - State Only NOL | | 6,047 | (6,047) | | 1,720 | (1,720) |
| 621 | | | | | | | | | | |
| 622 | 6-ADIT Activity | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | SPS Base Data - Non-Plant Income Tax | (259,601) | (259,601) | | (73,862) | (73,862) | |
| 623 | 6-ADIT Activity | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | SPS Eliminate SchM/Deferred Taxes | 259,601 | | 259,601 | 73,862 | | 73,862 |
| 624 | 6-ADIT Activity | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | Sub-Total SchM-207 - Mark to Market Adjust | | (259,601) | 259,601 | | (73,862) | 73,862 |
| 625 | | | | | | | | | | |
| 626 | 6-ADIT Activity | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | SPS Base Data - Non-Plant Income Tax | 372,179 | 372,179 | | 105,894 | 105,894 | |
| 627 | 6-ADIT Activity | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | SPS Eliminate SchM/Deferred Taxes | (372,179) | | (372,179) | (105,894) | | (105,894) |
| 628 | 6-ADIT Activity | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | Sub-Total SchM-213 - Rate Refund Reserve | | 372,179 | (372,179) | | 105,894 | (105,894) |
| 629 | | | | | | | | | | |
| 630 | 6-ADIT Activity | Non-Plant ADIT | SchM-226 - Performance Recognition Award | SPS Base Data - Non-Plant Excess ADIT | 1,005 | 1,005 | | 290 | 290 | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 631 | 6-ADIT Activity | Non-Plant ADIT | SchM-226 - Performance Recognition Award | SPS Base Data - Non-Plant Income Tax | (4,740) | (4,740) | | (1,370) | (1,370) | |
| 632 | 6-ADIT Activity | Non-Plant ADIT | SchM-226 - Performance Recognition Award | Sub-Total SchM-226 - Performance Recognition Award | (3,736) | (3,736) | | (1,080) | (1,080) | |
| 633 | | | | | | | | | | |
| 634 | 6-ADIT Activity | Non-Plant ADIT | SchM-257 - Texas R&E Credit | SPS Base Data - Non-Plant Income Tax | (309,701) | (309,701) | | (88,117) | (88,117) | |
| 635 | 6-ADIT Activity | Non-Plant ADIT | SchM-257 - Texas R&E Credit | Sub-Total SchM-257 - Texas R&E Credit | (309,701) | (309,701) | | (88,117) | (88,117) | |
| 636 | | | | | | | | | | |
| 637 | 6-ADIT Activity | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | SPS Base Data - Non-Plant Income Tax | (4,817,127) | (4,817,127) | | (1,370,584) | (1,370,584) | |
| 638 | 6-ADIT Activity | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | SPS Eliminate SchM/Deferred Taxes | 4,817,127 | | 4,817,127 | 1,370,584 | | 1,370,584 |
| 639 | 6-ADIT Activity | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | Sub-Total SchM-261 - Section 59e Adjustment | | (4,817,127) | 4,817,127 | | (1,370,584) | 1,370,584 |
| 640 | | | | | | | | | | |
| 641 | 6-ADIT Activity | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | SPS Base Data - Non-Plant Income Tax | 15,678,590 | 15,678,590 | | 4,460,922 | 4,460,922 | |
| 642 | 6-ADIT Activity | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | SPS Eliminate SchM/Deferred Taxes | (15,678,590) | | (15,678,590) | (4,460,922) | | (4,460,922) |
| 643 | 6-ADIT Activity | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | Sub-Total SchM-275 - Reg Asset - Miscellaneous | | 15,678,590 | (15,678,590) | | 4,460,922 | (4,460,922) |
| 644 | | | | | | | | | | |
| 645 | 6-ADIT Activity | Non-Plant ADIT | SchM-293 - Rate Change | SPS Base Data - Non-Plant Excess ADIT | (879,482) | (879,482) | | (250,233) | (250,233) | |
| 646 | 6-ADIT Activity | Non-Plant ADIT | SchM-293 - Rate Change | SPS Eliminate SchM/Deferred Taxes | 879,482 | | 879,482 | 250,233 | | 250,233 |
| 647 | 6-ADIT Activity | Non-Plant ADIT | SchM-293 - Rate Change | Sub-Total SchM-293 - Rate Change | | (879,482) | 879,482 | | (250,233) | 250,233 |
| 648 | | | | | | | | | | |
| 649 | 6-ADIT Activity | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | SPS Base Data - Non-Plant Income Tax | 1,263,357 | 1,263,357 | | 359,454 | 359,454 | |
| 650 | 6-ADIT Activity | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | SPS Eliminate SchM/Deferred Taxes | (1,263,357) | | (1,263,357) | (359,454) | | (359,454) |
| 651 | 6-ADIT Activity | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | Sub-Total SchM-295 - Rate Change on Fin 48 Temp Items - | | 1,263,357 | (1,263,357) | | 359,454 | (359,454) |
| 652 | | | | | | | | | | |
| 653 | 6-ADIT Activity | Non-Plant ADIT | SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg | SPS Base Data - Non-Plant Income Tax | 244,626 | 244,626 | | 69,602 | 69,602 | |
| 654 | 6-ADIT Activity | Non-Plant ADIT | SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg | SPS Eliminate SchM/Deferred Taxes | (244,626) | | (244,626) | (69,602) | | (69,602) |
| 655 | 6-ADIT Activity | Non-Plant ADIT | SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg | Sub-Total SchM-296 - Rate Change on Fin 48 Temp Items - | | 244,626 | (244,626) | | 69,602 | (69,602) |
| 656 | | | | | | | | | | |
| 657 | 6-ADIT Activity | Non-Plant ADIT | SchM-299 - Operating Lease | SPS Base Data - Non-Plant Income Tax | | | | | | |
| 658 | 6-ADIT Activity | Non-Plant ADIT | SchM-299 - Operating Lease | Sub-Total SchM-299 - Operating Lease | | | | | | |
| 659 | | | | | | | | | | |
| 660 | 6-ADIT Activity | Non-Plant ADIT | SchM-300 - Reg A/L - Emergency Spec Response | SPS Base Data - Non-Plant Income Tax | 237,982 | 237,982 | | 67,712 | 67,712 | |
| 661 | 6-ADIT Activity | Non-Plant ADIT | SchM-300 - Reg A/L - Emergency Spec Response | Sub-Total SchM-300 - Reg A/L - Emergency Spec Response | 237,982 | 237,982 | | 67,712 | 67,712 | |
| 662 | | | | | | | | | | |
| 663 | 6-ADIT Activity | Non-Plant ADIT | SchM-301 - Cares Act Payroll Deferral | SPS Base Data - Non-Plant Income Tax | (683,384) | (683,384) | | (197,511) | (197,511) | |
| 664 | 6-ADIT Activity | Non-Plant ADIT | SchM-301 - Cares Act Payroll Deferral | Sub-Total SchM-301 - Cares Act Payroll Deferral | (683,384) | (683,384) | | (197,511) | (197,511) | |
| 665 | | | | | | | | | | |
| 666 | 6-ADIT Activity | Non-Plant ADIT | SchM-PTC - Deferred PTCs - Hale | SPS Base Data - Non-Plant Income Tax | (50,340,815) | (50,340,815) | | (15,863,826) | (15,863,826) | |
| 667 | 6-ADIT Activity | Non-Plant ADIT | SchM-PTC - Deferred PTCs - Hale | SPS Eliminate SchM/Deferred Taxes | 50,340,815 | | 50,340,815 | 15,863,826 | | 15,863,826 |
| 668 | 6-ADIT Activity | Non-Plant ADIT | SchM-PTC - Deferred PTCs - Hale | Sub-Total SchM-PTC - Deferred PTCs - Hale | | (50,340,815) | 50,340,815 | | (15,863,826) | 15,863,826 |
| 669 | | | | | | | | | | |
| 670 | 6-ADIT Activity | Non-Plant ADIT | SchM_NOL - NOL Excess ADIT | SPS Base Data - Non-Plant Excess ADIT | 602,714 | 602,714 | | 300,696 | 300,696 | |
| 671 | 6-ADIT Activity | Non-Plant ADIT | SchM_NOL - NOL Excess ADIT | Sub-Total SchM_NOL - NOL Excess ADIT | 602,714 | 602,714 | | 300,696 | 300,696 | |
| 672 | | | | | | | | | | |
| 673 | 6-ADIT Activity | Non-Plant ADIT | TXGMT-Texas Gross Margin Tax | SPS Base Data - Non-Plant Income Tax | 2,012,138 | 2,012,138 | | 572,500 | 572,500 | |
| 674 | 6-ADIT Activity | Non-Plant ADIT | TXGMT-Texas Gross Margin Tax | Sub-Total TXGMT-Texas Gross Margin Tax | 2,012,138 | 2,012,138 | | 572,500 | 572,500 | |
| 675 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 676 | 6-ADIT Activity | Non-Plant ADIT | | **Sub-Total Non-Plant ADIT** | **(6,813,143)** | **(36,600,360)** | **29,787,217** | **(1,468,655)** | **(11,485,704)** | **10,017,048** |
| 677 | | | | | | | | | | |
| 678 | 6-ADIT Activity | | | Sub-Total 6-ADIT Activity | 70,157,391 | 41,865,811 | 28,291,581 | 20,274,416 | 10,673,463 | 9,600,953 |
| 679 | | | | | | | | | | |
| 680 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
F.1 Gains & Losses

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | 12-Gain/Loss | Other Revenues | 41181-Operating Income - Gains from disposition of allowances | SPS Base Data - Non-Plant Amortizations and Gains | (91,803) | (91,803) | | (27,430) | (27,430) | |
| 2 | 12-Gain/Loss | Other Revenues | 41181-Operating Income - Gains from disposition of allowances | SPS Gain on Sale of Disposition of Allowances | 91,803 | | 91,803 | 27,430 | | 27,430 |
| 3 | 12-Gain/Loss | Other Revenues | 41181-Operating Income - Gains from disposition of allowances | Sub-Total 41181-Operating Income - Gains from disposition | | (91,803) | 91,803 | | (27,430) | 27,430 |
| 4 | | | | | | | | | | |
| 5 | 12-Gain/Loss | Other Revenues | | **Sub-Total Other Revenues** | | **(91,803)** | **91,803** | | **(27,430)** | **27,430** |
| 6 | | | | | | | | | | |
| 7 | 12-Gain/Loss | | | Sub-Total 12-Gain/Loss | | (91,803) | 91,803 | | (27,430) | 27,430 |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | 1-Plant End Bal | 0-Empty | 105000-Held for Future Us | SPS Base Data - Distribution Meters to Wholesale | | | | | | |
| 2 | 1-Plant End Bal | 0-Empty | 105000-Held for Future Us | Sub-Total 105000-Held for Future Us | | | | | | |
| 3 | | | | | | | | | | |
| 4 | 1-Plant End Bal | 0-Empty | | **Sub-Total 0-Empty** | | | | | | |
| 5 | | | | | | | | | | |
| 6 | 1-Plant End Bal | Intangible | 303003-Intg Misc Computr Softwar | Base | 4,143,511 | 4,143,511 | | 1,206,756 | 1,206,756 | |
| 7 | 1-Plant End Bal | Intangible | 303003-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | (17,881) | | (17,881) | (5,208) | | (5,208) |
| 8 | 1-Plant End Bal | Intangible | 303003-Intg Misc Computr Softwar | Sub-Total 303003-Intg Misc Computr Softwar | 4,125,630 | 4,143,511 | (17,881) | 1,201,548 | 1,206,756 | (5,208) |
| 9 | | | | | | | | | | |
| 10 | 1-Plant End Bal | Intangible | 303004-Intg Misc Computr Softwar | Base | 136,761,852 | 136,761,852 | | 39,830,521 | 39,830,521 | |
| 11 | 1-Plant End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS Base Data - Reclass Retail Allocated | (1,078,669) | (1,078,669) | | (314,152) | (314,152) | |
| 12 | 1-Plant End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | (805,185) | | (805,185) | (234,502) | | (234,502) |
| 13 | 1-Plant End Bal | Intangible | 303004-Intg Misc Computr Softwar | Sub-Total 303004-Intg Misc Computr Softwar | 134,877,999 | 135,683,183 | (805,185) | 39,281,868 | 39,516,370 | (234,502) |
| 14 | | | | | | | | | | |
| 15 | 1-Plant End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Base Data - Reclass Retail Allocated | 1,078,669 | 1,078,669 | | 337,160 | 337,160 | |
| 16 | 1-Plant End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | Sub-Total 303004R-Intg Misc Computr Softwar-Retail Alloc | 1,078,669 | 1,078,669 | | 337,160 | 337,160 | |
| 17 | | | | | | | | | | |
| 18 | 1-Plant End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | Base | 74,406,246 | 74,406,246 | | 21,670,075 | 21,670,075 | |
| 19 | 1-Plant End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Eliminate Non-Reg Software | (434,075) | | (434,075) | (126,420) | | (126,420) |
| 20 | 1-Plant End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | Sub-Total 303005-Intg Misc Computr Soft 15y | 73,972,172 | 74,406,246 | (434,075) | 21,543,655 | 21,670,075 | (126,420) |
| 21 | | | | | | | | | | |
| 22 | 1-Plant End Bal | Intangible | 303010-Intg Misc Computr Softwar | Base | 8,927,804 | 8,927,804 | | 2,600,134 | 2,600,134 | |
| 23 | 1-Plant End Bal | Intangible | 303010-Intg Misc Computr Softwar | Sub-Total 303010-Intg Misc Computr Softwar | 8,927,804 | 8,927,804 | | 2,600,134 | 2,600,134 | |
| 24 | | | | | | | | | | |
| 25 | 1-Plant End Bal | Intangible | 303014-Intg CRS Computr Softwar | Base | 12,757,602 | 12,757,602 | | 3,987,650 | 3,987,650 | |
| 26 | 1-Plant End Bal | Intangible | 303014-Intg CRS Computr Softwar | Sub-Total 303014-Intg CRS Computr Softwar | 12,757,602 | 12,757,602 | | 3,987,650 | 3,987,650 | |
| 27 | | | | | | | | | | |
| 28 | 1-Plant End Bal | Intangible | | **Sub-Total Intangible** | 235,739,875 | 236,997,016 | (1,257,140) | 68,952,014 | 69,318,144 | (366,130) |
| 29 | | | | | | | | | | |
| 30 | 1-Plant End Bal | Production | 310001-Steam Prod Land Own in Fe | Base | 4,355,213 | 4,355,213 | | 1,301,299 | 1,301,299 | |
| 31 | 1-Plant End Bal | Production | 310001-Steam Prod Land Own in Fe | Sub-Total 310001-Steam Prod Land Own in Fe | 4,355,213 | 4,355,213 | | 1,301,299 | 1,301,299 | |
| 32 | | | | | | | | | | |
| 33 | 1-Plant End Bal | Production | 310002-Steam Prod Land Rights | Base | 1,098,015 | 1,098,015 | | 328,077 | 328,077 | |
| 34 | 1-Plant End Bal | Production | 310002-Steam Prod Land Rights | Sub-Total 310002-Steam Prod Land Rights | 1,098,015 | 1,098,015 | | 328,077 | 328,077 | |
| 35 | | | | | | | | | | |
| 36 | 1-Plant End Bal | Production | 310003-Steam Prod Water Rights | Base | 11,551,745 | 11,551,745 | | 3,451,558 | 3,451,558 | |
| 37 | 1-Plant End Bal | Production | 310003-Steam Prod Water Rights | Sub-Total 310003-Steam Prod Water Rights | 11,551,745 | 11,551,745 | | 3,451,558 | 3,451,558 | |
| 38 | | | | | | | | | | |
| 39 | 1-Plant End Bal | Production | 310004-Steam Prod Land Rights-NM | Base | 73,071 | 73,071 | | 21,833 | 21,833 | |
| 40 | 1-Plant End Bal | Production | 310004-Steam Prod Land Rights-NM | Sub-Total 310004-Steam Prod Land Rights-NM | 73,071 | 73,071 | | 21,833 | 21,833 | |
| 41 | | | | | | | | | | |
| 42 | 1-Plant End Bal | Production | 311000E-Steam Prod Str & Improv | Base | 215,675,989 | 215,675,989 | | 64,442,050 | 64,442,050 | |
| 43 | 1-Plant End Bal | Production | 311000E-Steam Prod Str & Improv | Sub-Total 311000E-Steam Prod Str & Improv | 215,675,989 | 215,675,989 | | 64,442,050 | 64,442,050 | |
| 44 | | | | | | | | | | |
| 45 | 1-Plant End Bal | Production | 311001-Steam Prod Str&Imp-TolkSC | Base | 26,924,386 | 26,924,386 | | 8,044,765 | 8,044,765 | |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 46 | 1-Plant End Bal | Production | 311001-Steam Prod Str&Imp-TolkSC | Sub-Total 311001-Steam Prod Str&Imp-TolkSC | 26,924,386 | 26,924,386 | | 8,044,765 | 8,044,765 | |
| 47 | | | | | | | | | | |
| 48 | 1-Plant End Bal | Production | 312000E-Steam Prod Boiler Plant E | Base | 1,007,757,125 | 1,007,757,125 | | 301,108,787 | 301,108,787 | |
| 49 | 1-Plant End Bal | Production | 312000E-Steam Prod Boiler Plant E | Sub-Total 312000E-Steam Prod Boiler Plant E | 1,007,757,125 | 1,007,757,125 | | 301,108,787 | 301,108,787 | |
| 50 | | | | | | | | | | |
| 51 | 1-Plant End Bal | Production | 312001-Steam Prod Blr Plt-TolkSC | Base | 15,685,164 | 15,685,164 | | 4,686,586 | 4,686,586 | |
| 52 | 1-Plant End Bal | Production | 312001-Steam Prod Blr Plt-TolkSC | Sub-Total 312001-Steam Prod Blr Plt-TolkSC | 15,685,164 | 15,685,164 | | 4,686,586 | 4,686,586 | |
| 53 | | | | | | | | | | |
| 54 | 1-Plant End Bal | Production | 314000-Steam Prod Turbogen Unit | Base | 479,456,059 | 479,456,059 | | 143,257,169 | 143,257,169 | |
| 55 | 1-Plant End Bal | Production | 314000-Steam Prod Turbogen Unit | Sub-Total 314000-Steam Prod Turbogen Unit | 479,456,059 | 479,456,059 | | 143,257,169 | 143,257,169 | |
| 56 | | | | | | | | | | |
| 57 | 1-Plant End Bal | Production | 314001-Steam Prod Turbogen-TolkSC | Base | 44,699,883 | 44,699,883 | | 13,355,924 | 13,355,924 | |
| 58 | 1-Plant End Bal | Production | 314001-Steam Prod Turbogen-TolkSC | Sub-Total 314001-Steam Prod Turbogen-TolkSC | 44,699,883 | 44,699,883 | | 13,355,924 | 13,355,924 | |
| 59 | | | | | | | | | | |
| 60 | 1-Plant End Bal | Production | 315000E-Steam Prod Acc Elec Eq | Base | 65,508,959 | 65,508,959 | | 19,573,489 | 19,573,489 | |
| 61 | 1-Plant End Bal | Production | 315000E-Steam Prod Acc Elec Eq | Sub-Total 315000E-Steam Prod Acc Elec Eq | 65,508,959 | 65,508,959 | | 19,573,489 | 19,573,489 | |
| 62 | | | | | | | | | | |
| 63 | 1-Plant End Bal | Production | 315001-Steam Prod Acc El Eq-TolkS | Base | 22,439,593 | 22,439,593 | | 6,704,749 | 6,704,749 | |
| 64 | 1-Plant End Bal | Production | 315001-Steam Prod Acc El Eq-TolkS | Sub-Total 315001-Steam Prod Acc El Eq-TolkS | 22,439,593 | 22,439,593 | | 6,704,749 | 6,704,749 | |
| 65 | | | | | | | | | | |
| 66 | 1-Plant End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | Base | 27,084,556 | 27,084,556 | | 8,092,622 | 8,092,622 | |
| 67 | 1-Plant End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | Sub-Total 316000E-Steam Prod Misc Pwr Plt E | 27,084,556 | 27,084,556 | | 8,092,622 | 8,092,622 | |
| 68 | | | | | | | | | | |
| 69 | 1-Plant End Bal | Production | 316001-Steam Prod PwrPltEq-TolkSC | Base | 5,181,717 | 5,181,717 | | 1,548,251 | 1,548,251 | |
| 70 | 1-Plant End Bal | Production | 316001-Steam Prod PwrPltEq-TolkSC | Sub-Total 316001-Steam Prod PwrPltEq-TolkSC | 5,181,717 | 5,181,717 | | 1,548,251 | 1,548,251 | |
| 71 | | | | | | | | | | |
| 72 | 1-Plant End Bal | Production | 340001-Other Prod Land Own in Fee | Base | 115,046 | 115,046 | | 34,375 | 34,375 | |
| 73 | 1-Plant End Bal | Production | 340001-Other Prod Land Own in Fee | Sub-Total 340001-Other Prod Land Own in Fee | 115,046 | 115,046 | | 34,375 | 34,375 | |
| 74 | | | | | | | | | | |
| 75 | 1-Plant End Bal | Production | 340002-Other Prod Land Rights | Base | 676 | 676 | | 202 | 202 | |
| 76 | 1-Plant End Bal | Production | 340002-Other Prod Land Rights | Sub-Total 340002-Other Prod Land Rights | 676 | 676 | | 202 | 202 | |
| 77 | | | | | | | | | | |
| 78 | 1-Plant End Bal | Production | 340145-Other Prod Wind Land Own | Base | 954,053 | 954,053 | | 300,649 | 300,649 | |
| 79 | 1-Plant End Bal | Production | 340145-Other Prod Wind Land Own | Sub-Total 340145-Other Prod Wind Land Own | 954,053 | 954,053 | | 300,649 | 300,649 | |
| 80 | | | | | | | | | | |
| 81 | 1-Plant End Bal | Production | 341000E-Other Prod Str & Impr | Base | 14,281,391 | 14,281,391 | | 4,267,151 | 4,267,151 | |
| 82 | 1-Plant End Bal | Production | 341000E-Other Prod Str & Impr | Sub-Total 341000E-Other Prod Str & Impr | 14,281,391 | 14,281,391 | | 4,267,151 | 4,267,151 | |
| 83 | | | | | | | | | | |
| 84 | 1-Plant End Bal | Production | 341045-Other Prod Str & Imp-Wind | Base | 45,742,725 | 45,742,725 | | 14,414,836 | 14,414,836 | |
| 85 | 1-Plant End Bal | Production | 341045-Other Prod Str & Imp-Wind | Sub-Total 341045-Other Prod Str & Imp-Wind | 45,742,725 | 45,742,725 | | 14,414,836 | 14,414,836 | |
| 86 | | | | | | | | | | |
| 87 | 1-Plant End Bal | Production | 342000E-Other Prod Fuel Hldr | Base | 6,193,387 | 6,193,387 | | 1,850,528 | 1,850,528 | |
| 88 | 1-Plant End Bal | Production | 342000E-Other Prod Fuel Hldr | Sub-Total 342000E-Other Prod Fuel Hldr | 6,193,387 | 6,193,387 | | 1,850,528 | 1,850,528 | |
| 89 | | | | | | | | | | |
| 90 | 1-Plant End Bal | Production | 343000-Other Prod Prime Mover | Base | 55,003,053 | 55,003,053 | | 16,434,419 | 16,434,419 | |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 91 | 1-Plant End Bal | Production | 343000-Other Prod Prime Mover | Sub-Total 343000-Other Prod Prime Mover | 55,003,053 | 55,003,053 | | 16,434,419 | 16,434,419 | |
| 92 | | | | | | | | | | |
| 93 | 1-Plant End Bal | Production | 344000E-Other Prod Generator | Base | 192,442,099 | 192,442,099 | | 57,499,972 | 57,499,972 | |
| 94 | 1-Plant End Bal | Production | 344000E-Other Prod Generator | Sub-Total 344000E-Other Prod Generator | 192,442,099 | 192,442,099 | | 57,499,972 | 57,499,972 | |
| 95 | | | | | | | | | | |
| 96 | 1-Plant End Bal | Production | 344045-Other Prod Generator-Wind | Base | 610,114,945 | 610,114,945 | | 192,264,607 | 192,264,607 | |
| 97 | 1-Plant End Bal | Production | 344045-Other Prod Generator-Wind | Sub-Total 344045-Other Prod Generator-Wind | 610,114,945 | 610,114,945 | | 192,264,607 | 192,264,607 | |
| 98 | | | | | | | | | | |
| 99 | 1-Plant End Bal | Production | 345000E-Other Prod Access Elect Equip | Base | 32,009,618 | 32,009,618 | | 9,564,187 | 9,564,187 | |
| 100 | 1-Plant End Bal | Production | 345000E-Other Prod Access Elect Equip | Sub-Total 345000E-Other Prod Access Elect Equip | 32,009,618 | 32,009,618 | | 9,564,187 | 9,564,187 | |
| 101 | | | | | | | | | | |
| 102 | 1-Plant End Bal | Production | 345045-Other Prod Acc El Eq-Wind | Base | 19,691,394 | 19,691,394 | | 6,205,320 | 6,205,320 | |
| 103 | 1-Plant End Bal | Production | 345045-Other Prod Acc El Eq-Wind | Sub-Total 345045-Other Prod Acc El Eq-Wind | 19,691,394 | 19,691,394 | | 6,205,320 | 6,205,320 | |
| 104 | | | | | | | | | | |
| 105 | 1-Plant End Bal | Production | 346000E-Other Prod Misc Pwr P | Base | 4,754,886 | 4,754,886 | | 1,420,717 | 1,420,717 | |
| 106 | 1-Plant End Bal | Production | 346000E-Other Prod Misc Pwr P | Sub-Total 346000E-Other Prod Misc Pwr P | 4,754,886 | 4,754,886 | | 1,420,717 | 1,420,717 | |
| 107 | | | | | | | | | | |
| 108 | 1-Plant End Bal | Production | 346045-Other Prod Misc P Eq-Wind | Base | 16,096 | 16,096 | | 5,072 | 5,072 | |
| 109 | 1-Plant End Bal | Production | 346045-Other Prod Misc P Eq-Wind | Sub-Total 346045-Other Prod Misc P Eq-Wind | 16,096 | 16,096 | | 5,072 | 5,072 | |
| 110 | | | | | | | | | | |
| 111 | 1-Plant End Bal | Production | | **Sub-Total Production** | 2,908,810,846 | 2,908,810,846 | | 880,179,196 | 880,179,196 | |
| 112 | | | | | | | | | | |
| 113 | 1-Plant End Bal | Transmission | 350001-Tran Land Owned in Fe | Base | 10,291,440 | 10,291,440 | | 2,267,264 | 2,267,264 | |
| 114 | 1-Plant End Bal | Transmission | 350001-Tran Land Owned in Fe | Sub-Total 350001-Tran Land Owned in Fe | 10,291,440 | 10,291,440 | | 2,267,264 | 2,267,264 | |
| 115 | | | | | | | | | | |
| 116 | 1-Plant End Bal | Transmission | 350002E-Transmission Land Right | Base | 152,456,348 | 152,456,348 | | 33,587,024 | 33,587,024 | |
| 117 | 1-Plant End Bal | Transmission | 350002E-Transmission Land Right | Sub-Total 350002E-Transmission Land Right | 152,456,348 | 152,456,348 | | 33,587,024 | 33,587,024 | |
| 118 | | | | | | | | | | |
| 119 | 1-Plant End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | Base | 3,228,460 | 3,228,460 | | 3,228,460 | 3,228,460 | |
| 120 | 1-Plant End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | Sub-Total 350002ERN-Transmission Land Right Radial NM | 3,228,460 | 3,228,460 | | 3,228,460 | 3,228,460 | |
| 121 | | | | | | | | | | |
| 122 | 1-Plant End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | Base | 5,073,651 | 5,073,651 | | | | |
| 123 | 1-Plant End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | Sub-Total 350002ERT-Transmission Land Right Radial TX | 5,073,651 | 5,073,651 | | | | |
| 124 | | | | | | | | | | |
| 125 | 1-Plant End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Base | 999,676 | 999,676 | | | | |
| 126 | 1-Plant End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Sub-Total 350002ERW-Transmission Land Right Radial Wh | 999,676 | 999,676 | | | | |
| 127 | | | | | | | | | | |
| 128 | 1-Plant End Bal | Transmission | 350011-Tran Fee Land - Prod | Base | 154,062 | 154,062 | | 46,032 | 46,032 | |
| 129 | 1-Plant End Bal | Transmission | 350011-Tran Fee Land - Prod | SPS JUR Correction | (154,062) | | (154,062) | (46,032) | | (46,032) |
| 130 | 1-Plant End Bal | Transmission | 350011-Tran Fee Land - Prod | Sub-Total 350011-Tran Fee Land - Prod | (0) | 154,062 | (154,062) | (0) | 46,032 | (46,032) |
| 131 | | | | | | | | | | |
| 132 | 1-Plant End Bal | Transmission | 350045-Tran Land Fee-Wind | Base | 63,075 | 63,075 | | 19,877 | 19,877 | |
| 133 | 1-Plant End Bal | Transmission | 350045-Tran Land Fee-Wind | SPS JUR Correction | 154,062 | | 154,062 | 48,549 | | 48,549 |
| 134 | 1-Plant End Bal | Transmission | 350045-Tran Land Fee-Wind | Sub-Total 350045-Tran Land Fee-Wind | 217,137 | 63,075 | 154,062 | 68,426 | 19,877 | 48,549 |
| 135 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 136 | 1-Plant End Bal | Transmission | 352000-Transmission Str & Improv | Base | 123,262,963 | 123,262,963 | | 27,155,551 | 27,155,551 | |
| 137 | 1-Plant End Bal | Transmission | 352000-Transmission Str & Improv | Sub-Total 352000-Transmission Str & Improv | 123,262,963 | 123,262,963 | | 27,155,551 | 27,155,551 | |
| 138 | | | | | | | | | | |
| 139 | 1-Plant End Bal | Transmission | 352010-Tran Str & Impr-Prod | Base | 723,970 | 723,970 | | 216,316 | 216,316 | |
| 140 | 1-Plant End Bal | Transmission | 352010-Tran Str & Impr-Prod | Sub-Total 352010-Tran Str & Impr-Prod | 723,970 | 723,970 | | 216,316 | 216,316 | |
| 141 | | | | | | | | | | |
| 142 | 1-Plant End Bal | Transmission | 352045-Tran Str & Impr-Wind | Base | 1,236,641 | 1,236,641 | | 389,701 | 389,701 | |
| 143 | 1-Plant End Bal | Transmission | 352045-Tran Str & Impr-Wind | Sub-Total 352045-Tran Str & Impr-Wind | 1,236,641 | 1,236,641 | | 389,701 | 389,701 | |
| 144 | | | | | | | | | | |
| 145 | 1-Plant End Bal | Transmission | 353000E-Transmission Station | Base | 1,201,154,413 | 1,201,154,413 | | 264,621,333 | 264,621,333 | |
| 146 | 1-Plant End Bal | Transmission | 353000E-Transmission Station | Sub-Total 353000E-Transmission Station | 1,201,154,413 | 1,201,154,413 | | 264,621,333 | 264,621,333 | |
| 147 | | | | | | | | | | |
| 148 | 1-Plant End Bal | Transmission | 353010-Tran Station Equip Pro | Base | 28,357,689 | 28,357,689 | | 8,473,023 | 8,473,023 | |
| 149 | 1-Plant End Bal | Transmission | 353010-Tran Station Equip Pro | Sub-Total 353010-Tran Station Equip Pro | 28,357,689 | 28,357,689 | | 8,473,023 | 8,473,023 | |
| 150 | | | | | | | | | | |
| 151 | 1-Plant End Bal | Transmission | 353045-Tran Station Equip-Wind | Base | 13,707,555 | 13,707,555 | | 4,319,641 | 4,319,641 | |
| 152 | 1-Plant End Bal | Transmission | 353045-Tran Station Equip-Wind | Sub-Total 353045-Tran Station Equip-Wind | 13,707,555 | 13,707,555 | | 4,319,641 | 4,319,641 | |
| 153 | | | | | | | | | | |
| 154 | 1-Plant End Bal | Transmission | 354000E-Tran Towers & Fixture | Base | 7,738,038 | 7,738,038 | | 1,704,735 | 1,704,735 | |
| 155 | 1-Plant End Bal | Transmission | 354000E-Tran Towers & Fixture | Sub-Total 354000E-Tran Towers & Fixture | 7,738,038 | 7,738,038 | | 1,704,735 | 1,704,735 | |
| 156 | | | | | | | | | | |
| 157 | 1-Plant End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Base | 163,863 | 163,863 | | 163,863 | 163,863 | |
| 158 | 1-Plant End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Sub-Total 354000ERN-Tran Towers & Fixture Radial NM | 163,863 | 163,863 | | 163,863 | 163,863 | |
| 159 | | | | | | | | | | |
| 160 | 1-Plant End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Base | 257,517 | 257,517 | | | | |
| 161 | 1-Plant End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Sub-Total 354000ERT-Tran Towers & Fixture Radial TX | 257,517 | 257,517 | | | | |
| 162 | | | | | | | | | | |
| 163 | 1-Plant End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Base | 50,739 | 50,739 | | | | |
| 164 | 1-Plant End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Sub-Total 354000ERW-Tran Towers & Fixture Radial Whole | 50,739 | 50,739 | | | | |
| 165 | | | | | | | | | | |
| 166 | 1-Plant End Bal | Transmission | 355000E | Base | 1,308,907,113 | 1,308,907,113 | | 288,359,883 | 288,359,883 | |
| 167 | 1-Plant End Bal | Transmission | 355000E | SPS Base Data - Rate Base Non Integration | (5,018,434) | (5,018,434) | | (1,105,590) | (1,105,590) | |
| 168 | 1-Plant End Bal | Transmission | 355000E | Sub-Total 355000E | 1,303,888,679 | 1,303,888,679 | | 287,254,292 | 287,254,292 | |
| 169 | | | | | | | | | | |
| 170 | 1-Plant End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Base | 27,717,795 | 27,717,795 | | 27,717,795 | 27,717,795 | |
| 171 | 1-Plant End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Base Data - Rate Base Non Integration | (106,272) | (106,272) | | (106,272) | (106,272) | |
| 172 | 1-Plant End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Sub-Total 355000ERN-Tran Poles & Fixtures Radial NM | 27,611,523 | 27,611,523 | | 27,611,523 | 27,611,523 | |
| 173 | | | | | | | | | | |
| 174 | 1-Plant End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Base | 43,559,606 | 43,559,606 | | | | |
| 175 | 1-Plant End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Base Data - Rate Base Non Integration | (167,010) | (167,010) | | | | |
| 176 | 1-Plant End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Sub-Total 355000ERT-Tran Poles & Fixtures Radial TX | 43,392,596 | 43,392,596 | | | | |
| 177 | | | | | | | | | | |
| 178 | 1-Plant End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Base | 8,582,675 | 8,582,675 | | | | |
| 179 | 1-Plant End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Base Data - Rate Base Non Integration | (32,907) | (32,907) | | | | |
| 180 | 1-Plant End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Sub-Total 355000ERW-Tran Poles & Fixtures Radial Whole | 8,549,768 | 8,549,768 | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 181 | | | | | | | | | | |
| 182 | 1-Plant End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | Base | 251,807 | 251,807 | | 75,238 | 75,238 | |
| 183 | 1-Plant End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | Sub-Total 355010-Tran Poles & Fixtures-Prod | 251,807 | 251,807 | | 75,238 | 75,238 | |
| 184 | | | | | | | | | | |
| 185 | 1-Plant End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | Base | 7,821,381 | 7,821,381 | | 2,464,740 | 2,464,740 | |
| 186 | 1-Plant End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Base Data - Rate Base Non Integration | 5,324,622 | 5,324,622 | | 1,677,940 | 1,677,940 | |
| 187 | 1-Plant End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | Sub-Total 355045-Tran Poles & Fixtures-Wind | 13,146,003 | 13,146,003 | | 4,142,680 | 4,142,680 | |
| 188 | | | | | | | | | | |
| 189 | 1-Plant End Bal | Transmission | 356000E-Tran OH Conductor & D | Base | 463,504,490 | 463,504,490 | | 102,112,747 | 102,112,747 | |
| 190 | 1-Plant End Bal | Transmission | 356000E-Tran OH Conductor & D | Sub-Total 356000E-Tran OH Conductor & D | 463,504,490 | 463,504,490 | | 102,112,747 | 102,112,747 | |
| 191 | | | | | | | | | | |
| 192 | 1-Plant End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Base | 9,815,305 | 9,815,305 | | 9,815,305 | 9,815,305 | |
| 193 | 1-Plant End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Sub-Total 356000ERN-Tran OH Conductor& D Radial NM | 9,815,305 | 9,815,305 | | 9,815,305 | 9,815,305 | |
| 194 | | | | | | | | | | |
| 195 | 1-Plant End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Base | 15,425,138 | 15,425,138 | | | | |
| 196 | 1-Plant End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Sub-Total 356000ERT-Tran OH Conductor & D Radial TX | 15,425,138 | 15,425,138 | | | | |
| 197 | | | | | | | | | | |
| 198 | 1-Plant End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Base | 3,039,259 | 3,039,259 | | | | |
| 199 | 1-Plant End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Sub-Total 356000ERW-Tran OH Conductor & D Radial Whc | 3,039,259 | 3,039,259 | | | | |
| 200 | | | | | | | | | | |
| 201 | 1-Plant End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | Base | 352,316 | 352,316 | | 105,269 | 105,269 | |
| 202 | 1-Plant End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | Sub-Total 356010-Tran OH Cond & Device-Prod | 352,316 | 352,316 | | 105,269 | 105,269 | |
| 203 | | | | | | | | | | |
| 204 | 1-Plant End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | Base | 5,160,948 | 5,160,948 | | 1,626,362 | 1,626,362 | |
| 205 | 1-Plant End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | Sub-Total 356045-Tran OH Cond & Device-Wind | 5,160,948 | 5,160,948 | | 1,626,362 | 1,626,362 | |
| 206 | | | | | | | | | | |
| 207 | 1-Plant End Bal | Transmission | 357000E-Tran Underground Cond | Base | 275,005 | 275,005 | | 60,585 | 60,585 | |
| 208 | 1-Plant End Bal | Transmission | 357000E-Tran Underground Cond | Sub-Total 357000E-Tran Underground Cond | 275,005 | 275,005 | | 60,585 | 60,585 | |
| 209 | | | | | | | | | | |
| 210 | 1-Plant End Bal | Transmission | 358000-Tran UG Conductor & Devic | Base | 489,717 | 489,717 | | 107,887 | 107,887 | |
| 211 | 1-Plant End Bal | Transmission | 358000-Tran UG Conductor & Devic | Sub-Total 358000-Tran UG Conductor & Devic | 489,717 | 489,717 | | 107,887 | 107,887 | |
| 212 | | | | | | | | | | |
| 213 | 1-Plant End Bal | Transmission | 359000-Transmission Road & Trai | Base | 517,736 | 517,736 | | 114,060 | 114,060 | |
| 214 | 1-Plant End Bal | Transmission | 359000-Transmission Road & Trai | Sub-Total 359000-Transmission Road & Trai | 517,736 | 517,736 | | 114,060 | 114,060 | |
| 215 | | | | | | | | | | |
| 216 | 1-Plant End Bal | Transmission | | **Sub-Total Transmission** | 3,444,340,393 | 3,444,340,393 | | 779,221,286 | 779,218,769 | 2,517 |
| 217 | | | | | | | | | | |
| 218 | 1-Plant End Bal | Distribution | 360001E-Dist Land Owned in Fee | Base | 9,612,889 | 9,612,889 | | 3,249,394 | 3,249,394 | |
| 219 | 1-Plant End Bal | Distribution | 360001E-Dist Land Owned in Fee | Sub-Total 360001E-Dist Land Owned in Fee | 9,612,889 | 9,612,889 | | 3,249,394 | 3,249,394 | |
| 220 | | | | | | | | | | |
| 221 | 1-Plant End Bal | Distribution | 360004-Dist Land Rights-NM | Base | 11,399,922 | 11,399,922 | | 11,399,922 | 11,399,922 | |
| 222 | 1-Plant End Bal | Distribution | 360004-Dist Land Rights-NM | Sub-Total 360004-Dist Land Rights-NM | 11,399,922 | 11,399,922 | | 11,399,922 | 11,399,922 | |
| 223 | | | | | | | | | | |
| 224 | 1-Plant End Bal | Distribution | 360005-Dist Land Rights-TX | Base | 2,963,957 | 2,963,957 | | | | |
| 225 | 1-Plant End Bal | Distribution | 360005-Dist Land Rights-TX | Sub-Total 360005-Dist Land Rights-TX | 2,963,957 | 2,963,957 | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 226 | | | | | | | | | | |
| 227 | 1-Plant End Bal | Distribution | 361000E-Str & Improv | Base | 34,461,542 | 34,461,542 | | 16,534,145 | 16,534,145 | |
| 228 | 1-Plant End Bal | Distribution | 361000E-Str & Improv | Sub-Total 361000E-Str & Improv | 34,461,542 | 34,461,542 | | 16,534,145 | 16,534,145 | |
| 229 | | | | | | | | | | |
| 230 | 1-Plant End Bal | Distribution | 362000E-Other Eq | Base | 313,615,734 | 313,615,734 | | 129,594,743 | 129,594,743 | |
| 231 | 1-Plant End Bal | Distribution | 362000E-Other Eq | Sub-Total 362000E-Other Eq | 313,615,734 | 313,615,734 | | 129,594,743 | 129,594,743 | |
| 232 | | | | | | | | | | |
| 233 | 1-Plant End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | Base | 363,494,965 | 363,494,965 | | 122,464,131 | 122,464,131 | |
| 234 | 1-Plant End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | Sub-Total 364000-Dist Poles, Towers & Fixt | 363,494,965 | 363,494,965 | | 122,464,131 | 122,464,131 | |
| 235 | | | | | | | | | | |
| 236 | 1-Plant End Bal | Distribution | 365000-Dist OH Conductor & Devic | Base | 303,843,509 | 303,843,509 | | 123,489,806 | 123,489,806 | |
| 237 | 1-Plant End Bal | Distribution | 365000-Dist OH Conductor & Devic | Sub-Total 365000-Dist OH Conductor & Devic | 303,843,509 | 303,843,509 | | 123,489,806 | 123,489,806 | |
| 238 | | | | | | | | | | |
| 239 | 1-Plant End Bal | Distribution | 366000E-Dist Underground Cond | Base | 26,851,935 | 26,851,935 | | 7,009,072 | 7,009,072 | |
| 240 | 1-Plant End Bal | Distribution | 366000E-Dist Underground Cond | Sub-Total 366000E-Dist Underground Cond | 26,851,935 | 26,851,935 | | 7,009,072 | 7,009,072 | |
| 241 | | | | | | | | | | |
| 242 | 1-Plant End Bal | Distribution | 367000E-Dist UG Conductor & D | Base | 51,748,259 | 51,748,259 | | 13,982,714 | 13,982,714 | |
| 243 | 1-Plant End Bal | Distribution | 367000E-Dist UG Conductor & D | Sub-Total 367000E-Dist UG Conductor & D | 51,748,259 | 51,748,259 | | 13,982,714 | 13,982,714 | |
| 244 | | | | | | | | | | |
| 245 | 1-Plant End Bal | Distribution | 368000E-Dist Line Transformer | Base | 237,038,367 | 237,038,367 | | 76,056,005 | 76,056,005 | |
| 246 | 1-Plant End Bal | Distribution | 368000E-Dist Line Transformer | Sub-Total 368000E-Dist Line Transformer | 237,038,367 | 237,038,367 | | 76,056,005 | 76,056,005 | |
| 247 | | | | | | | | | | |
| 248 | 1-Plant End Bal | Distribution | 369000E-Distribution Services | Base | (1) | (1) | | | | |
| 249 | 1-Plant End Bal | Distribution | 369000E-Distribution Services | Sub-Total 369000E-Distribution Services | (1) | (1) | | | | |
| 250 | | | | | | | | | | |
| 251 | 1-Plant End Bal | Distribution | 369010-Distribution Services O | Base | 50,842,612 | 50,842,612 | | 17,254,379 | 17,254,379 | |
| 252 | 1-Plant End Bal | Distribution | 369010-Distribution Services O | Sub-Total 369010-Distribution Services O | 50,842,612 | 50,842,612 | | 17,254,379 | 17,254,379 | |
| 253 | | | | | | | | | | |
| 254 | 1-Plant End Bal | Distribution | 369020-Distribution Services U | Base | 47,150,877 | 47,150,877 | | 16,387,349 | 16,387,349 | |
| 255 | 1-Plant End Bal | Distribution | 369020-Distribution Services U | Sub-Total 369020-Distribution Services U | 47,150,877 | 47,150,877 | | 16,387,349 | 16,387,349 | |
| 256 | | | | | | | | | | |
| 257 | 1-Plant End Bal | Distribution | 370000E-Distribution Meter | Base | 70,196,206 | 70,196,206 | | 26,146,630 | 26,146,630 | |
| 258 | 1-Plant End Bal | Distribution | 370000E-Distribution Meter | SPS Base Data - Distribution Meters to Wholesale | | | | (385,147) | (385,147) | |
| 259 | 1-Plant End Bal | Distribution | 370000E-Distribution Meter | Sub-Total 370000E-Distribution Meter | 70,196,206 | 70,196,206 | | 25,761,483 | 25,761,483 | |
| 260 | | | | | | | | | | |
| 261 | 1-Plant End Bal | Distribution | 371000E-Dist Inst on Cust Premis | Base | 13,045,583 | 13,045,583 | | 4,915,732 | 4,915,732 | |
| 262 | 1-Plant End Bal | Distribution | 371000E-Dist Inst on Cust Premis | Sub-Total 371000E-Dist Inst on Cust Premis | 13,045,583 | 13,045,583 | | 4,915,732 | 4,915,732 | |
| 263 | | | | | | | | | | |
| 264 | 1-Plant End Bal | Distribution | 373000-Dist Street Light & Sg Sy | Base | 33,072,498 | 33,072,498 | | 13,684,772 | 13,684,772 | |
| 265 | 1-Plant End Bal | Distribution | 373000-Dist Street Light & Sg Sy | Sub-Total 373000-Dist Street Light & Sg Sy | 33,072,498 | 33,072,498 | | 13,684,772 | 13,684,772 | |
| 266 | | | | | | | | | | |
| 267 | 1-Plant End Bal | Distribution | | **Sub-Total Distribution** | 1,569,338,853 | 1,569,338,853 | | 581,783,648 | 581,783,648 | |
| 268 | | | | | | | | | | |
| 269 | 1-Plant End Bal | General | 389001-General Land Owned in Fe | Base | 3,060,360 | 3,060,360 | | 891,299 | 891,299 | |
| 270 | 1-Plant End Bal | General | 389001-General Land Owned in Fe | Sub-Total 389001-General Land Owned in Fe | 3,060,360 | 3,060,360 | | 891,299 | 891,299 | |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 271 | | | | | | | | | | |
| 272 | 1-Plant End Bal | General | 389002-General Land Rights | Base | 45,967 | 45,967 | | 13,387 | 13,387 | |
| 273 | 1-Plant End Bal | General | 389002-General Land Rights | Sub-Total 389002-General Land Rights | 45,967 | 45,967 | | 13,387 | 13,387 | |
| 274 | | | | | | | | | | |
| 275 | 1-Plant End Bal | General | 390000-Genl Structures & Improv | Base | 82,772,340 | 82,772,340 | | 24,106,616 | 24,106,616 | |
| 276 | 1-Plant End Bal | General | 390000-Genl Structures & Improv | SPS Base Data - General Call Center | (9,027,760) | (9,027,760) | | (2,629,245) | (2,629,245) | |
| 277 | 1-Plant End Bal | General | 390000-Genl Structures & Improv | Sub-Total 390000-Genl Structures & Improv | 73,744,579 | 73,744,579 | | 21,477,371 | 21,477,371 | |
| 278 | | | | | | | | | | |
| 279 | 1-Plant End Bal | General | 390007-Genl Str & Imp Lease Bld | Base | 3,663,394 | 3,663,394 | | 1,066,927 | 1,066,927 | |
| 280 | 1-Plant End Bal | General | 390007-Genl Str & Imp Lease Bld | Sub-Total 390007-Genl Str & Imp Lease Bld | 3,663,394 | 3,663,394 | | 1,066,927 | 1,066,927 | |
| 281 | | | | | | | | | | |
| 282 | 1-Plant End Bal | General | 390050-Genl Str & Imp-Call Center | SPS Base Data - General Call Center | 9,027,760 | 9,027,760 | | 2,821,811 | 2,821,811 | |
| 283 | 1-Plant End Bal | General | 390050-Genl Str & Imp-Call Center | Sub-Total 390050-Genl Str & Imp-Call Center | 9,027,760 | 9,027,760 | | 2,821,811 | 2,821,811 | |
| 284 | | | | | | | | | | |
| 285 | 1-Plant End Bal | General | 391000-General Office Furn & E | Base | 20,956,894 | 20,956,894 | | 6,103,486 | 6,103,486 | |
| 286 | 1-Plant End Bal | General | 391000-General Office Furn & E | Sub-Total 391000-General Office Furn & E | 20,956,894 | 20,956,894 | | 6,103,486 | 6,103,486 | |
| 287 | | | | | | | | | | |
| 288 | 1-Plant End Bal | General | 391004-General Info Sys Computer | Base | 93,427,796 | 93,427,796 | | 27,209,911 | 27,209,911 | |
| 289 | 1-Plant End Bal | General | 391004-General Info Sys Computer | Sub-Total 391004-General Info Sys Computer | 93,427,796 | 93,427,796 | | 27,209,911 | 27,209,911 | |
| 290 | | | | | | | | | | |
| 291 | 1-Plant End Bal | General | 392010-General Transp Eq Grp | Base | 3,832,165 | 3,832,165 | | 1,116,080 | 1,116,080 | |
| 292 | 1-Plant End Bal | General | 392010-General Transp Eq Grp | Sub-Total 392010-General Transp Eq Grp | 3,832,165 | 3,832,165 | | 1,116,080 | 1,116,080 | |
| 293 | | | | | | | | | | |
| 294 | 1-Plant End Bal | General | 392020-General Transp Eq Grp 2 | Base | 48,080,161 | 48,080,161 | | 14,002,866 | 14,002,866 | |
| 295 | 1-Plant End Bal | General | 392020-General Transp Eq Grp 2 | Sub-Total 392020-General Transp Eq Grp 2 | 48,080,161 | 48,080,161 | | 14,002,866 | 14,002,866 | |
| 296 | | | | | | | | | | |
| 297 | 1-Plant End Bal | General | 392030-General Transp Eq Trailer | Base | 9,281,685 | 9,281,685 | | 2,703,198 | 2,703,198 | |
| 298 | 1-Plant End Bal | General | 392030-General Transp Eq Trailer | Sub-Total 392030-General Transp Eq Trailer | 9,281,685 | 9,281,685 | | 2,703,198 | 2,703,198 | |
| 299 | | | | | | | | | | |
| 300 | 1-Plant End Bal | General | 392040-General Transp Eq Grp 4 | Base | 61,106,748 | 61,106,748 | | 17,796,729 | 17,796,729 | |
| 301 | 1-Plant End Bal | General | 392040-General Transp Eq Grp 4 | Sub-Total 392040-General Transp Eq Grp 4 | 61,106,748 | 61,106,748 | | 17,796,729 | 17,796,729 | |
| 302 | | | | | | | | | | |
| 303 | 1-Plant End Bal | General | 393000-General Stores Equipmen | Base | 430,925 | 430,925 | | 125,502 | 125,502 | |
| 304 | 1-Plant End Bal | General | 393000-General Stores Equipmen | Sub-Total 393000-General Stores Equipmen | 430,925 | 430,925 | | 125,502 | 125,502 | |
| 305 | | | | | | | | | | |
| 306 | 1-Plant End Bal | General | 394000-General Tools & Shop Equi | Base | 51,629,128 | 51,629,128 | | 15,036,467 | 15,036,467 | |
| 307 | 1-Plant End Bal | General | 394000-General Tools & Shop Equi | Sub-Total 394000-General Tools & Shop Equi | 51,629,128 | 51,629,128 | | 15,036,467 | 15,036,467 | |
| 308 | | | | | | | | | | |
| 309 | 1-Plant End Bal | General | 395000-General Laboratory Equi | Base | 10,928,508 | 10,928,508 | | 3,182,819 | 3,182,819 | |
| 310 | 1-Plant End Bal | General | 395000-General Laboratory Equi | Sub-Total 395000-General Laboratory Equi | 10,928,508 | 10,928,508 | | 3,182,819 | 3,182,819 | |
| 311 | | | | | | | | | | |
| 312 | 1-Plant End Bal | General | 396000-General Power Operated E | Base | 13,718,357 | 13,718,357 | | 3,995,334 | 3,995,334 | |
| 313 | 1-Plant End Bal | General | 396000-General Power Operated E | Sub-Total 396000-General Power Operated E | 13,718,357 | 13,718,357 | | 3,995,334 | 3,995,334 | |
| 314 | | | | | | | | | | |
| 315 | 1-Plant End Bal | General | 397000-General Communication E | Base | 63,859,720 | 63,859,720 | | 18,598,505 | 18,598,505 | |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 316 | 1-Plant End Bal | General | 397000-General Communication E | Sub-Total 397000-General Communication E | 63,859,720 | 63,859,720 | | 18,598,505 | 18,598,505 | |
| 317 | | | | | | | | | | |
| 318 | 1-Plant End Bal | General | 397010-General Comm Eq Two Wa | Base | 48,691,046 | 48,691,046 | | 14,180,780 | 14,180,780 | |
| 319 | 1-Plant End Bal | General | 397010-General Comm Eq Two Wa | Sub-Total 397010-General Comm Eq Two Wa | 48,691,046 | 48,691,046 | | 14,180,780 | 14,180,780 | |
| 320 | | | | | | | | | | |
| 321 | 1-Plant End Bal | General | 397020-General Comm Eq AE | Base | 60,849 | 60,849 | | 17,722 | 17,722 | |
| 322 | 1-Plant End Bal | General | 397020-General Comm Eq AE | Sub-Total 397020-General Comm Eq AE | 60,849 | 60,849 | | 17,722 | 17,722 | |
| 323 | | | | | | | | | | |
| 324 | 1-Plant End Bal | General | 397030-General Comm Eq EM | Base | 17,684,067 | 17,684,067 | | 5,150,308 | 5,150,308 | |
| 325 | 1-Plant End Bal | General | 397030-General Comm Eq EM | Sub-Total 397030-General Comm Eq EM | 17,684,067 | 17,684,067 | | 5,150,308 | 5,150,308 | |
| 326 | | | | | | | | | | |
| 327 | 1-Plant End Bal | General | 398000-General Miscellaneous E | Base | 2,746,736 | 2,746,736 | | 799,959 | 799,959 | |
| 328 | 1-Plant End Bal | General | 398000-General Miscellaneous E | Sub-Total 398000-General Miscellaneous E | 2,746,736 | 2,746,736 | | 799,959 | 799,959 | |
| 329 | | | | | | | | | | |
| 330 | 1-Plant End Bal | General | | **Sub-Total General** | 535,976,846 | 535,976,846 | | 156,290,460 | 156,290,460 | |
| 331 | | | | | | | | | | |
| 332 | 1-Plant End Bal | | | **Sub-Total 1-Plant End Bal** | 8,694,206,813 | 8,695,463,954 | (1,257,140) | 2,466,426,603 | 2,466,790,216 | (363,613) |
| 333 | | | | | | | | | | |
| 334 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303003-Intg Misc Computr Softwar | Base | (2,468,617) | (2,468,617) | | (718,960) | (718,960) | |
| 2 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303003-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | 1,701 | | 1,701 | 495 | | 495 |
| 3 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303003-Intg Misc Computr Softwar | Sub-Total 303003-Intg Misc Computr Softwar | (2,466,917) | (2,468,617) | 1,701 | (718,465) | (718,960) | 495 |
| 4 | | | | | | | | | | |
| 5 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004-Intg Misc Computr Softwar | Base | (106,375,390) | (106,375,390) | | (30,980,768) | (30,980,768) | |
| 6 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004-Intg Misc Computr Softwar | SPS Base Data - Reclass Retail Allocated | 168,554 | 168,554 | | 49,090 | 49,090 | |
| 7 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | 525,073 | | 525,073 | 152,922 | | 152,922 |
| 8 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004-Intg Misc Computr Softwar | Sub-Total 303004-Intg Misc Computr Softwar | (105,681,762) | (106,206,835) | 525,073 | (30,778,756) | (30,931,678) | 152,922 |
| 9 | | | | | | | | | | |
| 10 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Base Data - Reclass Retail Allocated | (168,554) | (168,554) | | (52,685) | (52,685) | |
| 11 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | Sub-Total 303004R-Intg Misc Computr Softwar-Retail Alloc | (168,554) | (168,554) | | (52,685) | (52,685) | |
| 12 | | | | | | | | | | |
| 13 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303005-Intg Misc Computr Soft 15y | Base | (16,776,904) | (16,776,904) | | (4,886,106) | (4,886,106) | |
| 14 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Eliminate Non-Reg Software | 51,332 | | 51,332 | 14,950 | | 14,950 |
| 15 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303005-Intg Misc Computr Soft 15y | Sub-Total 303005-Intg Misc Computr Soft 15y | (16,725,572) | (16,776,904) | 51,332 | (4,871,156) | (4,886,106) | 14,950 |
| 16 | | | | | | | | | | |
| 17 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303010-Intg Misc Computr Softwar | Base | (6,337,111) | (6,337,111) | | (1,845,620) | (1,845,620) | |
| 18 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303010-Intg Misc Computr Softwar | Sub-Total 303010-Intg Misc Computr Softwar | (6,337,111) | (6,337,111) | | (1,845,620) | (1,845,620) | |
| 19 | | | | | | | | | | |
| 20 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303014-Intg CRS Computr Softwar | Base | (12,300,189) | (12,300,189) | | (3,844,676) | (3,844,676) | |
| 21 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303014-Intg CRS Computr Softwar | Sub-Total 303014-Intg CRS Computr Softwar | (12,300,189) | (12,300,189) | | (3,844,676) | (3,844,676) | |
| 22 | | | | | | | | | | |
| 23 | 65Net-Accum Depr End bal net of RWIP | Intangible | | **Sub-Total Intangible** | (143,680,106) | (144,258,211) | 578,106 | (42,111,357) | (42,279,725) | 168,368 |
| 24 | | | | | | | | | | |
| 25 | 65Net-Accum Depr End bal net of RWIP | Production | 310002-Steam Prod Land Rights | Base | (692,738) | (692,738) | | (206,984) | (206,984) | |
| 26 | 65Net-Accum Depr End bal net of RWIP | Production | 310002-Steam Prod Land Rights | SPS Unblending Adjustment | (18,838) | | (18,838) | (5,629) | | (5,629) |
| 27 | 65Net-Accum Depr End bal net of RWIP | Production | 310002-Steam Prod Land Rights | Sub-Total 310002-Steam Prod Land Rights | (711,576) | (692,738) | (18,838) | (212,613) | (206,984) | (5,629) |
| 28 | | | | | | | | | | |
| 29 | 65Net-Accum Depr End bal net of RWIP | Production | 310003-Steam Prod Water Rights | Base | (4,508,093) | (4,508,093) | | (1,346,978) | (1,346,978) | |
| 30 | 65Net-Accum Depr End bal net of RWIP | Production | 310003-Steam Prod Water Rights | SPS Unblending Adjustment | (826) | | (826) | (247) | | (247) |
| 31 | 65Net-Accum Depr End bal net of RWIP | Production | 310003-Steam Prod Water Rights | Sub-Total 310003-Steam Prod Water Rights | (4,508,919) | (4,508,093) | (826) | (1,347,224) | (1,346,978) | (247) |
| 32 | | | | | | | | | | |
| 33 | 65Net-Accum Depr End bal net of RWIP | Production | 310004-Steam Prod Land Rights-NM | Base | (57,612) | (57,612) | | (17,214) | (17,214) | |
| 34 | 65Net-Accum Depr End bal net of RWIP | Production | 310004-Steam Prod Land Rights-NM | SPS Unblending Adjustment | (459) | | (459) | (137) | | (137) |
| 35 | 65Net-Accum Depr End bal net of RWIP | Production | 310004-Steam Prod Land Rights-NM | Sub-Total 310004-Steam Prod Land Rights-NM | (58,071) | (57,612) | (459) | (17,351) | (17,214) | (137) |
| 36 | | | | | | | | | | |
| 37 | 65Net-Accum Depr End bal net of RWIP | Production | 311000E-Steam Prod Str & Improv | Base | (135,625,359) | (135,625,359) | | (40,523,640) | (40,523,640) | |
| 38 | 65Net-Accum Depr End bal net of RWIP | Production | 311000E-Steam Prod Str & Improv | SPS Unblending Adjustment | (21,482,373) | | (21,482,373) | (6,418,740) | | (6,418,740) |
| 39 | 65Net-Accum Depr End bal net of RWIP | Production | 311000E-Steam Prod Str & Improv | Sub-Total 311000E-Steam Prod Str & Improv | (157,107,733) | (135,625,359) | (21,482,373) | (46,942,381) | (40,523,640) | (6,418,740) |
| 40 | | | | | | | | | | |
| 41 | 65Net-Accum Depr End bal net of RWIP | Production | 311001-Steam Prod Str&Imp-TolkSC | Base | (14,127,286) | (14,127,286) | | (4,221,106) | (4,221,106) | |
| 42 | 65Net-Accum Depr End bal net of RWIP | Production | 311001-Steam Prod Str&Imp-TolkSC | SPS Unblending Adjustment | (358,395) | | (358,395) | (107,085) | | (107,085) |
| 43 | 65Net-Accum Depr End bal net of RWIP | Production | 311001-Steam Prod Str&Imp-TolkSC | Sub-Total 311001-Steam Prod Str&Imp-TolkSC | (14,485,681) | (14,127,286) | (358,395) | (4,328,191) | (4,221,106) | (107,085) |
| 44 | | | | | | | | | | |
| 45 | 65Net-Accum Depr End bal net of RWIP | Production | 312000E-Steam Prod Boiler Plant E | Base | (616,833,458) | (616,833,458) | | (184,304,303) | (184,304,303) | |
| 46 | 65Net-Accum Depr End bal net of RWIP | Production | 312000E-Steam Prod Boiler Plant E | SPS Unblending Adjustment | (32,865,783) | | (32,865,783) | (9,820,001) | | (9,820,001) |
| 47 | 65Net-Accum Depr End bal net of RWIP | Production | 312000E-Steam Prod Boiler Plant E | Sub-Total 312000E-Steam Prod Boiler Plant E | (649,699,240) | (616,833,458) | (32,865,783) | (194,124,304) | (184,304,303) | (9,820,001) |
| 48 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 49 | 65Net-Accum Depr End bal net of RWIP | Production | 312001-Steam Prod Blr Plt-TolkSC | Base | (9,769,296) | (9,769,296) | | (2,918,978) | (2,918,978) | |
| 50 | 65Net-Accum Depr End bal net of RWIP | Production | 312001-Steam Prod Blr Plt-TolkSC | SPS Unblending Adjustment | (692,055) | | (692,055) | (206,780) | | (206,780) |
| 51 | 65Net-Accum Depr End bal net of RWIP | Production | 312001-Steam Prod Blr Plt-TolkSC | Sub-Total 312001-Steam Prod Blr Plt-TolkSC | (10,461,351) | (9,769,296) | (692,055) | (3,125,758) | (2,918,978) | (206,780) |
| 52 | | | | | | | | | | |
| 53 | 65Net-Accum Depr End bal net of RWIP | Production | 314000-Steam Prod Turbogen Unit | Base | (302,437,673) | (302,437,673) | | (90,365,663) | (90,365,663) | |
| 54 | 65Net-Accum Depr End bal net of RWIP | Production | 314000-Steam Prod Turbogen Unit | SPS Unblending Adjustment | (14,982,225) | | (14,982,225) | (4,476,554) | | (4,476,554) |
| 55 | 65Net-Accum Depr End bal net of RWIP | Production | 314000-Steam Prod Turbogen Unit | Sub-Total 314000-Steam Prod Turbogen Unit | (317,419,898) | (302,437,673) | (14,982,225) | (94,842,218) | (90,365,663) | (4,476,554) |
| 56 | | | | | | | | | | |
| 57 | 65Net-Accum Depr End bal net of RWIP | Production | 314001-Steam Prod Turbogen-TolkSC | Base | (19,670,351) | (19,670,351) | | (5,877,324) | (5,877,324) | |
| 58 | 65Net-Accum Depr End bal net of RWIP | Production | 314001-Steam Prod Turbogen-TolkSC | SPS Unblending Adjustment | (32,501) | | (32,501) | (9,711) | | (9,711) |
| 59 | 65Net-Accum Depr End bal net of RWIP | Production | 314001-Steam Prod Turbogen-TolkSC | Sub-Total 314001-Steam Prod Turbogen-TolkSC | (19,702,852) | (19,670,351) | (32,501) | (5,887,035) | (5,877,324) | (9,711) |
| 60 | | | | | | | | | | |
| 61 | 65Net-Accum Depr End bal net of RWIP | Production | 315000E-Steam Prod Acc Elec Eq | Base | (40,592,152) | (40,592,152) | | (12,128,571) | (12,128,571) | |
| 62 | 65Net-Accum Depr End bal net of RWIP | Production | 315000E-Steam Prod Acc Elec Eq | SPS Unblending Adjustment | (3,111,059) | | (3,111,059) | (929,556) | | (929,556) |
| 63 | 65Net-Accum Depr End bal net of RWIP | Production | 315000E-Steam Prod Acc Elec Eq | Sub-Total 315000E-Steam Prod Acc Elec Eq | (43,703,211) | (40,592,152) | (3,111,059) | (13,058,127) | (12,128,571) | (929,556) |
| 64 | | | | | | | | | | |
| 65 | 65Net-Accum Depr End bal net of RWIP | Production | 315001-Steam Prod Acc El Eq-TolkS | Base | (12,200,021) | (12,200,021) | | (3,645,257) | (3,645,257) | |
| 66 | 65Net-Accum Depr End bal net of RWIP | Production | 315001-Steam Prod Acc El Eq-TolkS | SPS Unblending Adjustment | (859,687) | | (859,687) | (256,867) | | (256,867) |
| 67 | 65Net-Accum Depr End bal net of RWIP | Production | 315001-Steam Prod Acc El Eq-TolkS | Sub-Total 315001-Steam Prod Acc El Eq-TolkS | (13,059,708) | (12,200,021) | (859,687) | (3,902,124) | (3,645,257) | (256,867) |
| 68 | | | | | | | | | | |
| 69 | 65Net-Accum Depr End bal net of RWIP | Production | 316000E-Steam Prod Misc Pwr Plt E | Base | (20,261,184) | (20,261,184) | | (6,053,860) | (6,053,860) | |
| 70 | 65Net-Accum Depr End bal net of RWIP | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Unblending Adjustment | (3,405,918) | | (3,405,918) | (1,017,658) | | (1,017,658) |
| 71 | 65Net-Accum Depr End bal net of RWIP | Production | 316000E-Steam Prod Misc Pwr Plt E | Sub-Total 316000E-Steam Prod Misc Pwr Plt E | (23,667,102) | (20,261,184) | (3,405,918) | (7,071,518) | (6,053,860) | (1,017,658) |
| 72 | | | | | | | | | | |
| 73 | 65Net-Accum Depr End bal net of RWIP | Production | 316001-Steam Prod PwrPltEq-TolkSC | Base | (2,750,106) | (2,750,106) | | (821,707) | (821,707) | |
| 74 | 65Net-Accum Depr End bal net of RWIP | Production | 316001-Steam Prod PwrPltEq-TolkSC | SPS Unblending Adjustment | (244,640) | | (244,640) | (73,096) | | (73,096) |
| 75 | 65Net-Accum Depr End bal net of RWIP | Production | 316001-Steam Prod PwrPltEq-TolkSC | Sub-Total 316001-Steam Prod PwrPltEq-TolkSC | (2,994,746) | (2,750,106) | (244,640) | (894,803) | (821,707) | (73,096) |
| 76 | | | | | | | | | | |
| 77 | 65Net-Accum Depr End bal net of RWIP | Production | 340002-Other Prod Land Rights | Base | (675) | (675) | | (202) | (202) | |
| 78 | 65Net-Accum Depr End bal net of RWIP | Production | 340002-Other Prod Land Rights | SPS Unblending Adjustment | 0 | | 0 | 0 | | 0 |
| 79 | 65Net-Accum Depr End bal net of RWIP | Production | 340002-Other Prod Land Rights | Sub-Total 340002-Other Prod Land Rights | (675) | (675) | 0 | (202) | (202) | 0 |
| 80 | | | | | | | | | | |
| 81 | 65Net-Accum Depr End bal net of RWIP | Production | 341000E-Other Prod Str & Impr | Base | (4,019,023) | (4,019,023) | | (1,200,848) | (1,200,848) | |
| 82 | 65Net-Accum Depr End bal net of RWIP | Production | 341000E-Other Prod Str & Impr | SPS Unblending Adjustment | (80,018) | | (80,018) | (23,909) | | (23,909) |
| 83 | 65Net-Accum Depr End bal net of RWIP | Production | 341000E-Other Prod Str & Impr | Sub-Total 341000E-Other Prod Str & Impr | (4,099,040) | (4,019,023) | (80,018) | (1,224,756) | (1,200,848) | (23,909) |
| 84 | | | | | | | | | | |
| 85 | 65Net-Accum Depr End bal net of RWIP | Production | 341045-Other Prod Str & Imp-Wind | Base | (2,711,281) | (2,711,281) | | (854,402) | (854,402) | |
| 86 | 65Net-Accum Depr End bal net of RWIP | Production | 341045-Other Prod Str & Imp-Wind | SPS Unblending Adjustment | (94,402) | | (94,402) | (29,749) | | (29,749) |
| 87 | 65Net-Accum Depr End bal net of RWIP | Production | 341045-Other Prod Str & Imp-Wind | Sub-Total 341045-Other Prod Str & Imp-Wind | (2,805,682) | (2,711,281) | (94,402) | (884,151) | (854,402) | (29,749) |
| 88 | | | | | | | | | | |
| 89 | 65Net-Accum Depr End bal net of RWIP | Production | 342000E-Other Prod Fuel Hldr | Base | (4,203,778) | (4,203,778) | | (1,256,051) | (1,256,051) | |
| 90 | 65Net-Accum Depr End bal net of RWIP | Production | 342000E-Other Prod Fuel Hldr | SPS Unblending Adjustment | (61,057) | | (61,057) | (18,243) | | (18,243) |
| 91 | 65Net-Accum Depr End bal net of RWIP | Production | 342000E-Other Prod Fuel Hldr | Sub-Total 342000E-Other Prod Fuel Hldr | (4,264,835) | (4,203,778) | (61,057) | (1,274,294) | (1,256,051) | (18,243) |
| 92 | | | | | | | | | | |
| 93 | 65Net-Accum Depr End bal net of RWIP | Production | 343000-Other Prod Prime Mover | Base | (34,000,371) | (34,000,371) | | (10,159,006) | (10,159,006) | |
| 94 | 65Net-Accum Depr End bal net of RWIP | Production | 343000-Other Prod Prime Mover | SPS Unblending Adjustment | (1,533,353) | | (1,533,353) | (458,152) | | (458,152) |
| 95 | 65Net-Accum Depr End bal net of RWIP | Production | 343000-Other Prod Prime Mover | Sub-Total 343000-Other Prod Prime Mover | (35,533,723) | (34,000,371) | (1,533,353) | (10,617,158) | (10,159,006) | (458,152) |
| 96 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 97 | 65Net-Accum Depr End bal net of RWIP | Production | 344000E-Other Prod Generator | Base | (46,415,876) | (46,415,876) | | (13,868,647) | (13,868,647) | |
| 98 | 65Net-Accum Depr End bal net of RWIP | Production | 344000E-Other Prod Generator | SPS Unblending Adjustment | (1,883,998) | | (1,883,998) | (562,922) | | (562,922) |
| 99 | 65Net-Accum Depr End bal net of RWIP | Production | 344000E-Other Prod Generator | Sub-Total 344000E-Other Prod Generator | (48,299,874) | (46,415,876) | (1,883,998) | (14,431,569) | (13,868,647) | (562,922) |
| 100 | | | | | | | | | | |
| 101 | 65Net-Accum Depr End bal net of RWIP | Production | 344045-Other Prod Generator-Wind | Base | (36,196,146) | (36,196,146) | | (11,406,437) | (11,406,437) | |
| 102 | 65Net-Accum Depr End bal net of RWIP | Production | 344045-Other Prod Generator-Wind | SPS Unblending Adjustment | (1,353,472) | | (1,353,472) | (426,518) | | (426,518) |
| 103 | 65Net-Accum Depr End bal net of RWIP | Production | 344045-Other Prod Generator-Wind | Sub-Total 344045-Other Prod Generator-Wind | (37,549,618) | (36,196,146) | (1,353,472) | (11,832,955) | (11,406,437) | (426,518) |
| 104 | | | | | | | | | | |
| 105 | 65Net-Accum Depr End bal net of RWIP | Production | 345000E-Other Prod Access Elect Equip | Base | (10,974,390) | (10,974,390) | | (3,279,049) | (3,279,049) | |
| 106 | 65Net-Accum Depr End bal net of RWIP | Production | 345000E-Other Prod Access Elect Equip | SPS Unblending Adjustment | (494,164) | | (494,164) | (147,652) | | (147,652) |
| 107 | 65Net-Accum Depr End bal net of RWIP | Production | 345000E-Other Prod Access Elect Equip | Sub-Total 345000E-Other Prod Access Elect Equip | (11,468,554) | (10,974,390) | (494,164) | (3,426,701) | (3,279,049) | (147,652) |
| 108 | | | | | | | | | | |
| 109 | 65Net-Accum Depr End bal net of RWIP | Production | 345045-Other Prod Acc El Eq-Wind | Base | (1,166,127) | (1,166,127) | | (367,480) | (367,480) | |
| 110 | 65Net-Accum Depr End bal net of RWIP | Production | 345045-Other Prod Acc El Eq-Wind | SPS Unblending Adjustment | (38,019) | | (38,019) | (11,981) | | (11,981) |
| 111 | 65Net-Accum Depr End bal net of RWIP | Production | 345045-Other Prod Acc El Eq-Wind | Sub-Total 345045-Other Prod Acc El Eq-Wind | (1,204,146) | (1,166,127) | (38,019) | (379,461) | (367,480) | (11,981) |
| 112 | | | | | | | | | | |
| 113 | 65Net-Accum Depr End bal net of RWIP | Production | 346000E-Other Prod Misc Pwr P | Base | (1,597,673) | (1,597,673) | | (477,370) | (477,370) | |
| 114 | 65Net-Accum Depr End bal net of RWIP | Production | 346000E-Other Prod Misc Pwr P | SPS Unblending Adjustment | (61,584) | | (61,584) | (18,401) | | (18,401) |
| 115 | 65Net-Accum Depr End bal net of RWIP | Production | 346000E-Other Prod Misc Pwr P | Sub-Total 346000E-Other Prod Misc Pwr P | (1,659,257) | (1,597,673) | (61,584) | (495,771) | (477,370) | (18,401) |
| 116 | | | | | | | | | | |
| 117 | 65Net-Accum Depr End bal net of RWIP | Production | 346045-Other Prod Misc P Eq-Wind | Base | (956) | (956) | | (301) | (301) | |
| 118 | 65Net-Accum Depr End bal net of RWIP | Production | 346045-Other Prod Misc P Eq-Wind | SPS Unblending Adjustment | (37) | | (37) | (12) | | (12) |
| 119 | 65Net-Accum Depr End bal net of RWIP | Production | 346045-Other Prod Misc P Eq-Wind | Sub-Total 346045-Other Prod Misc P Eq-Wind | (993) | (956) | (37) | (313) | (301) | (12) |
| 120 | | | | | | | | | | |
| 121 | 65Net-Accum Depr End bal net of RWIP | Production | | **Sub-Total Production** | (1,404,466,485) | (1,320,811,622) | (83,654,863) | (420,320,977) | (395,301,378) | (25,019,599) |
| 122 | | | | | | | | | | |
| 123 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002E-Transmission Land Right | Base | (22,036,021) | (22,036,021) | | (4,854,664) | (4,854,664) | |
| 124 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002E-Transmission Land Right | SPS Unblending Adjustment | 3,271,250 | | 3,271,250 | 720,675 | | 720,675 |
| 125 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002E-Transmission Land Right | Sub-Total 350002E-Transmission Land Right | (18,764,771) | (22,036,021) | 3,271,250 | (4,133,989) | (4,854,664) | 720,675 |
| 126 | | | | | | | | | | |
| 127 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERN-Transmission Land Right Radial NM | Base | (466,641) | (466,641) | | (466,641) | (466,641) | |
| 128 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Unblending Adjustment | 69,273 | | 69,273 | 69,273 | | 69,273 |
| 129 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERN-Transmission Land Right Radial NM | Sub-Total 350002ERN-Transmission Land Right Radial NM | (397,368) | (466,641) | 69,273 | (397,368) | (466,641) | 69,273 |
| 130 | | | | | | | | | | |
| 131 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERT-Transmission Land Right Radial TX | Base | (733,345) | (733,345) | | | | |
| 132 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Unblending Adjustment | 108,865 | | 108,865 | | | |
| 133 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERT-Transmission Land Right Radial TX | Sub-Total 350002ERT-Transmission Land Right Radial TX | (624,480) | (733,345) | 108,865 | | | |
| 134 | | | | | | | | | | |
| 135 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Base | (144,493) | (144,493) | | | | |
| 136 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Unblending Adjustment | 21,450 | | 21,450 | | | |
| 137 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Sub-Total 350002ERW-Transmission Land Right Radial Wh | (123,043) | (144,493) | 21,450 | | | |
| 138 | | | | | | | | | | |
| 139 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352000-Transmission Str & Improv | Base | (17,498,964) | (17,498,964) | | (3,855,124) | (3,855,124) | |
| 140 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352000-Transmission Str & Improv | SPS Unblending Adjustment | (4,038,671) | | (4,038,671) | (889,743) | | (889,743) |
| 141 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352000-Transmission Str & Improv | Sub-Total 352000-Transmission Str & Improv | (21,537,634) | (17,498,964) | (4,038,671) | (4,744,867) | (3,855,124) | (889,743) |
| 142 | | | | | | | | | | |
| 143 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352010-Tran Str & Impr-Prod | Base | (93,447) | (93,447) | | (27,921) | (27,921) | |
| 144 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352010-Tran Str & Impr-Prod | SPS Unblending Adjustment | (9,422) | | (9,422) | (2,815) | | (2,815) |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 145 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352010-Tran Str & Impr-Prod | Sub-Total 352010-Tran Str & Impr-Prod | (102,868) | (93,447) | (9,422) | (30,736) | (27,921) | (2,815) |
| 146 | | | | | | | | | | |
| 147 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352045-Tran Str & Impr-Wind | Base | (26,084) | (26,084) | | (8,220) | (8,220) | |
| 148 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352045-Tran Str & Impr-Wind | SPS Unblending Adjustment | (3,903) | | (3,903) | (1,230) | | (1,230) |
| 149 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352045-Tran Str & Impr-Wind | Sub-Total 352045-Tran Str & Impr-Wind | (29,987) | (26,084) | (3,903) | (9,450) | (8,220) | (1,230) |
| 150 | | | | | | | | | | |
| 151 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353000E-Transmission Station | Base | (147,277,555) | (147,277,555) | | (32,446,106) | (32,446,106) | |
| 152 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353000E-Transmission Station | SPS Unblending Adjustment | 4,331,437 | | 4,331,437 | 954,241 | | 954,241 |
| 153 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353000E-Transmission Station | Sub-Total 353000E-Transmission Station | (142,946,118) | (147,277,555) | 4,331,437 | (31,491,865) | (32,446,106) | 954,241 |
| 154 | | | | | | | | | | |
| 155 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353010-Tran Station Equip Pro | Base | (16,042,012) | (16,042,012) | | (4,793,209) | (4,793,209) | |
| 156 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353010-Tran Station Equip Pro | SPS Base Data - Rate Base Non Integration | (61,019) | (61,019) | | (18,232) | (18,232) | |
| 157 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353010-Tran Station Equip Pro | SPS Unblending Adjustment | (266,812) | | (266,812) | (79,721) | | (79,721) |
| 158 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353010-Tran Station Equip Pro | Sub-Total 353010-Tran Station Equip Pro | (16,369,843) | (16,103,031) | (266,812) | (4,891,162) | (4,811,441) | (79,721) |
| 159 | | | | | | | | | | |
| 160 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353045-Tran Station Equip-Wind | Base | (354,571) | (354,571) | | (111,735) | (111,735) | |
| 161 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353045-Tran Station Equip-Wind | SPS Base Data - Rate Base Non Integration | 61,019 | 61,019 | | 19,229 | 19,229 | |
| 162 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353045-Tran Station Equip-Wind | SPS Unblending Adjustment | (15,166) | | (15,166) | (4,779) | | (4,779) |
| 163 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353045-Tran Station Equip-Wind | Sub-Total 353045-Tran Station Equip-Wind | (308,717) | (293,552) | (15,166) | (97,286) | (92,507) | (4,779) |
| 164 | | | | | | | | | | |
| 165 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000E-Tran Towers & Fixture | Base | (2,577,707) | (2,577,707) | | (567,884) | (567,884) | |
| 166 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000E-Tran Towers & Fixture | SPS Unblending Adjustment | (77,795) | | (77,795) | (17,139) | | (17,139) |
| 167 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000E-Tran Towers & Fixture | Sub-Total 354000E-Tran Towers & Fixture | (2,655,502) | (2,577,707) | (77,795) | (585,023) | (567,884) | (17,139) |
| 168 | | | | | | | | | | |
| 169 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Base | (54,586) | (54,586) | | (54,586) | (54,586) | |
| 170 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Unblending Adjustment | (1,647) | | (1,647) | (1,647) | | (1,647) |
| 171 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Sub-Total 354000ERN-Tran Towers & Fixture Radial NM | (56,234) | (54,586) | (1,647) | (56,234) | (54,586) | (1,647) |
| 172 | | | | | | | | | | |
| 173 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Base | (85,784) | (85,784) | | | | |
| 174 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Unblending Adjustment | (2,589) | | (2,589) | | | |
| 175 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Sub-Total 354000ERT-Tran Towers & Fixture Radial TX | (88,373) | (85,784) | (2,589) | | | |
| 176 | | | | | | | | | | |
| 177 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Base | (16,902) | (16,902) | | | | |
| 178 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Unblending Adjustment | (510) | | (510) | | | |
| 179 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Sub-Total 354000ERW-Tran Towers & Fixture Radial Whol | (17,412) | (16,902) | (510) | | | |
| 180 | | | | | | | | | | |
| 181 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000E | Base | (196,868,509) | (196,868,509) | | (43,371,283) | (43,371,283) | |
| 182 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000E | SPS Base Data - Rate Base Non Integration | 47,976 | 47,976 | | 10,569 | 10,569 | |
| 183 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000E | SPS Unblending Adjustment | (51,742,935) | | (51,742,935) | (11,399,271) | | (11,399,271) |
| 184 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000E | Sub-Total 355000E | (248,563,468) | (196,820,534) | (51,742,935) | (54,759,984) | (43,360,713) | (11,399,271) |
| 185 | | | | | | | | | | |
| 186 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Base | (4,168,944) | (4,168,944) | | (4,168,944) | (4,168,944) | |
| 187 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Base Data - Rate Base Non Integration | 1,016 | 1,016 | | 1,016 | 1,016 | |
| 188 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Unblending Adjustment | (1,095,723) | | (1,095,723) | (1,095,723) | | (1,095,723) |
| 189 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Sub-Total 355000ERN-Tran Poles & Fixtures Radial NM | (5,263,652) | (4,167,928) | (1,095,723) | (5,263,652) | (4,167,928) | (1,095,723) |
| 190 | | | | | | | | | | |
| 191 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Base | (6,551,660) | (6,551,660) | | | | |
| 192 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Base Data - Rate Base Non Integration | 1,597 | 1,597 | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 193 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Unblending Adjustment | (1,721,972) | | (1,721,972) | | | |
| 194 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Sub-Total 355000ERT-Tran Poles & Fixtures Radial TX | (8,272,036) | (6,550,064) | (1,721,972) | | | |
| 195 | | | | | | | | | | |
| 196 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Base | (1,290,893) | (1,290,893) | | | | |
| 197 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Base Data - Rate Base Non Integration | 315 | 315 | | | | |
| 198 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Unblending Adjustment | (339,285) | | (339,285) | | | |
| 199 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Sub-Total 355000ERW-Tran Poles & Fixtures Radial Whole | (1,629,863) | (1,290,578) | (339,285) | | | |
| 200 | | | | | | | | | | |
| 201 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355010-Tran Poles & Fixtures-Prod | Base | 886,310 | 886,310 | | 264,822 | 264,822 | |
| 202 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Base Data - Rate Base Non Integration | (2,099,153) | (2,099,153) | | (627,208) | (627,208) | |
| 203 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Unblending Adjustment | (6,206) | | (6,206) | (1,854) | | (1,854) |
| 204 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355010-Tran Poles & Fixtures-Prod | Sub-Total 355010-Tran Poles & Fixtures-Prod | (1,219,048) | (1,212,842) | (6,206) | (364,241) | (362,386) | (1,854) |
| 205 | | | | | | | | | | |
| 206 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355045-Tran Poles & Fixtures-Wind | Base | (149,713) | (149,713) | | (47,179) | (47,179) | |
| 207 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Base Data - Rate Base Non Integration | 2,048,250 | 2,048,250 | | 645,462 | 645,462 | |
| 208 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Unblending Adjustment | (28,196) | | (28,196) | (8,885) | | (8,885) |
| 209 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355045-Tran Poles & Fixtures-Wind | Sub-Total 355045-Tran Poles & Fixtures-Wind | 1,870,340 | 1,898,536 | (28,196) | 589,398 | 598,283 | (8,885) |
| 210 | | | | | | | | | | |
| 211 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000E-Tran OH Conductor & D | Base | (105,454,070) | (105,454,070) | | (23,232,148) | (23,232,148) | |
| 212 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000E-Tran OH Conductor & D | SPS Unblending Adjustment | (1,396,459) | | (1,396,459) | (307,648) | | (307,648) |
| 213 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000E-Tran OH Conductor & D | Sub-Total 356000E-Tran OH Conductor & D | (106,850,529) | (105,454,070) | (1,396,459) | (23,539,796) | (23,232,148) | (307,648) |
| 214 | | | | | | | | | | |
| 215 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Base | (2,233,126) | (2,233,126) | | (2,233,126) | (2,233,126) | |
| 216 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Unblending Adjustment | (29,572) | | (29,572) | (29,572) | | (29,572) |
| 217 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Sub-Total 356000ERN-Tran OH Conductor& D Radial NM | (2,262,698) | (2,233,126) | (29,572) | (2,262,698) | (2,233,126) | (29,572) |
| 218 | | | | | | | | | | |
| 219 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Base | (3,509,445) | (3,509,445) | | | | |
| 220 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Unblending Adjustment | (46,473) | | (46,473) | | | |
| 221 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Sub-Total 356000ERT-Tran OH Conductor & D Radial TX | (3,555,918) | (3,509,445) | (46,473) | | | |
| 222 | | | | | | | | | | |
| 223 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Base | (691,476) | (691,476) | | | | |
| 224 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Unblending Adjustment | (9,157) | | (9,157) | | | |
| 225 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Sub-Total 356000ERW-Tran OH Conductor & D Radial Whc | (700,633) | (691,476) | (9,157) | | | |
| 226 | | | | | | | | | | |
| 227 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356010-Tran OH Cond & Device-Prod | Base | 1,245,002 | 1,245,002 | | 371,995 | 371,995 | |
| 228 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Unblending Adjustment | (232) | | (232) | (69) | | (69) |
| 229 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356010-Tran OH Cond & Device-Prod | Sub-Total 356010-Tran OH Cond & Device-Prod | 1,244,770 | 1,245,002 | (232) | 371,926 | 371,995 | (69) |
| 230 | | | | | | | | | | |
| 231 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356045-Tran OH Cond & Device-Wind | Base | (48,573) | (48,573) | | (15,307) | (15,307) | |
| 232 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Unblending Adjustment | 2,693 | | 2,693 | 849 | | 849 |
| 233 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356045-Tran OH Cond & Device-Wind | Sub-Total 356045-Tran OH Cond & Device-Wind | (45,879) | (48,573) | 2,693 | (14,458) | (15,307) | 849 |
| 234 | | | | | | | | | | |
| 235 | 65Net-Accum Depr End bal net of RWIP | Transmission | 357000E-Tran Underground Cond | Base | (177,823) | (177,823) | | (39,175) | (39,175) | |
| 236 | 65Net-Accum Depr End bal net of RWIP | Transmission | 357000E-Tran Underground Cond | SPS Unblending Adjustment | (13,596) | | (13,596) | (2,995) | | (2,995) |
| 237 | 65Net-Accum Depr End bal net of RWIP | Transmission | 357000E-Tran Underground Cond | Sub-Total 357000E-Tran Underground Cond | (191,419) | (177,823) | (13,596) | (42,171) | (39,175) | (2,995) |
| 238 | | | | | | | | | | |
| 239 | 65Net-Accum Depr End bal net of RWIP | Transmission | 358000-Tran UG Conductor & Devic | Base | (330,770) | (330,770) | | (72,870) | (72,870) | |
| 240 | 65Net-Accum Depr End bal net of RWIP | Transmission | 358000-Tran UG Conductor & Devic | SPS Unblending Adjustment | (61,633) | | (61,633) | (13,578) | | (13,578) |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 241 | 65Net-Accum Depr End bal net of RWIP | Transmission | 358000-Tran UG Conductor & Devic | Sub-Total 358000-Tran UG Conductor & Devic | (392,402) | (330,770) | (61,633) | (86,449) | (72,870) | (13,578) |
| 242 | | | | | | | | | | |
| 243 | 65Net-Accum Depr End bal net of RWIP | Transmission | 359000-Transmission Road & Trai | Base | (34,068) | (34,068) | | (7,505) | (7,505) | |
| 244 | 65Net-Accum Depr End bal net of RWIP | Transmission | 359000-Transmission Road & Trai | SPS Unblending Adjustment | 2,073 | | 2,073 | 457 | | 457 |
| 245 | 65Net-Accum Depr End bal net of RWIP | Transmission | 359000-Transmission Road & Trai | Sub-Total 359000-Transmission Road & Trai | (31,995) | (34,068) | 2,073 | (7,049) | (7,505) | 457 |
| 246 | | | | | | | | | | |
| 247 | 65Net-Accum Depr End bal net of RWIP | Transmission | | **Sub-Total Transmission** | (579,886,783) | (526,785,870) | (53,100,912) | (131,817,150) | (119,705,975) | (12,111,176) |
| 248 | | | | | | | | | | |
| 249 | 65Net-Accum Depr End bal net of RWIP | Distribution | 360004-Dist Land Rights-NM | Base | (1,156,240) | (1,156,240) | | (1,156,240) | (1,156,240) | |
| 250 | 65Net-Accum Depr End bal net of RWIP | Distribution | 360004-Dist Land Rights-NM | Sub-Total 360004-Dist Land Rights-NM | (1,156,240) | (1,156,240) | | (1,156,240) | (1,156,240) | |
| 251 | | | | | | | | | | |
| 252 | 65Net-Accum Depr End bal net of RWIP | Distribution | 360005-Dist Land Rights-TX | Base | (618,404) | (618,404) | | | | |
| 253 | 65Net-Accum Depr End bal net of RWIP | Distribution | 360005-Dist Land Rights-TX | Sub-Total 360005-Dist Land Rights-TX | (618,404) | (618,404) | | | | |
| 254 | | | | | | | | | | |
| 255 | 65Net-Accum Depr End bal net of RWIP | Distribution | 361000E-Str & Improv | Base | (3,334,744) | (3,334,744) | | (975,533) | (975,533) | |
| 256 | 65Net-Accum Depr End bal net of RWIP | Distribution | 361000E-Str & Improv | Sub-Total 361000E-Str & Improv | (3,334,744) | (3,334,744) | | (975,533) | (975,533) | |
| 257 | | | | | | | | | | |
| 258 | 65Net-Accum Depr End bal net of RWIP | Distribution | 362000E-Other Eq | Base | (58,156,373) | (58,156,373) | | (19,389,421) | (19,389,421) | |
| 259 | 65Net-Accum Depr End bal net of RWIP | Distribution | 362000E-Other Eq | Sub-Total 362000E-Other Eq | (58,156,373) | (58,156,373) | | (19,389,421) | (19,389,421) | |
| 260 | | | | | | | | | | |
| 261 | 65Net-Accum Depr End bal net of RWIP | Distribution | 364000-Dist Poles, Towers & Fixt | Base | (80,027,905) | (80,027,905) | | (23,405,944) | (23,405,944) | |
| 262 | 65Net-Accum Depr End bal net of RWIP | Distribution | 364000-Dist Poles, Towers & Fixt | Sub-Total 364000-Dist Poles, Towers & Fixt | (80,027,905) | (80,027,905) | | (23,405,944) | (23,405,944) | |
| 263 | | | | | | | | | | |
| 264 | 65Net-Accum Depr End bal net of RWIP | Distribution | 365000-Dist OH Conductor & Devic | Base | (64,458,830) | (64,458,830) | | (13,158,662) | (13,158,662) | |
| 265 | 65Net-Accum Depr End bal net of RWIP | Distribution | 365000-Dist OH Conductor & Devic | Sub-Total 365000-Dist OH Conductor & Devic | (64,458,830) | (64,458,830) | | (13,158,662) | (13,158,662) | |
| 266 | | | | | | | | | | |
| 267 | 65Net-Accum Depr End bal net of RWIP | Distribution | 366000E-Dist Underground Cond | Base | (11,127,209) | (11,127,209) | | (2,941,125) | (2,941,125) | |
| 268 | 65Net-Accum Depr End bal net of RWIP | Distribution | 366000E-Dist Underground Cond | Sub-Total 366000E-Dist Underground Cond | (11,127,209) | (11,127,209) | | (2,941,125) | (2,941,125) | |
| 269 | | | | | | | | | | |
| 270 | 65Net-Accum Depr End bal net of RWIP | Distribution | 367000E-Dist UG Conductor & D | Base | (13,612,203) | (13,612,203) | | (3,275,348) | (3,275,348) | |
| 271 | 65Net-Accum Depr End bal net of RWIP | Distribution | 367000E-Dist UG Conductor & D | Sub-Total 367000E-Dist UG Conductor & D | (13,612,203) | (13,612,203) | | (3,275,348) | (3,275,348) | |
| 272 | | | | | | | | | | |
| 273 | 65Net-Accum Depr End bal net of RWIP | Distribution | 368000E-Dist Line Transformer | Base | (72,055,382) | (72,055,382) | | (14,415,372) | (14,415,372) | |
| 274 | 65Net-Accum Depr End bal net of RWIP | Distribution | 368000E-Dist Line Transformer | Sub-Total 368000E-Dist Line Transformer | (72,055,382) | (72,055,382) | | (14,415,372) | (14,415,372) | |
| 275 | | | | | | | | | | |
| 276 | 65Net-Accum Depr End bal net of RWIP | Distribution | 369000E-Distribution Services | Base | (1,893) | (1,893) | | (1,893) | (1,893) | |
| 277 | 65Net-Accum Depr End bal net of RWIP | Distribution | 369000E-Distribution Services | Sub-Total 369000E-Distribution Services | (1,893) | (1,893) | | (1,893) | (1,893) | |
| 278 | | | | | | | | | | |
| 279 | 65Net-Accum Depr End bal net of RWIP | Distribution | 369010-Distribution Services O | Base | (22,574,267) | (22,574,267) | | (8,262,273) | (8,262,273) | |
| 280 | 65Net-Accum Depr End bal net of RWIP | Distribution | 369010-Distribution Services O | Sub-Total 369010-Distribution Services O | (22,574,267) | (22,574,267) | | (8,262,273) | (8,262,273) | |
| 281 | | | | | | | | | | |
| 282 | 65Net-Accum Depr End bal net of RWIP | Distribution | 369020-Distribution Services U | Base | (23,757,411) | (23,757,411) | | (10,325,415) | (10,325,415) | |
| 283 | 65Net-Accum Depr End bal net of RWIP | Distribution | 369020-Distribution Services U | Sub-Total 369020-Distribution Services U | (23,757,411) | (23,757,411) | | (10,325,415) | (10,325,415) | |
| 284 | | | | | | | | | | |
| 285 | 65Net-Accum Depr End bal net of RWIP | Distribution | 370000E-Distribution Meter | Base | (25,407,195) | (25,407,195) | | (8,926,023) | (8,926,023) | |
| 286 | 65Net-Accum Depr End bal net of RWIP | Distribution | 370000E-Distribution Meter | SPS Base Data - Distribution Meters to Wholesale | | | | 132,902 | 132,902 | |
| 287 | 65Net-Accum Depr End bal net of RWIP | Distribution | 370000E-Distribution Meter | Sub-Total 370000E-Distribution Meter | (25,407,195) | (25,407,195) | | (8,793,121) | (8,793,121) | |
| 288 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 289 | 65Net-Accum Depr End bal net of RWIP | Distribution | 371000E-Dist Inst on Cust Premis | Base | (12,317,461) | (12,317,461) | | (5,653,092) | (5,653,092) | |
| 290 | 65Net-Accum Depr End bal net of RWIP | Distribution | 371000E-Dist Inst on Cust Premis | Sub-Total 371000E-Dist Inst on Cust Premis | (12,317,461) | (12,317,461) | | (5,653,092) | (5,653,092) | |
| 291 | | | | | | | | | | |
| 292 | 65Net-Accum Depr End bal net of RWIP | Distribution | 373000-Dist Street Light & Sg Sy | Base | (5,625,787) | (5,625,787) | | (2,786,623) | (2,786,623) | |
| 293 | 65Net-Accum Depr End bal net of RWIP | Distribution | 373000-Dist Street Light & Sg Sy | Sub-Total 373000-Dist Street Light & Sg Sy | (5,625,787) | (5,625,787) | | (2,786,623) | (2,786,623) | |
| 294 | | | | | | | | | | |
| 295 | 65Net-Accum Depr End bal net of RWIP | Distribution | | **Sub-Total Distribution** | (394,231,304) | (394,231,304) | | (114,540,063) | (114,540,063) | |
| 296 | | | | | | | | | | |
| 297 | 65Net-Accum Depr End bal net of RWIP | General | 389002-General Land Rights | Base | (19,333) | (19,333) | | (5,631) | (5,631) | |
| 298 | 65Net-Accum Depr End bal net of RWIP | General | 389002-General Land Rights | SPS Unblending Adjustment | 516 | | 516 | 150 | | 150 |
| 299 | 65Net-Accum Depr End bal net of RWIP | General | 389002-General Land Rights | Sub-Total 389002-General Land Rights | (18,817) | (19,333) | 516 | (5,480) | (5,631) | 150 |
| 300 | | | | | | | | | | |
| 301 | 65Net-Accum Depr End bal net of RWIP | General | 390000-Genl Structures & Improv | Base | (22,875,480) | (22,875,480) | | (6,662,255) | (6,662,255) | |
| 302 | 65Net-Accum Depr End bal net of RWIP | General | 390000-Genl Structures & Improv | SPS Base Data - General Call Center | 2,628,420 | 2,628,420 | | 765,501 | 765,501 | |
| 303 | 65Net-Accum Depr End bal net of RWIP | General | 390000-Genl Structures & Improv | SPS Unblending Adjustment | 5,054,688 | | 5,054,688 | 1,472,127 | | 1,472,127 |
| 304 | 65Net-Accum Depr End bal net of RWIP | General | 390000-Genl Structures & Improv | Sub-Total 390000-Genl Structures & Improv | (15,192,373) | (20,247,060) | 5,054,688 | (4,424,627) | (5,896,754) | 1,472,127 |
| 305 | | | | | | | | | | |
| 306 | 65Net-Accum Depr End bal net of RWIP | General | 390007-Genl Str & Imp Lease Bld | Base | (646,760) | (646,760) | | (188,362) | (188,362) | |
| 307 | 65Net-Accum Depr End bal net of RWIP | General | 390007-Genl Str & Imp Lease Bld | SPS Unblending Adjustment | 103 | | 103 | 30 | | 30 |
| 308 | 65Net-Accum Depr End bal net of RWIP | General | 390007-Genl Str & Imp Lease Bld | Sub-Total 390007-Genl Str & Imp Lease Bld | (646,657) | (646,760) | 103 | (188,332) | (188,362) | 30 |
| 309 | | | | | | | | | | |
| 310 | 65Net-Accum Depr End bal net of RWIP | General | 390050-Genl Str & Imp-Call Center | SPS Base Data - General Call Center | (2,628,420) | (2,628,420) | | (821,566) | (821,566) | |
| 311 | 65Net-Accum Depr End bal net of RWIP | General | 390050-Genl Str & Imp-Call Center | Sub-Total 390050-Genl Str & Imp-Call Center | (2,628,420) | (2,628,420) | | (821,566) | (821,566) | |
| 312 | | | | | | | | | | |
| 313 | 65Net-Accum Depr End bal net of RWIP | General | 391000-General Office Furn & E | Base | (5,298,706) | (5,298,706) | | (1,543,195) | (1,543,195) | |
| 314 | 65Net-Accum Depr End bal net of RWIP | General | 391000-General Office Furn & E | SPS Unblending Adjustment | 219,467 | | 219,467 | 63,918 | | 63,918 |
| 315 | 65Net-Accum Depr End bal net of RWIP | General | 391000-General Office Furn & E | Sub-Total 391000-General Office Furn & E | (5,079,239) | (5,298,706) | 219,467 | (1,479,277) | (1,543,195) | 63,918 |
| 316 | | | | | | | | | | |
| 317 | 65Net-Accum Depr End bal net of RWIP | General | 391004-General Info Sys Computer | Base | (47,757,653) | (47,757,653) | | (13,908,939) | (13,908,939) | |
| 318 | 65Net-Accum Depr End bal net of RWIP | General | 391004-General Info Sys Computer | SPS Unblending Adjustment | 3,436,937 | | 3,436,937 | 1,000,974 | | 1,000,974 |
| 319 | 65Net-Accum Depr End bal net of RWIP | General | 391004-General Info Sys Computer | Sub-Total 391004-General Info Sys Computer | (44,320,715) | (47,757,653) | 3,436,937 | (12,907,965) | (13,908,939) | 1,000,974 |
| 320 | | | | | | | | | | |
| 321 | 65Net-Accum Depr End bal net of RWIP | General | 392010-General Transp Eq Grp | Base | (1,309,896) | (1,309,896) | | (381,494) | (381,494) | |
| 322 | 65Net-Accum Depr End bal net of RWIP | General | 392010-General Transp Eq Grp | SPS Unblending Adjustment | 131,900 | | 131,900 | 38,414 | | 38,414 |
| 323 | 65Net-Accum Depr End bal net of RWIP | General | 392010-General Transp Eq Grp | Sub-Total 392010-General Transp Eq Grp | (1,177,996) | (1,309,896) | 131,900 | (343,080) | (381,494) | 38,414 |
| 324 | | | | | | | | | | |
| 325 | 65Net-Accum Depr End bal net of RWIP | General | 392020-General Transp Eq Grp 2 | Base | (30,941,817) | (30,941,817) | | (9,011,495) | (9,011,495) | |
| 326 | 65Net-Accum Depr End bal net of RWIP | General | 392020-General Transp Eq Grp 2 | SPS Unblending Adjustment | 1,172,875 | | 1,172,875 | 341,588 | | 341,588 |
| 327 | 65Net-Accum Depr End bal net of RWIP | General | 392020-General Transp Eq Grp 2 | Sub-Total 392020-General Transp Eq Grp 2 | (29,768,942) | (30,941,817) | 1,172,875 | (8,669,906) | (9,011,495) | 341,588 |
| 328 | | | | | | | | | | |
| 329 | 65Net-Accum Depr End bal net of RWIP | General | 392030-General Transp Eq Trailer | Base | (4,168,233) | (4,168,233) | | (1,213,956) | (1,213,956) | |
| 330 | 65Net-Accum Depr End bal net of RWIP | General | 392030-General Transp Eq Trailer | SPS Unblending Adjustment | (462,799) | | (462,799) | (134,786) | | (134,786) |
| 331 | 65Net-Accum Depr End bal net of RWIP | General | 392030-General Transp Eq Trailer | Sub-Total 392030-General Transp Eq Trailer | (4,631,032) | (4,168,233) | (462,799) | (1,348,742) | (1,213,956) | (134,786) |
| 332 | | | | | | | | | | |
| 333 | 65Net-Accum Depr End bal net of RWIP | General | 392040-General Transp Eq Grp 4 | Base | (36,068,802) | (36,068,802) | | (10,504,678) | (10,504,678) | |
| 334 | 65Net-Accum Depr End bal net of RWIP | General | 392040-General Transp Eq Grp 4 | SPS Unblending Adjustment | (2,964,040) | | (2,964,040) | (863,247) | | (863,247) |
| 335 | 65Net-Accum Depr End bal net of RWIP | General | 392040-General Transp Eq Grp 4 | Sub-Total 392040-General Transp Eq Grp 4 | (39,032,843) | (36,068,802) | (2,964,040) | (11,367,925) | (10,504,678) | (863,247) |
| 336 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 337 | 65Net-Accum Depr End bal net of RWIP | General | 393000-General Stores Equipmen | Base | (311,317) | (311,317) | | (90,668) | (90,668) | |
| 338 | 65Net-Accum Depr End bal net of RWIP | General | 393000-General Stores Equipmen | SPS Unblending Adjustment | 58,422 | | 58,422 | 17,015 | | 17,015 |
| 339 | 65Net-Accum Depr End bal net of RWIP | General | 393000-General Stores Equipmen | Sub-Total 393000-General Stores Equipmen | (252,895) | (311,317) | 58,422 | (73,653) | (90,668) | 17,015 |
| 340 | | | | | | | | | | |
| 341 | 65Net-Accum Depr End bal net of RWIP | General | 394000-General Tools & Shop Equi | Base | (9,518,636) | (9,518,636) | | (2,772,208) | (2,772,208) | |
| 342 | 65Net-Accum Depr End bal net of RWIP | General | 394000-General Tools & Shop Equi | SPS Unblending Adjustment | 409,856 | | 409,856 | 119,367 | | 119,367 |
| 343 | 65Net-Accum Depr End bal net of RWIP | General | 394000-General Tools & Shop Equi | Sub-Total 394000-General Tools & Shop Equi | (9,108,780) | (9,518,636) | 409,856 | (2,652,841) | (2,772,208) | 119,367 |
| 344 | | | | | | | | | | |
| 345 | 65Net-Accum Depr End bal net of RWIP | General | 395000-General Laboratory Equi | Base | (8,675,044) | (8,675,044) | | (2,526,520) | (2,526,520) | |
| 346 | 65Net-Accum Depr End bal net of RWIP | General | 395000-General Laboratory Equi | SPS Unblending Adjustment | (412,666) | | (412,666) | (120,185) | | (120,185) |
| 347 | 65Net-Accum Depr End bal net of RWIP | General | 395000-General Laboratory Equi | Sub-Total 395000-General Laboratory Equi | (9,087,709) | (8,675,044) | (412,666) | (2,646,704) | (2,526,520) | (120,185) |
| 348 | | | | | | | | | | |
| 349 | 65Net-Accum Depr End bal net of RWIP | General | 396000-General Power Operated E | Base | (6,458,554) | (6,458,554) | | (1,880,989) | (1,880,989) | |
| 350 | 65Net-Accum Depr End bal net of RWIP | General | 396000-General Power Operated E | SPS Unblending Adjustment | (1,921,110) | | (1,921,110) | (559,504) | | (559,504) |
| 351 | 65Net-Accum Depr End bal net of RWIP | General | 396000-General Power Operated E | Sub-Total 396000-General Power Operated E | (8,379,664) | (6,458,554) | (1,921,110) | (2,440,493) | (1,880,989) | (559,504) |
| 352 | | | | | | | | | | |
| 353 | 65Net-Accum Depr End bal net of RWIP | General | 397000-General Communication E | Base | (50,928,713) | (50,928,713) | | (14,832,478) | (14,832,478) | |
| 354 | 65Net-Accum Depr End bal net of RWIP | General | 397000-General Communication E | SPS Unblending Adjustment | 6,373,045 | | 6,373,045 | 1,856,086 | | 1,856,086 |
| 355 | 65Net-Accum Depr End bal net of RWIP | General | 397000-General Communication E | Sub-Total 397000-General Communication E | (44,555,668) | (50,928,713) | 6,373,045 | (12,976,392) | (14,832,478) | 1,856,086 |
| 356 | | | | | | | | | | |
| 357 | 65Net-Accum Depr End bal net of RWIP | General | 397010-General Comm Eq Two Wa | Base | (8,839,183) | (8,839,183) | | (2,574,323) | (2,574,323) | |
| 358 | 65Net-Accum Depr End bal net of RWIP | General | 397010-General Comm Eq Two Wa | SPS Unblending Adjustment | 2,520,291 | | 2,520,291 | 734,010 | | 734,010 |
| 359 | 65Net-Accum Depr End bal net of RWIP | General | 397010-General Comm Eq Two Wa | Sub-Total 397010-General Comm Eq Two Wa | (6,318,891) | (8,839,183) | 2,520,291 | (1,840,314) | (2,574,323) | 734,010 |
| 360 | | | | | | | | | | |
| 361 | 65Net-Accum Depr End bal net of RWIP | General | 397020-General Comm Eq AE | Base | (9,290) | (9,290) | | (2,706) | (2,706) | |
| 362 | 65Net-Accum Depr End bal net of RWIP | General | 397020-General Comm Eq AE | SPS Unblending Adjustment | 2,652 | | 2,652 | 772 | | 772 |
| 363 | 65Net-Accum Depr End bal net of RWIP | General | 397020-General Comm Eq AE | Sub-Total 397020-General Comm Eq AE | (6,638) | (9,290) | 2,652 | (1,933) | (2,706) | 772 |
| 364 | | | | | | | | | | |
| 365 | 65Net-Accum Depr End bal net of RWIP | General | 397030-General Comm Eq EM | Base | (6,432,794) | (6,432,794) | | (1,873,487) | (1,873,487) | |
| 366 | 65Net-Accum Depr End bal net of RWIP | General | 397030-General Comm Eq EM | SPS Unblending Adjustment | 2,046,567 | | 2,046,567 | 596,042 | | 596,042 |
| 367 | 65Net-Accum Depr End bal net of RWIP | General | 397030-General Comm Eq EM | Sub-Total 397030-General Comm Eq EM | (4,386,226) | (6,432,794) | 2,046,567 | (1,277,445) | (1,873,487) | 596,042 |
| 368 | | | | | | | | | | |
| 369 | 65Net-Accum Depr End bal net of RWIP | General | 398000-General Miscellaneous E | Base | (1,815,713) | (1,815,713) | | (528,808) | (528,808) | |
| 370 | 65Net-Accum Depr End bal net of RWIP | General | 398000-General Miscellaneous E | SPS Unblending Adjustment | 52,949 | | 52,949 | 15,421 | | 15,421 |
| 371 | 65Net-Accum Depr End bal net of RWIP | General | 398000-General Miscellaneous E | Sub-Total 398000-General Miscellaneous E | (1,762,764) | (1,815,713) | 52,949 | (513,387) | (528,808) | 15,421 |
| 372 | | | | | | | | | | |
| 373 | 65Net-Accum Depr End bal net of RWIP | General | | **Sub-Total General** | (226,356,270) | (242,075,924) | 15,719,653 | (65,980,064) | (70,558,256) | 4,578,192 |
| 374 | | | | | | | | | | |
| 375 | 65Net-Accum Depr End bal net of RWIP | | | **Sub-Total 65Net-Accum Depr End bal net of RWIP** | (2,748,620,947) | (2,628,162,931) | (120,458,016) | (774,769,611) | (742,385,396) | (32,384,215) |
| 376 | | | | | | | | | | |
| 377 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.3 Other Plant Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | 22-CWIP End Bal | Intangible | 303000-Intg Misc | Base | 240,954 | 240,954 | | 70,175 | 70,175 | |
| 2 | 22-CWIP End Bal | Intangible | 303000-Intg Misc | SPS Remove CWIP from Ratebase | (240,954) | | (240,954) | (70,175) | | (70,175) |
| 3 | 22-CWIP End Bal | Intangible | 303000-Intg Misc | Sub-Total 303000-Intg Misc | | 240,954 | (240,954) | | 70,175 | (70,175) |
| 4 | | | | | | | | | | |
| 5 | 22-CWIP End Bal | Intangible | 303003-Intg Misc Computr Softwar | Base | 1,504,235 | 1,504,235 | | 438,093 | 438,093 | |
| 6 | 22-CWIP End Bal | Intangible | 303003-Intg Misc Computr Softwar | SPS Remove CWIP from Ratebase | (1,504,235) | | (1,504,235) | (438,093) | | (438,093) |
| 7 | 22-CWIP End Bal | Intangible | 303003-Intg Misc Computr Softwar | Sub-Total 303003-Intg Misc Computr Softwar | | 1,504,235 | (1,504,235) | | 438,093 | (438,093) |
| 8 | | | | | | | | | | |
| 9 | 22-CWIP End Bal | Intangible | 303004-Intg Misc Computr Softwar | Base | 14,933,459 | 14,933,459 | | 4,349,221 | 4,349,221 | |
| 10 | 22-CWIP End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS Remove CWIP from Ratebase | (14,933,459) | | (14,933,459) | (4,349,221) | | (4,349,221) |
| 11 | 22-CWIP End Bal | Intangible | 303004-Intg Misc Computr Softwar | Sub-Total 303004-Intg Misc Computr Softwar | | 14,933,459 | (14,933,459) | | 4,349,221 | (4,349,221) |
| 12 | | | | | | | | | | |
| 13 | 22-CWIP End Bal | Intangible | 303007-Intg Misc Computr Softwar | Base | 5,684,845 | 5,684,845 | | 1,655,654 | 1,655,654 | |
| 14 | 22-CWIP End Bal | Intangible | 303007-Intg Misc Computr Softwar | SPS Remove CWIP from Ratebase | (5,684,845) | | (5,684,845) | (1,655,654) | | (1,655,654) |
| 15 | 22-CWIP End Bal | Intangible | 303007-Intg Misc Computr Softwar | Sub-Total 303007-Intg Misc Computr Softwar | | 5,684,845 | (5,684,845) | | 1,655,654 | (1,655,654) |
| 16 | | | | | | | | | | |
| 17 | 22-CWIP End Bal | Intangible | 303010-Intg Misc Computr Softwar | Base | 1,282,321 | 1,282,321 | | 373,463 | 373,463 | |
| 18 | 22-CWIP End Bal | Intangible | 303010-Intg Misc Computr Softwar | SPS Remove CWIP from Ratebase | (1,282,321) | | (1,282,321) | (373,463) | | (373,463) |
| 19 | 22-CWIP End Bal | Intangible | 303010-Intg Misc Computr Softwar | Sub-Total 303010-Intg Misc Computr Softwar | | 1,282,321 | (1,282,321) | | 373,463 | (373,463) |
| 20 | | | | | | | | | | |
| 21 | 22-CWIP End Bal | Intangible | 303014-Intg CRS Computr Softwar | Base | 411,070 | 411,070 | | 128,488 | 128,488 | |
| 22 | 22-CWIP End Bal | Intangible | 303014-Intg CRS Computr Softwar | SPS Remove CWIP from Ratebase | (411,070) | | (411,070) | (128,488) | | (128,488) |
| 23 | 22-CWIP End Bal | Intangible | 303014-Intg CRS Computr Softwar | Sub-Total 303014-Intg CRS Computr Softwar | | 411,070 | (411,070) | | 128,488 | (128,488) |
| 24 | | | | | | | | | | |
| 25 | 22-CWIP End Bal | Intangible | | **Sub-Total Intangible** | | 24,056,884 | (24,056,884) | | 7,015,095 | (7,015,095) |
| 26 | | | | | | | | | | |
| 27 | 22-CWIP End Bal | Production | 311000E-Steam Prod Str & Improv | Base | 14,287,274 | 14,287,274 | | 4,268,909 | 4,268,909 | |
| 28 | 22-CWIP End Bal | Production | 311000E-Steam Prod Str & Improv | SPS Remove CWIP from Ratebase | (14,287,274) | | (14,287,274) | (4,268,909) | | (4,268,909) |
| 29 | 22-CWIP End Bal | Production | 311000E-Steam Prod Str & Improv | Sub-Total 311000E-Steam Prod Str & Improv | | 14,287,274 | (14,287,274) | | 4,268,909 | (4,268,909) |
| 30 | | | | | | | | | | |
| 31 | 22-CWIP End Bal | Production | 312000E-Steam Prod Boiler Plant E | Base | 14,013,570 | 14,013,570 | | 4,187,129 | 4,187,129 | |
| 32 | 22-CWIP End Bal | Production | 312000E-Steam Prod Boiler Plant E | SPS Remove CWIP from Ratebase | (14,013,570) | | (14,013,570) | (4,187,129) | | (4,187,129) |
| 33 | 22-CWIP End Bal | Production | 312000E-Steam Prod Boiler Plant E | Sub-Total 312000E-Steam Prod Boiler Plant E | | 14,013,570 | (14,013,570) | | 4,187,129 | (4,187,129) |
| 34 | | | | | | | | | | |
| 35 | 22-CWIP End Bal | Production | 314000-Steam Prod Turbogen Unit | Base | 4,196,420 | 4,196,420 | | 1,253,853 | 1,253,853 | |
| 36 | 22-CWIP End Bal | Production | 314000-Steam Prod Turbogen Unit | SPS Remove CWIP from Ratebase | (4,196,420) | | (4,196,420) | (1,253,853) | | (1,253,853) |
| 37 | 22-CWIP End Bal | Production | 314000-Steam Prod Turbogen Unit | Sub-Total 314000-Steam Prod Turbogen Unit | | 4,196,420 | (4,196,420) | | 1,253,853 | (1,253,853) |
| 38 | | | | | | | | | | |
| 39 | 22-CWIP End Bal | Production | 315000E-Steam Prod Acc Elec Eq | Base | 863,966 | 863,966 | | 258,145 | 258,145 | |
| 40 | 22-CWIP End Bal | Production | 315000E-Steam Prod Acc Elec Eq | SPS Remove CWIP from Ratebase | (863,966) | | (863,966) | (258,145) | | (258,145) |
| 41 | 22-CWIP End Bal | Production | 315000E-Steam Prod Acc Elec Eq | Sub-Total 315000E-Steam Prod Acc Elec Eq | | 863,966 | (863,966) | | 258,145 | (258,145) |
| 42 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.3 Other Plant Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 43 | 22-CWIP End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | Base | 577,109 | 577,109 | | 172,435 | 172,435 | |
| 44 | 22-CWIP End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Remove CWIP from Ratebase | (577,109) | | (577,109) | (172,435) | | (172,435) |
| 45 | 22-CWIP End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | Sub-Total 316000E-Steam Prod Misc Pwr Plt E | | 577,109 | (577,109) | | 172,435 | (172,435) |
| 46 | | | | | | | | | | |
| 47 | 22-CWIP End Bal | Production | 340001-Other Prod Land Own in Fee | Base | (0) | (0) | | (0) | (0) | |
| 48 | 22-CWIP End Bal | Production | 340001-Other Prod Land Own in Fee | SPS Remove CWIP from Ratebase | 0 | | 0 | 0 | | 0 |
| 49 | 22-CWIP End Bal | Production | 340001-Other Prod Land Own in Fee | Sub-Total 340001-Other Prod Land Own in Fee | | (0) | 0 | | (0) | 0 |
| 50 | | | | | | | | | | |
| 51 | 22-CWIP End Bal | Production | 340145-Other Prod Wind Land Own | Base | (74) | (74) | | (23) | (23) | |
| 52 | 22-CWIP End Bal | Production | 340145-Other Prod Wind Land Own | SPS Remove CWIP from Ratebase | 74 | | 74 | 23 | | 23 |
| 53 | 22-CWIP End Bal | Production | 340145-Other Prod Wind Land Own | Sub-Total 340145-Other Prod Wind Land Own | | (74) | 74 | | (23) | 23 |
| 54 | | | | | | | | | | |
| 55 | 22-CWIP End Bal | Production | 341000E-Other Prod Str & Impr | Base | 263,058 | 263,058 | | 78,599 | 78,599 | |
| 56 | 22-CWIP End Bal | Production | 341000E-Other Prod Str & Impr | SPS Remove CWIP from Ratebase | (263,058) | | (263,058) | (78,599) | | (78,599) |
| 57 | 22-CWIP End Bal | Production | 341000E-Other Prod Str & Impr | Sub-Total 341000E-Other Prod Str & Impr | | 263,058 | (263,058) | | 78,599 | (78,599) |
| 58 | | | | | | | | | | |
| 59 | 22-CWIP End Bal | Production | 341045-Other Prod Str & Imp-Wind | Base | 337,755 | 337,755 | | 106,436 | 106,436 | |
| 60 | 22-CWIP End Bal | Production | 341045-Other Prod Str & Imp-Wind | SPS Remove CWIP from Ratebase | (337,755) | | (337,755) | (106,436) | | (106,436) |
| 61 | 22-CWIP End Bal | Production | 341045-Other Prod Str & Imp-Wind | Sub-Total 341045-Other Prod Str & Imp-Wind | | 337,755 | (337,755) | | 106,436 | (106,436) |
| 62 | | | | | | | | | | |
| 63 | 22-CWIP End Bal | Production | 342000E-Other Prod Fuel Hldr | Base | 25,281 | 25,281 | | 7,554 | 7,554 | |
| 64 | 22-CWIP End Bal | Production | 342000E-Other Prod Fuel Hldr | SPS Remove CWIP from Ratebase | (25,281) | | (25,281) | (7,554) | | (7,554) |
| 65 | 22-CWIP End Bal | Production | 342000E-Other Prod Fuel Hldr | Sub-Total 342000E-Other Prod Fuel Hldr | | 25,281 | (25,281) | | 7,554 | (7,554) |
| 66 | | | | | | | | | | |
| 67 | 22-CWIP End Bal | Production | 343000-Other Prod Prime Mover | Base | 1,223,228 | 1,223,228 | | 365,490 | 365,490 | |
| 68 | 22-CWIP End Bal | Production | 343000-Other Prod Prime Mover | SPS Remove CWIP from Ratebase | (1,223,228) | | (1,223,228) | (365,490) | | (365,490) |
| 69 | 22-CWIP End Bal | Production | 343000-Other Prod Prime Mover | Sub-Total 343000-Other Prod Prime Mover | | 1,223,228 | (1,223,228) | | 365,490 | (365,490) |
| 70 | | | | | | | | | | |
| 71 | 22-CWIP End Bal | Production | 344000E-Other Prod Generator | Base | 4,363,914 | 4,363,914 | | 1,303,898 | 1,303,898 | |
| 72 | 22-CWIP End Bal | Production | 344000E-Other Prod Generator | SPS Remove CWIP from Ratebase | (4,363,914) | | (4,363,914) | (1,303,898) | | (1,303,898) |
| 73 | 22-CWIP End Bal | Production | 344000E-Other Prod Generator | Sub-Total 344000E-Other Prod Generator | | 4,363,914 | (4,363,914) | | 1,303,898 | (1,303,898) |
| 74 | | | | | | | | | | |
| 75 | 22-CWIP End Bal | Production | 344045-Other Prod Generator-Wind | Base | 712,490,958 | 712,490,958 | | 224,526,207 | 224,526,207 | |
| 76 | 22-CWIP End Bal | Production | 344045-Other Prod Generator-Wind | SPS Remove CWIP from Ratebase | (712,490,958) | | (712,490,958) | (224,526,207) | | (224,526,207) |
| 77 | 22-CWIP End Bal | Production | 344045-Other Prod Generator-Wind | Sub-Total 344045-Other Prod Generator-Wind | | 712,490,958 | (712,490,958) | | 224,526,207 | (224,526,207) |
| 78 | | | | | | | | | | |
| 79 | 22-CWIP End Bal | Production | 345000E-Other Prod Access Elect Equip | Base | 374,592 | 374,592 | | 111,925 | 111,925 | |
| 80 | 22-CWIP End Bal | Production | 345000E-Other Prod Access Elect Equip | SPS Remove CWIP from Ratebase | (374,592) | | (374,592) | (111,925) | | (111,925) |
| 81 | 22-CWIP End Bal | Production | 345000E-Other Prod Access Elect Equip | Sub-Total 345000E-Other Prod Access Elect Equip | | 374,592 | (374,592) | | 111,925 | (111,925) |
| 82 | | | | | | | | | | |
| 83 | 22-CWIP End Bal | Production | 345045-Other Prod Acc El Eq-Wind | Base | 145,397 | 145,397 | | 45,819 | 45,819 | |
| 84 | 22-CWIP End Bal | Production | 345045-Other Prod Acc El Eq-Wind | SPS Remove CWIP from Ratebase | (145,397) | | (145,397) | (45,819) | | (45,819) |

Southwestern Public Service Company

12 Months Ending September 2020
G.3 Other Plant Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 85 | 22-CWIP End Bal | Production | 345045-Other Prod Acc El Eq-Wind | Sub-Total 345045-Other Prod Acc El Eq-Wind | | 145,397 | (145,397) | | 45,819 | (45,819) |
| 86 | | | | | | | | | | |
| 87 | 22-CWIP End Bal | Production | 346000E-Other Prod Misc Pwr P | Base | 61,176 | 61,176 | | 18,279 | 18,279 | |
| 88 | 22-CWIP End Bal | Production | 346000E-Other Prod Misc Pwr P | SPS Remove CWIP from Ratebase | (61,176) | | (61,176) | (18,279) | | (18,279) |
| 89 | 22-CWIP End Bal | Production | 346000E-Other Prod Misc Pwr P | Sub-Total 346000E-Other Prod Misc Pwr P | | 61,176 | (61,176) | | 18,279 | (18,279) |
| 90 | | | | | | | | | | |
| 91 | 22-CWIP End Bal | Production | 346045-Other Prod Misc P Eq-Wind | Base | 119 | 119 | | 37 | 37 | |
| 92 | 22-CWIP End Bal | Production | 346045-Other Prod Misc P Eq-Wind | SPS Remove CWIP from Ratebase | (119) | | (119) | (37) | | (37) |
| 93 | 22-CWIP End Bal | Production | 346045-Other Prod Misc P Eq-Wind | Sub-Total 346045-Other Prod Misc P Eq-Wind | | 119 | (119) | | 37 | (37) |
| 94 | | | | | | | | | | |
| 95 | 22-CWIP End Bal | Production | | **Sub-Total Production** | | 753,223,743 | (753,223,743) | | 236,704,692 | (236,704,692) |
| 96 | | | | | | | | | | |
| 97 | 22-CWIP End Bal | Transmission | 350001-Tran Land Owned in Fe | Base | 50,643 | 50,643 | | 11,157 | 11,157 | |
| 98 | 22-CWIP End Bal | Transmission | 350001-Tran Land Owned in Fe | SPS Remove CWIP from Ratebase | (50,643) | | (50,643) | (11,157) | | (11,157) |
| 99 | 22-CWIP End Bal | Transmission | 350001-Tran Land Owned in Fe | Sub-Total 350001-Tran Land Owned in Fe | | 50,643 | (50,643) | | 11,157 | (11,157) |
| 100 | | | | | | | | | | |
| 101 | 22-CWIP End Bal | Transmission | 350002E-Transmission Land Right | Base | 117,568 | 117,568 | | 25,901 | 25,901 | |
| 102 | 22-CWIP End Bal | Transmission | 350002E-Transmission Land Right | SPS Remove CWIP from Ratebase | (117,568) | | (117,568) | (25,901) | | (25,901) |
| 103 | 22-CWIP End Bal | Transmission | 350002E-Transmission Land Right | Sub-Total 350002E-Transmission Land Right | | 117,568 | (117,568) | | 25,901 | (25,901) |
| 104 | | | | | | | | | | |
| 105 | 22-CWIP End Bal | Transmission | 352000-Transmission Str & Improv | Base | 13,305,482 | 13,305,482 | | 2,931,275 | 2,931,275 | |
| 106 | 22-CWIP End Bal | Transmission | 352000-Transmission Str & Improv | SPS Remove CWIP from Ratebase | (13,305,482) | | (13,305,482) | (2,931,275) | | (2,931,275) |
| 107 | 22-CWIP End Bal | Transmission | 352000-Transmission Str & Improv | Sub-Total 352000-Transmission Str & Improv | | 13,305,482 | (13,305,482) | | 2,931,275 | (2,931,275) |
| 108 | | | | | | | | | | |
| 109 | 22-CWIP End Bal | Transmission | 352010-Tran Str & Impr-Prod | Base | 583,030 | 583,030 | | 174,204 | 174,204 | |
| 110 | 22-CWIP End Bal | Transmission | 352010-Tran Str & Impr-Prod | SPS Remove CWIP from Ratebase | (583,030) | | (583,030) | (174,204) | | (174,204) |
| 111 | 22-CWIP End Bal | Transmission | 352010-Tran Str & Impr-Prod | Sub-Total 352010-Tran Str & Impr-Prod | | 583,030 | (583,030) | | 174,204 | (174,204) |
| 112 | | | | | | | | | | |
| 113 | 22-CWIP End Bal | Transmission | 352045-Tran Str & Impr-Wind | Base | 2,252,284 | 2,252,284 | | 709,759 | 709,759 | |
| 114 | 22-CWIP End Bal | Transmission | 352045-Tran Str & Impr-Wind | SPS Remove CWIP from Ratebase | (2,252,284) | | (2,252,284) | (709,759) | | (709,759) |
| 115 | 22-CWIP End Bal | Transmission | 352045-Tran Str & Impr-Wind | Sub-Total 352045-Tran Str & Impr-Wind | | 2,252,284 | (2,252,284) | | 709,759 | (709,759) |
| 116 | | | | | | | | | | |
| 117 | 22-CWIP End Bal | Transmission | 353000E-Transmission Station | Base | 81,497,099 | 81,497,099 | | 17,954,287 | 17,954,287 | |
| 118 | 22-CWIP End Bal | Transmission | 353000E-Transmission Station | SPS Remove CWIP from Ratebase | (81,497,099) | | (81,497,099) | (17,954,287) | | (17,954,287) |
| 119 | 22-CWIP End Bal | Transmission | 353000E-Transmission Station | Sub-Total 353000E-Transmission Station | | 81,497,099 | (81,497,099) | | 17,954,287 | (17,954,287) |
| 120 | | | | | | | | | | |
| 121 | 22-CWIP End Bal | Transmission | 353010-Tran Station Equip Pro | Base | 6,206,242 | 6,206,242 | | 1,854,369 | 1,854,369 | |
| 122 | 22-CWIP End Bal | Transmission | 353010-Tran Station Equip Pro | SPS Remove CWIP from Ratebase | (6,206,242) | | (6,206,242) | (1,854,369) | | (1,854,369) |
| 123 | 22-CWIP End Bal | Transmission | 353010-Tran Station Equip Pro | Sub-Total 353010-Tran Station Equip Pro | | 6,206,242 | (6,206,242) | | 1,854,369 | (1,854,369) |
| 124 | | | | | | | | | | |
| 125 | 22-CWIP End Bal | Transmission | 353045-Tran Station Equip-Wind | Base | 24,965,460 | 24,965,460 | | 7,867,328 | 7,867,328 | |
| 126 | 22-CWIP End Bal | Transmission | 353045-Tran Station Equip-Wind | SPS Remove CWIP from Ratebase | (24,965,460) | | (24,965,460) | (7,867,328) | | (7,867,328) |

Southwestern Public Service Company

12 Months Ending September 2020
G.3 Other Plant Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 127 | 22-CWIP End Bal | Transmission | 353045-Tran Station Equip-Wind | Sub-Total 353045-Tran Station Equip-Wind | | 24,965,460 | (24,965,460) | | 7,867,328 | (7,867,328) |
| 128 | | | | | | | | | | |
| 129 | 22-CWIP End Bal | Transmission | 354000E-Tran Towers & Fixture | Base | 136,782 | 136,782 | | 30,134 | 30,134 | |
| 130 | 22-CWIP End Bal | Transmission | 354000E-Tran Towers & Fixture | SPS Remove CWIP from Ratebase | (136,782) | | (136,782) | (30,134) | | (30,134) |
| 131 | 22-CWIP End Bal | Transmission | 354000E-Tran Towers & Fixture | Sub-Total 354000E-Tran Towers & Fixture | | 136,782 | (136,782) | | 30,134 | (30,134) |
| 132 | | | | | | | | | | |
| 133 | 22-CWIP End Bal | Transmission | 355000E-Tran Poles & Fixture | Base | 52,314,841 | 52,314,841 | | 11,525,265 | 11,525,265 | |
| 134 | 22-CWIP End Bal | Transmission | 355000E-Tran Poles & Fixture | SPS Remove CWIP from Ratebase | (52,314,841) | | (52,314,841) | (11,525,265) | | (11,525,265) |
| 135 | 22-CWIP End Bal | Transmission | 355000E-Tran Poles & Fixture | Sub-Total 355000E-Tran Poles & Fixture | | 52,314,841 | (52,314,841) | | 11,525,265 | (11,525,265) |
| 136 | | | | | | | | | | |
| 137 | 22-CWIP End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | Base | 1,337,975 | 1,337,975 | | 399,775 | 399,775 | |
| 138 | 22-CWIP End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Remove CWIP from Ratebase | (1,337,975) | | (1,337,975) | (399,775) | | (399,775) |
| 139 | 22-CWIP End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | Sub-Total 355010-Tran Poles & Fixtures-Prod | | 1,337,975 | (1,337,975) | | 399,775 | (399,775) |
| 140 | | | | | | | | | | |
| 141 | 22-CWIP End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | Base | 5,469,670 | 5,469,670 | | 1,723,649 | 1,723,649 | |
| 142 | 22-CWIP End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Remove CWIP from Ratebase | (5,469,670) | | (5,469,670) | (1,723,649) | | (1,723,649) |
| 143 | 22-CWIP End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | Sub-Total 355045-Tran Poles & Fixtures-Wind | | 5,469,670 | (5,469,670) | | 1,723,649 | (1,723,649) |
| 144 | | | | | | | | | | |
| 145 | 22-CWIP End Bal | Transmission | 356000E-Tran OH Conductor & D | Base | 19,801,515 | 19,801,515 | | 4,362,390 | 4,362,390 | |
| 146 | 22-CWIP End Bal | Transmission | 356000E-Tran OH Conductor & D | SPS Remove CWIP from Ratebase | (19,801,515) | | (19,801,515) | (4,362,390) | | (4,362,390) |
| 147 | 22-CWIP End Bal | Transmission | 356000E-Tran OH Conductor & D | Sub-Total 356000E-Tran OH Conductor & D | | 19,801,515 | (19,801,515) | | 4,362,390 | (4,362,390) |
| 148 | | | | | | | | | | |
| 149 | 22-CWIP End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | Base | 1,196,807 | 1,196,807 | | 357,595 | 357,595 | |
| 150 | 22-CWIP End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Remove CWIP from Ratebase | (1,196,807) | | (1,196,807) | (357,595) | | (357,595) |
| 151 | 22-CWIP End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | Sub-Total 356010-Tran OH Cond & Device-Prod | | 1,196,807 | (1,196,807) | | 357,595 | (357,595) |
| 152 | | | | | | | | | | |
| 153 | 22-CWIP End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | Base | 3,609,168 | 3,609,168 | | 1,137,352 | 1,137,352 | |
| 154 | 22-CWIP End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Remove CWIP from Ratebase | (3,609,168) | | (3,609,168) | (1,137,352) | | (1,137,352) |
| 155 | 22-CWIP End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | Sub-Total 356045-Tran OH Cond & Device-Wind | | 3,609,168 | (3,609,168) | | 1,137,352 | (1,137,352) |
| 156 | | | | | | | | | | |
| 157 | 22-CWIP End Bal | Transmission | 357000E-Tran Underground Cond | Base | 1,173 | 1,173 | | 258 | 258 | |
| 158 | 22-CWIP End Bal | Transmission | 357000E-Tran Underground Cond | SPS Remove CWIP from Ratebase | (1,173) | | (1,173) | (258) | | (258) |
| 159 | 22-CWIP End Bal | Transmission | 357000E-Tran Underground Cond | Sub-Total 357000E-Tran Underground Cond | | 1,173 | (1,173) | | 258 | (258) |
| 160 | | | | | | | | | | |
| 161 | 22-CWIP End Bal | Transmission | 359000-Transmission Road & Trai | Base | 14,011 | 14,011 | | 3,087 | 3,087 | |
| 162 | 22-CWIP End Bal | Transmission | 359000-Transmission Road & Trai | SPS Remove CWIP from Ratebase | (14,011) | | (14,011) | (3,087) | | (3,087) |
| 163 | 22-CWIP End Bal | Transmission | 359000-Transmission Road & Trai | Sub-Total 359000-Transmission Road & Trai | | 14,011 | (14,011) | | 3,087 | (3,087) |
| 164 | | | | | | | | | | |
| 165 | 22-CWIP End Bal | Transmission | | **Sub-Total Transmission** | | 212,859,749 | (212,859,749) | | 51,067,785 | (51,067,785) |
| 166 | | | | | | | | | | |
| 167 | 22-CWIP End Bal | Distribution | 360001E-Dist Land Owned in Fee | Base | 32,733 | 32,733 | | 19,481 | 19,481 | |
| 168 | 22-CWIP End Bal | Distribution | 360001E-Dist Land Owned in Fee | SPS Remove CWIP from Ratebase | (32,733) | | (32,733) | (19,481) | | (19,481) |

Southwestern Public Service Company

12 Months Ending September 2020
G.3 Other Plant Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 169 | 22-CWIP End Bal | Distribution | 360001E-Dist Land Owned in Fee | Sub-Total 360001E-Dist Land Owned in Fee | | 32,733 | (32,733) | | 19,481 | (19,481) |
| 170 | | | | | | | | | | |
| 171 | 22-CWIP End Bal | Distribution | 361000E-Str & Improv | Base | 2,932,029 | 2,932,029 | | 1,870,413 | 1,870,413 | |
| 172 | 22-CWIP End Bal | Distribution | 361000E-Str & Improv | SPS Remove CWIP from Ratebase | (2,932,029) | | (2,932,029) | (1,870,413) | | (1,870,413) |
| 173 | 22-CWIP End Bal | Distribution | 361000E-Str & Improv | Sub-Total 361000E-Str & Improv | | 2,932,029 | (2,932,029) | | 1,870,413 | (1,870,413) |
| 174 | | | | | | | | | | |
| 175 | 22-CWIP End Bal | Distribution | 362000E-Other Eq | Base | 27,569,437 | 27,569,437 | | 15,421,240 | 15,421,240 | |
| 176 | 22-CWIP End Bal | Distribution | 362000E-Other Eq | SPS Remove CWIP from Ratebase | (27,569,437) | | (27,569,437) | (15,421,240) | | (15,421,240) |
| 177 | 22-CWIP End Bal | Distribution | 362000E-Other Eq | Sub-Total 362000E-Other Eq | | 27,569,437 | (27,569,437) | | 15,421,240 | (15,421,240) |
| 178 | | | | | | | | | | |
| 179 | 22-CWIP End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | Base | 5,742,924 | 5,742,924 | | 4,008,229 | 4,008,229 | |
| 180 | 22-CWIP End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | SPS Remove CWIP from Ratebase | (5,742,924) | | (5,742,924) | (4,008,229) | | (4,008,229) |
| 181 | 22-CWIP End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | Sub-Total 364000-Dist Poles, Towers & Fixt | | 5,742,924 | (5,742,924) | | 4,008,229 | (4,008,229) |
| 182 | | | | | | | | | | |
| 183 | 22-CWIP End Bal | Distribution | 365000-Dist OH Conductor & Devic | Base | 6,564,734 | 6,564,734 | | 5,226,540 | 5,226,540 | |
| 184 | 22-CWIP End Bal | Distribution | 365000-Dist OH Conductor & Devic | SPS Remove CWIP from Ratebase | (6,564,734) | | (6,564,734) | (5,226,540) | | (5,226,540) |
| 185 | 22-CWIP End Bal | Distribution | 365000-Dist OH Conductor & Devic | Sub-Total 365000-Dist OH Conductor & Devic | | 6,564,734 | (6,564,734) | | 5,226,540 | (5,226,540) |
| 186 | | | | | | | | | | |
| 187 | 22-CWIP End Bal | Distribution | 366000E-Dist Underground Cond | Base | 318,354 | 318,354 | | 80,536 | 80,536 | |
| 188 | 22-CWIP End Bal | Distribution | 366000E-Dist Underground Cond | SPS Remove CWIP from Ratebase | (318,354) | | (318,354) | (80,536) | | (80,536) |
| 189 | 22-CWIP End Bal | Distribution | 366000E-Dist Underground Cond | Sub-Total 366000E-Dist Underground Cond | | 318,354 | (318,354) | | 80,536 | (80,536) |
| 190 | | | | | | | | | | |
| 191 | 22-CWIP End Bal | Distribution | 367000E-Dist UG Conductor & D | Base | 756,306 | 756,306 | | 278,773 | 278,773 | |
| 192 | 22-CWIP End Bal | Distribution | 367000E-Dist UG Conductor & D | SPS Remove CWIP from Ratebase | (756,306) | | (756,306) | (278,773) | | (278,773) |
| 193 | 22-CWIP End Bal | Distribution | 367000E-Dist UG Conductor & D | Sub-Total 367000E-Dist UG Conductor & D | | 756,306 | (756,306) | | 278,773 | (278,773) |
| 194 | | | | | | | | | | |
| 195 | 22-CWIP End Bal | Distribution | 368000E-Dist Line Transformer | Base | 58,058 | 58,058 | | 0 | 0 | |
| 196 | 22-CWIP End Bal | Distribution | 368000E-Dist Line Transformer | SPS Remove CWIP from Ratebase | (58,058) | | (58,058) | (0) | | (0) |
| 197 | 22-CWIP End Bal | Distribution | 368000E-Dist Line Transformer | Sub-Total 368000E-Dist Line Transformer | | 58,058 | (58,058) | | 0 | (0) |
| 198 | | | | | | | | | | |
| 199 | 22-CWIP End Bal | Distribution | 369000E-Distribution Services | Base | (111) | (111) | | | | |
| 200 | 22-CWIP End Bal | Distribution | 369000E-Distribution Services | SPS Remove CWIP from Ratebase | 111 | | 111 | | | |
| 201 | 22-CWIP End Bal | Distribution | 369000E-Distribution Services | Sub-Total 369000E-Distribution Services | | (111) | 111 | | | |
| 202 | | | | | | | | | | |
| 203 | 22-CWIP End Bal | Distribution | 369010-Distribution Services O | Base | 0 | 0 | | 0 | 0 | |
| 204 | 22-CWIP End Bal | Distribution | 369010-Distribution Services O | SPS Remove CWIP from Ratebase | (0) | | (0) | (0) | | (0) |
| 205 | 22-CWIP End Bal | Distribution | 369010-Distribution Services O | Sub-Total 369010-Distribution Services O | | 0 | (0) | | 0 | (0) |
| 206 | | | | | | | | | | |
| 207 | 22-CWIP End Bal | Distribution | 369020-Distribution Services U | Base | 0 | 0 | | | | |
| 208 | 22-CWIP End Bal | Distribution | 369020-Distribution Services U | SPS Remove CWIP from Ratebase | (0) | | (0) | | | |
| 209 | 22-CWIP End Bal | Distribution | 369020-Distribution Services U | Sub-Total 369020-Distribution Services U | | 0 | (0) | | | |
| 210 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.3 Other Plant Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 211 | 22-CWIP End Bal | Distribution | 370000E-Distribution Meter | Base | 16,426 | 16,426 | | | | |
| 212 | 22-CWIP End Bal | Distribution | 370000E-Distribution Meter | SPS Remove CWIP from Ratebase | (16,426) | | (16,426) | | | |
| 213 | 22-CWIP End Bal | Distribution | 370000E-Distribution Meter | Sub-Total 370000E-Distribution Meter | | 16,426 | (16,426) | | | |
| 214 | | | | | | | | | | |
| 215 | 22-CWIP End Bal | Distribution | 373000-Dist Street Light & Sg Sy | Base | 881,982 | 881,982 | | 190,872 | 190,872 | |
| 216 | 22-CWIP End Bal | Distribution | 373000-Dist Street Light & Sg Sy | SPS Remove CWIP from Ratebase | (881,982) | | (881,982) | (190,872) | | (190,872) |
| 217 | 22-CWIP End Bal | Distribution | 373000-Dist Street Light & Sg Sy | Sub-Total 373000-Dist Street Light & Sg Sy | | 881,982 | (881,982) | | 190,872 | (190,872) |
| 218 | | | | | | | | | | |
| 219 | 22-CWIP End Bal | Distribution | | **Sub-Total Distribution** | | 44,872,872 | (44,872,872) | | 27,096,084 | (27,096,084) |
| 220 | | | | | | | | | | |
| 221 | 22-CWIP End Bal | General | 390000-Genl Structures & Improv | Base | 7,847,597 | 7,847,597 | | 2,285,534 | 2,285,534 | |
| 222 | 22-CWIP End Bal | General | 390000-Genl Structures & Improv | SPS Remove CWIP from Ratebase | (7,847,597) | | (7,847,597) | (2,285,534) | | (2,285,534) |
| 223 | 22-CWIP End Bal | General | 390000-Genl Structures & Improv | Sub-Total 390000-Genl Structures & Improv | | 7,847,597 | (7,847,597) | | 2,285,534 | (2,285,534) |
| 224 | | | | | | | | | | |
| 225 | 22-CWIP End Bal | General | 391000-General Office Furn & E | Base | 1,008,878 | 1,008,878 | | 293,825 | 293,825 | |
| 226 | 22-CWIP End Bal | General | 391000-General Office Furn & E | SPS Remove CWIP from Ratebase | (1,008,878) | | (1,008,878) | (293,825) | | (293,825) |
| 227 | 22-CWIP End Bal | General | 391000-General Office Furn & E | Sub-Total 391000-General Office Furn & E | | 1,008,878 | (1,008,878) | | 293,825 | (293,825) |
| 228 | | | | | | | | | | |
| 229 | 22-CWIP End Bal | General | 391004-General Info Sys Computer | Base | 6,656,252 | 6,656,252 | | 1,938,567 | 1,938,567 | |
| 230 | 22-CWIP End Bal | General | 391004-General Info Sys Computer | SPS Remove CWIP from Ratebase | (6,656,252) | | (6,656,252) | (1,938,567) | | (1,938,567) |
| 231 | 22-CWIP End Bal | General | 391004-General Info Sys Computer | Sub-Total 391004-General Info Sys Computer | | 6,656,252 | (6,656,252) | | 1,938,567 | (1,938,567) |
| 232 | | | | | | | | | | |
| 233 | 22-CWIP End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | Base | 388,035 | 388,035 | | 113,011 | 113,011 | |
| 234 | 22-CWIP End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | SPS Remove CWIP from Ratebase | (388,035) | | (388,035) | (113,011) | | (113,011) |
| 235 | 22-CWIP End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | Sub-Total 391005-Genl Off Eq-Comp 3 Yr Life | | 388,035 | (388,035) | | 113,011 | (113,011) |
| 236 | | | | | | | | | | |
| 237 | 22-CWIP End Bal | General | 392010-General Transp Eq Grp | Base | 46,577 | 46,577 | | 13,565 | 13,565 | |
| 238 | 22-CWIP End Bal | General | 392010-General Transp Eq Grp | SPS Remove CWIP from Ratebase | (46,577) | | (46,577) | (13,565) | | (13,565) |
| 239 | 22-CWIP End Bal | General | 392010-General Transp Eq Grp | Sub-Total 392010-General Transp Eq Grp | | 46,577 | (46,577) | | 13,565 | (13,565) |
| 240 | | | | | | | | | | |
| 241 | 22-CWIP End Bal | General | 392020-General Transp Eq Grp 2 | Base | 555,549 | 555,549 | | 161,798 | 161,798 | |
| 242 | 22-CWIP End Bal | General | 392020-General Transp Eq Grp 2 | SPS Remove CWIP from Ratebase | (555,549) | | (555,549) | (161,798) | | (161,798) |
| 243 | 22-CWIP End Bal | General | 392020-General Transp Eq Grp 2 | Sub-Total 392020-General Transp Eq Grp 2 | | 555,549 | (555,549) | | 161,798 | (161,798) |
| 244 | | | | | | | | | | |
| 245 | 22-CWIP End Bal | General | 392030-General Transp Eq Trailer | Base | 118,095 | 118,095 | | 34,394 | 34,394 | |
| 246 | 22-CWIP End Bal | General | 392030-General Transp Eq Trailer | SPS Remove CWIP from Ratebase | (118,095) | | (118,095) | (34,394) | | (34,394) |
| 247 | 22-CWIP End Bal | General | 392030-General Transp Eq Trailer | Sub-Total 392030-General Transp Eq Trailer | | 118,095 | (118,095) | | 34,394 | (34,394) |
| 248 | | | | | | | | | | |
| 249 | 22-CWIP End Bal | General | 392040-General Transp Eq Grp 4 | Base | 737,822 | 737,822 | | 214,883 | 214,883 | |
| 250 | 22-CWIP End Bal | General | 392040-General Transp Eq Grp 4 | SPS Remove CWIP from Ratebase | (737,822) | | (737,822) | (214,883) | | (214,883) |
| 251 | 22-CWIP End Bal | General | 392040-General Transp Eq Grp 4 | Sub-Total 392040-General Transp Eq Grp 4 | | 737,822 | (737,822) | | 214,883 | (214,883) |
| 252 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.3 Other Plant Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 253 | 22-CWIP End Bal | General | 393000-General Stores Equipmen | Base | (0) | (0) | | (0) | (0) | |
| 254 | 22-CWIP End Bal | General | 393000-General Stores Equipmen | SPS Remove CWIP from Ratebase | 0 | | 0 | 0 | | 0 |
| 255 | 22-CWIP End Bal | General | 393000-General Stores Equipmen | Sub-Total 393000-General Stores Equipmen | | (0) | 0 | | (0) | 0 |
| 256 | | | | | | | | | | |
| 257 | 22-CWIP End Bal | General | 394000-General Tools & Shop Equi | Base | 395,525 | 395,525 | | 115,193 | 115,193 | |
| 258 | 22-CWIP End Bal | General | 394000-General Tools & Shop Equi | SPS Remove CWIP from Ratebase | (395,525) | | (395,525) | (115,193) | | (115,193) |
| 259 | 22-CWIP End Bal | General | 394000-General Tools & Shop Equi | Sub-Total 394000-General Tools & Shop Equi | | 395,525 | (395,525) | | 115,193 | (115,193) |
| 260 | | | | | | | | | | |
| 261 | 22-CWIP End Bal | General | 395000-General Laboratory Equi | Base | 6,057 | 6,057 | | 1,764 | 1,764 | |
| 262 | 22-CWIP End Bal | General | 395000-General Laboratory Equi | SPS Remove CWIP from Ratebase | (6,057) | | (6,057) | (1,764) | | (1,764) |
| 263 | 22-CWIP End Bal | General | 395000-General Laboratory Equi | Sub-Total 395000-General Laboratory Equi | | 6,057 | (6,057) | | 1,764 | (1,764) |
| 264 | | | | | | | | | | |
| 265 | 22-CWIP End Bal | General | 396000-General Power Operated E | Base | 89,758 | 89,758 | | 26,141 | 26,141 | |
| 266 | 22-CWIP End Bal | General | 396000-General Power Operated E | SPS Remove CWIP from Ratebase | (89,758) | | (89,758) | (26,141) | | (26,141) |
| 267 | 22-CWIP End Bal | General | 396000-General Power Operated E | Sub-Total 396000-General Power Operated E | | 89,758 | (89,758) | | 26,141 | (26,141) |
| 268 | | | | | | | | | | |
| 269 | 22-CWIP End Bal | General | 397000-General Communication E | Base | 22,505,875 | 22,505,875 | | 6,554,611 | 6,554,611 | |
| 270 | 22-CWIP End Bal | General | 397000-General Communication E | SPS Remove CWIP from Ratebase | (22,505,875) | | (22,505,875) | (6,554,611) | | (6,554,611) |
| 271 | 22-CWIP End Bal | General | 397000-General Communication E | Sub-Total 397000-General Communication E | | 22,505,875 | (22,505,875) | | 6,554,611 | (6,554,611) |
| 272 | | | | | | | | | | |
| 273 | 22-CWIP End Bal | General | 398000-General Miscellaneous E | Base | 858 | 858 | | 250 | 250 | |
| 274 | 22-CWIP End Bal | General | 398000-General Miscellaneous E | SPS Remove CWIP from Ratebase | (858) | | (858) | (250) | | (250) |
| 275 | 22-CWIP End Bal | General | 398000-General Miscellaneous E | Sub-Total 398000-General Miscellaneous E | | 858 | (858) | | 250 | (250) |
| 276 | | | | | | | | | | |
| 277 | 22-CWIP End Bal | General | | **Sub-Total General** | | 40,356,878 | (40,356,878) | | 11,753,537 | (11,753,537) |
| 278 | | | | | | | | | | |
| 279 | 22-CWIP End Bal | | | **Sub-Total 22-CWIP End Bal** | | 1,075,370,126 | (1,075,370,126) | | 333,637,192 | (333,637,192) |
| 280 | | | | | | | | | | |
| 281 | Plant Held for Future Use | Production | 105000-Held for Future Us | Base | 4,167,109 | 4,167,109 | | 918,038 | 918,038 | |
| 282 | Plant Held for Future Use | Production | 105000-Held for Future Us | Sub-Total 105000-Held for Future Us | 4,167,109 | 4,167,109 | | 918,038 | 918,038 | |
| 283 | | | | | | | | | | |
| 284 | Plant Held for Future Use | Production | | **Sub-Total Production** | 4,167,109 | 4,167,109 | | 918,038 | 918,038 | |
| 285 | | | | | | | | | | |
| 286 | Plant Held for Future Use | | | **Sub-Total Plant Held for Future Use** | 4,167,109 | 4,167,109 | | 918,038 | 918,038 | |
| 287 | | | | | | | | | | |
| 288 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.4 Other Rate Base Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | Regulatory Assets | Other Rate Base | 182300NQP-Prepaid Pension Asset Non-Qualified | SPS Base Data - Prepaid Pension FAS 106 112 | (429,482) | (429,482) | | (124,128) | (124,128) | |
| 2 | Regulatory Assets | Other Rate Base | 182300NQP-Prepaid Pension Asset Non-Qualified | Sub-Total 182300NQP-Prepaid Pension Asset Non-Qualifie | (429,482) | (429,482) | | (124,128) | (124,128) | |
| 3 | | | | | | | | | | |
| 4 | Regulatory Assets | Other Rate Base | 182300QP-Prepaid Pension Asset Qualified | SPS Base Data - Prepaid Pension FAS 106 112 | 155,743,854 | 155,743,854 | | 45,012,869 | 45,012,869 | |
| 5 | Regulatory Assets | Other Rate Base | 182300QP-Prepaid Pension Asset Qualified | Sub-Total 182300QP-Prepaid Pension Asset Qualified | 155,743,854 | 155,743,854 | | 45,012,869 | 45,012,869 | |
| 6 | | | | | | | | | | |
| 7 | Regulatory Assets | Other Rate Base | 182300TXMTR-Reg Asset Texas Restrucuting Meters | SPS Base Data - Regulatory Asset | 78,521 | 78,521 | | | | |
| 8 | Regulatory Assets | Other Rate Base | 182300TXMTR-Reg Asset Texas Restrucuting Meters | Sub-Total 182300TXMTR-Reg Asset Texas Restrucuting Me | 78,521 | 78,521 | | | | |
| 9 | | | | | | | | | | |
| 10 | Regulatory Assets | Other Rate Base | | **Sub-Total Other Rate Base** | 155,392,894 | 155,392,894 | | 44,888,741 | 44,888,741 | |
| 11 | | | | | | | | | | |
| 12 | Regulatory Assets | | | **Sub-Total Regulatory Assets** | 155,392,894 | 155,392,894 | | 44,888,741 | 44,888,741 | |
| 13 | | | | | | | | | | |
| 14 | 100-Fuel Inventory | Other Rate Base | 15100-Fuel Inventory | SPS Base Data - Other Non-Plant Rate Base | 6,371,683 | 6,371,683 | | 2,007,899 | 2,007,899 | |
| 15 | 100-Fuel Inventory | Other Rate Base | 15100-Fuel Inventory | Sub-Total 15100-Fuel Inventory | 6,371,683 | 6,371,683 | | 2,007,899 | 2,007,899 | |
| 16 | | | | | | | | | | |
| 17 | 100-Fuel Inventory | Other Rate Base | | **Sub-Total Other Rate Base** | 6,371,683 | 6,371,683 | | 2,007,899 | 2,007,899 | |
| 18 | | | | | | | | | | |
| 19 | 100-Fuel Inventory | | | **Sub-Total 100-Fuel Inventory** | 6,371,683 | 6,371,683 | | 2,007,899 | 2,007,899 | |
| 20 | | | | | | | | | | |
| 21 | Materials & Supplies End Bal | Other Rate Base | 15400-Plant Materials and Operating Supplies Prod | SPS Base Data - Materials and Supplies | 12,709,814 | 12,709,814 | | 3,797,578 | 3,797,578 | |
| 22 | Materials & Supplies End Bal | Other Rate Base | 15400-Plant Materials and Operating Supplies Prod | Sub-Total 15400-Plant Materials and Operating Supplies Pr | 12,709,814 | 12,709,814 | | 3,797,578 | 3,797,578 | |
| 23 | | | | | | | | | | |
| 24 | Materials & Supplies End Bal | Other Rate Base | 15410-Plant Materials and Operating Supplies Trans | SPS Base Data - Materials and Supplies | 4,364,425 | 4,364,425 | | 961,508 | 961,508 | |
| 25 | Materials & Supplies End Bal | Other Rate Base | 15410-Plant Materials and Operating Supplies Trans | Sub-Total 15410-Plant Materials and Operating Supplies Tr | 4,364,425 | 4,364,425 | | 961,508 | 961,508 | |
| 26 | | | | | | | | | | |
| 27 | Materials & Supplies End Bal | Other Rate Base | 15420-Plant Materials and Operating Supplies Dist | SPS Base Data - Materials and Supplies | 4,642,048 | 4,642,048 | | 1,720,895 | 1,720,895 | |
| 28 | Materials & Supplies End Bal | Other Rate Base | 15420-Plant Materials and Operating Supplies Dist | Sub-Total 15420-Plant Materials and Operating Supplies D | 4,642,048 | 4,642,048 | | 1,720,895 | 1,720,895 | |
| 29 | | | | | | | | | | |
| 30 | Materials & Supplies End Bal | Other Rate Base | | **Sub-Total Other Rate Base** | 21,716,287 | 21,716,287 | | 6,479,982 | 6,479,982 | |
| 31 | | | | | | | | | | |
| 32 | Materials & Supplies End Bal | | | **Sub-Total Materials & Supplies End Bal** | 21,716,287 | 21,716,287 | | 6,479,982 | 6,479,982 | |
| 33 | | | | | | | | | | |
| 34 | Prepaids End Bal | Other Rate Base | 16510-Prepayments-Insurance | SPS Base Data - Prepaids | 3,091,173 | 3,091,173 | | 879,510 | 879,510 | |
| 35 | Prepaids End Bal | Other Rate Base | 16510-Prepayments-Insurance | Sub-Total 16510-Prepayments-Insurance | 3,091,173 | 3,091,173 | | 879,510 | 879,510 | |
| 36 | | | | | | | | | | |
| 37 | Prepaids End Bal | Other Rate Base | 16512-Prepayments-NERC Fees | SPS Base Data - Prepaids | 278,567 | 278,567 | | 95,933 | 95,933 | |
| 38 | Prepaids End Bal | Other Rate Base | 16512-Prepayments-NERC Fees | Sub-Total 16512-Prepayments-NERC Fees | 278,567 | 278,567 | | 95,933 | 95,933 | |
| 39 | | | | | | | | | | |
| 40 | Prepaids End Bal | Other Rate Base | 16515-Prepayments-Auto Licensing | SPS Base Data - Prepaids | 1,453 | 1,453 | | 414 | 414 | |
| 41 | Prepaids End Bal | Other Rate Base | 16515-Prepayments-Auto Licensing | Sub-Total 16515-Prepayments-Auto Licensing | 1,453 | 1,453 | | 414 | 414 | |
| 42 | | | | | | | | | | |
| 43 | Prepaids End Bal | Other Rate Base | 16516-Prepayments-I/T Related | SPS Base Data - Prepaids | 623,123 | 623,123 | | 177,293 | 177,293 | |
| 44 | Prepaids End Bal | Other Rate Base | 16516-Prepayments-I/T Related | Sub-Total 16516-Prepayments-I/T Related | 623,123 | 623,123 | | 177,293 | 177,293 | |
| 45 | | | | | | | | | | |
| 46 | Prepaids End Bal | Other Rate Base | 16517-Prepayments-Brand Adv | SPS Base Data - Prepaids | 5,786 | 5,786 | | 1,646 | 1,646 | |

Southwestern Public Service Company

12 Months Ending September 2020
G.4 Other Rate Base Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 47 | Prepaids End Bal | Other Rate Base | 16517-Prepayments-Brand Adv | SPS Eliminate Prepayments | (5,786) | | (5,786) | (1,646) | | (1,646) |
| 48 | Prepaids End Bal | Other Rate Base | 16517-Prepayments-Brand Adv | Sub-Total 16517-Prepayments-Brand Adv | | 5,786 | (5,786) | | 1,646 | (1,646) |
| 49 | | | | | | | | | | |
| 50 | Prepaids End Bal | Other Rate Base | 16518-Prepayments-Pollution Emissions | SPS Base Data - Prepaids | 821,224 | 821,224 | | 245,374 | 245,374 | |
| 51 | Prepaids End Bal | Other Rate Base | 16518-Prepayments-Pollution Emissions | Sub-Total 16518-Prepayments-Pollution Emissions | 821,224 | 821,224 | | 245,374 | 245,374 | |
| 52 | | | | | | | | | | |
| 53 | Prepaids End Bal | Other Rate Base | 16519-Prepayments-Benefits | SPS Base Data - Prepaids | 17,048 | 17,048 | | 4,927 | 4,927 | |
| 54 | Prepaids End Bal | Other Rate Base | 16519-Prepayments-Benefits | Sub-Total 16519-Prepayments-Benefits | 17,048 | 17,048 | | 4,927 | 4,927 | |
| 55 | | | | | | | | | | |
| 56 | Prepaids End Bal | Other Rate Base | 16523-Prepaid Taxes State | SPS Base Data - Prepaids | 567,023 | 567,023 | | 161,331 | 161,331 | |
| 57 | Prepaids End Bal | Other Rate Base | 16523-Prepaid Taxes State | SPS Eliminate Prepayments | (567,023) | | (567,023) | (161,331) | | (161,331) |
| 58 | Prepaids End Bal | Other Rate Base | 16523-Prepaid Taxes State | Sub-Total 16523-Prepaid Taxes State | | 567,023 | (567,023) | | 161,331 | (161,331) |
| 59 | | | | | | | | | | |
| 60 | Prepaids End Bal | Other Rate Base | 16526-Prepayments-Other Distribution Utility | SPS Base Data - Prepaids | 76,554 | 76,554 | | 28,380 | 28,380 | |
| 61 | Prepaids End Bal | Other Rate Base | 16526-Prepayments-Other Distribution Utility | Sub-Total 16526-Prepayments-Other Distribution Utility | 76,554 | 76,554 | | 28,380 | 28,380 | |
| 62 | | | | | | | | | | |
| 63 | Prepaids End Bal | Other Rate Base | 16527-Prepaid Interest - Commercial Paper | SPS Base Data - Prepaids | 3,683 | 3,683 | | 1,048 | 1,048 | |
| 64 | Prepaids End Bal | Other Rate Base | 16527-Prepaid Interest - Commercial Paper | SPS Eliminate Prepayments | (3,683) | | (3,683) | (1,048) | | (1,048) |
| 65 | Prepaids End Bal | Other Rate Base | 16527-Prepaid Interest - Commercial Paper | Sub-Total 16527-Prepaid Interest - Commercial Paper | | 3,683 | (3,683) | | 1,048 | (1,048) |
| 66 | | | | | | | | | | |
| 67 | Prepaids End Bal | Other Rate Base | 165295-Prepayments Hardware Maintenance | SPS Base Data - Prepaids | 9,807 | 9,807 | | 2,790 | 2,790 | |
| 68 | Prepaids End Bal | Other Rate Base | 165295-Prepayments Hardware Maintenance | Sub-Total 165295-Prepayments Hardware Maintenance | 9,807 | 9,807 | | 2,790 | 2,790 | |
| 69 | | | | | | | | | | |
| 70 | Prepaids End Bal | Other Rate Base | | **Sub-Total Other Rate Base** | 4,918,949 | 5,495,442 | (576,493) | 1,434,622 | 1,598,647 | (164,026) |
| 71 | | | | | | | | | | |
| 72 | Prepaids End Bal | | | **Sub-Total Prepaids End Bal** | 4,918,949 | 5,495,442 | (576,493) | 1,434,622 | 1,598,647 | (164,026) |
| 73 | | | | | | | | | | |
| 74 | Customer Deposits End Bal | Other Rate Base | 23500-Customer Deposits | SPS Base Data - Other Non-Plant Rate Base | (6,006,369) | (6,006,369) | | (941,083) | (941,083) | |
| 75 | Customer Deposits End Bal | Other Rate Base | 23500-Customer Deposits | SPS Eliminate Out-of-Period Adjustments | (50,000) | | (50,000) | | | |
| 76 | Customer Deposits End Bal | Other Rate Base | 23500-Customer Deposits | Sub-Total 23500-Customer Deposits | (6,056,369) | (6,006,369) | (50,000) | (941,083) | (941,083) | |
| 77 | | | | | | | | | | |
| 78 | Customer Deposits End Bal | Other Rate Base | | **Sub-Total Other Rate Base** | (6,056,369) | (6,006,369) | (50,000) | (941,083) | (941,083) | |
| 79 | | | | | | | | | | |
| 80 | Customer Deposits End Bal | | | **Sub-Total Customer Deposits End Bal** | (6,056,369) | (6,006,369) | (50,000) | (941,083) | (941,083) | |
| 81 | | | | | | | | | | |
| 82 | Regulatory Liabilities | Other Rate Base | 25410-Reg Liability - Retiree Medical | SPS Base Data - Prepaid Pension FAS 106 112 | (384,819) | (384,819) | | (111,220) | (111,220) | |
| 83 | Regulatory Liabilities | Other Rate Base | 25410-Reg Liability - Retiree Medical | Sub-Total 25410-Reg Liability - Retiree Medical | (384,819) | (384,819) | | (111,220) | (111,220) | |
| 84 | | | | | | | | | | |
| 85 | Regulatory Liabilities | Other Rate Base | 25430-Retiree Liability FAS 158/106 | SPS Base Data - Prepaid Pension FAS 106 112 | (12,604,665) | (12,604,665) | | (3,642,982) | (3,642,982) | |
| 86 | Regulatory Liabilities | Other Rate Base | 25430-Retiree Liability FAS 158/106 | Sub-Total 25430-Retiree Liability FAS 158/106 | (12,604,665) | (12,604,665) | | (3,642,982) | (3,642,982) | |
| 87 | | | | | | | | | | |
| 88 | Regulatory Liabilities | Other Rate Base | | **Sub-Total Other Rate Base** | (12,989,484) | (12,989,484) | | (3,754,202) | (3,754,202) | |
| 89 | | | | | | | | | | |
| 90 | Regulatory Liabilities | | | **Sub-Total Regulatory Liabilities** | (12,989,484) | (12,989,484) | | (3,754,202) | (3,754,202) | |
| 91 | | | | | | | | | | |
| 92 | NOx Inventory | Other Rate Base | 15810-NOx Inventory | SPS Base Data - Other Non-Plant Rate Base | 3,887,760 | 3,887,760 | | 1,225,144 | 1,225,144 | |

Southwestern Public Service Company

12 Months Ending September 2020
G.4 Other Rate Base Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 93 | NOx Inventory | Other Rate Base | 15810-NOx Inventory | SPS Eliminate REC Inventory | (3,887,760) | | (3,887,760) | (1,225,144) | | (1,225,144) |
| 94 | NOx Inventory | Other Rate Base | 15810-NOx Inventory | Sub-Total 15810-NOx Inventory | | 3,887,760 | (3,887,760) | | 1,225,144 | (1,225,144) |
| 95 | | | | | | | | | | |
| 96 | NOx Inventory | Other Rate Base | | **Sub-Total Other Rate Base** | | 3,887,760 | (3,887,760) | | 1,225,144 | (1,225,144) |
| 97 | | | | | | | | | | |
| 98 | NOx Inventory | | | **Sub-Total NOx Inventory** | | 3,887,760 | (3,887,760) | | 1,225,144 | (1,225,144) |
| 99 | | | | | | | | | | |
| 100 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

G.5 Cash Working Capital

| Line No. | Cash Working Capital Component | Total | SPS NM Electric Retail |
|---|---|---|---|
| 1 | **Pro Forma Book Energy Costs:** | | |
| 2 | Gas For Generation | 110,839,005 | 34,928,529 |
| 3 | Gas For Generation Factor | (0.014760) | (0.014760) |
| 4 | Gas For Generation CWC | (1,636,000) | (515,550) |
| 5 | | | |
| 6 | Coal Fossil Fuel & Freight | 99,449,682 | 31,339,429 |
| 7 | Coal Fossil Fuel & Freight Factor | 0.010199 | 0.010199 |
| 8 | Coal Fossil Fuel & Freight CWC | 1,014,264 | 319,623 |
| 9 | | | |
| 10 | Fuel Oil | 71,907 | 22,660 |
| 11 | Fuel Oil Factor | 0.069103 | 0.069103 |
| 12 | Fuel Oil CWC | 4,969 | 1,566 |
| 13 | | | |
| 14 | Purchased Power - Energy | 323,330,020 | 101,890,504 |
| 15 | Purchased Power - Energy Factor | (0.009555) | (0.009555) |
| 16 | Purchased Power - Energy CWC | (3,089,310) | (973,530) |
| 17 | | | |
| 18 | Purchased Power - Capacity | 58,698,861 | 17,538,693 |
| 19 | Purchased Power - Capacity Factor | (0.009555) | (0.009555) |
| 20 | Purchased Power - Capacity CWC | (560,848) | (167,576) |
| 21 | **Total Energy Costs** | (4,266,925) | (1,335,467) |
| 22 | | | |
| 23 | *Check total Energy cost* | 559,989,374 | 175,509,620 |
| 24 | | 32,400,101 | 10,210,195 |
| 25 | | | |
| 26 | **Pro Forma O&M Expense:** | | |
| 27 | Labor O&M - Regular OM | 141,175,923 | 40,794,078 |
| 28 | Labor O&M - Regular Factor | 0.060911 | 0.060911 |
| 29 | Labor O&M - Regular CWC | 8,599,179 | 2,484,812 |
| 30 | | | |
| 31 | Labor O&M - Incentive | 7,471,613 | 2,168,775 |
| 32 | Labor O&M - Incentive Factor | (0.585938) | (0.585938) |
| 33 | Labor O&M - Incentive CWC | (4,377,904) | (1,270,768) |
| 34 | | | |
| 35 | Total O&M Expenses | 343,470,263 | 92,589,310 |
| 36 | Other O&M Factor | (0.018651) | (0.018651) |
| 37 | Other O&M CWC | (6,405,911) | (1,726,842) |
| 38 | **Total Pro Forma O&M Expense** | (2,184,635) | (512,799) |
| 39 | | | |
| 40 | *Check total OM* | 492,117,799 | 135,552,164 |
| 41 | | | |
| 42 | | | |

Southwestern Public Service Company

12 Months Ending September 2020

G.5 Cash Working Capital

| Line No. | Cash Working Capital Component | Total | SPS NM Electric Retail |
|---|---|---|---|
| 43 | **Pro Forma Taxes Other Than Income Texas:** | | |
| 44 | Property Taxes | 58,149,020 | 16,544,744 |
| 45 | Property Taxes Factor | (0.416130) | (0.416130) |
| 46 | Property Taxes CWC | (24,197,552) | (6,884,764) |
| 47 | | | |
| 48 | Payroll | 8,040,754 | 2,323,927 |
| 49 | Payroll Factor | 0.035240 | 0.035240 |
| 50 | Payroll CWC | 283,355 | 81,895 |
| 51 | | | |
| 52 | Sales & Use Tax | 49,243 | 3,516 |
| 53 | Sales & Use Tax Factor | (0.010322) | (0.010322) |
| 54 | Sales & Use Tax CWC | (508) | (36) |
| 55 | | | |
| 56 | Franchise Fees Paid | 8,127,809 | |
| 57 | Franchise Fees Paid Factor | (0.076212) | (0.076212) |
| 58 | Franchise Fees Paid CWC | (619,438) | |
| 59 | **Total Pro Forma Taxes Other Than Income Texas** | (24,534,144) | (6,802,906) |
| 60 | | | |
| 61 | Check TOTI | 80,854,174 | 18,872,188 |
| 62 | | 6,487,347 | |
| 63 | | | |
| 64 | **Paid and Income Taxes** | | |
| 65 | Texas Gross Margin (Franchise) Tax | 2,012,138 | 572,500 |
| 66 | Texas Gross Margin (Franchise) Tax Factor | 0.190966 | 0.190966 |
| 67 | Texas Gross Margin (Franchise) Tax CWC | 384,250 | 109,328 |
| 68 | | | |
| 69 | Texas Gross Receipts Tax | 6,487,347 | |
| 70 | Texas Gross Receipts Tax Factor | (0.189089) | (0.189089) |
| 71 | Texas Gross Receipts Tax CWC | (1,226,685) | |
| 72 | | | |
| 73 | Federal Income Taxes | 11,563,807 | 2,899,690 |
| 74 | Federal Income Taxes Factor | (0.008733) | (0.008733) |
| 75 | Federal Income Taxes CWC | (100,984) | (25,322) |
| 76 | | | |
| 77 | State Income Taxes | 1,167,285 | 292,703 |
| 78 | State Income Taxes Factor | (0.008733) | (0.008733) |
| 79 | State Income Taxes CWC | (10,194) | (2,556) |
| 80 | | | |
| 81 | **Total Electric CWC** | (31,939,317) | (8,569,722) |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | Base | (427,888) | (427,888) | | (124,618) | (124,618) | |
| 2 | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | SPS Base Data - Adjust ADIT to Per Book | (3,902) | (3,902) | | (1,136) | (1,136) | |
| 3 | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | 1,461 | | 1,461 | 425 | | 425 |
| 4 | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | SPS Unblending Adjustment | (0) | | (0) | (0) | | (0) |
| 5 | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | Sub-Total 303003-Intg Misc Computr Softwar | (430,329) | (431,789) | 1,461 | (125,329) | (125,754) | 425 |
| 6 | | | | | | | | | | |
| 7 | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | Base | (14,490,128) | (14,490,128) | | (4,220,105) | (4,220,105) | |
| 8 | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS Base Data - Adjust ADIT to Per Book | (135,194) | (135,194) | | (39,374) | (39,374) | |
| 9 | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS Base Data - Reclass Retail Allocated | 95,975 | 95,975 | | 27,952 | 27,952 | |
| 10 | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | 65,770 | | 65,770 | 19,155 | | 19,155 |
| 11 | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS Unblending Adjustment | (0) | | (0) | (0) | | (0) |
| 12 | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | Sub-Total 303004-Intg Misc Computr Softwar | (14,463,576) | (14,529,346) | 65,770 | (4,212,372) | (4,231,527) | 19,155 |
| 13 | | | | | | | | | | |
| 14 | 74-ADIT End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Base Data - Adjust ADIT to Per Book | (835) | (835) | | (261) | (261) | |
| 15 | 74-ADIT End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Base Data - Reclass Retail Allocated | (95,975) | (95,975) | | (29,999) | (29,999) | |
| 16 | 74-ADIT End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | Sub-Total 303004R-Intg Misc Computr Softwar-Retail Alloca | (96,811) | (96,811) | | (30,260) | (30,260) | |
| 17 | | | | | | | | | | |
| 18 | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | Base | (7,683,705) | (7,683,705) | | (2,237,802) | (2,237,802) | |
| 19 | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Base Data - Adjust ADIT to Per Book | (70,063) | (70,063) | | (20,405) | (20,405) | |
| 20 | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Eliminate Non-Reg Software | 35,456 | | 35,456 | 10,326 | | 10,326 |
| 21 | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Unblending Adjustment | (0) | | (0) | (0) | | (0) |
| 22 | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | Sub-Total 303005-Intg Misc Computr Soft 15y | (7,718,312) | (7,753,768) | 35,456 | (2,247,881) | (2,258,207) | 10,326 |
| 23 | | | | | | | | | | |
| 24 | 74-ADIT End Bal | Intangible | 303007-Intg Misc Computr Softwar | Base | (0) | (0) | | (0) | (0) | |
| 25 | 74-ADIT End Bal | Intangible | 303007-Intg Misc Computr Softwar | SPS Base Data - Adjust ADIT to Per Book | (0) | (0) | | (0) | (0) | |
| 26 | 74-ADIT End Bal | Intangible | 303007-Intg Misc Computr Softwar | SPS Unblending Adjustment | | | | | | |
| 27 | 74-ADIT End Bal | Intangible | 303007-Intg Misc Computr Softwar | Sub-Total 303007-Intg Misc Computr Softwar | (0) | (0) | | (0) | (0) | |
| 28 | | | | | | | | | | |
| 29 | 74-ADIT End Bal | Intangible | 303010-Intg Misc Computr Softwar | Base | (921,947) | (921,947) | | (268,508) | (268,508) | |
| 30 | 74-ADIT End Bal | Intangible | 303010-Intg Misc Computr Softwar | SPS Base Data - Adjust ADIT to Per Book | (8,407) | (8,407) | | (2,448) | (2,448) | |
| 31 | 74-ADIT End Bal | Intangible | 303010-Intg Misc Computr Softwar | SPS Unblending Adjustment | (0) | | (0) | (0) | | (0) |
| 32 | 74-ADIT End Bal | Intangible | 303010-Intg Misc Computr Softwar | Sub-Total 303010-Intg Misc Computr Softwar | (930,354) | (930,354) | (0) | (270,956) | (270,956) | (0) |
| 33 | | | | | | | | | | |
| 34 | 74-ADIT End Bal | Intangible | 303014-Intg CRS Computr Softwar | Base | (105,754) | (105,754) | | (33,056) | (33,056) | |
| 35 | 74-ADIT End Bal | Intangible | 303014-Intg CRS Computr Softwar | SPS Base Data - Adjust ADIT to Per Book | (958) | (958) | | (299) | (299) | |
| 36 | 74-ADIT End Bal | Intangible | 303014-Intg CRS Computr Softwar | Sub-Total 303014-Intg CRS Computr Softwar | (106,712) | (106,712) | | (33,355) | (33,355) | |
| 37 | | | | | | | | | | |
| 38 | 74-ADIT End Bal | Intangible | | **Sub-Total Intangible** | (23,746,093) | (23,848,780) | 102,687 | (6,920,153) | (6,950,060) | 29,906 |
| 39 | | | | | | | | | | |
| 40 | 74-ADIT End Bal | Production | 310001-Steam Prod Land Own in Fe | Base | (8,229) | (8,229) | | (2,459) | (2,459) | |
| 41 | 74-ADIT End Bal | Production | 310001-Steam Prod Land Own in Fe | SPS Base Data - Adjust ADIT to Per Book | 413 | 413 | | 123 | 123 | |
| 42 | 74-ADIT End Bal | Production | 310001-Steam Prod Land Own in Fe | Sub-Total 310001-Steam Prod Land Own in Fe | (7,816) | (7,816) | | (2,335) | (2,335) | |
| 43 | | | | | | | | | | |
| 44 | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | Base | (253,646) | (253,646) | | (75,787) | (75,787) | |
| 45 | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | SPS Base Data - Adjust ADIT to Per Book | (3,451) | (3,451) | | (1,031) | (1,031) | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 46 | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | SPS Unblending Adjustment | 267 | | 267 | 80 | | 80 |
| 47 | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | SPS Unblending Plant Related ADIT Adj | 132 | | 132 | 39 | | 39 |
| 48 | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | Sub-Total 310002-Steam Prod Land Rights | (256,697) | (257,097) | 399 | (76,699) | (76,818) | 119 |
| 49 | | | | | | | | | | |
| 50 | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | Base | 364,647 | 364,647 | | 108,953 | 108,953 | |
| 51 | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | SPS Base Data - Adjust ADIT to Per Book | 10,747 | 10,747 | | 3,211 | 3,211 | |
| 52 | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | SPS Unblending Adjustment | (23,928) | | (23,928) | (7,150) | | (7,150) |
| 53 | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | SPS Unblending Plant Related ADIT Adj | 9 | | 9 | 3 | | 3 |
| 54 | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | Sub-Total 310003-Steam Prod Water Rights | 351,474 | 375,393 | (23,920) | 105,017 | 112,164 | (7,147) |
| 55 | | | | | | | | | | |
| 56 | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | Base | (16,880) | (16,880) | | (5,043) | (5,043) | |
| 57 | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | SPS Base Data - Adjust ADIT to Per Book | (230) | (230) | | (69) | (69) | |
| 58 | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | SPS Unblending Adjustment | 18 | | 18 | 5 | | 5 |
| 59 | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | SPS Unblending Plant Related ADIT Adj | (168) | | (168) | (50) | | (50) |
| 60 | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | Sub-Total 310004-Steam Prod Land Rights-NM | (17,260) | (17,109) | (150) | (5,157) | (5,112) | (45) |
| 61 | | | | | | | | | | |
| 62 | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | Base | (21,971,187) | (21,971,187) | | (6,564,794) | (6,564,794) | |
| 63 | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | SPS Base Data - Adjust ADIT to Per Book | (347,575) | (347,575) | | (103,852) | (103,852) | |
| 64 | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | SPS Unblending Adjustment | 2,269,950 | | 2,269,950 | 678,241 | | 678,241 |
| 65 | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | SPS Unblending Plant Related ADIT Adj | 10,648 | | 10,648 | 3,181 | | 3,181 |
| 66 | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | Sub-Total 311000E-Steam Prod Str & Improv | (20,038,165) | (22,318,763) | 2,280,598 | (5,987,224) | (6,668,646) | 681,422 |
| 67 | | | | | | | | | | |
| 68 | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | Base | (110,286,458) | (110,286,458) | | (32,952,604) | (32,952,604) | |
| 69 | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | SPS Base Data - Adjust ADIT to Per Book | (1,898,848) | (1,898,848) | | (567,359) | (567,359) | |
| 70 | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | SPS Unblending Adjustment | 8,882,435 | | 8,882,435 | 2,653,992 | | 2,653,992 |
| 71 | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | SPS Unblending Plant Related ADIT Adj | 55,937 | | 55,937 | 16,714 | | 16,714 |
| 72 | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | Sub-Total 312000E-Steam Prod Boiler Plant E | (103,246,934) | (112,185,307) | 8,938,372 | (30,849,258) | (33,519,963) | 2,670,705 |
| 73 | | | | | | | | | | |
| 74 | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | Base | (47,463,036) | (47,463,036) | | (14,181,529) | (14,181,529) | |
| 75 | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | SPS Base Data - Adjust ADIT to Per Book | (809,691) | (809,691) | | (241,928) | (241,928) | |
| 76 | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | SPS Unblending Adjustment | 4,566,928 | | 4,566,928 | 1,364,557 | | 1,364,557 |
| 77 | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | SPS Unblending Plant Related ADIT Adj | 24,102 | | 24,102 | 7,201 | | 7,201 |
| 78 | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | Sub-Total 314000-Steam Prod Turbogen Unit | (43,681,697) | (48,272,727) | 4,591,030 | (13,051,699) | (14,423,458) | 1,371,759 |
| 79 | | | | | | | | | | |
| 80 | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | Base | (5,027,995) | (5,027,995) | | (1,502,320) | (1,502,320) | |
| 81 | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | SPS Base Data - Adjust ADIT to Per Book | (83,210) | (83,210) | | (24,862) | (24,862) | |
| 82 | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | SPS Unblending Adjustment | 727,374 | | 727,374 | 217,333 | | 217,333 |
| 83 | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | SPS Unblending Plant Related ADIT Adj | 2,563 | | 2,563 | 766 | | 766 |
| 84 | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | Sub-Total 315000E-Steam Prod Acc Elec Eq | (4,381,268) | (5,111,205) | 729,937 | (1,309,083) | (1,527,182) | 218,099 |
| 85 | | | | | | | | | | |
| 86 | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | Base | (1,942,822) | (1,942,822) | | (580,498) | (580,498) | |
| 87 | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Base Data - Adjust ADIT to Per Book | (31,537) | (31,537) | | (9,423) | (9,423) | |
| 88 | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Unblending Adjustment | 361,352 | | 361,352 | 107,969 | | 107,969 |
| 89 | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Unblending Plant Related ADIT Adj | 993 | | 993 | 297 | | 297 |
| 90 | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | Sub-Total 316000E-Steam Prod Misc Pwr Plt E | (1,612,015) | (1,974,359) | 362,345 | (481,655) | (589,921) | 108,265 |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 91 | | | | | | | | | | |
| 92 | 74-ADIT End Bal | Production | 340001-Other Prod Land Own in Fee | Base | (1,220) | (1,220) | | (364) | (364) | |
| 93 | 74-ADIT End Bal | Production | 340001-Other Prod Land Own in Fee | SPS Base Data - Adjust ADIT to Per Book | (24) | (24) | | (7) | (7) | |
| 94 | 74-ADIT End Bal | Production | 340001-Other Prod Land Own in Fee | Sub-Total 340001-Other Prod Land Own in Fee | (1,243) | (1,243) | | (372) | (372) | |
| 95 | | | | | | | | | | |
| 96 | 74-ADIT End Bal | Production | 340045-Other Prod Wind Rights | Base | (0) | (0) | | (0) | (0) | |
| 97 | 74-ADIT End Bal | Production | 340045-Other Prod Wind Rights | SPS Base Data - Adjust ADIT to Per Book | (0) | (0) | | (0) | (0) | |
| 98 | 74-ADIT End Bal | Production | 340045-Other Prod Wind Rights | SPS Unblending Adjustment | 0 | | 0 | 0 | | 0 |
| 99 | 74-ADIT End Bal | Production | 340045-Other Prod Wind Rights | Sub-Total 340045-Other Prod Wind Rights | (0) | (0) | 0 | (0) | (0) | 0 |
| 100 | | | | | | | | | | |
| 101 | 74-ADIT End Bal | Production | 340145-Other Prod Wind Land Own | Base | (272) | (272) | | (86) | (86) | |
| 102 | 74-ADIT End Bal | Production | 340145-Other Prod Wind Land Own | SPS Base Data - Adjust ADIT to Per Book | (5) | (5) | | (2) | (2) | |
| 103 | 74-ADIT End Bal | Production | 340145-Other Prod Wind Land Own | Sub-Total 340145-Other Prod Wind Land Own | (277) | (277) | | (87) | (87) | |
| 104 | | | | | | | | | | |
| 105 | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | Base | (2,001,884) | (2,001,884) | | (598,145) | (598,145) | |
| 106 | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | SPS Base Data - Adjust ADIT to Per Book | 4,094 | 4,094 | | 1,223 | 1,223 | |
| 107 | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | SPS Unblending Adjustment | 66,880 | | 66,880 | 19,983 | | 19,983 |
| 108 | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | SPS Unblending Plant Related ADIT Adj | 1,161 | | 1,161 | 347 | | 347 |
| 109 | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | Sub-Total 341000E-Other Prod Str & Impr | (1,929,749) | (1,997,790) | 68,041 | (576,592) | (596,922) | 20,330 |
| 110 | | | | | | | | | | |
| 111 | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | Base | (3,840,543) | (3,840,543) | | (1,210,264) | (1,210,264) | |
| 112 | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | SPS Base Data - Adjust ADIT to Per Book | (42,076) | (42,076) | | (13,259) | (13,259) | |
| 113 | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | SPS Unblending Adjustment | 24,337 | | 24,337 | 7,669 | | 7,669 |
| 114 | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | SPS Unblending Plant Related ADIT Adj | 2,039 | | 2,039 | 642 | | 642 |
| 115 | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | Sub-Total 341045-Other Prod Str & Imp-Wind | (3,856,243) | (3,882,619) | 26,376 | (1,215,212) | (1,223,524) | 8,312 |
| 116 | | | | | | | | | | |
| 117 | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | Base | (509,761) | (509,761) | | (152,312) | (152,312) | |
| 118 | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | SPS Base Data - Adjust ADIT to Per Book | (8,077) | (8,077) | | (2,413) | (2,413) | |
| 119 | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | SPS Unblending Adjustment | 67,259 | | 67,259 | 20,096 | | 20,096 |
| 120 | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | SPS Unblending Plant Related ADIT Adj | 261 | | 261 | 78 | | 78 |
| 121 | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | Sub-Total 342000E-Other Prod Fuel Hldr | (450,318) | (517,839) | 67,520 | (134,551) | (154,726) | 20,175 |
| 122 | | | | | | | | | | |
| 123 | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | Base | (7,631,172) | (7,631,172) | | (2,280,126) | (2,280,126) | |
| 124 | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | SPS Base Data - Adjust ADIT to Per Book | (89,709) | (89,709) | | (26,804) | (26,804) | |
| 125 | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | SPS Unblending Adjustment | 83,488 | | 83,488 | 24,945 | | 24,945 |
| 126 | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | SPS Unblending Plant Related ADIT Adj | 4,028 | | 4,028 | 1,203 | | 1,203 |
| 127 | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | Sub-Total 343000-Other Prod Prime Mover | (7,633,365) | (7,720,881) | 87,515 | (2,280,781) | (2,306,930) | 26,149 |
| 128 | | | | | | | | | | |
| 129 | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | Base | (38,383,991) | (38,383,991) | | (11,468,792) | (11,468,792) | |
| 130 | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | SPS Base Data - Adjust ADIT to Per Book | (500,291) | (500,291) | | (149,483) | (149,483) | |
| 131 | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | SPS Unblending Adjustment | 516,732 | | 516,732 | 154,395 | | 154,395 |
| 132 | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | SPS Unblending Plant Related ADIT Adj | 20,074 | | 20,074 | 5,998 | | 5,998 |
| 133 | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | Sub-Total 344000E-Other Prod Generator | (38,347,476) | (38,884,282) | 536,806 | (11,457,882) | (11,618,275) | 160,393 |
| 134 | | | | | | | | | | |
| 135 | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | Base | (58,062,757) | (58,062,757) | | (18,297,230) | (18,297,230) | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 136 | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | SPS Base Data - Adjust ADIT to Per Book | (245,365) | (245,365) | | (77,322) | (77,322) | |
| 137 | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | SPS Unblending Adjustment | 326,723 | | 326,723 | 102,960 | | 102,960 |
| 138 | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | SPS Unblending Plant Related ADIT Adj | 32,295 | | 32,295 | 10,177 | | 10,177 |
| 139 | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | Sub-Total 344045-Other Prod Generator-Wind | (57,949,105) | (58,308,123) | 359,018 | (18,261,415) | (18,374,551) | 113,137 |
| 140 | | | | | | | | | | |
| 141 | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | Base | (6,354,640) | (6,354,640) | | (1,898,710) | (1,898,710) | |
| 142 | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | SPS Base Data - Adjust ADIT to Per Book | (81,787) | (81,787) | | (24,437) | (24,437) | |
| 143 | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | SPS Unblending Adjustment | 100,087 | | 100,087 | 29,905 | | 29,905 |
| 144 | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | SPS Unblending Plant Related ADIT Adj | 3,327 | | 3,327 | 994 | | 994 |
| 145 | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | Sub-Total 345000E-Other Prod Access Elect Equip | (6,333,013) | (6,436,428) | 103,414 | (1,892,247) | (1,923,147) | 30,899 |
| 146 | | | | | | | | | | |
| 147 | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | Base | (1,653,282) | (1,653,282) | | (520,996) | (520,996) | |
| 148 | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | SPS Base Data - Adjust ADIT to Per Book | (18,113) | (18,113) | | (5,708) | (5,708) | |
| 149 | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | SPS Unblending Adjustment | 10,477 | | 10,477 | 3,302 | | 3,302 |
| 150 | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | SPS Unblending Plant Related ADIT Adj | 878 | | 878 | 277 | | 277 |
| 151 | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | Sub-Total 345045-Other Prod Acc El Eq-Wind | (1,660,041) | (1,671,395) | 11,354 | (523,126) | (526,704) | 3,578 |
| 152 | | | | | | | | | | |
| 153 | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | Base | (963,948) | (963,948) | | (288,019) | (288,019) | |
| 154 | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | SPS Base Data - Adjust ADIT to Per Book | (12,335) | (12,335) | | (3,686) | (3,686) | |
| 155 | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | SPS Unblending Adjustment | 47,953 | | 47,953 | 14,328 | | 14,328 |
| 156 | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | SPS Unblending Plant Related ADIT Adj | 505 | | 505 | 151 | | 151 |
| 157 | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | Sub-Total 346000E-Other Prod Misc Pwr P | (927,825) | (976,283) | 48,458 | (277,226) | (291,705) | 14,479 |
| 158 | | | | | | | | | | |
| 159 | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | Base | (1,351) | (1,351) | | (426) | (426) | |
| 160 | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | SPS Base Data - Adjust ADIT to Per Book | (15) | (15) | | (5) | (5) | |
| 161 | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | SPS Unblending Adjustment | 9 | | 9 | 3 | | 3 |
| 162 | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | SPS Unblending Plant Related ADIT Adj | 1 | | 1 | 0 | | 0 |
| 163 | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | Sub-Total 346045-Other Prod Misc P Eq-Wind | (1,357) | (1,366) | 9 | (428) | (431) | 3 |
| 164 | | | | | | | | | | |
| 165 | 74-ADIT End Bal | Production | | **Sub-Total Production** | (291,980,391) | (310,167,514) | 18,187,123 | (88,278,012) | (93,718,643) | 5,440,631 |
| 166 | | | | | | | | | | |
| 167 | 74-ADIT End Bal | Transmission | 102000-Plant Purchased or Sold | Base | 478,725 | 478,725 | | 105,466 | 105,466 | |
| 168 | 74-ADIT End Bal | Transmission | 102000-Plant Purchased or Sold | SPS Eliminate Amounts Related to the Sale of Sharyland Ass | (478,725) | | (478,725) | (105,466) | | (105,466) |
| 169 | 74-ADIT End Bal | Transmission | 102000-Plant Purchased or Sold | Sub-Total 102000-Plant Purchased or Sold | | 478,725 | (478,725) | | 105,466 | (105,466) |
| 170 | | | | | | | | | | |
| 171 | 74-ADIT End Bal | Transmission | 105000-Held for Future Us | Base | (16) | (16) | | (4) | (4) | |
| 172 | 74-ADIT End Bal | Transmission | 105000-Held for Future Us | SPS Base Data - Adjust ADIT to Per Book | (1) | (1) | | (0) | (0) | |
| 173 | 74-ADIT End Bal | Transmission | 105000-Held for Future Us | Sub-Total 105000-Held for Future Us | (17) | (17) | | (4) | (4) | |
| 174 | | | | | | | | | | |
| 175 | 74-ADIT End Bal | Transmission | 350001-Tran Land Owned in Fe | Base | 21,249 | 21,249 | | 4,681 | 4,681 | |
| 176 | 74-ADIT End Bal | Transmission | 350001-Tran Land Owned in Fe | SPS Base Data - Adjust ADIT to Per Book | 636 | 636 | | 140 | 140 | |
| 177 | 74-ADIT End Bal | Transmission | 350001-Tran Land Owned in Fe | Sub-Total 350001-Tran Land Owned in Fe | 21,886 | 21,886 | | 4,822 | 4,822 | |
| 178 | | | | | | | | | | |
| 179 | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | Base | (12,207,404) | (12,207,404) | | (2,689,362) | (2,689,362) | |
| 180 | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | SPS Base Data - Adjust ADIT to Per Book | (226,488) | (226,488) | | (49,897) | (49,897) | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 181 | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | SPS Unblending Adjustment | (790,624) | | (790,624) | (174,179) | | (174,179) |
| 182 | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | SPS Unblending Plant Related ADIT Adj | (59) | | (59) | (13) | | (13) |
| 183 | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | Sub-Total 350002E-Transmission Land Right | (13,224,574) | (12,433,892) | (790,682) | (2,913,451) | (2,739,259) | (174,192) |
| 184 | | | | | | | | | | |
| 185 | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | Base | (258,508) | (258,508) | | (258,508) | (258,508) | |
| 186 | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Base Data - Adjust ADIT to Per Book | (4,796) | (4,796) | | (4,796) | (4,796) | |
| 187 | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Unblending Adjustment | (16,742) | | (16,742) | (16,742) | | (16,742) |
| 188 | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Unblending Plant Related ADIT Adj | (1) | | (1) | (1) | | (1) |
| 189 | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | Sub-Total 350002ERN-Transmission Land Right Radial NM | (280,047) | (263,304) | (16,744) | (280,047) | (263,304) | (16,744) |
| 190 | | | | | | | | | | |
| 191 | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | Base | (406,255) | (406,255) | | | | |
| 192 | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Base Data - Adjust ADIT to Per Book | (7,537) | (7,537) | | | | |
| 193 | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Unblending Adjustment | (26,311) | | (26,311) | | | |
| 194 | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Unblending Plant Related ADIT Adj | (2) | | (2) | | | |
| 195 | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | Sub-Total 350002ERT-Transmission Land Right Radial TX | (440,106) | (413,792) | (26,313) | | | |
| 196 | | | | | | | | | | |
| 197 | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Base | (80,046) | (80,046) | | | | |
| 198 | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Base Data - Adjust ADIT to Per Book | (1,485) | (1,485) | | | | |
| 199 | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Unblending Adjustment | (5,184) | | (5,184) | | | |
| 200 | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | | | |
| 201 | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Sub-Total 350002ERW-Transmission Land Right Radial Whol | (86,715) | (81,531) | (5,185) | | | |
| 202 | | | | | | | | | | |
| 203 | 74-ADIT End Bal | Transmission | 350011-Tran Fee Land - Prod | Base | (2) | (2) | | (1) | (1) | |
| 204 | 74-ADIT End Bal | Transmission | 350011-Tran Fee Land - Prod | SPS Base Data - Adjust ADIT to Per Book | (0) | (0) | | (0) | (0) | |
| 205 | 74-ADIT End Bal | Transmission | 350011-Tran Fee Land - Prod | SPS JUR Correction | (2) | | (2) | (1) | | (1) |
| 206 | 74-ADIT End Bal | Transmission | 350011-Tran Fee Land - Prod | Sub-Total 350011-Tran Fee Land - Prod | (4) | (2) | (2) | (1) | (1) | (1) |
| 207 | | | | | | | | | | |
| 208 | 74-ADIT End Bal | Transmission | 350045-Tran Land Fee-Wind | Base | (0) | (0) | | (0) | (0) | |
| 209 | 74-ADIT End Bal | Transmission | 350045-Tran Land Fee-Wind | SPS Base Data - Adjust ADIT to Per Book | | | | | | |
| 210 | 74-ADIT End Bal | Transmission | 350045-Tran Land Fee-Wind | SPS JUR Correction | 2 | | 2 | 1 | | 1 |
| 211 | 74-ADIT End Bal | Transmission | 350045-Tran Land Fee-Wind | Sub-Total 350045-Tran Land Fee-Wind | 2 | (0) | 2 | 1 | (0) | 1 |
| 212 | | | | | | | | | | |
| 213 | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | Base | (23,185,949) | (23,185,949) | | (5,108,000) | (5,108,000) | |
| 214 | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | SPS Base Data - Adjust ADIT to Per Book | (243,805) | (243,805) | | (53,712) | (53,712) | |
| 215 | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | SPS Unblending Adjustment | (3,070) | | (3,070) | (676) | | (676) |
| 216 | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | SPS Unblending Plant Related ADIT Adj | (118) | | (118) | (26) | | (26) |
| 217 | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | Sub-Total 352000-Transmission Str & Improv | (23,432,942) | (23,429,754) | (3,188) | (5,162,414) | (5,161,712) | (702) |
| 218 | | | | | | | | | | |
| 219 | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | Base | (100,464) | (100,464) | | (30,018) | (30,018) | |
| 220 | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | SPS Base Data - Adjust ADIT to Per Book | (1,452) | (1,452) | | (434) | (434) | |
| 221 | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | SPS Unblending Adjustment | 2,374 | | 2,374 | 709 | | 709 |
| 222 | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | (0) | | (0) |
| 223 | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | Sub-Total 352010-Tran Str & Impr-Prod | (99,543) | (101,917) | 2,374 | (29,743) | (30,452) | 709 |
| 224 | | | | | | | | | | |
| 225 | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | Base | (23,446) | (23,446) | | (7,389) | (7,389) | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 226 | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | SPS Base Data - Adjust ADIT to Per Book | 1,457 | 1,457 | | 459 | 459 | |
| 227 | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | SPS Unblending Adjustment | 446 | | 446 | 141 | | 141 |
| 228 | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | (0) | | (0) |
| 229 | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | Sub-Total 352045-Tran Str & Impr-Wind | (21,543) | (21,989) | 446 | (6,789) | (6,929) | 141 |
| 230 | | | | | | | | | | |
| 231 | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | Base | (225,953,264) | (225,953,264) | | (49,778,824) | (49,778,824) | |
| 232 | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | SPS Base Data - Adjust ADIT to Per Book | (2,376,077) | (2,376,077) | | (523,464) | (523,464) | |
| 233 | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | SPS Unblending Adjustment | (29,917) | | (29,917) | (6,591) | | (6,591) |
| 234 | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | SPS Unblending Plant Related ADIT Adj | (1,150) | | (1,150) | (253) | | (253) |
| 235 | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | Sub-Total 353000E-Transmission Station | (228,360,408) | (228,329,342) | (31,066) | (50,309,132) | (50,302,288) | (6,844) |
| 236 | | | | | | | | | | |
| 237 | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | Base | (3,935,147) | (3,935,147) | | (1,175,787) | (1,175,787) | |
| 238 | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | SPS Base Data - Adjust ADIT to Per Book | (56,894) | (56,894) | | (16,999) | (16,999) | |
| 239 | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | SPS Base Data - Rate Base Non Integration | 63,914 | 63,914 | | 19,097 | 19,097 | |
| 240 | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | SPS Unblending Adjustment | 92,995 | | 92,995 | 27,786 | | 27,786 |
| 241 | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | SPS Unblending Plant Related ADIT Adj | (19) | | (19) | (6) | | (6) |
| 242 | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | Sub-Total 353010-Tran Station Equip Pro | (3,835,151) | (3,928,127) | 92,975 | (1,145,909) | (1,173,689) | 27,780 |
| 243 | | | | | | | | | | |
| 244 | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | Base | (259,890) | (259,890) | | (81,899) | (81,899) | |
| 245 | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | SPS Base Data - Adjust ADIT to Per Book | 16,152 | 16,152 | | 5,090 | 5,090 | |
| 246 | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | SPS Base Data - Rate Base Non Integration | (63,914) | (63,914) | | (20,141) | (20,141) | |
| 247 | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | SPS Unblending Adjustment | 4,947 | | 4,947 | 1,559 | | 1,559 |
| 248 | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | SPS Unblending Plant Related ADIT Adj | (2) | | (2) | (1) | | (1) |
| 249 | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | Sub-Total 353045-Tran Station Equip-Wind | (302,707) | (307,652) | 4,945 | (95,392) | (96,950) | 1,558 |
| 250 | | | | | | | | | | |
| 251 | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | Base | (490,211) | (490,211) | | (107,996) | (107,996) | |
| 252 | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | SPS Base Data - Adjust ADIT to Per Book | 139,885 | 139,885 | | 30,817 | 30,817 | |
| 253 | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | SPS Unblending Adjustment | 52,808 | | 52,808 | 11,634 | | 11,634 |
| 254 | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | SPS Unblending Plant Related ADIT Adj | (8) | | (8) | (2) | | (2) |
| 255 | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | Sub-Total 354000E-Tran Towers & Fixture | (297,526) | (350,326) | 52,800 | (65,547) | (77,179) | 11,632 |
| 256 | | | | | | | | | | |
| 257 | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Base | (10,381) | (10,381) | | (10,381) | (10,381) | |
| 258 | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Base Data - Adjust ADIT to Per Book | 2,962 | 2,962 | | 2,962 | 2,962 | |
| 259 | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Unblending Adjustment | 1,118 | | 1,118 | 1,118 | | 1,118 |
| 260 | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | (0) | | (0) |
| 261 | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Sub-Total 354000ERN-Tran Towers & Fixture Radial NM | (6,301) | (7,419) | 1,118 | (6,301) | (7,419) | 1,118 |
| 262 | | | | | | | | | | |
| 263 | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Base | (16,314) | (16,314) | | | | |
| 264 | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Base Data - Adjust ADIT to Per Book | 4,655 | 4,655 | | | | |
| 265 | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Unblending Adjustment | 1,757 | | 1,757 | | | |
| 266 | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | | | |
| 267 | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Sub-Total 354000ERT-Tran Towers & Fixture Radial TX | (9,901) | (11,659) | 1,757 | | | |
| 268 | | | | | | | | | | |
| 269 | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Base | (3,214) | (3,214) | | | | |
| 270 | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Base Data - Adjust ADIT to Per Book | 917 | 917 | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 271 | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Unblending Adjustment | 346 | | 346 | | | |
| 272 | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | | | |
| 273 | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Sub-Total 354000ERW-Tran Towers & Fixture Radial Wholes | (1,951) | (2,297) | 346 | | | |
| 274 | | | | | | | | | | |
| 275 | 74-ADIT End Bal | Transmission | 355000E | Base | (228,498,846) | (228,498,846) | | (50,339,630) | (50,339,630) | |
| 276 | 74-ADIT End Bal | Transmission | 355000E | SPS Base Data - Adjust ADIT to Per Book | (2,989,039) | (2,989,039) | | (658,503) | (658,503) | |
| 277 | 74-ADIT End Bal | Transmission | 355000E | SPS Base Data - Rate Base Non Integration | 25,024 | 25,024 | | 5,513 | 5,513 | |
| 278 | 74-ADIT End Bal | Transmission | 355000E | SPS Unblending Adjustment | 8,932,542 | | 8,932,542 | 1,967,891 | | 1,967,891 |
| 279 | 74-ADIT End Bal | Transmission | 355000E | SPS Unblending Plant Related ADIT Adj | (1,142) | | (1,142) | (252) | | (252) |
| 280 | 74-ADIT End Bal | Transmission | 355000E | Sub-Total 355000E | (222,531,460) | (231,462,861) | 8,931,400 | (49,024,981) | (50,992,620) | 1,967,640 |
| 281 | | | | | | | | | | |
| 282 | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Base | (4,838,758) | (4,838,758) | | (4,838,758) | (4,838,758) | |
| 283 | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Base Data - Adjust ADIT to Per Book | (63,297) | (63,297) | | (63,297) | (63,297) | |
| 284 | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Base Data - Rate Base Non Integration | 530 | 530 | | 530 | 530 | |
| 285 | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Unblending Adjustment | 189,158 | | 189,158 | 189,158 | | 189,158 |
| 286 | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Unblending Plant Related ADIT Adj | (24) | | (24) | (24) | | (24) |
| 287 | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Sub-Total 355000ERN-Tran Poles & Fixtures Radial NM | (4,712,390) | (4,901,524) | 189,134 | (4,712,390) | (4,901,524) | 189,134 |
| 288 | | | | | | | | | | |
| 289 | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Base | (7,604,298) | (7,604,298) | | | | |
| 290 | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Base Data - Adjust ADIT to Per Book | (99,473) | (99,473) | | | | |
| 291 | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Base Data - Rate Base Non Integration | 833 | 833 | | | | |
| 292 | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Unblending Adjustment | 297,269 | | 297,269 | | | |
| 293 | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Unblending Plant Related ADIT Adj | (38) | | (38) | | | |
| 294 | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Sub-Total 355000ERT-Tran Poles & Fixtures Radial TX | (7,405,707) | (7,702,939) | 297,231 | | | |
| 295 | | | | | | | | | | |
| 296 | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Base | (1,498,297) | (1,498,297) | | | | |
| 297 | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Base Data - Adjust ADIT to Per Book | (19,600) | (19,600) | | | | |
| 298 | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Base Data - Rate Base Non Integration | 164 | 164 | | | | |
| 299 | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Unblending Adjustment | 58,572 | | 58,572 | | | |
| 300 | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Unblending Plant Related ADIT Adj | (7) | | (7) | | | |
| 301 | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Sub-Total 355000ERW-Tran Poles & Fixtures Radial Wholesa | (1,459,168) | (1,517,732) | 58,564 | | | |
| 302 | | | | | | | | | | |
| 303 | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | Base | (315,013) | (315,013) | | (94,123) | (94,123) | |
| 304 | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Base Data - Adjust ADIT to Per Book | (2,608) | (2,608) | | (779) | (779) | |
| 305 | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Base Data - Rate Base Non Integration | 366,552 | 366,552 | | 109,522 | 109,522 | |
| 306 | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Unblending Adjustment | 783 | | 783 | 234 | | 234 |
| 307 | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Unblending Plant Related ADIT Adj | (2) | | (2) | (0) | | (0) |
| 308 | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | Sub-Total 355010-Tran Poles & Fixtures-Prod | 49,713 | 48,931 | 781 | 14,854 | 14,620 | 233 |
| 309 | | | | | | | | | | |
| 310 | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | Base | 10,203 | 10,203 | | 3,215 | 3,215 | |
| 311 | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Base Data - Adjust ADIT to Per Book | 2,532 | 2,532 | | 798 | 798 | |
| 312 | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Base Data - Rate Base Non Integration | (393,103) | (393,103) | | (123,878) | (123,878) | |
| 313 | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Unblending Adjustment | 5,196 | | 5,196 | 1,637 | | 1,637 |
| 314 | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | (0) | | (0) |
| 315 | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | Sub-Total 355045-Tran Poles & Fixtures-Wind | (375,172) | (380,368) | 5,196 | (118,227) | (119,865) | 1,637 |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 316 | | | | | | | | | | |
| 317 | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | Base | (80,872,087) | (80,872,087) | | (17,816,593) | (17,816,593) | |
| 318 | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | SPS Base Data - Adjust ADIT to Per Book | (1,057,796) | (1,057,796) | | (233,039) | (233,039) | |
| 319 | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | SPS Unblending Adjustment | 3,163,153 | | 3,163,153 | 696,861 | | 696,861 |
| 320 | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | SPS Unblending Plant Related ADIT Adj | (404) | | (404) | (89) | | (89) |
| 321 | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | Sub-Total 356000E-Tran OH Conductor & D | (78,767,134) | (81,929,883) | 3,162,749 | (17,352,860) | (18,049,632) | 696,772 |
| 322 | | | | | | | | | | |
| 323 | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Base | (1,712,571) | (1,712,571) | | (1,712,571) | (1,712,571) | |
| 324 | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Base Data - Adjust ADIT to Per Book | (22,400) | (22,400) | | (22,400) | (22,400) | |
| 325 | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Unblending Adjustment | 66,984 | | 66,984 | 66,984 | | 66,984 |
| 326 | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Unblending Plant Related ADIT Adj | (9) | | (9) | (9) | | (9) |
| 327 | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Sub-Total 356000ERN-Tran OH Conductor& D Radial NM | (1,667,996) | (1,734,971) | 66,975 | (1,667,996) | (1,734,971) | 66,975 |
| 328 | | | | | | | | | | |
| 329 | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Base | (2,691,372) | (2,691,372) | | | | |
| 330 | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Base Data - Adjust ADIT to Per Book | (35,203) | (35,203) | | | | |
| 331 | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Unblending Adjustment | 105,268 | | 105,268 | | | |
| 332 | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Unblending Plant Related ADIT Adj | (13) | | (13) | | | |
| 333 | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Sub-Total 356000ERT-Tran OH Conductor & D Radial TX | (2,621,321) | (2,726,575) | 105,254 | | | |
| 334 | | | | | | | | | | |
| 335 | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Base | (530,289) | (530,289) | | | | |
| 336 | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Base Data - Adjust ADIT to Per Book | (6,936) | (6,936) | | | | |
| 337 | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Unblending Adjustment | 20,741 | | 20,741 | | | |
| 338 | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Unblending Plant Related ADIT Adj | (3) | | (3) | | | |
| 339 | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Sub-Total 356000ERW-Tran OH Conductor & D Radial Whol | (516,486) | (537,225) | 20,739 | | | |
| 340 | | | | | | | | | | |
| 341 | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | Base | (440,752) | (440,752) | | (131,693) | (131,693) | |
| 342 | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Base Data - Adjust ADIT to Per Book | (2,919) | (2,919) | | (872) | (872) | |
| 343 | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Base Data - Rate Base Non Integration | 16,411 | 16,411 | | 4,904 | 4,904 | |
| 344 | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Unblending Adjustment | 1,096 | | 1,096 | 327 | | 327 |
| 345 | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Unblending Plant Related ADIT Adj | (2) | | (2) | (1) | | (1) |
| 346 | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | Sub-Total 356010-Tran OH Cond & Device-Prod | (426,166) | (427,259) | 1,093 | (127,334) | (127,661) | 327 |
| 347 | | | | | | | | | | |
| 348 | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | Base | 6,733 | 6,733 | | 2,122 | 2,122 | |
| 349 | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Base Data - Adjust ADIT to Per Book | 1,671 | 1,671 | | 526 | 526 | |
| 350 | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Base Data - Rate Base Non Integration | (16,411) | (16,411) | | (5,172) | (5,172) | |
| 351 | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Unblending Adjustment | 3,429 | | 3,429 | 1,080 | | 1,080 |
| 352 | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | (0) | | (0) |
| 353 | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | Sub-Total 356045-Tran OH Cond & Device-Wind | (4,580) | (8,008) | 3,429 | (1,443) | (2,524) | 1,080 |
| 354 | | | | | | | | | | |
| 355 | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | Base | (47,983) | (47,983) | | (10,571) | (10,571) | |
| 356 | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | SPS Base Data - Adjust ADIT to Per Book | (628) | (628) | | (138) | (138) | |
| 357 | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | SPS Unblending Adjustment | 1,877 | | 1,877 | 413 | | 413 |
| 358 | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | (0) | | (0) |
| 359 | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | Sub-Total 357000E-Tran Underground Cond | (46,734) | (48,610) | 1,877 | (10,296) | (10,709) | 413 |
| 360 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 361 | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | Base | (85,446) | (85,446) | | (18,824) | (18,824) | |
| 362 | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | SPS Base Data - Adjust ADIT to Per Book | (1,118) | (1,118) | | (246) | (246) | |
| 363 | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | SPS Unblending Adjustment | 3,342 | | 3,342 | 736 | | 736 |
| 364 | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | (0) | | (0) |
| 365 | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | Sub-Total 358000-Tran UG Conductor & Devic | (83,222) | (86,563) | 3,342 | (18,334) | (19,070) | 736 |
| 366 | | | | | | | | | | |
| 367 | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | Base | (90,334) | (90,334) | | (19,901) | (19,901) | |
| 368 | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | SPS Base Data - Adjust ADIT to Per Book | (1,182) | (1,182) | | (260) | (260) | |
| 369 | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | SPS Unblending Adjustment | 3,533 | | 3,533 | 778 | | 778 |
| 370 | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | (0) | | (0) |
| 371 | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | Sub-Total 359000-Transmission Road & Trai | (87,983) | (91,516) | 3,533 | (19,383) | (20,162) | 778 |
| 372 | | | | | | | | | | |
| 373 | 74-ADIT End Bal | Transmission | | **Sub-Total Transmission** | (591,033,355) | (602,689,510) | 11,656,155 | (133,048,297) | (135,713,014) | 2,664,717 |
| 374 | | | | | | | | | | |
| 375 | 74-ADIT End Bal | Distribution | 360001E-Dist Land Owned in Fee | Base | (1,308) | (1,308) | | (441) | (441) | |
| 376 | 74-ADIT End Bal | Distribution | 360001E-Dist Land Owned in Fee | SPS Base Data - Adjust ADIT to Per Book | (4) | (4) | | (7) | (7) | |
| 377 | 74-ADIT End Bal | Distribution | 360001E-Dist Land Owned in Fee | Sub-Total 360001E-Dist Land Owned in Fee | (1,311) | (1,311) | | (448) | (448) | |
| 378 | | | | | | | | | | |
| 379 | 74-ADIT End Bal | Distribution | 360004-Dist Land Rights-NM | Base | (523,737) | (523,737) | | (523,737) | (523,737) | |
| 380 | 74-ADIT End Bal | Distribution | 360004-Dist Land Rights-NM | SPS Base Data - Adjust ADIT to Per Book | (10,025) | (10,025) | | (10,025) | (10,025) | |
| 381 | 74-ADIT End Bal | Distribution | 360004-Dist Land Rights-NM | Sub-Total 360004-Dist Land Rights-NM | (533,762) | (533,762) | | (533,762) | (533,762) | |
| 382 | | | | | | | | | | |
| 383 | 74-ADIT End Bal | Distribution | 360005-Dist Land Rights-TX | Base | (353,264) | (353,264) | | | | |
| 384 | 74-ADIT End Bal | Distribution | 360005-Dist Land Rights-TX | SPS Base Data - Adjust ADIT to Per Book | (6,702) | (6,702) | | | | |
| 385 | 74-ADIT End Bal | Distribution | 360005-Dist Land Rights-TX | Sub-Total 360005-Dist Land Rights-TX | (359,966) | (359,966) | | | | |
| 386 | | | | | | | | | | |
| 387 | 74-ADIT End Bal | Distribution | 361000E-Str & Improv | Base | (3,774,158) | (3,774,158) | | (2,269,050) | (2,269,050) | |
| 388 | 74-ADIT End Bal | Distribution | 361000E-Str & Improv | SPS Base Data - Adjust ADIT to Per Book | (33,263) | (33,263) | | (22,857) | (22,857) | |
| 389 | 74-ADIT End Bal | Distribution | 361000E-Str & Improv | Sub-Total 361000E-Str & Improv | (3,807,421) | (3,807,421) | | (2,291,907) | (2,291,907) | |
| 390 | | | | | | | | | | |
| 391 | 74-ADIT End Bal | Distribution | 362000E-Other Eq | Base | (57,953,636) | (57,953,636) | | (23,097,779) | (23,097,779) | |
| 392 | 74-ADIT End Bal | Distribution | 362000E-Other Eq | SPS Base Data - Adjust ADIT to Per Book | (472,449) | (472,449) | | (144,530) | (144,530) | |
| 393 | 74-ADIT End Bal | Distribution | 362000E-Other Eq | Sub-Total 362000E-Other Eq | (58,426,085) | (58,426,085) | | (23,242,309) | (23,242,309) | |
| 394 | | | | | | | | | | |
| 395 | 74-ADIT End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | Base | (57,700,884) | (57,700,884) | | (19,723,594) | (19,723,594) | |
| 396 | 74-ADIT End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | SPS Base Data - Adjust ADIT to Per Book | (128,980) | (128,980) | | 15,681 | 15,681 | |
| 397 | 74-ADIT End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | Sub-Total 364000-Dist Poles, Towers & Fixt | (57,829,865) | (57,829,865) | | (19,707,913) | (19,707,913) | |
| 398 | | | | | | | | | | |
| 399 | 74-ADIT End Bal | Distribution | 365000-Dist OH Conductor & Devic | Base | (45,860,450) | (45,860,450) | | (18,634,201) | (18,634,201) | |
| 400 | 74-ADIT End Bal | Distribution | 365000-Dist OH Conductor & Devic | SPS Base Data - Adjust ADIT to Per Book | 113,356 | 113,356 | | 110,766 | 110,766 | |
| 401 | 74-ADIT End Bal | Distribution | 365000-Dist OH Conductor & Devic | Sub-Total 365000-Dist OH Conductor & Devic | (45,747,094) | (45,747,094) | | (18,523,435) | (18,523,435) | |
| 402 | | | | | | | | | | |
| 403 | 74-ADIT End Bal | Distribution | 366000E-Dist Underground Cond | Base | (3,165,069) | (3,165,069) | | (1,011,919) | (1,011,919) | |
| 404 | 74-ADIT End Bal | Distribution | 366000E-Dist Underground Cond | SPS Base Data - Adjust ADIT to Per Book | 3,671 | 3,671 | | (989) | (989) | |
| 405 | 74-ADIT End Bal | Distribution | 366000E-Dist Underground Cond | Sub-Total 366000E-Dist Underground Cond | (3,161,398) | (3,161,398) | | (1,012,909) | (1,012,909) | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 406 | | | | | | | | | | |
| 407 | 74-ADIT End Bal | Distribution | 367000E-Dist UG Conductor & D | Base | (10,851,262) | (10,851,262) | | (1,948,084) | (1,948,084) | |
| 408 | 74-ADIT End Bal | Distribution | 367000E-Dist UG Conductor & D | SPS Base Data - Adjust ADIT to Per Book | (1,958) | (1,958) | | 18,103 | 18,103 | |
| 409 | 74-ADIT End Bal | Distribution | 367000E-Dist UG Conductor & D | Sub-Total 367000E-Dist UG Conductor & D | (10,853,220) | (10,853,220) | | (1,929,981) | (1,929,981) | |
| 410 | | | | | | | | | | |
| 411 | 74-ADIT End Bal | Distribution | 368000E-Dist Line Transformer | Base | (32,475,890) | (32,475,890) | | (11,381,370) | (11,381,370) | |
| 412 | 74-ADIT End Bal | Distribution | 368000E-Dist Line Transformer | SPS Base Data - Adjust ADIT to Per Book | (134,743) | (134,743) | | (127,636) | (127,636) | |
| 413 | 74-ADIT End Bal | Distribution | 368000E-Dist Line Transformer | Sub-Total 368000E-Dist Line Transformer | (32,610,633) | (32,610,633) | | (11,509,006) | (11,509,006) | |
| 414 | | | | | | | | | | |
| 415 | 74-ADIT End Bal | Distribution | 369000E-Distribution Services | Base | 219,981 | 219,981 | | 31,198 | 31,198 | |
| 416 | 74-ADIT End Bal | Distribution | 369000E-Distribution Services | SPS Base Data - Adjust ADIT to Per Book | (164) | (164) | | 335 | 335 | |
| 417 | 74-ADIT End Bal | Distribution | 369000E-Distribution Services | Sub-Total 369000E-Distribution Services | 219,817 | 219,817 | | 31,533 | 31,533 | |
| 418 | | | | | | | | | | |
| 419 | 74-ADIT End Bal | Distribution | 369010-Distribution Services O | Base | (4,909,926) | (4,909,926) | | (1,740,032) | (1,740,032) | |
| 420 | 74-ADIT End Bal | Distribution | 369010-Distribution Services O | SPS Base Data - Adjust ADIT to Per Book | (22,012) | (22,012) | | (19,731) | (19,731) | |
| 421 | 74-ADIT End Bal | Distribution | 369010-Distribution Services O | Sub-Total 369010-Distribution Services O | (4,931,938) | (4,931,938) | | (1,759,763) | (1,759,763) | |
| 422 | | | | | | | | | | |
| 423 | 74-ADIT End Bal | Distribution | 369020-Distribution Services U | Base | (6,701,202) | (6,701,202) | | (2,211,904) | (2,211,904) | |
| 424 | 74-ADIT End Bal | Distribution | 369020-Distribution Services U | SPS Base Data - Adjust ADIT to Per Book | (30,749) | (30,749) | | (25,645) | (25,645) | |
| 425 | 74-ADIT End Bal | Distribution | 369020-Distribution Services U | Sub-Total 369020-Distribution Services U | (6,731,952) | (6,731,952) | | (2,237,549) | (2,237,549) | |
| 426 | | | | | | | | | | |
| 427 | 74-ADIT End Bal | Distribution | 370000E-Distribution Meter | Base | (9,038,561) | (9,038,561) | | (3,844,642) | (3,844,642) | |
| 428 | 74-ADIT End Bal | Distribution | 370000E-Distribution Meter | SPS Base Data - Adjust ADIT to Per Book | (59,927) | (59,927) | | (43,808) | (43,808) | |
| 429 | 74-ADIT End Bal | Distribution | 370000E-Distribution Meter | Sub-Total 370000E-Distribution Meter | (9,098,488) | (9,098,488) | | (3,888,450) | (3,888,450) | |
| 430 | | | | | | | | | | |
| 431 | 74-ADIT End Bal | Distribution | 371000E-Dist Inst on Cust Premis | Base | (693,909) | (693,909) | | (295,129) | (295,129) | |
| 432 | 74-ADIT End Bal | Distribution | 371000E-Dist Inst on Cust Premis | SPS Base Data - Adjust ADIT to Per Book | (6,812) | (6,812) | | (3,769) | (3,769) | |
| 433 | 74-ADIT End Bal | Distribution | 371000E-Dist Inst on Cust Premis | Sub-Total 371000E-Dist Inst on Cust Premis | (700,721) | (700,721) | | (298,898) | (298,898) | |
| 434 | | | | | | | | | | |
| 435 | 74-ADIT End Bal | Distribution | 373000-Dist Street Light & Sg Sy | Base | (4,319,965) | (4,319,965) | | (1,815,659) | (1,815,659) | |
| 436 | 74-ADIT End Bal | Distribution | 373000-Dist Street Light & Sg Sy | SPS Base Data - Adjust ADIT to Per Book | (50,300) | (50,300) | | (13,732) | (13,732) | |
| 437 | 74-ADIT End Bal | Distribution | 373000-Dist Street Light & Sg Sy | Sub-Total 373000-Dist Street Light & Sg Sy | (4,370,265) | (4,370,265) | | (1,829,391) | (1,829,391) | |
| 438 | | | | | | | | | | |
| 439 | 74-ADIT End Bal | Distribution | | **Sub-Total Distribution** | (238,944,303) | (238,944,303) | | (88,734,189) | (88,734,189) | |
| 440 | | | | | | | | | | |
| 441 | 74-ADIT End Bal | General | 389001-General Land Owned in Fe | Base | (293) | (293) | | (85) | (85) | |
| 442 | 74-ADIT End Bal | General | 389001-General Land Owned in Fe | SPS Base Data - Adjust ADIT to Per Book | 142 | 142 | | 41 | 41 | |
| 443 | 74-ADIT End Bal | General | 389001-General Land Owned in Fe | Sub-Total 389001-General Land Owned in Fe | (151) | (151) | | (44) | (44) | |
| 444 | | | | | | | | | | |
| 445 | 74-ADIT End Bal | General | 389002-General Land Rights | Base | (9,594) | (9,594) | | (2,794) | (2,794) | |
| 446 | 74-ADIT End Bal | General | 389002-General Land Rights | SPS Base Data - Adjust ADIT to Per Book | (189) | (189) | | (55) | (55) | |
| 447 | 74-ADIT End Bal | General | 389002-General Land Rights | SPS Unblending Adjustment | (122) | | (122) | (35) | | (35) |
| 448 | 74-ADIT End Bal | General | 389002-General Land Rights | SPS Unblending Plant Related ADIT Adj | 5 | | 5 | 2 | | 2 |
| 449 | 74-ADIT End Bal | General | 389002-General Land Rights | Sub-Total 389002-General Land Rights | (9,899) | (9,782) | (116) | (2,883) | (2,849) | (34) |
| 450 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 451 | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | Base | (5,833,631) | (5,833,631) | | (1,698,987) | (1,698,987) | |
| 452 | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | SPS Base Data - Adjust ADIT to Per Book | (51,561) | (51,561) | | (15,017) | (15,017) | |
| 453 | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | SPS Base Data - General Call Center | 1,076,526 | 1,076,526 | | 313,527 | 313,527 | |
| 454 | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | SPS Unblending Adjustment | (1,129,422) | | (1,129,422) | (328,933) | | (328,933) |
| 455 | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | SPS Unblending Plant Related ADIT Adj | 3,571 | | 3,571 | 1,040 | | 1,040 |
| 456 | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | Sub-Total 390000-Genl Structures & Improv | (5,934,517) | (4,808,666) | (1,125,850) | (1,728,369) | (1,400,476) | (327,893) |
| 457 | | | | | | | | | | |
| 458 | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | Base | 91,950 | 91,950 | | 26,779 | 26,779 | |
| 459 | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | SPS Base Data - Adjust ADIT to Per Book | 3,786 | 3,786 | | 1,103 | 1,103 | |
| 460 | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | SPS Unblending Adjustment | (17) | | (17) | (5) | | (5) |
| 461 | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | SPS Unblending Plant Related ADIT Adj | (44) | | (44) | (13) | | (13) |
| 462 | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | Sub-Total 390007-Genl Str & Imp Lease Bld | 95,675 | 95,736 | (61) | 27,865 | 27,882 | (18) |
| 463 | | | | | | | | | | |
| 464 | 74-ADIT End Bal | General | 390050-Genl Str & Imp-Call Center | SPS Base Data - General Call Center | (1,076,526) | (1,076,526) | | (336,490) | (336,490) | |
| 465 | 74-ADIT End Bal | General | 390050-Genl Str & Imp-Call Center | Sub-Total 390050-Genl Str & Imp-Call Center | (1,076,526) | (1,076,526) | | (336,490) | (336,490) | |
| 466 | | | | | | | | | | |
| 467 | 74-ADIT End Bal | General | 391000-General Office Furn & E | Base | (3,329,929) | (3,329,929) | | (969,809) | (969,809) | |
| 468 | 74-ADIT End Bal | General | 391000-General Office Furn & E | SPS Base Data - Adjust ADIT to Per Book | (64,145) | (64,145) | | (18,682) | (18,682) | |
| 469 | 74-ADIT End Bal | General | 391000-General Office Furn & E | SPS Unblending Adjustment | (47,586) | | (47,586) | (13,859) | | (13,859) |
| 470 | 74-ADIT End Bal | General | 391000-General Office Furn & E | SPS Unblending Plant Related ADIT Adj | 1,890 | | 1,890 | 550 | | 550 |
| 471 | 74-ADIT End Bal | General | 391000-General Office Furn & E | Sub-Total 391000-General Office Furn & E | (3,439,770) | (3,394,074) | (45,696) | (1,001,799) | (988,490) | (13,309) |
| 472 | | | | | | | | | | |
| 473 | 74-ADIT End Bal | General | 391004-General Info Sys Computer | Base | (4,290,138) | (4,290,138) | | (1,249,460) | (1,249,460) | |
| 474 | 74-ADIT End Bal | General | 391004-General Info Sys Computer | SPS Base Data - Adjust ADIT to Per Book | (83,027) | (83,027) | | (24,181) | (24,181) | |
| 475 | 74-ADIT End Bal | General | 391004-General Info Sys Computer | SPS Unblending Adjustment | (786,687) | | (786,687) | (229,115) | | (229,115) |
| 476 | 74-ADIT End Bal | General | 391004-General Info Sys Computer | SPS Unblending Plant Related ADIT Adj | 2,433 | | 2,433 | 709 | | 709 |
| 477 | 74-ADIT End Bal | General | 391004-General Info Sys Computer | Sub-Total 391004-General Info Sys Computer | (5,157,419) | (4,373,166) | (784,254) | (1,502,047) | (1,273,641) | (228,406) |
| 478 | | | | | | | | | | |
| 479 | 74-ADIT End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | Base | (0) | (0) | | (0) | (0) | |
| 480 | 74-ADIT End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | SPS Base Data - Adjust ADIT to Per Book | (0) | (0) | | (0) | (0) | |
| 481 | 74-ADIT End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | SPS Unblending Adjustment | (0) | | (0) | (0) | | (0) |
| 482 | 74-ADIT End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | Sub-Total 391005-Genl Off Eq-Comp 3 Yr Life | (0) | (0) | (0) | (0) | (0) | (0) |
| 483 | | | | | | | | | | |
| 484 | 74-ADIT End Bal | General | 392000-General Transportation E | Base | (0) | (0) | | (0) | (0) | |
| 485 | 74-ADIT End Bal | General | 392000-General Transportation E | SPS Base Data - Adjust ADIT to Per Book | (0) | (0) | | (0) | (0) | |
| 486 | 74-ADIT End Bal | General | 392000-General Transportation E | SPS Unblending Adjustment | 0 | | 0 | 0 | | 0 |
| 487 | 74-ADIT End Bal | General | 392000-General Transportation E | Sub-Total 392000-General Transportation E | (0) | (0) | 0 | (0) | (0) | 0 |
| 488 | | | | | | | | | | |
| 489 | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | Base | (403,978) | (403,978) | | (117,655) | (117,655) | |
| 490 | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | SPS Base Data - Adjust ADIT to Per Book | (7,940) | (7,940) | | (2,312) | (2,312) | |
| 491 | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | SPS Unblending Adjustment | 25,464 | | 25,464 | 7,416 | | 7,416 |
| 492 | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | SPS Unblending Plant Related ADIT Adj | 229 | | 229 | 67 | | 67 |
| 493 | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | Sub-Total 392010-General Transp Eq Grp | (386,226) | (411,918) | 25,692 | (112,484) | (119,967) | 7,483 |
| 494 | | | | | | | | | | |
| 495 | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | Base | (5,068,502) | (5,068,502) | | (1,476,150) | (1,476,150) | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 496 | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | SPS Base Data - Adjust ADIT to Per Book | (99,619) | (99,619) | | (29,013) | (29,013) | |
| 497 | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | SPS Unblending Adjustment | 319,477 | | 319,477 | 93,045 | | 93,045 |
| 498 | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | SPS Unblending Plant Related ADIT Adj | 2,868 | | 2,868 | 835 | | 835 |
| 499 | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | Sub-Total 392020-General Transp Eq Grp 2 | (4,845,775) | (5,168,120) | 322,345 | (1,411,283) | (1,505,163) | 93,880 |
| 500 | | | | | | | | | | |
| 501 | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | Base | (978,454) | (978,454) | | (284,965) | (284,965) | |
| 502 | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | SPS Base Data - Adjust ADIT to Per Book | (19,231) | (19,231) | | (5,601) | (5,601) | |
| 503 | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | SPS Unblending Adjustment | 61,674 | | 61,674 | 17,962 | | 17,962 |
| 504 | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | SPS Unblending Plant Related ADIT Adj | 554 | | 554 | 161 | | 161 |
| 505 | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | Sub-Total 392030-General Transp Eq Trailer | (935,458) | (997,685) | 62,227 | (272,443) | (290,566) | 18,123 |
| 506 | | | | | | | | | | |
| 507 | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | Base | (6,441,735) | (6,441,735) | | (1,876,091) | (1,876,091) | |
| 508 | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | SPS Base Data - Adjust ADIT to Per Book | (126,609) | (126,609) | | (36,874) | (36,874) | |
| 509 | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | SPS Unblending Adjustment | 406,035 | | 406,035 | 118,254 | | 118,254 |
| 510 | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | SPS Unblending Plant Related ADIT Adj | 3,645 | | 3,645 | 1,062 | | 1,062 |
| 511 | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | Sub-Total 392040-General Transp Eq Grp 4 | (6,158,664) | (6,568,344) | 409,680 | (1,793,649) | (1,912,964) | 119,315 |
| 512 | | | | | | | | | | |
| 513 | 74-ADIT End Bal | General | 393000-General Stores Equipmen | Base | (58,407) | (58,407) | | (17,011) | (17,011) | |
| 514 | 74-ADIT End Bal | General | 393000-General Stores Equipmen | SPS Base Data - Adjust ADIT to Per Book | (1,017) | (1,017) | | (296) | (296) | |
| 515 | 74-ADIT End Bal | General | 393000-General Stores Equipmen | SPS Unblending Adjustment | (5,388) | | (5,388) | (1,569) | | (1,569) |
| 516 | 74-ADIT End Bal | General | 393000-General Stores Equipmen | SPS Unblending Plant Related ADIT Adj | 33 | | 33 | 10 | | 10 |
| 517 | 74-ADIT End Bal | General | 393000-General Stores Equipmen | Sub-Total 393000-General Stores Equipmen | (64,779) | (59,425) | (5,355) | (18,866) | (17,307) | (1,559) |
| 518 | | | | | | | | | | |
| 519 | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | Base | (6,881,599) | (6,881,599) | | (2,004,197) | (2,004,197) | |
| 520 | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | SPS Base Data - Adjust ADIT to Per Book | (119,744) | (119,744) | | (34,874) | (34,874) | |
| 521 | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | SPS Unblending Adjustment | (645,537) | | (645,537) | (188,006) | | (188,006) |
| 522 | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | SPS Unblending Plant Related ADIT Adj | 3,930 | | 3,930 | 1,145 | | 1,145 |
| 523 | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | Sub-Total 394000-General Tools & Shop Equi | (7,642,949) | (7,001,342) | (641,607) | (2,225,932) | (2,039,071) | (186,862) |
| 524 | | | | | | | | | | |
| 525 | 74-ADIT End Bal | General | 395000-General Laboratory Equi | Base | (1,481,246) | (1,481,246) | | (431,398) | (431,398) | |
| 526 | 74-ADIT End Bal | General | 395000-General Laboratory Equi | SPS Base Data - Adjust ADIT to Per Book | (25,799) | (25,799) | | (7,514) | (7,514) | |
| 527 | 74-ADIT End Bal | General | 395000-General Laboratory Equi | SPS Unblending Adjustment | (136,643) | | (136,643) | (39,796) | | (39,796) |
| 528 | 74-ADIT End Bal | General | 395000-General Laboratory Equi | SPS Unblending Plant Related ADIT Adj | 846 | | 846 | 246 | | 246 |
| 529 | 74-ADIT End Bal | General | 395000-General Laboratory Equi | Sub-Total 395000-General Laboratory Equi | (1,642,842) | (1,507,045) | (135,797) | (478,461) | (438,912) | (39,550) |
| 530 | | | | | | | | | | |
| 531 | 74-ADIT End Bal | General | 396000-General Power Operated E | Base | (1,446,158) | (1,446,158) | | (421,179) | (421,179) | |
| 532 | 74-ADIT End Bal | General | 396000-General Power Operated E | SPS Base Data - Adjust ADIT to Per Book | (28,423) | (28,423) | | (8,278) | (8,278) | |
| 533 | 74-ADIT End Bal | General | 396000-General Power Operated E | SPS Unblending Adjustment | 91,154 | | 91,154 | 26,548 | | 26,548 |
| 534 | 74-ADIT End Bal | General | 396000-General Power Operated E | SPS Unblending Plant Related ADIT Adj | 818 | | 818 | 238 | | 238 |
| 535 | 74-ADIT End Bal | General | 396000-General Power Operated E | Sub-Total 396000-General Power Operated E | (1,382,609) | (1,474,582) | 91,972 | (402,671) | (429,457) | 26,786 |
| 536 | | | | | | | | | | |
| 537 | 74-ADIT End Bal | General | 397000-General Communication E | Base | (8,655,523) | (8,655,523) | | (2,520,834) | (2,520,834) | |
| 538 | 74-ADIT End Bal | General | 397000-General Communication E | SPS Base Data - Adjust ADIT to Per Book | (150,757) | (150,757) | | (43,906) | (43,906) | |
| 539 | 74-ADIT End Bal | General | 397000-General Communication E | SPS Unblending Adjustment | (798,461) | | (798,461) | (232,544) | | (232,544) |
| 540 | 74-ADIT End Bal | General | 397000-General Communication E | SPS Unblending Plant Related ADIT Adj | 4,944 | | 4,944 | 1,440 | | 1,440 |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 541 | 74-ADIT End Bal | General | 397000-General Communication E | Sub-Total 397000-General Communication E | (9,599,797) | (8,806,279) | (793,517) | (2,795,845) | (2,564,741) | (231,104) |
| 542 | | | | | | | | | | |
| 543 | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | Base | (6,599,566) | (6,599,566) | | (1,922,058) | (1,922,058) | |
| 544 | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | SPS Base Data - Adjust ADIT to Per Book | (114,947) | (114,947) | | (33,477) | (33,477) | |
| 545 | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | SPS Unblending Adjustment | (608,801) | | (608,801) | (177,307) | | (177,307) |
| 546 | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | SPS Unblending Plant Related ADIT Adj | 3,769 | | 3,769 | 1,098 | | 1,098 |
| 547 | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | Sub-Total 397010-General Comm Eq Two Wa | (7,319,546) | (6,714,514) | (605,032) | (2,131,744) | (1,955,535) | (176,210) |
| 548 | | | | | | | | | | |
| 549 | 74-ADIT End Bal | General | 397020-General Comm Eq AE | Base | (8,247) | (8,247) | | (2,402) | (2,402) | |
| 550 | 74-ADIT End Bal | General | 397020-General Comm Eq AE | SPS Base Data - Adjust ADIT to Per Book | (144) | (144) | | (42) | (42) | |
| 551 | 74-ADIT End Bal | General | 397020-General Comm Eq AE | SPS Unblending Adjustment | (761) | | (761) | (222) | | (222) |
| 552 | 74-ADIT End Bal | General | 397020-General Comm Eq AE | SPS Unblending Plant Related ADIT Adj | 5 | | 5 | 1 | | 1 |
| 553 | 74-ADIT End Bal | General | 397020-General Comm Eq AE | Sub-Total 397020-General Comm Eq AE | (9,147) | (8,391) | (756) | (2,664) | (2,444) | (220) |
| 554 | | | | | | | | | | |
| 555 | 74-ADIT End Bal | General | 397030-General Comm Eq EM | Base | (2,396,892) | (2,396,892) | | (698,071) | (698,071) | |
| 556 | 74-ADIT End Bal | General | 397030-General Comm Eq EM | SPS Base Data - Adjust ADIT to Per Book | (41,748) | (41,748) | | (12,159) | (12,159) | |
| 557 | 74-ADIT End Bal | General | 397030-General Comm Eq EM | SPS Unblending Adjustment | (221,110) | | (221,110) | (64,396) | | (64,396) |
| 558 | 74-ADIT End Bal | General | 397030-General Comm Eq EM | SPS Unblending Plant Related ADIT Adj | 1,369 | | 1,369 | 399 | | 399 |
| 559 | 74-ADIT End Bal | General | 397030-General Comm Eq EM | Sub-Total 397030-General Comm Eq EM | (2,658,381) | (2,438,640) | (219,741) | (774,227) | (710,229) | (63,997) |
| 560 | | | | | | | | | | |
| 561 | 74-ADIT End Bal | General | 398000-General Miscellaneous E | Base | (372,292) | (372,292) | | (108,426) | (108,426) | |
| 562 | 74-ADIT End Bal | General | 398000-General Miscellaneous E | SPS Base Data - Adjust ADIT to Per Book | (6,484) | (6,484) | | (1,889) | (1,889) | |
| 563 | 74-ADIT End Bal | General | 398000-General Miscellaneous E | SPS Unblending Adjustment | (34,343) | | (34,343) | (10,002) | | (10,002) |
| 564 | 74-ADIT End Bal | General | 398000-General Miscellaneous E | SPS Unblending Plant Related ADIT Adj | 213 | | 213 | 62 | | 62 |
| 565 | 74-ADIT End Bal | General | 398000-General Miscellaneous E | Sub-Total 398000-General Miscellaneous E | (412,907) | (378,776) | (34,131) | (120,255) | (110,315) | (9,940) |
| 566 | | | | | | | | | | |
| 567 | 74-ADIT End Bal | General | | **Sub-Total General** | (58,581,686) | (55,101,689) | (3,479,996) | (17,084,293) | (16,070,779) | (1,013,514) |
| 568 | | | | | | | | | | |
| 569 | 74-ADIT End Bal | Non-Plant ADIT | SchM-102 - Fuel Tax Credit - Inc Addback | SPS Base Data - Non-Plant Excess ADIT | 436 | 436 | | 124 | 124 | |
| 570 | 74-ADIT End Bal | Non-Plant ADIT | SchM-102 - Fuel Tax Credit - Inc Addback | SPS Base Data - Non-Plant Income Tax | 1,493 | 1,493 | | 425 | 425 | |
| 571 | 74-ADIT End Bal | Non-Plant ADIT | SchM-102 - Fuel Tax Credit - Inc Addback | Sub-Total SchM-102 - Fuel Tax Credit - Inc Addback | 1,929 | 1,929 | | 549 | 549 | |
| 572 | | | | | | | | | | |
| 573 | 74-ADIT End Bal | Non-Plant ADIT | SchM-103 - Environmental Remediation | SPS Base Data - Non-Plant Excess ADIT | 4,550 | 4,550 | | 1,360 | 1,360 | |
| 574 | 74-ADIT End Bal | Non-Plant ADIT | SchM-103 - Environmental Remediation | SPS Base Data - Non-Plant Income Tax | 696,463 | 696,463 | | 208,097 | 208,097 | |
| 575 | 74-ADIT End Bal | Non-Plant ADIT | SchM-103 - Environmental Remediation | Sub-Total SchM-103 - Environmental Remediation | 701,014 | 701,014 | | 209,457 | 209,457 | |
| 576 | | | | | | | | | | |
| 577 | 74-ADIT End Bal | Non-Plant ADIT | SchM-107 - Pension Expense | SPS Base Data - Non-Plant Excess ADIT | (8,880,620) | (8,880,620) | | (2,566,664) | (2,566,664) | |
| 578 | 74-ADIT End Bal | Non-Plant ADIT | SchM-107 - Pension Expense | SPS Base Data - Non-Plant Income Tax | (34,196,612) | (34,196,612) | | (9,883,456) | (9,883,456) | |
| 579 | 74-ADIT End Bal | Non-Plant ADIT | SchM-107 - Pension Expense | Sub-Total SchM-107 - Pension Expense | (43,077,232) | (43,077,232) | | (12,450,121) | (12,450,121) | |
| 580 | | | | | | | | | | |
| 581 | 74-ADIT End Bal | Non-Plant ADIT | SchM-108 - Accrued Vacation Paid | SPS Base Data - Non-Plant Excess ADIT | 147,298 | 147,298 | | 42,572 | 42,572 | |
| 582 | 74-ADIT End Bal | Non-Plant ADIT | SchM-108 - Accrued Vacation Paid | SPS Base Data - Non-Plant Income Tax | 1,153,752 | 1,153,752 | | 333,456 | 333,456 | |
| 583 | 74-ADIT End Bal | Non-Plant ADIT | SchM-108 - Accrued Vacation Paid | Sub-Total SchM-108 - Accrued Vacation Paid | 1,301,050 | 1,301,050 | | 376,028 | 376,028 | |
| 584 | | | | | | | | | | |
| 585 | 74-ADIT End Bal | Non-Plant ADIT | SchM-109 - Employee Incentive | SPS Base Data - Non-Plant Excess ADIT | 173,497 | 173,497 | | 50,144 | 50,144 | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 586 | 74-ADIT End Bal | Non-Plant ADIT | SchM-109 - Employee Incentive | SPS Base Data - Non-Plant Income Tax | 500,361 | 500,361 | | 144,613 | 144,613 | |
| 587 | 74-ADIT End Bal | Non-Plant ADIT | SchM-109 - Employee Incentive | Sub-Total SchM-109 - Employee Incentive | 673,858 | 673,858 | | 194,757 | 194,757 | |
| 588 | | | | | | | | | | |
| 589 | 74-ADIT End Bal | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | SPS Base Data - Non-Plant Excess ADIT | 788,395 | 788,395 | | 227,861 | 227,861 | |
| 590 | 74-ADIT End Bal | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | SPS Base Data - Non-Plant Income Tax | 2,765,971 | 2,765,971 | | 799,417 | 799,417 | |
| 591 | 74-ADIT End Bal | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | Sub-Total SchM-111 - Post Employment Benefits - FAS 106(S | 3,554,366 | 3,554,366 | | 1,027,278 | 1,027,278 | |
| 592 | | | | | | | | | | |
| 593 | 74-ADIT End Bal | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | SPS Base Data - Non-Plant Excess ADIT | 43,983 | 43,983 | | 12,712 | 12,712 | |
| 594 | 74-ADIT End Bal | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | SPS Base Data - Non-Plant Income Tax | 79,438 | 79,438 | | 22,959 | 22,959 | |
| 595 | 74-ADIT End Bal | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | Sub-Total SchM-112 - Post Employment Benefits FAS 112 | 123,421 | 123,421 | | 35,671 | 35,671 | |
| 596 | | | | | | | | | | |
| 597 | 74-ADIT End Bal | Non-Plant ADIT | SchM-116 - Bad Debt | SPS Base Data - Non-Plant Excess ADIT | 221,753 | 221,753 | | 69,313 | 69,313 | |
| 598 | 74-ADIT End Bal | Non-Plant ADIT | SchM-116 - Bad Debt | SPS Base Data - Non-Plant Income Tax | 1,633,641 | 1,633,641 | | 510,628 | 510,628 | |
| 599 | 74-ADIT End Bal | Non-Plant ADIT | SchM-116 - Bad Debt | Sub-Total SchM-116 - Bad Debt | 1,855,394 | 1,855,394 | | 579,941 | 579,941 | |
| 600 | | | | | | | | | | |
| 601 | 74-ADIT End Bal | Non-Plant ADIT | SchM-118 - Inventory Reserve | SPS Base Data - Non-Plant Excess ADIT | 20,216 | 20,216 | | 5,752 | 5,752 | |
| 602 | 74-ADIT End Bal | Non-Plant ADIT | SchM-118 - Inventory Reserve | SPS Base Data - Non-Plant Income Tax | 65,227 | 65,227 | | 18,559 | 18,559 | |
| 603 | 74-ADIT End Bal | Non-Plant ADIT | SchM-118 - Inventory Reserve | Sub-Total SchM-118 - Inventory Reserve | 85,444 | 85,444 | | 24,311 | 24,311 | |
| 604 | | | | | | | | | | |
| 605 | 74-ADIT End Bal | Non-Plant ADIT | SchM-119 - Electric Vehicle Credit | SPS Base Data - Non-Plant Income Tax | 7,500 | 7,500 | | 2,134 | 2,134 | |
| 606 | 74-ADIT End Bal | Non-Plant ADIT | SchM-119 - Electric Vehicle Credit | Sub-Total SchM-119 - Electric Vehicle Credit | 7,500 | 7,500 | | 2,134 | 2,134 | |
| 607 | | | | | | | | | | |
| 608 | 74-ADIT End Bal | Non-Plant ADIT | SchM-126 - Book Unamortized Cost of Reacquired Debt | SPS Base Data - Non-Plant Excess ADIT | (1,376,105) | (1,376,105) | | (391,534) | (391,534) | |
| 609 | 74-ADIT End Bal | Non-Plant ADIT | SchM-126 - Book Unamortized Cost of Reacquired Debt | SPS Base Data - Non-Plant Income Tax | (4,731,029) | (4,731,029) | | (1,346,087) | (1,346,087) | |
| 610 | 74-ADIT End Bal | Non-Plant ADIT | SchM-126 - Book Unamortized Cost of Reacquired Debt | Sub-Total SchM-126 - Book Unamortized Cost of Reacquirec | (6,107,134) | (6,107,134) | | (1,737,621) | (1,737,621) | |
| 611 | | | | | | | | | | |
| 612 | 74-ADIT End Bal | Non-Plant ADIT | SchM-127 - Litigation Reserve | SPS Base Data - Non-Plant Income Tax | 122,409 | 122,409 | | 34,828 | 34,828 | |
| 613 | 74-ADIT End Bal | Non-Plant ADIT | SchM-127 - Litigation Reserve | Sub-Total SchM-127 - Litigation Reserve | 122,409 | 122,409 | | 34,828 | 34,828 | |
| 614 | | | | | | | | | | |
| 615 | 74-ADIT End Bal | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | SPS Base Data - Non-Plant Excess ADIT | 14,046 | 14,046 | | 4,059 | 4,059 | |
| 616 | 74-ADIT End Bal | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | SPS Base Data - Non-Plant Income Tax | 1,063,941 | 1,063,941 | | 307,499 | 307,499 | |
| 617 | 74-ADIT End Bal | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | SPS Eliminate SchM/Deferred Taxes | (1,077,986) | | (1,077,986) | (311,558) | | (311,558) |
| 618 | 74-ADIT End Bal | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | Sub-Total SchM-130 - Deferred Compensation Plan Reserve | | 1,077,986 | (1,077,986) | | 311,558 | (311,558) |
| 619 | | | | | | | | | | |
| 620 | 74-ADIT End Bal | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | SPS Base Data - Non-Plant Excess ADIT | 16,644 | 16,644 | | 4,810 | 4,810 | |
| 621 | 74-ADIT End Bal | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | SPS Base Data - Non-Plant Income Tax | 100,896 | 100,896 | | 29,161 | 29,161 | |
| 622 | 74-ADIT End Bal | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | Sub-Total SchM-134 - Non-Qualified Pension Plans - 190 | 117,541 | 117,541 | | 33,971 | 33,971 | |
| 623 | | | | | | | | | | |
| 624 | 74-ADIT End Bal | Non-Plant ADIT | SchM-136 - Performance Share Plan | SPS Base Data - Non-Plant Excess ADIT | 4,550 | 4,550 | | 1,315 | 1,315 | |
| 625 | 74-ADIT End Bal | Non-Plant ADIT | SchM-136 - Performance Share Plan | SPS Base Data - Non-Plant Income Tax | 129,804 | 129,804 | | 37,516 | 37,516 | |
| 626 | 74-ADIT End Bal | Non-Plant ADIT | SchM-136 - Performance Share Plan | SPS Eliminate SchM/Deferred Taxes | (134,354) | | (134,354) | (38,831) | | (38,831) |
| 627 | 74-ADIT End Bal | Non-Plant ADIT | SchM-136 - Performance Share Plan | Sub-Total SchM-136 - Performance Share Plan | | 134,354 | (134,354) | | 38,831 | (38,831) |
| 628 | | | | | | | | | | |
| 629 | 74-ADIT End Bal | Non-Plant ADIT | SchM-137 - R&E Credit | SPS Base Data - Non-Plant Income Tax | 10,393,906 | 10,393,906 | | 2,957,307 | 2,957,307 | |
| 630 | 74-ADIT End Bal | Non-Plant ADIT | SchM-137 - R&E Credit | Sub-Total SchM-137 - R&E Credit | 10,393,906 | 10,393,906 | | 2,957,307 | 2,957,307 | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 631 | | | | | | | | | | |
| 632 | 74-ADIT End Bal | Non-Plant ADIT | SchM-138 - Rate Case Expense | SPS Base Data - Non-Plant Excess ADIT | (983,238) | (983,238) | | (271,573) | (271,573) | |
| 633 | 74-ADIT End Bal | Non-Plant ADIT | SchM-138 - Rate Case Expense | SPS Base Data - Non-Plant Income Tax | (519,444) | (519,444) | | (259,739) | (259,739) | |
| 634 | 74-ADIT End Bal | Non-Plant ADIT | SchM-138 - Rate Case Expense | Sub-Total SchM-138 - Rate Case Expense | (1,502,681) | (1,502,681) | | (531,312) | (531,312) | |
| 635 | | | | | | | | | | |
| 636 | 74-ADIT End Bal | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | SPS Base Data - Non-Plant Excess ADIT | (72,924) | (72,924) | | (20,749) | (20,749) | |
| 637 | 74-ADIT End Bal | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | SPS Base Data - Non-Plant Income Tax | 252,169 | 252,169 | | 71,748 | 71,748 | |
| 638 | 74-ADIT End Bal | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | SPS Eliminate SchM/Deferred Taxes | (179,246) | | (179,246) | (51,000) | | (51,000) |
| 639 | 74-ADIT End Bal | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | Sub-Total SchM-146 - State Tax Deduction Cash Vs Accrual - | | 179,246 | (179,246) | | 51,000 | (51,000) |
| 640 | | | | | | | | | | |
| 641 | 74-ADIT End Bal | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | SPS Base Data - Non-Plant Income Tax | 10 | 10 | | 3 | 3 | |
| 642 | 74-ADIT End Bal | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | SPS Eliminate SchM/Deferred Taxes | (10) | | (10) | (3) | | (3) |
| 643 | 74-ADIT End Bal | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | Sub-Total SchM-147 - State Tax Deduction Cash Vs Accrual - | | 10 | (10) | | 3 | (3) |
| 644 | | | | | | | | | | |
| 645 | 74-ADIT End Bal | Non-Plant ADIT | SchM-168 - Reg Asset-NOx | SPS Base Data - Non-Plant Excess ADIT | (1,910) | (1,910) | | (1,910) | (1,910) | |
| 646 | 74-ADIT End Bal | Non-Plant ADIT | SchM-168 - Reg Asset-NOx | Sub-Total SchM-168 - Reg Asset-NOx | (1,910) | (1,910) | | (1,910) | (1,910) | |
| 647 | | | | | | | | | | |
| 648 | 74-ADIT End Bal | Non-Plant ADIT | SchM-174 - New Hire Retention Credit | SPS Base Data - Non-Plant Income Tax | 11,000 | 11,000 | | 3,179 | 3,179 | |
| 649 | 74-ADIT End Bal | Non-Plant ADIT | SchM-174 - New Hire Retention Credit | Sub-Total SchM-174 - New Hire Retention Credit | 11,000 | 11,000 | | 3,179 | 3,179 | |
| 650 | | | | | | | | | | |
| 651 | 74-ADIT End Bal | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | SPS Base Data - Non-Plant Income Tax | 279,093 | 279,093 | | 79,408 | 79,408 | |
| 652 | 74-ADIT End Bal | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | SPS Eliminate SchM/Deferred Taxes | (279,093) | | (279,093) | (79,408) | | (79,408) |
| 653 | 74-ADIT End Bal | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | Sub-Total SchM-178 - Interest Income on Disputed Tax | | 279,093 | (279,093) | | 79,408 | (79,408) |
| 654 | | | | | | | | | | |
| 655 | 74-ADIT End Bal | Non-Plant ADIT | SchM-179 - DSM/CIP | SPS Base Data - Non-Plant Excess ADIT | 57,353 | 57,353 | | 16,318 | 16,318 | |
| 656 | 74-ADIT End Bal | Non-Plant ADIT | SchM-179 - DSM/CIP | SPS Base Data - Non-Plant Income Tax | 400,355 | 400,355 | | 113,910 | 113,910 | |
| 657 | 74-ADIT End Bal | Non-Plant ADIT | SchM-179 - DSM/CIP | SPS Eliminate SchM/Deferred Taxes | (457,708) | | (457,708) | (130,229) | | (130,229) |
| 658 | 74-ADIT End Bal | Non-Plant ADIT | SchM-179 - DSM/CIP | Sub-Total SchM-179 - DSM/CIP | | 457,708 | (457,708) | | 130,229 | (130,229) |
| 659 | | | | | | | | | | |
| 660 | 74-ADIT End Bal | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | SPS Base Data - Non-Plant Income Tax | 12,241,059 | 12,241,059 | | 3,482,865 | 3,482,865 | |
| 661 | 74-ADIT End Bal | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | SPS Eliminate SchM/Deferred Taxes | (12,241,059) | | (12,241,059) | (3,482,865) | | (3,482,865) |
| 662 | 74-ADIT End Bal | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | Sub-Total SchM-186 - Deferred Fuel Costs | | 12,241,059 | (12,241,059) | | 3,482,865 | (3,482,865) |
| 663 | | | | | | | | | | |
| 664 | 74-ADIT End Bal | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment O | SPS Base Data - Non-Plant Income Tax | 1,268,023 | 1,268,023 | | 360,782 | 360,782 | |
| 665 | 74-ADIT End Bal | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment O | SPS Eliminate SchM/Deferred Taxes | (1,268,023) | | (1,268,023) | (360,782) | | (360,782) |
| 666 | 74-ADIT End Bal | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment O | Sub-Total SchM-187 - Reg Asset/Liability Transmission Attac | | 1,268,023 | (1,268,023) | | 360,782 | (360,782) |
| 667 | | | | | | | | | | |
| 668 | 74-ADIT End Bal | Non-Plant ADIT | SchM-188 - Contributions Carryover | SPS Base Data - Non-Plant Income Tax | 948 | 948 | | 270 | 270 | |
| 669 | 74-ADIT End Bal | Non-Plant ADIT | SchM-188 - Contributions Carryover | SPS Eliminate SchM/Deferred Taxes | (948) | | (948) | (270) | | (270) |
| 670 | 74-ADIT End Bal | Non-Plant ADIT | SchM-188 - Contributions Carryover | Sub-Total SchM-188 - Contributions Carryover | | 948 | (948) | | 270 | (270) |
| 671 | | | | | | | | | | |
| 672 | 74-ADIT End Bal | Non-Plant ADIT | SchM-189 - OCI Treasury | SPS Base Data - Non-Plant Income Tax | 376,823 | 376,823 | | 107,215 | 107,215 | |
| 673 | 74-ADIT End Bal | Non-Plant ADIT | SchM-189 - OCI Treasury | SPS Eliminate SchM/Deferred Taxes | (376,823) | | (376,823) | (107,215) | | (107,215) |
| 674 | 74-ADIT End Bal | Non-Plant ADIT | SchM-189 - OCI Treasury | Sub-Total SchM-189 - OCI Treasury | | 376,823 | (376,823) | | 107,215 | (107,215) |
| 675 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 676 | 74-ADIT End Bal | Non-Plant ADIT | SchM-192 - Texas Margin Tax | SPS Base Data - Non-Plant Excess ADIT | (20,190) | (20,190) | | (5,745) | (5,745) | |
| 677 | 74-ADIT End Bal | Non-Plant ADIT | SchM-192 - Texas Margin Tax | SPS Base Data - Non-Plant Income Tax | (48,536) | (48,536) | | (13,810) | (13,810) | |
| 678 | 74-ADIT End Bal | Non-Plant ADIT | SchM-192 - Texas Margin Tax | Sub-Total SchM-192 - Texas Margin Tax | (68,727) | (68,727) | | (19,554) | (19,554) | |
| 679 | | | | | | | | | | |
| 680 | 74-ADIT End Bal | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | SPS Base Data - Non-Plant Income Tax | (188,314) | (188,314) | | (53,580) | (53,580) | |
| 681 | 74-ADIT End Bal | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | SPS Eliminate SchM/Deferred Taxes | 188,314 | | 188,314 | 53,580 | | 53,580 |
| 682 | 74-ADIT End Bal | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | Sub-Total SchM-195 - Renewable Energy Standard | | (188,314) | 188,314 | | (53,580) | 53,580 |
| 683 | | | | | | | | | | |
| 684 | 74-ADIT End Bal | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | SPS Base Data - Non-Plant Excess ADIT | 2,787 | 2,787 | | 793 | 793 | |
| 685 | 74-ADIT End Bal | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | SPS Base Data - Non-Plant Income Tax | 95,067 | 95,067 | | 27,049 | 27,049 | |
| 686 | 74-ADIT End Bal | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | SPS Eliminate SchM/Deferred Taxes | (97,854) | | (97,854) | (27,842) | | (27,842) |
| 687 | 74-ADIT End Bal | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | Sub-Total SchM-201 - State Tax Deduction Cash vs Accrual - | | 97,854 | (97,854) | | 27,842 | (27,842) |
| 688 | | | | | | | | | | |
| 689 | 74-ADIT End Bal | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | SPS Base Data - Non-Plant Excess ADIT | 16,189,834 | 16,189,834 | | 4,606,383 | 4,606,383 | |
| 690 | 74-ADIT End Bal | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | SPS Eliminate SchM/Deferred Taxes | (16,189,834) | | (16,189,834) | (4,606,383) | | (4,606,383) |
| 691 | 74-ADIT End Bal | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | Sub-Total SchM-203 - Fed NOL Benefit | | 16,189,834 | (16,189,834) | | 4,606,383 | (4,606,383) |
| 692 | | | | | | | | | | |
| 693 | 74-ADIT End Bal | Non-Plant ADIT | SchM-205 - State Only NOL | SPS Base Data - Non-Plant Income Tax | 53,904 | 53,904 | | 15,337 | 15,337 | |
| 694 | 74-ADIT End Bal | Non-Plant ADIT | SchM-205 - State Only NOL | SPS Eliminate SchM/Deferred Taxes | (53,904) | | (53,904) | (15,337) | | (15,337) |
| 695 | 74-ADIT End Bal | Non-Plant ADIT | SchM-205 - State Only NOL | Sub-Total SchM-205 - State Only NOL | | 53,904 | (53,904) | | 15,337 | (15,337) |
| 696 | | | | | | | | | | |
| 697 | 74-ADIT End Bal | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | SPS Base Data - Non-Plant Income Tax | 153,088 | 153,088 | | 43,557 | 43,557 | |
| 698 | 74-ADIT End Bal | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | SPS Eliminate SchM/Deferred Taxes | (153,088) | | (153,088) | (43,557) | | (43,557) |
| 699 | 74-ADIT End Bal | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | Sub-Total SchM-207 - Mark to Market Adjust | | 153,088 | (153,088) | | 43,557 | (43,557) |
| 700 | | | | | | | | | | |
| 701 | 74-ADIT End Bal | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | SPS Base Data - Non-Plant Income Tax | 527,386 | 527,386 | | 150,054 | 150,054 | |
| 702 | 74-ADIT End Bal | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | SPS Eliminate SchM/Deferred Taxes | (527,386) | | (527,386) | (150,054) | | (150,054) |
| 703 | 74-ADIT End Bal | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | Sub-Total SchM-213 - Rate Refund Reserve | | 527,386 | (527,386) | | 150,054 | (150,054) |
| 704 | | | | | | | | | | |
| 705 | 74-ADIT End Bal | Non-Plant ADIT | SchM-222 - FAS-109 Rate Change | SPS Base Data - Non-Plant Income Tax | (26,530,548) | (26,530,548) | | (7,548,556) | (7,548,556) | |
| 706 | 74-ADIT End Bal | Non-Plant ADIT | SchM-222 - FAS-109 Rate Change | SPS Eliminate SchM/Deferred Taxes | 26,530,548 | | 26,530,548 | 7,548,556 | | 7,548,556 |
| 707 | 74-ADIT End Bal | Non-Plant ADIT | SchM-222 - FAS-109 Rate Change | Sub-Total SchM-222 - FAS-109 Rate Change | | (26,530,548) | 26,530,548 | | (7,548,556) | 7,548,556 |
| 708 | | | | | | | | | | |
| 709 | 74-ADIT End Bal | Non-Plant ADIT | SchM-223 - Unamortized ITC | SPS Base Data - Non-Plant Income Tax | 18,756 | 18,756 | | 5,337 | 5,337 | |
| 710 | 74-ADIT End Bal | Non-Plant ADIT | SchM-223 - Unamortized ITC | SPS Eliminate SchM/Deferred Taxes | (18,756) | | (18,756) | (5,337) | | (5,337) |
| 711 | 74-ADIT End Bal | Non-Plant ADIT | SchM-223 - Unamortized ITC | Sub-Total SchM-223 - Unamortized ITC | | 18,756 | (18,756) | | 5,337 | (5,337) |
| 712 | | | | | | | | | | |
| 713 | 74-ADIT End Bal | Non-Plant ADIT | SchM-225 - AFUDC | SPS Base Data - Non-Plant Income Tax | (40,266,054) | (40,266,054) | | (11,456,626) | (11,456,626) | |
| 714 | 74-ADIT End Bal | Non-Plant ADIT | SchM-225 - AFUDC | SPS Eliminate SchM/Deferred Taxes | 40,266,054 | | 40,266,054 | 11,456,626 | | 11,456,626 |
| 715 | 74-ADIT End Bal | Non-Plant ADIT | SchM-225 - AFUDC | Sub-Total SchM-225 - AFUDC | | (40,266,054) | 40,266,054 | | (11,456,626) | 11,456,626 |
| 716 | | | | | | | | | | |
| 717 | 74-ADIT End Bal | Non-Plant ADIT | SchM-226 - Performance Recognition Award | SPS Base Data - Non-Plant Excess ADIT | 2,915 | 2,915 | | 843 | 843 | |
| 718 | 74-ADIT End Bal | Non-Plant ADIT | SchM-226 - Performance Recognition Award | SPS Base Data - Non-Plant Income Tax | 14,320 | 14,320 | | 4,139 | 4,139 | |
| 719 | 74-ADIT End Bal | Non-Plant ADIT | SchM-226 - Performance Recognition Award | Sub-Total SchM-226 - Performance Recognition Award | 17,236 | 17,236 | | 4,981 | 4,981 | |
| 720 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 721 | 74-ADIT End Bal | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | SPS Base Data - Non-Plant Income Tax | 12,822,323 | 12,822,323 | | 3,648,248 | 3,648,248 | |
| 722 | 74-ADIT End Bal | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | SPS Eliminate SchM/Deferred Taxes | (12,822,323) | | (12,822,323) | (3,648,248) | | (3,648,248) |
| 723 | 74-ADIT End Bal | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | Sub-Total SchM-261 - Section 59e Adjustment | | 12,822,323 | (12,822,323) | | 3,648,248 | (3,648,248) |
| 724 | | | | | | | | | | |
| 725 | 74-ADIT End Bal | Non-Plant ADIT | SchM-273 - Regulatory Liability - Rate Change | SPS Base Data - Non-Plant Income Tax | 537,884,522 | 537,884,522 | | 153,040,614 | 153,040,614 | |
| 726 | 74-ADIT End Bal | Non-Plant ADIT | SchM-273 - Regulatory Liability - Rate Change | SPS Eliminate SchM/Deferred Taxes | (537,884,522) | | (537,884,522) | (153,040,614) | | (153,040,614) |
| 727 | 74-ADIT End Bal | Non-Plant ADIT | SchM-273 - Regulatory Liability - Rate Change | Sub-Total SchM-273 - Regulatory Liability - Rate Change | | 537,884,522 | (537,884,522) | | 153,040,614 | (153,040,614) |
| 728 | | | | | | | | | | |
| 729 | 74-ADIT End Bal | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | SPS Base Data - Non-Plant Income Tax | (17,099,042) | (17,099,042) | | (4,865,074) | (4,865,074) | |
| 730 | 74-ADIT End Bal | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | SPS Eliminate SchM/Deferred Taxes | 17,099,042 | | 17,099,042 | 4,865,074 | | 4,865,074 |
| 731 | 74-ADIT End Bal | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | Sub-Total SchM-275 - Reg Asset - Miscellaneous | | (17,099,042) | 17,099,042 | | (4,865,074) | 4,865,074 |
| 732 | | | | | | | | | | |
| 733 | 74-ADIT End Bal | Non-Plant ADIT | SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg | SPS Base Data - Non-Plant Income Tax | (3) | (3) | | (1) | (1) | |
| 734 | 74-ADIT End Bal | Non-Plant ADIT | SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg | SPS Eliminate SchM/Deferred Taxes | 3 | | 3 | 1 | | 1 |
| 735 | 74-ADIT End Bal | Non-Plant ADIT | SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg | Sub-Total SchM-276 - State Tax Deduction Cash Vs Accrual - | | (3) | 3 | | (1) | 1 |
| 736 | | | | | | | | | | |
| 737 | 74-ADIT End Bal | Non-Plant ADIT | SchM-293 - Rate Change | SPS Base Data - Non-Plant Income Tax | (8,705,123) | (8,705,123) | | (2,476,809) | (2,476,809) | |
| 738 | 74-ADIT End Bal | Non-Plant ADIT | SchM-293 - Rate Change | SPS Eliminate SchM/Deferred Taxes | 8,705,123 | | 8,705,123 | 2,476,809 | | 2,476,809 |
| 739 | 74-ADIT End Bal | Non-Plant ADIT | SchM-293 - Rate Change | Sub-Total SchM-293 - Rate Change | | (8,705,123) | 8,705,123 | | (2,476,809) | 2,476,809 |
| 740 | | | | | | | | | | |
| 741 | 74-ADIT End Bal | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | SPS Base Data - Non-Plant Income Tax | (4) | (4) | | (1) | (1) | |
| 742 | 74-ADIT End Bal | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | SPS Eliminate SchM/Deferred Taxes | 4 | | 4 | 1 | | 1 |
| 743 | 74-ADIT End Bal | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | Sub-Total SchM-295 - Rate Change on Fin 48 Temp Items - R | | (4) | 4 | | (1) | 1 |
| 744 | | | | | | | | | | |
| 745 | 74-ADIT End Bal | Non-Plant ADIT | SchM-299 - Operating Lease | SPS Base Data - Non-Plant Income Tax | | | | | | |
| 746 | 74-ADIT End Bal | Non-Plant ADIT | SchM-299 - Operating Lease | Sub-Total SchM-299 - Operating Lease | | | | | | |
| 747 | | | | | | | | | | |
| 748 | 74-ADIT End Bal | Non-Plant ADIT | SchM-300 - Reg A/L - Emergency Spec Response | SPS Base Data - Non-Plant Income Tax | (237,982) | (237,982) | | (67,712) | (67,712) | |
| 749 | 74-ADIT End Bal | Non-Plant ADIT | SchM-300 - Reg A/L - Emergency Spec Response | Sub-Total SchM-300 - Reg A/L - Emergency Spec Response | (237,982) | (237,982) | | (67,712) | (67,712) | |
| 750 | | | | | | | | | | |
| 751 | 74-ADIT End Bal | Non-Plant ADIT | SchM-301 - Cares Act Payroll Deferral | SPS Base Data - Non-Plant Income Tax | 683,384 | 683,384 | | 197,511 | 197,511 | |
| 752 | 74-ADIT End Bal | Non-Plant ADIT | SchM-301 - Cares Act Payroll Deferral | Sub-Total SchM-301 - Cares Act Payroll Deferral | 683,384 | 683,384 | | 197,511 | 197,511 | |
| 753 | | | | | | | | | | |
| 754 | 74-ADIT End Bal | Non-Plant ADIT | SchM-PTC - Deferred PTCs - Hale | SPS Base Data - Non-Plant Income Tax | 60,207,140 | 60,207,140 | | 18,972,986 | 18,972,986 | |
| 755 | 74-ADIT End Bal | Non-Plant ADIT | SchM-PTC - Deferred PTCs - Hale | Sub-Total SchM-PTC - Deferred PTCs - Hale | 60,207,140 | 60,207,140 | | 18,972,986 | 18,972,986 | |
| 756 | | | | | | | | | | |
| 757 | 74-ADIT End Bal | Non-Plant ADIT | SchM_NOL - NOL Excess ADIT | SPS Base Data - Non-Plant Excess ADIT | 24,054,854 | 24,054,854 | | 11,021,122 | 11,021,122 | |
| 758 | 74-ADIT End Bal | Non-Plant ADIT | SchM_NOL - NOL Excess ADIT | Sub-Total SchM_NOL - NOL Excess ADIT | 24,054,854 | 24,054,854 | | 11,021,122 | 11,021,122 | |
| 759 | | | | | | | | | | |
| 760 | 74-ADIT End Bal | Non-Plant ADIT | | **Sub-Total Non-Plant ADIT** | 52,915,778 | 543,889,607 | (490,973,829) | 20,867,782 | 160,566,667 | (139,698,885) |
| 761 | | | | | | | | | | |
| 762 | 74-ADIT End Bal | | | **Sub-Total 74-ADIT End Bal** | (1,151,370,049) | (686,862,189) | (464,507,860) | (313,197,161) | (180,620,017) | (132,577,144) |
| 763 | | | | | | | | | | |
| 764 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

G.7 NOL

| Line No. | NOL | Total | SPS NM Electric Retail |
|---|---|---|---|
| 1 | | | |
| 2 | Total Revenue | (1,348,808,745) | (375,008,293) |
| 3 | | | |
| 4 | Cost of Sales | 62,364,127 | 18,693,723 |
| 5 | Operations and Maintenance Expenses | 492,117,799 | 135,552,164 |
| 6 | Depreciation/Amortization | 254,669,659 | 71,578,624 |
| 7 | Taxes Other than Income | 80,854,174 | 18,872,188 |
| 8 | Gain/Loss | | |
| 9 | AFUDC | | |
| 10 | **Total Expense** | 890,005,758 | 244,696,699 |
| 11 | | | |
| 12 | Pre-Tax Income | 458,802,987 | 130,311,594 |
| 13 | | | |
| 14 | Interest Deduction | 97,067,276 | 28,011,023 |
| 15 | Sec 199 Deduction | | |
| 16 | Schedule M (excluding NOL) | (402,477,660) | (116,136,369) |
| 17 | **Taxable Income** | (40,741,950) | (13,835,797) |
| 18 | | | |
| 19 | Revenue Deficiency/Excess (Gross) (In/out flag) | (56,233,035) | (14,100,750) |
| 20 | | | |
| 21 | Taxable Income for NOL | (96,974,985) | (27,936,547) |
| 22 | Schedule M NOL Adjustment 100% | | |
| 23 | Schedule M NOL Adjustment 80% | 96,974,985 | 27,936,547 |
| 24 | Schedule M NOL Adjustment | 96,974,985 | 27,936,547 |
| 25 | Taxable Income for NOL (resolved) | 0 | |
| 26 | | | |
| 27 | Combined Tax Rate | 22.64% | 22.64% |
| 28 | IRS Proration Factor | | |
| 29 | | | |
| 30 | NOL Schedule M Adjustment- Ending 100% | | |
| 31 | NOL Schedule M Adjustment- Beginning 100% | | |
| 32 | NOL Schedule M Adjustment- Ending 80% | 185,564,012 | 68,633,763 |
| 33 | NOL Schedule M Adjustment- Beginning 80% | 88,589,028 | 40,697,216 |
| 34 | | | |
| 35 | NOL ADIT Beg Bal | 20,056,451 | 9,213,802 |
| 36 | NOL Deferred Tax Activity | 21,955,022 | 6,324,801 |
| 37 | NOL ADIT End Balance - Carryforward to Next Year | 42,011,473 | 15,538,603 |
| 38 | NOL ADIT 13 Months Average | 31,033,962 | 12,376,202 |
| 39 | | | |

Southwestern Public Service Company

12 Months Ending September 2020

G.7 NOL

| Line No. | NOL | Total | SPS NM Electric Retail |
|---|---|---|---|
| 40 | IRS Proration | | |
| 41 | NOL ADIT End Balance - Carryforward to Next Year Prorated | 42,011,473 | 15,538,603 |
| 42 | NOL ADIT 13 Months Average Prorated | 31,033,962 | 12,376,202 |
| 43 | | | |
| 44 | Posted NOL ADIT | 42,011,473 | 15,538,603 |
| 45 | | | |
| 46 | State Tax Credits End Balance | | |
| 47 | State Tax Credits Beg Balance | | |
| 48 | Federal Tax Credits End Balance | | |
| 49 | FEderal Tax Credits Beg Balance | | |

Southwestern Public Service Company

12 Months Ending September 2020

I.1 Revenue Credit Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | RevR-Revenue Retail | Other Revenues | 45000LP-Late Payment Revenue | SPS Account Reclass | (1,460,640) | (1,460,640) | | (462,518) | (462,518) | |
| 2 | RevR-Revenue Retail | Other Revenues | 45000LP-Late Payment Revenue | Sub-Total 45000LP-Late Payment Revenue | (1,460,640) | (1,460,640) | | (462,518) | (462,518) | |
| 3 | | | | | | | | | | |
| 4 | RevR-Revenue Retail | Other Revenues | 45103-Customer Connection | SPS Account Reclass | (340,620) | (340,620) | | (98,545) | (98,545) | |
| 5 | RevR-Revenue Retail | Other Revenues | 45103-Customer Connection | Sub-Total 45103-Customer Connection | (340,620) | (340,620) | | (98,545) | (98,545) | |
| 6 | | | | | | | | | | |
| 7 | RevR-Revenue Retail | Other Revenues | 45104-Returned Check Fee Rev | SPS Account Reclass | (191,292) | (191,292) | | (40,176) | (40,176) | |
| 8 | RevR-Revenue Retail | Other Revenues | 45104-Returned Check Fee Rev | Sub-Total 45104-Returned Check Fee Rev | (191,292) | (191,292) | | (40,176) | (40,176) | |
| 9 | | | | | | | | | | |
| 10 | RevR-Revenue Retail | Other Revenues | 45106-Misc Service Rev | SPS Account Reclass | (119,075) | (119,075) | | (44,143) | (44,143) | |
| 11 | RevR-Revenue Retail | Other Revenues | 45106-Misc Service Rev | Sub-Total 45106-Misc Service Rev | (119,075) | (119,075) | | (44,143) | (44,143) | |
| 12 | | | | | | | | | | |
| 13 | RevR-Revenue Retail | Other Revenues | 45110-Non-Recoverable Discounts | SPS Account Reclass | 451 | 451 | | 142 | 142 | |
| 14 | RevR-Revenue Retail | Other Revenues | 45110-Non-Recoverable Discounts | SPS Eliminate Other Revenue | (451) | | (451) | (142) | | (142) |
| 15 | RevR-Revenue Retail | Other Revenues | 45110-Non-Recoverable Discounts | Sub-Total 45110-Non-Recoverable Discounts | | 451 | (451) | | 142 | (142) |
| 16 | | | | | | | | | | |
| 17 | RevR-Revenue Retail | Other Revenues | 45111-Other Electric Operating Revenues - Misc service revenues | SPS Account Reclass | (5,366) | (5,366) | | (1,691) | (1,691) | |
| 18 | RevR-Revenue Retail | Other Revenues | 45111-Other Electric Operating Revenues - Misc service revenues | SPS Eliminate Other Revenue | 5,366 | | 5,366 | 1,691 | | 1,691 |
| 19 | RevR-Revenue Retail | Other Revenues | 45111-Other Electric Operating Revenues - Misc service revenues | Sub-Total 45111-Other Electric Operating Revenues - Misc | | (5,366) | 5,366 | | (1,691) | 1,691 |
| 20 | | | | | | | | | | |
| 21 | RevR-Revenue Retail | Other Revenues | 45400-Rentals | SPS Account Reclass | (9,048,764) | (9,048,764) | | (3,244,435) | (3,244,435) | |
| 22 | RevR-Revenue Retail | Other Revenues | 45400-Rentals | Sub-Total 45400-Rentals | (9,048,764) | (9,048,764) | | (3,244,435) | (3,244,435) | |
| 23 | | | | | | | | | | |
| 24 | RevR-Revenue Retail | Other Revenues | 456.1Z2PROD - Funded Upgrades Credit Distribution | SPS Base Data - Transmission Revenue | (433,667) | (433,667) | | (129,576) | (129,576) | |
| 25 | RevR-Revenue Retail | Other Revenues | 456.1Z2PROD - Funded Upgrades Credit Distribution | Sub-Total 456.1Z2PROD - Funded Upgrades Credit Distribu | (433,667) | (433,667) | | (129,576) | (129,576) | |
| 26 | | | | | | | | | | |
| 27 | RevR-Revenue Retail | Other Revenues | 456.1Z2PTP - Z2 Point-to-Point Revenue | SPS Base Data - Transmission Revenue | 687,178 | 687,178 | | 151,389 | 151,389 | |
| 28 | RevR-Revenue Retail | Other Revenues | 456.1Z2PTP - Z2 Point-to-Point Revenue | Sub-Total 456.1Z2PTP - Z2 Point-to-Point Revenue | 687,178 | 687,178 | | 151,389 | 151,389 | |
| 29 | | | | | | | | | | |
| 30 | RevR-Revenue Retail | Other Revenues | 45600EEI-EEI Mutual Aid | SPS Account Reclass | (609,981) | (609,981) | | (226,132) | (226,132) | |
| 31 | RevR-Revenue Retail | Other Revenues | 45600EEI-EEI Mutual Aid | SPS Mutual Aid Adjustment | 609,981 | | 609,981 | 226,132 | | 226,132 |
| 32 | RevR-Revenue Retail | Other Revenues | 45600EEI-EEI Mutual Aid | Sub-Total 45600EEI-EEI Mutual Aid | | (609,981) | 609,981 | | (226,132) | 226,132 |
| 33 | | | | | | | | | | |
| 34 | RevR-Revenue Retail | Other Revenues | 45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling | SPS Base Data - Transmission Revenue | (3,464,443) | (3,464,443) | | (763,237) | (763,237) | |
| 35 | RevR-Revenue Retail | Other Revenues | 45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling | Sub-Total 45605Sch7/8-Schedule 7 & 8 - Firm Point to Poin | (3,464,443) | (3,464,443) | | (763,237) | (763,237) | |
| 36 | | | | | | | | | | |
| 37 | RevR-Revenue Retail | Other Revenues | 45606-Tariff-Base Non-Firm PTP | SPS Base Data - Transmission Revenue | (1,117,822) | (1,117,822) | | (246,263) | (246,263) | |
| 38 | RevR-Revenue Retail | Other Revenues | 45606-Tariff-Base Non-Firm PTP | Sub-Total 45606-Tariff-Base Non-Firm PTP | (1,117,822) | (1,117,822) | | (246,263) | (246,263) | |
| 39 | | | | | | | | | | |
| 40 | RevR-Revenue Retail | Other Revenues | 45607-Schedule 9 - Network Transmission Revenue | SPS Base Data - Transmission Revenue | (47,823,824) | (47,823,824) | | | | |
| 41 | RevR-Revenue Retail | Other Revenues | 45607-Schedule 9 - Network Transmission Revenue | Sub-Total 45607-Schedule 9 - Network Transmission Rever | (47,823,824) | (47,823,824) | | | | |
| 42 | | | | | | | | | | |
| 43 | RevR-Revenue Retail | Other Revenues | 45609-Other Electric Operating Revenues - Other electric revenues | SPS Base Data - Transmission Revenue | (1,131,189) | (1,131,189) | | | | |
| 44 | RevR-Revenue Retail | Other Revenues | 45609-Other Electric Operating Revenues - Other electric revenues | Sub-Total 45609-Other Electric Operating Revenues - Othe | (1,131,189) | (1,131,189) | | | | |
| 45 | | | | | | | | | | |
| 46 | RevR-Revenue Retail | Other Revenues | 45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch | SPS Base Data - Transmission Revenue | (1,176,195) | (1,176,195) | | (266,093) | (266,093) | |
| 47 | RevR-Revenue Retail | Other Revenues | 45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch | Sub-Total 45612Sch1-Schedule 1 - Scheduling, System Con | (1,176,195) | (1,176,195) | | (266,093) | (266,093) | |
| 48 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

I.1 Revenue Credit Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 49 | RevR-Revenue Retail | Other Revenues | 45614Sch2-Schedule 2 - Reactive Supply & Voltage Control | SPS Base Data - Transmission Revenue | (144,899) | (144,899) | | (43,294) | (43,294) | |
| 50 | RevR-Revenue Retail | Other Revenues | 45614Sch2-Schedule 2 - Reactive Supply & Voltage Control | Sub-Total 45614Sch2-Schedule 2 - Reactive Supply & Volta | (144,899) | (144,899) | | (43,294) | (43,294) | |
| 51 | | | | | | | | | | |
| 52 | RevR-Revenue Retail | Other Revenues | 45628-Wholesale Distribution Service Charge | SPS Account Reclass | (457,932) | (457,932) | | | | |
| 53 | RevR-Revenue Retail | Other Revenues | 45628-Wholesale Distribution Service Charge | Sub-Total 45628-Wholesale Distribution Service Charge | (457,932) | (457,932) | | | | |
| 54 | | | | | | | | | | |
| 55 | RevR-Revenue Retail | Other Revenues | 45641JOA-Joint Operating Revenue | SPS Account Reclass | (2,044,810) | (2,044,810) | | (644,378) | (644,378) | |
| 56 | RevR-Revenue Retail | Other Revenues | 45641JOA-Joint Operating Revenue | SPS Eliminate Other Revenue | 2,044,810 | | 2,044,810 | 644,378 | | 644,378 |
| 57 | RevR-Revenue Retail | Other Revenues | 45641JOA-Joint Operating Revenue | Sub-Total 45641JOA-Joint Operating Revenue | | (2,044,810) | 2,044,810 | | (644,378) | 644,378 |
| 58 | | | | | | | | | | |
| 59 | RevR-Revenue Retail | Other Revenues | 45642NM-Other Miscellaneous Revenue - New Mexico | SPS Base Data - 456.42 Misc Revenue | 11,191,821 | 11,191,821 | | 11,191,821 | 11,191,821 | |
| 60 | RevR-Revenue Retail | Other Revenues | 45642NM-Other Miscellaneous Revenue - New Mexico | SPS Eliminate PTC Revenue | (11,202,069) | | (11,202,069) | (11,202,069) | | (11,202,069) |
| 61 | RevR-Revenue Retail | Other Revenues | 45642NM-Other Miscellaneous Revenue - New Mexico | Sub-Total 45642NM-Other Miscellaneous Revenue - New I | (10,248) | 11,191,821 | (11,202,069) | (10,248) | 11,191,821 | (11,202,069) |
| 62 | | | | | | | | | | |
| 63 | RevR-Revenue Retail | Other Revenues | 45642OT-Other Miscellaneous Revenue | SPS Base Data - 456.42 Misc Revenue | (141,594) | (141,594) | | (40,287) | (40,287) | |
| 64 | RevR-Revenue Retail | Other Revenues | 45642OT-Other Miscellaneous Revenue | Sub-Total 45642OT-Other Miscellaneous Revenue | (141,594) | (141,594) | | (40,287) | (40,287) | |
| 65 | | | | | | | | | | |
| 66 | RevR-Revenue Retail | Other Revenues | 45642TX-Other Miscellaneous Revenue - Texas | SPS Base Data - 456.42 Misc Revenue | 40,115,555 | 40,115,555 | | | | |
| 67 | RevR-Revenue Retail | Other Revenues | 45642TX-Other Miscellaneous Revenue - Texas | SPS Eliminate PTC Revenue | (40,218,442) | | (40,218,442) | | | |
| 68 | RevR-Revenue Retail | Other Revenues | 45642TX-Other Miscellaneous Revenue - Texas | Sub-Total 45642TX-Other Miscellaneous Revenue - Texas | (102,887) | 40,115,555 | (40,218,442) | | | |
| 69 | | | | | | | | | | |
| 70 | RevR-Revenue Retail | Other Revenues | 45646CIP-CIP Performance Revenue | SPS Account Reclass | (768,970) | (768,970) | | (242,324) | (242,324) | |
| 71 | RevR-Revenue Retail | Other Revenues | 45646CIP-CIP Performance Revenue | SPS Eliminate Other Revenue | 768,970 | | 768,970 | 242,324 | | 242,324 |
| 72 | RevR-Revenue Retail | Other Revenues | 45646CIP-CIP Performance Revenue | Sub-Total 45646CIP-CIP Performance Revenue | | (768,970) | 768,970 | | (242,324) | 242,324 |
| 73 | | | | | | | | | | |
| 74 | RevR-Revenue Retail | Other Revenues | 45668DF-Deferred Fuel Revenue | SPS Account Reclass | (27,702,175) | (27,702,175) | | (8,729,745) | (8,729,745) | |
| 75 | RevR-Revenue Retail | Other Revenues | 45668DF-Deferred Fuel Revenue | SPS Eliminate Other Revenue | 27,702,175 | | 27,702,175 | 8,729,745 | | 8,729,745 |
| 76 | RevR-Revenue Retail | Other Revenues | 45668DF-Deferred Fuel Revenue | Sub-Total 45668DF-Deferred Fuel Revenue | | (27,702,175) | 27,702,175 | | (8,729,745) | 8,729,745 |
| 77 | | | | | | | | | | |
| 78 | RevR-Revenue Retail | Other Revenues | 45673-Schedule 11 Network Base Plan Revenues | SPS Base Data - Transmission Revenue | (213,270,730) | (213,270,730) | | (46,984,788) | (46,984,788) | |
| 79 | RevR-Revenue Retail | Other Revenues | 45673-Schedule 11 Network Base Plan Revenues | Sub-Total 45673-Schedule 11 Network Base Plan Revenue: | (213,270,730) | (213,270,730) | | (46,984,788) | (46,984,788) | |
| 80 | | | | | | | | | | |
| 81 | RevR-Revenue Retail | Other Revenues | | **Sub-Total Other Revenues** | **(279,748,643)** | **(259,458,982)** | **(20,289,660)** | **(52,222,213)** | **(50,864,272)** | **(1,357,941)** |
| 82 | | | | | | | | | | |
| 83 | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | (279,748,643) | (259,458,982) | (20,289,660) | (52,222,213) | (50,864,272) | (1,357,941) |
| 84 | | | | | | | | | | |
| 85 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

J.1 Rate Revenue Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | RevR-Revenue Retail | Rate Revenues | 40000-Operating Revenue | SPS Account Reclass | 1,505,459,578 | 1,505,459,578 | | 577,548,969 | 577,548,969 | |
| 2 | RevR-Revenue Retail | Rate Revenues | 40000-Operating Revenue | SPS Base Data - Other Revenue | (42,749,172) | (42,749,172) | | (3,087,525) | (3,087,525) | |
| 3 | RevR-Revenue Retail | Rate Revenues | 40000-Operating Revenue | SPS Base Data - Retail Revenue | (1,462,710,406) | (1,462,710,406) | | (574,461,444) | (574,461,444) | |
| 4 | RevR-Revenue Retail | Rate Revenues | 40000-Operating Revenue | Sub-Total 40000-Operating Revenue | | | | | | |
| 5 | | | | | | | | | | |
| 6 | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | SPS Account Reclass | (367,283,412) | (367,283,412) | | (121,225,332) | (121,225,332) | |
| 7 | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | SPS Adjust Base Period Revenue | (3,093,895) | | (3,093,895) | (3,093,895) | | (3,093,895) |
| 8 | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | SPS Eliminate Fuel Revenue | 50,924,757 | | 50,924,757 | 21,732,218 | | 21,732,218 |
| 9 | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | SPS Eliminate Rider Revenue Adjustment | 14,656,964 | | 14,656,964 | 6,602,365 | | 6,602,365 |
| 10 | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | SPS Unbilled Revenue Adj | (1,595,372) | | (1,595,372) | (112,454) | | (112,454) |
| 11 | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | Sub-Total 44010-Sales - Present Rates | (306,390,958) | (367,283,412) | 60,892,454 | (96,097,099) | (121,225,332) | 25,128,233 |
| 12 | | | | | | | | | | |
| 13 | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | SPS Account Reclass | (337,752,431) | (337,752,431) | | (144,327,991) | (144,327,991) | |
| 14 | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | SPS Adjust Base Period Revenue | 12,669,460 | | 12,669,460 | 12,669,460 | | 12,669,460 |
| 15 | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | SPS Eliminate Fuel Revenue | 66,710,241 | | 66,710,241 | 33,111,195 | | 33,111,195 |
| 16 | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | SPS Eliminate Rider Revenue Adjustment | 14,513,313 | | 14,513,313 | 8,711,286 | | 8,711,286 |
| 17 | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | SPS Unbilled Revenue Adj | 56,673 | | 56,673 | 794,552 | | 794,552 |
| 18 | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | Sub-Total 44210-Small Commercial & Industrial | (243,802,744) | (337,752,431) | 93,949,687 | (89,041,498) | (144,327,991) | 55,286,493 |
| 19 | | | | | | | | | | |
| 20 | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | SPS Account Reclass | (418,555,565) | (418,555,565) | | (174,360,116) | (174,360,116) | |
| 21 | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | SPS Adjust Base Period Revenue | (26,521,071) | | (26,521,071) | (26,521,071) | | (26,521,071) |
| 22 | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | SPS Eliminate Fuel Revenue | 147,612,294 | | 147,612,294 | 64,583,953 | | 64,583,953 |
| 23 | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | SPS Eliminate Rider Revenue Adjustment | 12,894,433 | | 12,894,433 | 7,882,970 | | 7,882,970 |
| 24 | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | SPS Unbilled Revenue Adj | (1,634,075) | | (1,634,075) | 1,882,211 | | 1,882,211 |
| 25 | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | Sub-Total 44230-Large Commercial & Industrial | (286,203,985) | (418,555,565) | 132,351,580 | (126,532,053) | (174,360,116) | 47,828,063 |
| 26 | | | | | | | | | | |
| 27 | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | SPS Account Reclass | (6,824,257) | (6,824,257) | | (2,305,609) | (2,305,609) | |
| 28 | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | SPS Adjust Base Period Revenue | (2,039,551) | | (2,039,551) | (2,039,551) | | (2,039,551) |
| 29 | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | SPS Eliminate Fuel Revenue | 505,131 | | 505,131 | 208,575 | | 208,575 |
| 30 | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | SPS Eliminate Rider Revenue Adjustment | 131,900 | | 131,900 | 103,014 | | 103,014 |
| 31 | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | SPS Unbilled Revenue Adj | 63,121 | | 63,121 | 17,320 | | 17,320 |
| 32 | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | Sub-Total 44410-Public & Highway Lighting | (8,163,657) | (6,824,257) | (1,339,400) | (4,016,251) | (2,305,609) | (1,710,642) |
| 33 | | | | | | | | | | |
| 34 | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | SPS Account Reclass | (31,291,296) | (31,291,296) | | (9,477,895) | (9,477,895) | |
| 35 | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | SPS Adjust Base Period Revenue | (511,255) | | (511,255) | (511,255) | | (511,255) |
| 36 | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | SPS Eliminate Fuel Revenue | 6,169,206 | | 6,169,206 | 2,252,468 | | 2,252,468 |
| 37 | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | SPS Eliminate Rider Revenue Adjustment | 1,229,399 | | 1,229,399 | 617,482 | | 617,482 |
| 38 | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | SPS Unbilled Revenue Adj | (478,032) | | (478,032) | 20,021 | | 20,021 |
| 39 | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | Sub-Total 44510-Other Sales to Public Authority | (24,881,978) | (31,291,296) | 6,409,318 | (7,099,179) | (9,477,895) | 2,378,716 |
| 40 | | | | | | | | | | |
| 41 | RevR-Revenue Retail | Rate Revenues | 44710-Sales for Resale | SPS Account Reclass | (301,003,445) | (301,003,445) | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
J.1 Rate Revenue Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 42 | RevR-Revenue Retail | Rate Revenues | 44710-Sales for Resale | SPS Eliminate Wholesale Fuel Revenue | 101,386,664 | | 101,386,664 | | | |
| 43 | RevR-Revenue Retail | Rate Revenues | 44710-Sales for Resale | Sub-Total 44710-Sales for Resale | (199,616,781) | (301,003,445) | 101,386,664 | | | |
| 44 | | | | | | | | | | |
| 45 | RevR-Revenue Retail | Rate Revenues | | **Sub-Total Rate Revenues** | **(1,069,060,102)** | **(1,462,710,406)** | **393,650,303** | **(322,786,080)** | **(451,696,943)** | **128,910,863** |
| 46 | | | | | | | | | | |
| 47 | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | (1,069,060,102) | (1,462,710,406) | 393,650,303 | (322,786,080) | (451,696,943) | 128,910,863 |
| 48 | | | | | | | | | | |
| 49 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

K Jurisdictional Allocators

| Line No. | Jurisdictional Allocator | Total | SPS Electric Wholesale | SPS NM Electric Retail | SPS TX Electric Retail |
|---|---|---|---|---|---|
| 1 | 12CP-PROD | 100.00% | 13.05% | 29.88% | 57.07% |
| 2 | 12CP-TRAN | 100.00% | 36.03% | 22.03% | 41.94% |
| 3 | CUST-ADJ | 100.00% | 33.33% | 33.33% | 33.33% |
| 4 | CUST-AVG | 100.00% | 0.00% | 31.26% | 68.74% |
| 5 | CUST-H/S | 100.00% | | 80.31% | 19.69% |
| 6 | CUST-RET | 100.00% | | 31.26% | 68.74% |
| 7 | CUST-YE | 100.00% | 33.33% | 33.33% | 33.33% |
| 8 | DEPOSITS | 100.00% | | 26.58% | 73.42% |
| 9 | ENERGY | 100.00% | 9.60% | 31.51% | 58.88% |
| 10 | LABOR | 100.00% | 12.09% | 28.90% | 59.01% |
| 11 | LABXAG | 100.00% | 12.18% | 29.12% | 58.70% |
| 12 | MET-YE | 100.00% | 33.33% | 33.33% | 33.33% |
| 13 | NCP-DIST | 100.00% | 2.06% | | 97.94% |
| 14 | NM | 100.00% | | 100.00% | |
| 15 | PIS-DIST | 100.00% | 0.11% | 37.07% | 62.82% |
| 16 | PIS-GEN | 100.00% | 11.98% | 29.16% | 58.86% |
| 17 | PIS-NET | 100.00% | 20.50% | 28.45% | 51.05% |
| 18 | PIS-PROD | 100.00% | 12.25% | 30.26% | 57.49% |
| 19 | PIS-PTD | 100.00% | 19.61% | 28.29% | 52.10% |
| 20 | PIS-TRAN | 100.00% | 34.71% | 22.62% | 42.67% |
| 21 | PISRET-DIST | 100.00% | | 37.11% | 62.89% |
| 22 | PISRET-PROD | 100.00% | | 34.48% | 65.52% |
| 23 | PISRET-PTD | 100.00% | | 35.19% | 64.81% |
| 24 | PISRET-TRAN | 100.00% | | 34.65% | 65.35% |
| 25 | RETAIL-ENERGY | 100.00% | | 34.86% | 65.14% |
| 26 | RETAIL-PROD | 100.00% | | 34.36% | 65.64% |
| 27 | RETAIL-TRAN | 100.00% | | 34.44% | 65.56% |
| 28 | TX | 100.00% | | | 100.00% |
| 29 | WHLS | 100.00% | 100.00% | | |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | Per Book | BP Adjustment | BP Adjustment | BP Adjustment | BP Adjustment | BP Adjustment | BP Adjustment |
|---|---|---|---|---|---|---|---|
| | Per Book | SPS Adjust Base Period Revenue | SPS Adjust Property Tax | SPS Annual Hale O&M Expense | SPS Business Area Adjustments | SPS Eliminate Amortizations Recovered in Riders | SPS Eliminate Amounts Related to the Sale of Sharyland Assets |
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 9.45% | 9.45% | 9.45% | 9.45% | 9.45% | 9.45% | 9.45% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.17% | 5.17% | 5.17% | 5.17% | 5.17% | 5.17% | 5.17% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% |
| **Revenue Deficiency** | | | | | | | |
| Cost of Sales | 175,509,620 | | | | | | |
| O&M | 148,842,031 | | | 182,954 | (33,818) | | |
| Depreciation and Amortization Expense | 76,610,265 | | | | | (627,093) | |
| TOTI | 19,928,740 | | (921,855) | | | | |
| Rate Base | 1,920,998,218 | (38,547) | 381,804 | (3,051) | 584 | (1,240) | (104,860) |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | 37,459,465 | (752) | 7,445 | (59) | 11 | (24) | (2,045) |
| Schedule M | (141,925,955) | | | | | | (308,660) |
| Deferred Taxes | 10,673,463 | | | | | | 63,486 |
| ITC Amortized | (14,915) | | | | | | |
| Weighted Average Cost of Capital | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% |
| Authorized Earnings | 136,775,073 | (2,745) | 27,184 | (217) | 42 | (88) | (7,466) |
| State Taxable Income | (42,610,347) | (1,993) | 19,739 | (158) | 30 | (64) | (314,082) |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | (884,506) | (41) | 410 | (3) | 1 | (1) | (6,520) |
| Section 199 Deduction | | | | | | | |
| Federal Taxable Income | (41,725,841) | (1,952) | 19,330 | (154) | 30 | (63) | (307,562) |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | (8,762,427) | (410) | 4,059 | (32) | 6 | (13) | (64,588) |
| Total Tax Expense | 1,011,616 | (451) | 4,469 | (36) | 7 | (15) | (7,622) |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | 1,307,671 | (583) | 5,777 | (46) | 9 | (19) | (9,852) |
| Gains/Losses | (27,430) | | | | | | |
| Operating Deductions | 422,170,897 | (583) | (916,078) | 182,908 | (33,810) | (627,111) | (9,852) |
| Revenue Credits | (50,864,272) | | | | | | |
| Total Revenue Requirement | 508,081,698 | (3,328) | (888,894) | 182,690 | (33,768) | (627,200) | (17,318) |
| Revenue at Present Rates | (451,696,943) | (19,496,313) | | | | | |
| **Revenue Deficiency/Excess** | **56,384,755** | **(19,499,641)** | **(888,894)** | **182,690** | **(33,768)** | **(627,200)** | **(17,318)** |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | BP Adjustment<br>SPS Eliminate Brand & General Advertising | BP Adjustment<br>SPS Eliminate Depr & Amort Associated with ARC | BP Adjustment<br>SPS Eliminate Fuel Cost | BP Adjustment<br>SPS Eliminate Fuel Revenue | BP Adjustment<br>SPS Eliminate Long Term Incentive | BP Adjustment<br>SPS Eliminate Non-Reg Software | BP Adjustment<br>SPS Eliminate Other Revenue |
|---|---|---|---|---|---|---|---|
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 9.45% | 9.45% | 9.45% | 9.45% | 9.45% | 9.45% | 9.45% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.17% | 5.17% | 5.17% | 5.17% | 5.17% | 5.17% | 5.17% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% |
| | | | | | | | |
| **Revenue Deficiency** | | | | | | | |
| Cost of Sales | | | (153,759,128) | | | | |
| O&M | (402,680) | | | | (1,813,233) | | |
| Depreciation and Amortization Expense | | (1,468,979) | | | | (33,592) | |
| TOTI | | | | | | | |
| | | | | | | | |
| Rate Base | 6,714 | (2,904) | (304,006) | 240,993 | (114,035) | (167,917) | 19,016 |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | 131 | (57) | (5,928) | 4,699 | (2,224) | (3,274) | 371 |
| | | | | | | | |
| Schedule M | | | | | | (5,873) | |
| Deferred Taxes | | | | | | 463 | |
| ITC Amortized | | | | | | | |
| | | | | | | | |
| Weighted Average Cost of Capital | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% |
| Authorized Earnings | 478 | (207) | (21,645) | 17,159 | (8,119) | (11,956) | 1,354 |
| | | | | | | | |
| State Taxable Income | 347 | (150) | (15,717) | 12,459 | (5,896) | (14,554) | 983 |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | 7 | (3) | (326) | 259 | (122) | (302) | 20 |
| | | | | | | | |
| Section 199 Deduction | | | | | | | |
| Federal Taxable Income | 340 | (147) | (15,391) | 12,201 | (5,773) | (14,252) | 963 |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | 71 | (31) | (3,232) | 2,562 | (1,212) | (2,993) | 202 |
| | | | | | | | |
| Total Tax Expense | 79 | (34) | (3,558) | 2,821 | (1,335) | (2,832) | 223 |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | 102 | (44) | (4,600) | 3,646 | (1,725) | (3,661) | 288 |
| | | | | | | | |
| Gains/Losses | | | | | | | |
| | | | | | | | |
| Operating Deductions | (402,579) | (1,469,023) | (153,763,728) | 3,646 | (1,814,958) | (37,253) | 288 |
| Revenue Credits | | | | | | | 9,617,996 |
| Total Revenue Requirement | (402,101) | (1,469,229) | (153,785,373) | 20,805 | (1,823,078) | (49,209) | 9,619,637 |
| | | | | | | | |
| Revenue at Present Rates | | | | 121,888,409 | | | |
| | | | | | | | |
| **Revenue Deficiency/Excess** | **(402,101)** | **(1,469,229)** | **(153,785,373)** | **121,909,214** | **(1,823,078)** | **(49,209)** | **9,619,637** |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | BP Adjustment<br>SPS Eliminate Per Book EE Amortization | BP Adjustment<br>SPS Eliminate Prepayments | BP Adjustment<br>SPS Eliminate PTC Revenue | BP Adjustment<br>SPS Eliminate Purchased Power Variable O&M Recovered in Fuel | BP Adjustment<br>SPS Eliminate REC Costs | BP Adjustment<br>SPS Eliminate REC Inventory | BP Adjustment<br>SPS Eliminate Rider Revenue Adjustment |
|---|---|---|---|---|---|---|---|
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 9.45% | 9.45% | 9.45% | 9.45% | 9.45% | 9.45% | 9.45% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.17% | 5.17% | 5.17% | 5.17% | 5.17% | 5.17% | 5.17% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% |
| | | | | | | | |
| **Revenue Deficiency** | | | | | | | |
| Cost of Sales | | | | (4,209,075) | | | |
| O&M | (11,006,350) | | | | 689,525 | | |
| Depreciation and Amortization Expense | | | | | | | |
| TOTI | | | | | | | |
| | | | | | | | |
| Rate Base | 183,521 | (164,032) | (22,148) | 31,896 | (11,497) | (1,225,191) | 47,288 |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | 3,579 | (3,199) | (432) | 622 | (224) | (23,891) | 922 |
| | | | | | | | |
| Schedule M | | | | | | | |
| Deferred Taxes | | | | | | | |
| ITC Amortized | | | | | | | |
| | | | | | | | |
| Weighted Average Cost of Capital | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% |
| Authorized Earnings | 13,067 | (11,679) | (1,577) | 2,271 | (819) | (87,234) | 3,367 |
| | | | | | | | |
| State Taxable Income | 9,488 | (8,480) | (1,145) | 1,649 | (594) | (63,342) | 2,445 |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | 197 | (176) | (24) | 34 | (12) | (1,315) | 51 |
| | | | | | | | |
| Section 199 Deduction | | | | | | | |
| Federal Taxable Income | 9,291 | (8,304) | (1,121) | 1,615 | (582) | (62,028) | 2,394 |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | 1,951 | (1,744) | (235) | 339 | (122) | (13,026) | 503 |
| | | | | | | | |
| Total Tax Expense | 2,148 | (1,920) | (259) | 373 | (135) | (14,341) | 553 |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | 2,777 | (2,482) | (335) | 483 | (174) | (18,538) | 715 |
| | | | | | | | |
| Gains/Losses | | | | | | | |
| | | | | | | | |
| Operating Deductions | (11,003,574) | (2,482) | (335) | (4,208,592) | 689,351 | (18,538) | 715 |
| Revenue Credits | | | (11,202,069) | | | | |
| Total Revenue Requirement | (10,990,507) | (14,161) | (11,203,981) | (4,206,321) | 688,533 | (105,771) | 4,082 |
| | | | | | | | |
| Revenue at Present Rates | | | | | | | 23,917,117 |
| | | | | | | | |
| **Revenue Deficiency/Excess** | **(10,990,507)** | **(14,161)** | **(11,203,981)** | **(4,206,321)** | **688,533** | **(105,771)** | **23,921,199** |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | BP Adjustment<br>SPS Eliminate SchM/Deferred Taxes | BP Adjustment<br>SPS Eliminate Test Year Rate Case Expense Amortization | BP Adjustment<br>SPS Eliminate Wholesale Account Manager Expense | BP Adjustment<br>SPS Eliminate Xcel Foundation Expense | BP Adjustment<br>SPS Gain on Sale of Disposition of Allowances | BP Adjustment<br>SPS Include TX Deferrals | BP Adjustment<br>SPS JUR Correction |
|---|---|---|---|---|---|---|---|
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 9.45% | 9.45% | 9.45% | 9.45% | 9.45% | 9.45% | 9.45% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.17% | 5.17% | 5.17% | 5.17% | 5.17% | 5.17% | 5.17% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% |
| | | | | | | | |
| **Revenue Deficiency** | | | | | | | |
| Cost of Sales | | | | | | | |
| O&M | | (867,082) | (30,965) | (10,968) | | 341,169 | |
| Depreciation and Amortization Expense | | | | | | | |
| TOTI | | | (1,924) | (478) | | | |
| | | | | | | | |
| Rate Base | (139,751,123) | 14,458 | (1,454) | 67 | 54 | (5,689) | 2,517 |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | (2,725,147) | 282 | (28) | 1 | 1 | (111) | 49 |
| | | | | | | | |
| Schedule M | 23,697,017 | | | | | | |
| Deferred Taxes | 10,017,048 | | | | | | |
| ITC Amortized | | | | | | | |
| | | | | | | | |
| Weighted Average Cost of Capital | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% |
| Authorized Earnings | (9,950,280) | 1,029 | (104) | 5 | 4 | (405) | 179 |
| | | | | | | | |
| State Taxable Income | 16,471,884 | 747 | (75) | 3 | 3 | (294) | 130 |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | 341,923 | 16 | (2) | 0 | 0 | (6) | 3 |
| | | | | | | | |
| Section 199 Deduction | | | | | | | |
| Federal Taxable Income | 16,129,960 | 732 | (74) | 3 | 3 | (288) | 127 |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | 3,387,292 | 154 | (15) | 1 | 1 | (60) | 27 |
| | | | | | | | |
| Total Tax Expense | 13,746,263 | 169 | (17) | 1 | 1 | (67) | 29 |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | 17,769,186 | 219 | (22) | 1 | 1 | (86) | 38 |
| | | | | | | | |
| Gains/Losses | | | | | 27,430 | | |
| | | | | | | | |
| Operating Deductions | 17,769,186 | (866,863) | (32,911) | (11,445) | 27,431 | 341,083 | 38 |
| Revenue Credits | | | | | | | |
| Total Revenue Requirement | 7,818,906 | (865,834) | (33,015) | (11,440) | 27,435 | 340,678 | 217 |
| | | | | | | | |
| Revenue at Present Rates | | | | | | | |
| | | | | | | | |
| **Revenue Deficiency/Excess** | **7,818,906** | **(865,834)** | **(33,015)** | **(11,440)** | **27,435** | **340,678** | **217** |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | BP Adjustment<br>SPS Mutual Aid Adjustment | BP Adjustment<br>SPS Net Operating Loss | BP Adjustment<br>SPS Payroll Tax Adjustment | BP Adjustment<br>SPS Reclass Ad Brand Expense | BP Adjustment<br>SPS Remove CWIP from Ratebase | BP Adjustment<br>SPS Trading A&G Adjustment | BP Adjustment<br>SPS Unbilled Revenue Adj |
|---|---|---|---|---|---|---|---|
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 9.45% | 9.45% | 9.45% | 9.45% | 9.45% | 9.45% | 9.45% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.17% | 5.17% | 5.17% | 5.17% | 5.17% | 5.17% | 5.17% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% |
| | | | | | | | |
| **Revenue Deficiency** | | | | | | | |
| Cost of Sales | | | | | | | |
| O&M | (211,898) | | | (1,520) | | (125,000) | |
| Depreciation and Amortization Expense | | | | | | | |
| TOTI | | | (132,295) | | | | |
| | | | | | | | |
| Rate Base | (7,480) | 15,483,967 | (4,924) | 25 | (333,650,056) | 2,084 | 5,144 |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | (146) | 301,937 | (96) | 0 | (6,506,176) | 41 | 100 |
| | | | | | | | |
| Schedule M | | 27,936,547 | | | | | |
| Deferred Taxes | | (6,324,801) | | | | | |
| ITC Amortized | | | | | | | |
| | | | | | | | |
| Weighted Average Cost of Capital | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% | 7.12% |
| Authorized Earnings | (533) | 1,102,458 | (351) | 2 | (23,755,884) | 148 | 366 |
| | | | | | | | |
| State Taxable Income | (387) | 28,737,068 | (255) | 1 | (17,249,708) | 108 | 266 |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | (8) | 596,524 | (5) | 0 | (358,069) | 2 | 6 |
| | | | | | | | |
| Section 199 Deduction | | | | | | | |
| Federal Taxable Income | (379) | 28,140,544 | (249) | 1 | (16,891,638) | 106 | 260 |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | (80) | 5,909,514 | (52) | 0 | (3,547,244) | 22 | 55 |
| | | | | | | | |
| Total Tax Expense | (88) | 181,237 | (58) | 0 | (3,905,314) | 24 | 60 |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | (113) | 234,277 | (74) | 0 | (5,048,226) | 32 | 78 |
| | | | | | | | |
| Gains/Losses | | | | | | | |
| | | | | | | | |
| Operating Deductions | (212,011) | 234,277 | (132,370) | (1,519) | (5,048,226) | (124,968) | 78 |
| Revenue Credits | 226,132 | | | | | | |
| Total Revenue Requirement | 13,588 | 1,336,736 | (132,721) | (1,518) | (28,804,110) | (124,820) | 444 |
| | | | | | | | |
| Revenue at Present Rates | | | | | | | 2,601,651 |
| | | | | | | | |
| **Revenue Deficiency/Excess** | **13,588** | **1,336,736** | **(132,721)** | **(1,518)** | **(28,804,110)** | **(124,820)** | **2,602,095** |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | BP Adjustment<br>SPS Unblending Adjustment | BP Adjustment<br>SPS Unblending Plant Related ADIT Adj | BP Adjustment<br>SPS Variable O&M Blackhawk Energy Recovered in Base-NM | Total<br>Total Base Period Revenue Requirement |
|---|---|---|---|---|
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 9.45% | 9.45% | 9.45% | 9.45% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.17% | 5.17% | 5.17% | 5.17% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.12% | 7.12% | 7.12% | 7.12% |
| | | | | |
| **Revenue Deficiency** | | | | |
| Cost of Sales | | | 1,152,305 | 18,693,723 |
| O&M | | | | 135,552,164 |
| Depreciation and Amortization Expense | (2,901,977) | | | 71,578,624 |
| TOTI | | | | 18,872,188 |
| | | | | |
| Rate Base | (25,423,152) | 56,395 | (8,732) | 1,436,462,708 |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | (495,751) | 1,100 | (170) | 28,011,023 |
| | | | | |
| Schedule M | 2,407,103 | | | (88,199,822) |
| Deferred Taxes | (480,044) | | | 13,949,615 |
| ITC Amortized | | | | (14,915) |
| | | | | |
| Weighted Average Cost of Capital | 7.12% | 7.12% | 7.12% | 7.12% |
| Authorized Earnings | (1,810,128) | 4,015 | (622) | 102,276,145 |
| | | | | |
| State Taxable Income | 1,092,726 | 2,916 | (451) | (13,934,700) |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | 22,683 | 61 | (9) | (289,256) |
| | | | | |
| Section 199 Deduction | | | | |
| Federal Taxable Income | 1,070,043 | 2,855 | (442) | (13,645,443) |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | 224,709 | 600 | (93) | (2,865,543) |
| | | | | |
| Total Tax Expense | (232,652) | 660 | (102) | 10,779,900 |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | (300,739) | 853 | (132) | 13,934,700 |
| | | | | |
| Gains/Losses | | | | |
| | | | | |
| Operating Deductions | (3,202,716) | 853 | 1,152,173 | 258,631,398 |
| Revenue Credits | | | | (52,222,213) |
| Total Revenue Requirement | (5,012,844) | 4,869 | 1,151,551 | 308,685,330 |
| | | | | |
| Revenue at Present Rates | | | | (322,786,080) |
| | | | | |
| **Revenue Deficiency/Excess** | **(5,012,844)** | **4,869** | **1,151,551** | **(14,100,750)** |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1 | BP Adjustments | SPS Adjust Base Period Revenue | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | NM | (3,093,895) | (3,093,895) |
| 2 | BP Adjustments | SPS Adjust Base Period Revenue | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | NM | 12,669,460 | 12,669,460 |
| 3 | BP Adjustments | SPS Adjust Base Period Revenue | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | NM | (26,521,071) | (26,521,071) |
| 4 | BP Adjustments | SPS Adjust Base Period Revenue | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | NM | (2,039,551) | (2,039,551) |
| 5 | BP Adjustments | SPS Adjust Base Period Revenue | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | NM | (511,255) | (511,255) |
| 6 | BP Adjustments | SPS Adjust Base Period Revenue | RevR-Revenue Retail | Rate Revenues | | Sub-Total Rate Revenues | (19,496,313) | (19,496,313) |
| 7 | | | | | | | | |
| 8 | BP Adjustments | SPS Adjust Base Period Revenue | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | (19,496,313) | (19,496,313) |
| 9 | | | | | | | | |
| 10 | BP Adjustments | SPS Adjust Base Period Revenue | | | | **Sub-Total SPS Adjust Base Period Revenue** | **(19,496,313)** | **(19,496,313)** |
| 11 | | | | | | | | |
| 12 | BP Adjustments | SPS Adjust Property Tax | Taxes Other than Income | Taxes Other Than Income | 408100-Tax Other Than Income Tax - Property | PIS-NET | (3,240,000) | (921,855) |
| 13 | BP Adjustments | SPS Adjust Property Tax | Taxes Other than Income | Taxes Other Than Income | | Sub-Total Taxes Other Than Income | (3,240,000) | (921,855) |
| 14 | | | | | | | | |
| 15 | BP Adjustments | SPS Adjust Property Tax | Taxes Other than Income | | | Sub-Total Taxes Other than Income | (3,240,000) | (921,855) |
| 16 | | | | | | | | |
| 17 | BP Adjustments | SPS Adjust Property Tax | | | | **Sub-Total SPS Adjust Property Tax** | **(3,240,000)** | **(921,855)** |
| 18 | | | | | | | | |
| 19 | BP Adjustments | SPS Annual Hale O&M Expense | OM | Production | 55000W-Oth Oper Rents | ENERGY | 580,569 | 182,954 |
| 20 | BP Adjustments | SPS Annual Hale O&M Expense | OM | Production | | Sub-Total Production | 580,569 | 182,954 |
| 21 | | | | | | | | |
| 22 | BP Adjustments | SPS Annual Hale O&M Expense | OM | | | Sub-Total OM | 580,569 | 182,954 |
| 23 | | | | | | | | |
| 24 | BP Adjustments | SPS Annual Hale O&M Expense | | | | **Sub-Total SPS Annual Hale O&M Expense** | **580,569** | **182,954** |
| 25 | | | | | | | | |
| 26 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 50000-Stm Prod Op & Supr | 12CP-PROD | (1,199) | (358) |
| 27 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 50170-Stm Gen Fuel | ENERGY | (48) | (15) |
| 28 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 50200-Steam Expenses Major | 12CP-PROD | (6) | (2) |
| 29 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 50500-Stm Gen Elec Exp Major | 12CP-PROD | (6) | (2) |
| 30 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 50600-Misc Steam Pwr Exp | 12CP-PROD | (2,437) | (728) |
| 31 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 50700-Stm Pow Gen Rents | 12CP-PROD | (23) | (7) |
| 32 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 51000-Stm Maint Super&Eng | 12CP-PROD | (0) | (0) |
| 33 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 51100-Stm Maint of Structures | 12CP-PROD | (17) | (5) |
| 34 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 51200-Stm Maint of Boiler Plt | ENERGY | (98) | (31) |
| 35 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 51300-Stm Maint of Elec Plant | ENERGY | (23) | (7) |
| 36 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 51400-Stm Maint of Misc Stm Plt | 12CP-PROD | (13) | (4) |
| 37 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 54600-Oth Oper Super&Eng | 12CP-PROD | (142) | (42) |
| 38 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 54900-Oth Oper Misc Gen Exp | 12CP-PROD | (14) | (4) |
| 39 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 55000-Oth Oper Rents | 12CP-PROD | (3) | (1) |
| 40 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 55200-Oth Maint of Structures | 12CP-PROD | (1) | (0) |
| 41 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | 12CP-PROD | (1) | (0) |
| 42 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | 12CP-PROD | (10) | (3) |
| 43 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 55600-Load Dispatch | 12CP-PROD | (203) | (61) |
| 44 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 55700-Purchased Power Other | 12CP-PROD | (916) | (274) |
| 45 | BP Adjustments | SPS Business Area Adjustments | OM | Production | | Sub-Total Production | (5,162) | (1,545) |
| 46 | | | | | | | | |
| 47 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56000-Trans Oper Super & Eng | PIS-TRAN | (57,400) | (12,986) |
| 48 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56120-Load Disp-Monitor/Operate | 12CP-TRAN | (39) | (8) |
| 49 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56150-Rel/Plan/Standards Dev | 12CP-TRAN | (16) | (3) |
| 50 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56160-Trans Service Studies | 12CP-TRAN | (0) | (0) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 51 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56200-Trans Oper Station Exp | PIS-TRAN | (0) | (0) |
| 52 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56300-Trans Oper OH Lines | PIS-TRAN | (0) | (0) |
| 53 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56600-Trans Oper Misc Exp | PIS-TRAN | (247) | (56) |
| 54 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56700-Trans Rents | PIS-TRAN | (12) | (3) |
| 55 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 57000-Tran Mnt of Station Equip | PIS-TRAN | (1) | (0) |
| 56 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 57100-Trans Mt of Overhead Lines | PIS-TRAN | (17) | (4) |
| 57 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | | Sub-Total Transmission | (57,732) | (13,060) |
| 58 | | | | | | | | |
| 59 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58000-Dist Oper Sup & Eng | PIS-DIST | (11,656) | (4,321) |
| 60 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58100-Dist Load Dispatching | PIS-DIST | (2) | (1) |
| 61 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58200-Dist Op Station Exp | PIS-DIST | (5) | (2) |
| 62 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58300-Dist Oper Overhead Lines | PIS-DIST | (84) | (31) |
| 63 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58400-Dist Op UG Elec lines | PIS-DIST | (0) | (0) |
| 64 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58500-Dist Oper Streetlight | PIS-DIST | (19) | (7) |
| 65 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58600-Dist Oper Meter Exp | PIS-DIST | (4) | (1) |
| 66 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58700-Dist Oper Cust Install | PIS-DIST | (0) | (0) |
| 67 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58800-Dist Oper Misc Exp | PIS-DIST | (158) | (59) |
| 68 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58900-Dist Rents | PIS-DIST | (14) | (5) |
| 69 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 59200-Dist Mt of Station Equip | PIS-DIST | (1) | (0) |
| 70 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 59300-Dist Mtc of Overhead Lines | PIS-DIST | (75) | (28) |
| 71 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 59400-Dist Mt of Undergrnd Line | PIS-DIST | (0) | (0) |
| 72 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 59600-Dist Mtc of Streetlights | PIS-DIST | (1) | (0) |
| 73 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 59800-Dist Mtce of Dist Plant | PIS-DIST | (0) | (0) |
| 74 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | | Sub-Total Distribution | (12,019) | (4,456) |
| 75 | | | | | | | | |
| 76 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | 92000-A&G Salaries | LABXAG | (305) | (89) |
| 77 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | 92100-A&G Office & Supplies | LABXAG | (25,085) | (7,306) |
| 78 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | 92300-A&G Outside Services | LABXAG | (2,024) | (590) |
| 79 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | 92500-A&G Injuries & Damages | LABXAG | 0 | 0 |
| 80 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | 92804R-Regulatory Commision Expense Misc | RETAIL-ENERGY | (14) | (5) |
| 81 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | 93020-A&G Misc General Exp | PIS-PTD | (0) | (0) |
| 82 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | 93100-A&G Rents | PIS-PTD | (1,295) | (366) |
| 83 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | | Sub-Total A&G | (28,724) | (8,356) |
| 84 | | | | | | | | |
| 85 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Accounts | 90100-Cust Acct Supervise | CUST-AVG | (436) | (136) |
| 86 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Accounts | 90200-Cust Acct Meter Read | CUST-AVG | (22) | (7) |
| 87 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Accounts | 90300-Cust Acct Recrds &Coll | CUST-AVG | (14,696) | (4,593) |
| 88 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Accounts | 90500-Cust Acct Misc | CUST-AVG | (1) | (0) |
| 89 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Accounts | | Sub-Total Customer Accounts | (15,154) | (4,737) |
| 90 | | | | | | | | |
| 91 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Service | 90800-Customer Asst Expense | CUST-AVG | (4) | (1) |
| 92 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Service | 910000-Misc Cust Serv Expense | CUST-RET | (1) | (0) |
| 93 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Service | | Sub-Total Customer Service | (5) | (2) |
| 94 | | | | | | | | |
| 95 | BP Adjustments | SPS Business Area Adjustments | OM | Regional Market Expenses | 57510-Operations Supervision | ENERGY | (191) | (60) |
| 96 | BP Adjustments | SPS Business Area Adjustments | OM | Regional Market Expenses | 57580-Regional Market Rents | ENERGY | (0) | (0) |
| 97 | BP Adjustments | SPS Business Area Adjustments | OM | Regional Market Expenses | | Sub-Total Regional Market Expenses | (192) | (60) |
| 98 | | | | | | | | |
| 99 | BP Adjustments | SPS Business Area Adjustments | OM | Sales | 91200-Economic Development | CUST-AVG | (5,128) | (1,603) |
| 100 | BP Adjustments | SPS Business Area Adjustments | OM | Sales | 916000-Misc Sales Expense | CUST-AVG | (0) | (0) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 101 | BP Adjustments | SPS Business Area Adjustments | OM | Sales | | Sub-Total Sales | (5,128) | (1,603) |
| 102 | | | | | | | | |
| 103 | BP Adjustments | SPS Business Area Adjustments | OM | | | Sub-Total OM | (124,116) | (33,818) |
| 104 | | | | | | | | |
| 105 | BP Adjustments | SPS Business Area Adjustments | | | | **Sub-Total SPS Business Area Adjustments** | **(124,116)** | **(33,818)** |
| 106 | | | | | | | | |
| 107 | BP Adjustments | SPS Eliminate Amortizations Recovered in Riders | 4-Book Depr | Taxes Other Than Income | 40730-Amortization of Regulatory Debits | NM | (3,691,919) | (3,691,919) |
| 108 | BP Adjustments | SPS Eliminate Amortizations Recovered in Riders | 4-Book Depr | Taxes Other Than Income | 40730-Amortization of Regulatory Debits | TX | (2,970,850) | |
| 109 | BP Adjustments | SPS Eliminate Amortizations Recovered in Riders | 4-Book Depr | Taxes Other Than Income | 40740-Amortization of Regulatory Credits | NM | 3,064,827 | 3,064,827 |
| 110 | BP Adjustments | SPS Eliminate Amortizations Recovered in Riders | 4-Book Depr | Taxes Other Than Income | 40740-Amortization of Regulatory Credits | TX | 68,082,750 | |
| 111 | BP Adjustments | SPS Eliminate Amortizations Recovered in Riders | 4-Book Depr | Taxes Other Than Income | | Sub-Total Taxes Other Than Income | 64,484,808 | (627,093) |
| 112 | | | | | | | | |
| 113 | BP Adjustments | SPS Eliminate Amortizations Recovered in Riders | 4-Book Depr | | | Sub-Total 4-Book Depr | 64,484,808 | (627,093) |
| 114 | | | | | | | | |
| 115 | BP Adjustments | SPS Eliminate Amortizations Recovered in Riders | | | | **Sub-Total SPS Eliminate Amortizations Recovered in Riders** | **64,484,808** | **(627,093)** |
| 116 | | | | | | | | |
| 117 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of Sharyland Assets | 74-ADIT End Bal | Transmission | 102000-Plant Purchased or Sold | 12CP-TRAN | (478,725) | (105,466) |
| 118 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of Sharyland Assets | 74-ADIT End Bal | Transmission | | Sub-Total Transmission | (478,725) | (105,466) |
| 119 | | | | | | | | |
| 120 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of Sharyland Assets | 74-ADIT End Bal | | | Sub-Total 74-ADIT End Bal | (478,725) | (105,466) |
| 121 | | | | | | | | |
| 122 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of Sharyland Assets | 6-ADIT Activity | Transmission | 102000-Plant Purchased or Sold | 12CP-TRAN | 288,173 | 63,486 |
| 123 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of Sharyland Assets | 6-ADIT Activity | Transmission | | Sub-Total Transmission | 288,173 | 63,486 |
| 124 | | | | | | | | |
| 125 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of Sharyland Assets | 6-ADIT Activity | | | Sub-Total 6-ADIT Activity | 288,173 | 63,486 |
| 126 | | | | | | | | |
| 127 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of Sharyland Assets | Schedule M Temporary Differences | Transmission | 102000-Plant Purchased or Sold | 12CP-TRAN | (1,401,054) | (308,660) |
| 128 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of Sharyland Assets | Schedule M Temporary Differences | Transmission | | Sub-Total Transmission | (1,401,054) | (308,660) |
| 129 | | | | | | | | |
| 130 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of Sharyland Assets | Schedule M Temporary Differences | | | Sub-Total Schedule M Temporary Differences | (1,401,054) | (308,660) |
| 131 | | | | | | | | |
| 132 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of Sharyland Assets | | | | **Sub-Total SPS Eliminate Amounts Related to the Sale of Sharyland Assets** | **(1,591,607)** | **(350,640)** |
| 133 | | | | | | | | |
| 134 | BP Adjustments | SPS Eliminate Brand & General Advertising | OM | A&G | 93010-A&G General Advertising | PIS-PTD | (1,423,458) | (402,680) |
| 135 | BP Adjustments | SPS Eliminate Brand & General Advertising | OM | A&G | | Sub-Total A&G | (1,423,458) | (402,680) |
| 136 | | | | | | | | |
| 137 | BP Adjustments | SPS Eliminate Brand & General Advertising | OM | | | Sub-Total OM | (1,423,458) | (402,680) |
| 138 | | | | | | | | |
| 139 | BP Adjustments | SPS Eliminate Brand & General Advertising | | | | **Sub-Total SPS Eliminate Brand & General Advertising** | **(1,423,458)** | **(402,680)** |
| 140 | | | | | | | | |
| 141 | BP Adjustments | SPS Eliminate Depr & Amort Associated with ARC | 4-Book Depr | Taxes Other Than Income | 40310-Depreciation & Depletion Expense | PIS-NET | (1,789,824) | (509,246) |
| 142 | BP Adjustments | SPS Eliminate Depr & Amort Associated with ARC | 4-Book Depr | Taxes Other Than Income | 41190-Accretion Expense | PIS-NET | (3,373,125) | (959,732) |
| 143 | BP Adjustments | SPS Eliminate Depr & Amort Associated with ARC | 4-Book Depr | Taxes Other Than Income | | Sub-Total Taxes Other Than Income | (5,162,949) | (1,468,979) |
| 144 | | | | | | | | |
| 145 | BP Adjustments | SPS Eliminate Depr & Amort Associated with ARC | 4-Book Depr | | | Sub-Total 4-Book Depr | (5,162,949) | (1,468,979) |
| 146 | | | | | | | | |
| 147 | BP Adjustments | SPS Eliminate Depr & Amort Associated with ARC | | | | **Sub-Total SPS Eliminate Depr & Amort Associated with ARC** | **(5,162,949)** | **(1,468,979)** |
| 148 | | | | | | | | |
| 149 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | 50110-Gas | ENERGY | (84,252,148) | (26,550,253) |
| 150 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | 50120-Oil | ENERGY | (71,907) | (22,660) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 151 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | 50130-Coal | ENERGY | (44,319,025) | (13,966,188) |
| 152 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | 50165-Non-Native Load Coal | ENERGY | (55,130,657) | (17,373,241) |
| 153 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | 54700-Other Operating Fuel | ENERGY | (26,586,858) | (8,378,277) |
| 154 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | 55500-Purchased Power | ENERGY | (319,673,400) | (100,738,199) |
| 155 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | 55710-Deferred Elec Energy Cost | ENERGY | 42,108,822 | 13,269,690 |
| 156 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | | Sub-Total Cost of Sales | (487,925,173) | (153,759,128) |
| 157 | | | | | | | | |
| 158 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | | | Sub-Total Cost of Sales | (487,925,173) | (153,759,128) |
| 159 | | | | | | | | |
| 160 | BP Adjustments | SPS Eliminate Fuel Cost | | | | **Sub-Total SPS Eliminate Fuel Cost** | **(487,925,173)** | **(153,759,128)** |
| 161 | | | | | | | | |
| 162 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | NM | 21,732,218 | 21,732,218 |
| 163 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | TX | 29,192,540 | |
| 164 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | NM | 33,111,195 | 33,111,195 |
| 165 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | TX | 33,599,046 | |
| 166 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | NM | 64,583,953 | 64,583,953 |
| 167 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | TX | 83,028,341 | |
| 168 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | NM | 208,575 | 208,575 |
| 169 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | TX | 296,556 | |
| 170 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | NM | 2,252,468 | 2,252,468 |
| 171 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | TX | 3,916,738 | |
| 172 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | | Sub-Total Rate Revenues | 271,921,630 | 121,888,409 |
| 173 | | | | | | | | |
| 174 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | 271,921,630 | 121,888,409 |
| 175 | | | | | | | | |
| 176 | BP Adjustments | SPS Eliminate Fuel Revenue | | | | **Sub-Total SPS Eliminate Fuel Revenue** | **271,921,630** | **121,888,409** |
| 177 | | | | | | | | |
| 178 | BP Adjustments | SPS Eliminate Long Term Incentive | OM | A&G | 92000-A&G Salaries | LABXAG | (6,225,906) | (1,813,233) |
| 179 | BP Adjustments | SPS Eliminate Long Term Incentive | OM | A&G | | Sub-Total A&G | (6,225,906) | (1,813,233) |
| 180 | | | | | | | | |
| 181 | BP Adjustments | SPS Eliminate Long Term Incentive | OM | | | Sub-Total OM | (6,225,906) | (1,813,233) |
| 182 | | | | | | | | |
| 183 | BP Adjustments | SPS Eliminate Long Term Incentive | | | | **Sub-Total SPS Eliminate Long Term Incentive** | **(6,225,906)** | **(1,813,233)** |
| 184 | | | | | | | | |
| 185 | BP Adjustments | SPS Eliminate Non-Reg Software | 1-Plant End Bal | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (17,881) | (5,208) |
| 186 | BP Adjustments | SPS Eliminate Non-Reg Software | 1-Plant End Bal | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (805,185) | (234,502) |
| 187 | BP Adjustments | SPS Eliminate Non-Reg Software | 1-Plant End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (434,075) | (126,420) |
| 188 | BP Adjustments | SPS Eliminate Non-Reg Software | 1-Plant End Bal | Intangible | | Sub-Total Intangible | (1,257,140) | (366,130) |
| 189 | | | | | | | | |
| 190 | BP Adjustments | SPS Eliminate Non-Reg Software | 1-Plant End Bal | | | Sub-Total 1-Plant End Bal | (1,257,140) | (366,130) |
| 191 | | | | | | | | |
| 192 | BP Adjustments | SPS Eliminate Non-Reg Software | 65Net-Accum Depr End bal net of RWIP | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | 1,701 | 495 |
| 193 | BP Adjustments | SPS Eliminate Non-Reg Software | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 525,073 | 152,922 |
| 194 | BP Adjustments | SPS Eliminate Non-Reg Software | 65Net-Accum Depr End bal net of RWIP | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | 51,332 | 14,950 |
| 195 | BP Adjustments | SPS Eliminate Non-Reg Software | 65Net-Accum Depr End bal net of RWIP | Intangible | | Sub-Total Intangible | 578,106 | 168,368 |
| 196 | | | | | | | | |
| 197 | BP Adjustments | SPS Eliminate Non-Reg Software | 65Net-Accum Depr End bal net of RWIP | | | Sub-Total 65Net-Accum Depr End bal net of RWIP | 578,106 | 168,368 |
| 198 | | | | | | | | |
| 199 | BP Adjustments | SPS Eliminate Non-Reg Software | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | 1,461 | 425 |
| 200 | BP Adjustments | SPS Eliminate Non-Reg Software | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 65,770 | 19,155 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 201 | BP Adjustments | SPS Eliminate Non-Reg Software | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | 35,456 | 10,326 |
| 202 | BP Adjustments | SPS Eliminate Non-Reg Software | 74-ADIT End Bal | Intangible | | Sub-Total Intangible | 102,687 | 29,906 |
| 203 | | | | | | | | |
| 204 | BP Adjustments | SPS Eliminate Non-Reg Software | 74-ADIT End Bal | | | Sub-Total 74-ADIT End Bal | 102,687 | 29,906 |
| 205 | | | | | | | | |
| 206 | BP Adjustments | SPS Eliminate Non-Reg Software | 4-Book Depr | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (277) | (81) |
| 207 | BP Adjustments | SPS Eliminate Non-Reg Software | 4-Book Depr | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (105,440) | (30,708) |
| 208 | BP Adjustments | SPS Eliminate Non-Reg Software | 4-Book Depr | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (9,624) | (2,803) |
| 209 | BP Adjustments | SPS Eliminate Non-Reg Software | 4-Book Depr | Intangible | | Sub-Total Intangible | (115,342) | (33,592) |
| 210 | | | | | | | | |
| 211 | BP Adjustments | SPS Eliminate Non-Reg Software | 4-Book Depr | | | Sub-Total 4-Book Depr | (115,342) | (33,592) |
| 212 | | | | | | | | |
| 213 | BP Adjustments | SPS Eliminate Non-Reg Software | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | 23 | 7 |
| 214 | BP Adjustments | SPS Eliminate Non-Reg Software | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 1,018 | 296 |
| 215 | BP Adjustments | SPS Eliminate Non-Reg Software | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | 549 | 160 |
| 216 | BP Adjustments | SPS Eliminate Non-Reg Software | 6-ADIT Activity | Intangible | | Sub-Total Intangible | 1,589 | 463 |
| 217 | | | | | | | | |
| 218 | BP Adjustments | SPS Eliminate Non-Reg Software | 6-ADIT Activity | | | Sub-Total 6-ADIT Activity | 1,589 | 463 |
| 219 | | | | | | | | |
| 220 | BP Adjustments | SPS Eliminate Non-Reg Software | Schedule M Temporary Differences | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (287) | (84) |
| 221 | BP Adjustments | SPS Eliminate Non-Reg Software | Schedule M Temporary Differences | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (12,915) | (3,761) |
| 222 | BP Adjustments | SPS Eliminate Non-Reg Software | Schedule M Temporary Differences | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (6,963) | (2,028) |
| 223 | BP Adjustments | SPS Eliminate Non-Reg Software | Schedule M Temporary Differences | Intangible | | Sub-Total Intangible | (20,165) | (5,873) |
| 224 | | | | | | | | |
| 225 | BP Adjustments | SPS Eliminate Non-Reg Software | Schedule M Temporary Differences | | | Sub-Total Schedule M Temporary Differences | (20,165) | (5,873) |
| 226 | | | | | | | | |
| 227 | BP Adjustments | SPS Eliminate Non-Reg Software | | | | **Sub-Total SPS Eliminate Non-Reg Software** | **(710,265)** | **(206,858)** |
| 228 | | | | | | | | |
| 229 | BP Adjustments | SPS Eliminate Other Revenue | RevR-Revenue Retail | Other Revenues | 45110-Non-Recoverable Discounts | ENERGY | (451) | (142) |
| 230 | BP Adjustments | SPS Eliminate Other Revenue | RevR-Revenue Retail | Other Revenues | 45111-Other Electric Operating Revenues - Misc service rev | ENERGY | 5,366 | 1,691 |
| 231 | BP Adjustments | SPS Eliminate Other Revenue | RevR-Revenue Retail | Other Revenues | 45641JOA-Joint Operating Revenue | ENERGY | 2,044,810 | 644,378 |
| 232 | BP Adjustments | SPS Eliminate Other Revenue | RevR-Revenue Retail | Other Revenues | 45646CIP-CIP Performance Revenue | ENERGY | 768,970 | 242,324 |
| 233 | BP Adjustments | SPS Eliminate Other Revenue | RevR-Revenue Retail | Other Revenues | 45668DF-Deferred Fuel Revenue | ENERGY | 27,702,175 | 8,729,745 |
| 234 | BP Adjustments | SPS Eliminate Other Revenue | RevR-Revenue Retail | Other Revenues | | Sub-Total Other Revenues | 30,520,869 | 9,617,996 |
| 235 | | | | | | | | |
| 236 | BP Adjustments | SPS Eliminate Other Revenue | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | 30,520,869 | 9,617,996 |
| 237 | | | | | | | | |
| 238 | BP Adjustments | SPS Eliminate Other Revenue | | | | **Sub-Total SPS Eliminate Other Revenue** | **30,520,869** | **9,617,996** |
| 239 | | | | | | | | |
| 240 | BP Adjustments | SPS Eliminate Out-of-Period Adjustments | Customer Deposits End Bal | Other Rate Base | 23500-Customer Deposits | TX | (50,000) | |
| 241 | BP Adjustments | SPS Eliminate Out-of-Period Adjustments | Customer Deposits End Bal | Other Rate Base | | Sub-Total Other Rate Base | (50,000) | |
| 242 | | | | | | | | |
| 243 | BP Adjustments | SPS Eliminate Out-of-Period Adjustments | Customer Deposits End Bal | | | Sub-Total Customer Deposits End Bal | (50,000) | |
| 244 | | | | | | | | |
| 245 | BP Adjustments | SPS Eliminate Out-of-Period Adjustments | | | | **Sub-Total SPS Eliminate Out-of-Period Adjustments** | **(50,000)** | |
| 246 | | | | | | | | |
| 247 | BP Adjustments | SPS Eliminate Per Book EE Amortization | OM | Customer Service | 90801EE-Customer Assistance EE Amort TX | TX | (4,355,010) | |
| 248 | BP Adjustments | SPS Eliminate Per Book EE Amortization | OM | Customer Service | 90803EE-Customer Assistance EE Amort NM | NM | (11,006,350) | (11,006,350) |
| 249 | BP Adjustments | SPS Eliminate Per Book EE Amortization | OM | Customer Service | | Sub-Total Customer Service | (15,361,360) | (11,006,350) |
| 250 | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 251 | BP Adjustments | SPS Eliminate Per Book EE Amortization | OM | | | Sub-Total OM | (15,361,360) | (11,006,350) |
| 252 | | | | | | | | |
| 253 | BP Adjustments | SPS Eliminate Per Book EE Amortization | | | | **Sub-Total SPS Eliminate Per Book EE Amortization** | **(15,361,360)** | **(11,006,350)** |
| 254 | | | | | | | | |
| 255 | BP Adjustments | SPS Eliminate Prepayments | Prepaids End Bal | Other Rate Base | 16517-Prepayments-Brand Adv | PIS-NET | (5,786) | (1,646) |
| 256 | BP Adjustments | SPS Eliminate Prepayments | Prepaids End Bal | Other Rate Base | 16523-Prepaid Taxes State | PIS-NET | (567,023) | (161,331) |
| 257 | BP Adjustments | SPS Eliminate Prepayments | Prepaids End Bal | Other Rate Base | 16527-Prepaid Interest - Commercial Paper | PIS-NET | (3,683) | (1,048) |
| 258 | BP Adjustments | SPS Eliminate Prepayments | Prepaids End Bal | Other Rate Base | | Sub-Total Other Rate Base | (576,493) | (164,026) |
| 259 | | | | | | | | |
| 260 | BP Adjustments | SPS Eliminate Prepayments | Prepaids End Bal | | | Sub-Total Prepaids End Bal | (576,493) | (164,026) |
| 261 | | | | | | | | |
| 262 | BP Adjustments | SPS Eliminate Prepayments | | | | **Sub-Total SPS Eliminate Prepayments** | **(576,493)** | **(164,026)** |
| 263 | | | | | | | | |
| 264 | BP Adjustments | SPS Eliminate PTC Revenue | RevR-Revenue Retail | Other Revenues | 45642NM-Other Miscellaneous Revenue - New Mexico | NM | (11,202,069) | (11,202,069) |
| 265 | BP Adjustments | SPS Eliminate PTC Revenue | RevR-Revenue Retail | Other Revenues | 45642TX-Other Miscellaneous Revenue - Texas | TX | (40,218,442) | |
| 266 | BP Adjustments | SPS Eliminate PTC Revenue | RevR-Revenue Retail | Other Revenues | | Sub-Total Other Revenues | (51,420,510) | (11,202,069) |
| 267 | | | | | | | | |
| 268 | BP Adjustments | SPS Eliminate PTC Revenue | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | (51,420,510) | (11,202,069) |
| 269 | | | | | | | | |
| 270 | BP Adjustments | SPS Eliminate PTC Revenue | | | | **Sub-Total SPS Eliminate PTC Revenue** | **(51,420,510)** | **(11,202,069)** |
| 271 | | | | | | | | |
| 272 | BP Adjustments | SPS Eliminate Purchased Power Variable O&M Recovered in Fuel | Cost of Sales | Cost of Sales | 55509-Pur Pwr Variable O&M | ENERGY | (13,356,694) | (4,209,075) |
| 273 | BP Adjustments | SPS Eliminate Purchased Power Variable O&M Recovered in Fuel | Cost of Sales | Cost of Sales | | Sub-Total Cost of Sales | (13,356,694) | (4,209,075) |
| 274 | | | | | | | | |
| 275 | BP Adjustments | SPS Eliminate Purchased Power Variable O&M Recovered in Fuel | Cost of Sales | | | Sub-Total Cost of Sales | (13,356,694) | (4,209,075) |
| 276 | | | | | | | | |
| 277 | BP Adjustments | SPS Eliminate Purchased Power Variable O&M Recovered in Fuel | | | | **Sub-Total SPS Eliminate Purchased Power Variable O&M Recovered in Fuel** | **(13,356,694)** | **(4,209,075)** |
| 278 | | | | | | | | |
| 279 | BP Adjustments | SPS Eliminate REC Costs | OM | Production | 55790REC - REC Costs NM | NM | 689,525 | 689,525 |
| 280 | BP Adjustments | SPS Eliminate REC Costs | OM | Production | 55790REC - REC Costs TX | TX | (1,790,365) | |
| 281 | BP Adjustments | SPS Eliminate REC Costs | OM | Production | | Sub-Total Production | (1,100,840) | 689,525 |
| 282 | | | | | | | | |
| 283 | BP Adjustments | SPS Eliminate REC Costs | OM | | | Sub-Total OM | (1,100,840) | 689,525 |
| 284 | | | | | | | | |
| 285 | BP Adjustments | SPS Eliminate REC Costs | | | | **Sub-Total SPS Eliminate REC Costs** | **(1,100,840)** | **689,525** |
| 286 | | | | | | | | |
| 287 | BP Adjustments | SPS Eliminate REC Inventory | NOx Inventory | Other Rate Base | 15810-NOx Inventory | ENERGY | (3,887,760) | (1,225,144) |
| 288 | BP Adjustments | SPS Eliminate REC Inventory | NOx Inventory | Other Rate Base | | Sub-Total Other Rate Base | (3,887,760) | (1,225,144) |
| 289 | | | | | | | | |
| 290 | BP Adjustments | SPS Eliminate REC Inventory | NOx Inventory | | | Sub-Total NOx Inventory | (3,887,760) | (1,225,144) |
| 291 | | | | | | | | |
| 292 | BP Adjustments | SPS Eliminate REC Inventory | | | | **Sub-Total SPS Eliminate REC Inventory** | **(3,887,760)** | **(1,225,144)** |
| 293 | | | | | | | | |
| 294 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | NM | 6,602,365 | 6,602,365 |
| 295 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | TX | 8,054,599 | |
| 296 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | NM | 8,711,286 | 8,711,286 |
| 297 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | TX | 5,802,027 | |
| 298 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | NM | 7,882,970 | 7,882,970 |
| 299 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | TX | 5,011,462 | |
| 300 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | NM | 103,014 | 103,014 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 301 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | TX | 28,886 | |
| 302 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | NM | 617,482 | 617,482 |
| 303 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | TX | 611,917 | |
| 304 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | | Sub-Total Rate Revenues | 43,426,008 | 23,917,117 |
| 305 | | | | | | | | |
| 306 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | 43,426,008 | 23,917,117 |
| 307 | | | | | | | | |
| 308 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | | | | **Sub-Total SPS Eliminate Rider Revenue Adjustment** | **43,426,008** | **23,917,117** |
| 309 | | | | | | | | |
| 310 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | LABOR | (1,077,986) | (311,558) |
| 311 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-136 - Performance Share Plan | LABOR | (134,354) | (38,831) |
| 312 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | PIS-NET | (179,246) | (51,000) |
| 313 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | PIS-NET | (10) | (3) |
| 314 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | PIS-NET | (279,093) | (79,408) |
| 315 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-179 - DSM/CIP | PIS-NET | (457,708) | (130,229) |
| 316 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | PIS-NET | (12,241,059) | (3,482,865) |
| 317 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment O | PIS-NET | (1,268,023) | (360,782) |
| 318 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-188 - Contributions Carryover | PIS-NET | (948) | (270) |
| 319 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-189 - OCI Treasury | PIS-NET | (376,823) | (107,215) |
| 320 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | PIS-NET | 188,314 | 53,580 |
| 321 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | PIS-NET | (97,854) | (27,842) |
| 322 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | PIS-NET | (16,189,834) | (4,606,383) |
| 323 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-205 - State Only NOL | PIS-NET | (53,904) | (15,337) |
| 324 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | PIS-NET | (153,088) | (43,557) |
| 325 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | PIS-NET | (527,386) | (150,054) |
| 326 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-222 - FAS-109 Rate Change | PIS-NET | 26,530,548 | 7,548,556 |
| 327 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-223 - Unamortized ITC | PIS-NET | (18,756) | (5,337) |
| 328 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-225 - AFUDC | PIS-NET | 40,266,054 | 11,456,626 |
| 329 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | PIS-NET | (12,822,323) | (3,648,248) |
| 330 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-273 - Regulatory Liability - Rate Change | PIS-NET | (537,884,522) | (153,040,614) |
| 331 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | PIS-NET | 17,099,042 | 4,865,074 |
| 332 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg | PIS-NET | 3 | 1 |
| 333 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-293 - Rate Change | PIS-NET | 8,705,123 | 2,476,809 |
| 334 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | PIS-NET | 4 | 1 |
| 335 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | | Sub-Total Non-Plant ADIT | (490,973,829) | (139,698,885) |
| 336 | | | | | | | | |
| 337 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | | | Sub-Total 74-ADIT End Bal | (490,973,829) | (139,698,885) |
| 338 | | | | | | | | |
| 339 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | LABOR | 258,062 | 74,585 |
| 340 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-136 - Performance Share Plan | LABOR | 8,387 | 2,424 |
| 341 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | PIS-NET | (529,390) | (150,624) |
| 342 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | PIS-NET | 10 | 3 |
| 343 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | PIS-NET | 232,755 | 66,224 |
| 344 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-179 - DSM/CIP | PIS-NET | (317,179) | (90,245) |
| 345 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | PIS-NET | (5,399,496) | (1,536,282) |
| 346 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment O | PIS-NET | (1,294,624) | (368,351) |
| 347 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-188 - Contributions Carryover | PIS-NET | 179 | 51 |
| 348 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-189 - OCI Treasury | PIS-NET | 5,239 | 1,491 |
| 349 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | PIS-NET | (760,135) | (216,276) |
| 350 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | PIS-NET | (41,692) | (11,862) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 351 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | PIS-NET | (1,107,126) | (315,003) |
| 352 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-205 - State Only NOL | PIS-NET | (6,047) | (1,720) |
| 353 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | PIS-NET | 259,601 | 73,862 |
| 354 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | PIS-NET | (372,179) | (105,894) |
| 355 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | PIS-NET | 4,817,127 | 1,370,584 |
| 356 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | PIS-NET | (15,678,590) | (4,460,922) |
| 357 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-293 - Rate Change | PIS-NET | 879,482 | 250,233 |
| 358 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | PIS-NET | (1,263,357) | (359,454) |
| 359 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg | PIS-NET | (244,626) | (69,602) |
| 360 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-PTC - Deferred PTCs - Hale | ENERGY | 50,340,815 | 15,863,826 |
| 361 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | | Sub-Total Non-Plant ADIT | 29,787,217 | 10,017,048 |
| 362 | | | | | | | | |
| 363 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | | | Sub-Total 6-ADIT Activity | 29,787,217 | 10,017,048 |
| 364 | | | | | | | | |
| 365 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | LABOR | (1,198,678) | (346,440) |
| 366 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-136 - Performance Share Plan | LABOR | (53,024) | (15,325) |
| 367 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | PIS-NET | 3,014,008 | 857,555 |
| 368 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | PIS-NET | (47) | (13) |
| 369 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | PIS-NET | (1,044,917) | (297,303) |
| 370 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-179 - DSM/CIP | PIS-NET | 1,255,010 | 357,079 |
| 371 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | PIS-NET | 24,595,745 | 6,998,060 |
| 372 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment O | PIS-NET | 5,865,595 | 1,668,898 |
| 373 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-188 - Contributions Carryover | PIS-NET | (331,305) | (94,264) |
| 374 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-189 - OCI Treasury | PIS-NET | (16,483) | (4,690) |
| 375 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | PIS-NET | 3,426,249 | 974,847 |
| 376 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | PIS-NET | 179,688 | 51,125 |
| 377 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-205 - State Only NOL | PIS-NET | 111,109 | 31,613 |
| 378 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | PIS-NET | (1,168,444) | (332,449) |
| 379 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | PIS-NET | 1,689,336 | 480,655 |
| 380 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | PIS-NET | (21,491,907) | (6,114,946) |
| 381 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | PIS-NET | 70,418,958 | 20,035,826 |
| 382 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | | Sub-Total Non-Plant ADIT | 85,250,893 | 24,250,228 |
| 383 | | | | | | | | |
| 384 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | | | Sub-Total Schedule M Temporary Differences | 85,250,893 | 24,250,228 |
| 385 | | | | | | | | |
| 386 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-188 - Contributions Carryover | PIS-NET | (1,076,604) | (306,319) |
| 387 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-196 - Club Dues | PIS-NET | (25,948) | (7,383) |
| 388 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-197 - Lobbying Expenses | PIS-NET | (746,344) | (212,352) |
| 389 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-199 - Penalties | PIS-NET | (82,927) | (23,595) |
| 390 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-200 - Depletion on Royalty Income | PIS-NET | 332 | 94 |
| 391 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-218 - Deferred revenue (ITC Grant Accounting) | PIS-NET | 12,861 | 3,659 |
| 392 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-221 - Income from Trusts | PIS-NET | (11) | (3) |
| 393 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-287 - Suite and Entertainment Tickets | PIS-NET | (25,705) | (7,314) |
| 394 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | | Sub-Total Non-Plant ADIT | (1,944,346) | (553,212) |
| 395 | | | | | | | | |
| 396 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | | | Sub-Total Schedule M Permanent Differences | (1,944,346) | (553,212) |
| 397 | | | | | | | | |
| 398 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | | | | **Sub-Total SPS Eliminate SchM/Deferred Taxes** | **(377,880,065)** | **(105,984,820)** |
| 399 | | | | | | | | |
| 400 | BP Adjustments | SPS Eliminate Test Year Rate Case Expense Amortization | OM | A&G | 92800R-Regulatory Commision Expense TX | TX | (5,861,536) | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 401 | BP Adjustments | SPS Eliminate Test Year Rate Case Expense Amortization | OM | A&G | 92801R-Regulatory Commision Expense NM | NM | (867,082) | (867,082) |
| 402 | BP Adjustments | SPS Eliminate Test Year Rate Case Expense Amortization | OM | A&G | | Sub-Total A&G | (6,728,618) | (867,082) |
| 403 | | | | | | | | |
| 404 | BP Adjustments | SPS Eliminate Test Year Rate Case Expense Amortization | OM | | | Sub-Total OM | (6,728,618) | (867,082) |
| 405 | | | | | | | | |
| 406 | BP Adjustments | SPS Eliminate Test Year Rate Case Expense Amortization | | | | **Sub-Total SPS Eliminate Test Year Rate Case Expense Amortization** | **(6,728,618)** | **(867,082)** |
| 407 | | | | | | | | |
| 408 | BP Adjustments | SPS Eliminate Wholesale Account Manager Expense | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | LABOR | (6,658) | (1,924) |
| 409 | BP Adjustments | SPS Eliminate Wholesale Account Manager Expense | Taxes Other than Income | Taxes Other Than Income | | Sub-Total Taxes Other Than Income | (6,658) | (1,924) |
| 410 | | | | | | | | |
| 411 | BP Adjustments | SPS Eliminate Wholesale Account Manager Expense | Taxes Other than Income | | | Sub-Total Taxes Other than Income | (6,658) | (1,924) |
| 412 | | | | | | | | |
| 413 | BP Adjustments | SPS Eliminate Wholesale Account Manager Expense | OM | A&G | 92000-A&G Salaries | LABXAG | (75,774) | (22,068) |
| 414 | BP Adjustments | SPS Eliminate Wholesale Account Manager Expense | OM | A&G | 92100-A&G Office & Supplies | LABXAG | (3,686) | (1,073) |
| 415 | BP Adjustments | SPS Eliminate Wholesale Account Manager Expense | OM | A&G | 92500-A&G Injuries & Damages | LABXAG | (1,052) | (306) |
| 416 | BP Adjustments | SPS Eliminate Wholesale Account Manager Expense | OM | A&G | 926000-Employee pensions and benefits | LABXAG | (25,810) | (7,517) |
| 417 | BP Adjustments | SPS Eliminate Wholesale Account Manager Expense | OM | A&G | | Sub-Total A&G | (106,322) | (30,965) |
| 418 | | | | | | | | |
| 419 | BP Adjustments | SPS Eliminate Wholesale Account Manager Expense | OM | | | Sub-Total OM | (106,322) | (30,965) |
| 420 | | | | | | | | |
| 421 | BP Adjustments | SPS Eliminate Wholesale Account Manager Expense | | | | **Sub-Total SPS Eliminate Wholesale Account Manager Expense** | **(112,979)** | **(32,889)** |
| 422 | | | | | | | | |
| 423 | BP Adjustments | SPS Eliminate Wholesale Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44710-Sales for Resale | WHLS | 101,386,664 | |
| 424 | BP Adjustments | SPS Eliminate Wholesale Fuel Revenue | RevR-Revenue Retail | Rate Revenues | | Sub-Total Rate Revenues | 101,386,664 | |
| 425 | | | | | | | | |
| 426 | BP Adjustments | SPS Eliminate Wholesale Fuel Revenue | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | 101,386,664 | |
| 427 | | | | | | | | |
| 428 | BP Adjustments | SPS Eliminate Wholesale Fuel Revenue | | | | **Sub-Total SPS Eliminate Wholesale Fuel Revenue** | **101,386,664** | |
| 429 | | | | | | | | |
| 430 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | LABOR | (1,652) | (478) |
| 431 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | Taxes Other than Income | Taxes Other Than Income | | Sub-Total Taxes Other Than Income | (1,652) | (478) |
| 432 | | | | | | | | |
| 433 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | Taxes Other than Income | | | Sub-Total Taxes Other than Income | (1,652) | (478) |
| 434 | | | | | | | | |
| 435 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | OM | A&G | 92000-A&G Salaries | LABXAG | (23,037) | (6,709) |
| 436 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | OM | A&G | 92100-A&G Office & Supplies | LABXAG | (8,373) | (2,439) |
| 437 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | OM | A&G | 92300-A&G Outside Services | LABXAG | (1,938) | (564) |
| 438 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | OM | A&G | 92500-A&G Injuries & Damages | LABXAG | (23) | (7) |
| 439 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | OM | A&G | 926000-Employee pensions and benefits | LABXAG | (4,290) | (1,249) |
| 440 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | OM | A&G | | Sub-Total A&G | (37,661) | (10,968) |
| 441 | | | | | | | | |
| 442 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | OM | | | Sub-Total OM | (37,661) | (10,968) |
| 443 | | | | | | | | |
| 444 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | | | | **Sub-Total SPS Eliminate Xcel Foundation Expense** | **(39,313)** | **(11,446)** |
| 445 | | | | | | | | |
| 446 | BP Adjustments | SPS Gain on Sale of Disposition of Allowances | 12-Gain/Loss | Other Revenues | 41181-Operating Income - Gains from disposition of allowa | 12CP-PROD | 91,803 | 27,430 |
| 447 | BP Adjustments | SPS Gain on Sale of Disposition of Allowances | 12-Gain/Loss | Other Revenues | | Sub-Total Other Revenues | 91,803 | 27,430 |
| 448 | | | | | | | | |
| 449 | BP Adjustments | SPS Gain on Sale of Disposition of Allowances | 12-Gain/Loss | | | Sub-Total 12-Gain/Loss | 91,803 | 27,430 |
| 450 | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 451 | BP Adjustments | SPS Gain on Sale of Disposition of Allowances | | | | **Sub-Total SPS Gain on Sale of Disposition of Allowances** | **91,803** | **27,430** |
| 452 | | | | | | | | |
| 453 | BP Adjustments | SPS Include TX Deferrals | OM | Production | 50600-Misc Steam Pwr Exp | 12CP-PROD | 62,772 | 18,756 |
| 454 | BP Adjustments | SPS Include TX Deferrals | OM | Production | | Sub-Total Production | 62,772 | 18,756 |
| 455 | | | | | | | | |
| 456 | BP Adjustments | SPS Include TX Deferrals | OM | Transmission | 56600-Trans Oper Misc Exp | PIS-TRAN | 17,514 | 3,962 |
| 457 | BP Adjustments | SPS Include TX Deferrals | OM | Transmission | | Sub-Total Transmission | 17,514 | 3,962 |
| 458 | | | | | | | | |
| 459 | BP Adjustments | SPS Include TX Deferrals | OM | Distribution | 58800-Dist Oper Misc Exp | PIS-DIST | 179,267 | 66,458 |
| 460 | BP Adjustments | SPS Include TX Deferrals | OM | Distribution | | Sub-Total Distribution | 179,267 | 66,458 |
| 461 | | | | | | | | |
| 462 | BP Adjustments | SPS Include TX Deferrals | OM | A&G | 92100-A&G Office & Supplies | LABXAG | 51,829 | 15,095 |
| 463 | BP Adjustments | SPS Include TX Deferrals | OM | A&G | | Sub-Total A&G | 51,829 | 15,095 |
| 464 | | | | | | | | |
| 465 | BP Adjustments | SPS Include TX Deferrals | OM | Customer Accounts | 90400-Cust Acct Uncollect | CUST-RET | 757,904 | 236,898 |
| 466 | BP Adjustments | SPS Include TX Deferrals | OM | Customer Accounts | | Sub-Total Customer Accounts | 757,904 | 236,898 |
| 467 | | | | | | | | |
| 468 | BP Adjustments | SPS Include TX Deferrals | OM | | | Sub-Total OM | 1,069,286 | 341,169 |
| 469 | | | | | | | | |
| 470 | BP Adjustments | SPS Include TX Deferrals | | | | **Sub-Total SPS Include TX Deferrals** | **1,069,286** | **341,169** |
| 471 | | | | | | | | |
| 472 | BP Adjustments | SPS JUR Correction | 1-Plant End Bal | Transmission | 350011-Tran Fee Land - Prod | 12CP-PROD | (154,062) | (46,032) |
| 473 | BP Adjustments | SPS JUR Correction | 1-Plant End Bal | Transmission | 350045-Tran Land Fee-Wind | ENERGY | 154,062 | 48,549 |
| 474 | BP Adjustments | SPS JUR Correction | 1-Plant End Bal | Transmission | | Sub-Total Transmission | | 2,517 |
| 475 | | | | | | | | |
| 476 | BP Adjustments | SPS JUR Correction | 1-Plant End Bal | | | Sub-Total 1-Plant End Bal | | 2,517 |
| 477 | | | | | | | | |
| 478 | BP Adjustments | SPS JUR Correction | 74-ADIT End Bal | Transmission | 350011-Tran Fee Land - Prod | 12CP-PROD | (2) | (1) |
| 479 | BP Adjustments | SPS JUR Correction | 74-ADIT End Bal | Transmission | 350045-Tran Land Fee-Wind | ENERGY | 2 | 1 |
| 480 | BP Adjustments | SPS JUR Correction | 74-ADIT End Bal | Transmission | | Sub-Total Transmission | | 0 |
| 481 | | | | | | | | |
| 482 | BP Adjustments | SPS JUR Correction | 74-ADIT End Bal | | | Sub-Total 74-ADIT End Bal | | 0 |
| 483 | | | | | | | | |
| 484 | BP Adjustments | SPS JUR Correction | | | | **Sub-Total SPS JUR Correction** | | **2,517** |
| 485 | | | | | | | | |
| 486 | BP Adjustments | SPS Mutual Aid Adjustment | RevR-Revenue Retail | Other Revenues | 45600EEI-EEI Mutual Aid | PIS-DIST | 609,981 | 226,132 |
| 487 | BP Adjustments | SPS Mutual Aid Adjustment | RevR-Revenue Retail | Other Revenues | | Sub-Total Other Revenues | 609,981 | 226,132 |
| 488 | | | | | | | | |
| 489 | BP Adjustments | SPS Mutual Aid Adjustment | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | 609,981 | 226,132 |
| 490 | | | | | | | | |
| 491 | BP Adjustments | SPS Mutual Aid Adjustment | OM | Distribution | 59300-Dist Mtc of Overhead Lines | PIS-DIST | (571,587) | (211,898) |
| 492 | BP Adjustments | SPS Mutual Aid Adjustment | OM | Distribution | | Sub-Total Distribution | (571,587) | (211,898) |
| 493 | | | | | | | | |
| 494 | BP Adjustments | SPS Mutual Aid Adjustment | OM | | | Sub-Total OM | (571,587) | (211,898) |
| 495 | | | | | | | | |
| 496 | BP Adjustments | SPS Mutual Aid Adjustment | | | | **Sub-Total SPS Mutual Aid Adjustment** | **38,394** | **14,233** |
| 497 | | | | | | | | |
| 498 | BP Adjustments | SPS Payroll Tax Adjustment | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | LABOR | (457,740) | (132,295) |
| 499 | BP Adjustments | SPS Payroll Tax Adjustment | Taxes Other than Income | Taxes Other Than Income | | Sub-Total Taxes Other Than Income | (457,740) | (132,295) |
| 500 | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 501 | BP Adjustments | SPS Payroll Tax Adjustment | Taxes Other than Income | | | Sub-Total Taxes Other than Income | (457,740) | (132,295) |
| 502 | | | | | | | | |
| 503 | BP Adjustments | SPS Payroll Tax Adjustment | | | | **Sub-Total SPS Payroll Tax Adjustment** | **(457,740)** | **(132,295)** |
| 504 | | | | | | | | |
| 505 | BP Adjustments | SPS Reclass Ad Brand Expense | OM | Customer Service | 909000-Informational and instruction advertising expense | CUST-RET | (4,863) | (1,520) |
| 506 | BP Adjustments | SPS Reclass Ad Brand Expense | OM | Customer Service | | Sub-Total Customer Service | (4,863) | (1,520) |
| 507 | | | | | | | | |
| 508 | BP Adjustments | SPS Reclass Ad Brand Expense | OM | | | Sub-Total OM | (4,863) | (1,520) |
| 509 | | | | | | | | |
| 510 | BP Adjustments | SPS Reclass Ad Brand Expense | | | | **Sub-Total SPS Reclass Ad Brand Expense** | **(4,863)** | **(1,520)** |
| 511 | | | | | | | | |
| 512 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Intangible | 303000-Intg Misc | LABXAG | (240,954) | (70,175) |
| 513 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (1,504,235) | (438,093) |
| 514 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (14,933,459) | (4,349,221) |
| 515 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | (5,684,845) | (1,655,654) |
| 516 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | (1,282,321) | (373,463) |
| 517 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Intangible | 303014-Intg CRS Computr Softwar | CUST-RET | (411,070) | (128,488) |
| 518 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Intangible | | Sub-Total Intangible | (24,056,884) | (7,015,095) |
| 519 | | | | | | | | |
| 520 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | (14,287,274) | (4,268,909) |
| 521 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | (14,013,570) | (4,187,129) |
| 522 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | (4,196,420) | (1,253,853) |
| 523 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | (863,966) | (258,145) |
| 524 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | (577,109) | (172,435) |
| 525 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 340001-Other Prod Land Own in Fee | 12CP-PROD | 0 | 0 |
| 526 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 340145-Other Prod Wind Land Own | ENERGY | 74 | 23 |
| 527 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | (263,058) | (78,599) |
| 528 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | (337,755) | (106,436) |
| 529 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | (25,281) | (7,554) |
| 530 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 343000-Other Prod Prime Mover | 12CP-PROD | (1,223,228) | (365,490) |
| 531 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 344000E-Other Prod Generator | 12CP-PROD | (4,363,914) | (1,303,898) |
| 532 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 344045-Other Prod Generator-Wind | ENERGY | (712,490,958) | (224,526,207) |
| 533 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | (374,592) | (111,925) |
| 534 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | (145,397) | (45,819) |
| 535 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | (61,176) | (18,279) |
| 536 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | (119) | (37) |
| 537 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | | Sub-Total Production | (753,223,743) | (236,704,692) |
| 538 | | | | | | | | |
| 539 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 350001-Tran Land Owned in Fe | 12CP-TRAN | (50,643) | (11,157) |
| 540 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | (117,568) | (25,901) |
| 541 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | (13,305,482) | (2,931,275) |
| 542 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | (583,030) | (174,204) |
| 543 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | (2,252,284) | (709,759) |
| 544 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 353000E-Transmission Station | 12CP-TRAN | (81,497,099) | (17,954,287) |
| 545 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (6,206,242) | (1,854,369) |
| 546 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 353045-Tran Station Equip-Wind | ENERGY | (24,965,460) | (7,867,328) |
| 547 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | (136,782) | (30,134) |
| 548 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 355000E-Tran Poles & Fixture | 12CP-TRAN | (52,314,841) | (11,525,265) |
| 549 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | (1,337,975) | (399,775) |
| 550 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | (5,469,670) | (1,723,649) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 551 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | (19,801,515) | (4,362,390) |
| 552 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | (1,196,807) | (357,595) |
| 553 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | (3,609,168) | (1,137,352) |
| 554 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | (1,173) | (258) |
| 555 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | (14,011) | (3,087) |
| 556 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | | Sub-Total Transmission | (212,859,749) | (51,067,785) |
| 557 | | | | | | | | |
| 558 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 360001E-Dist Land Owned in Fee | NM | (19,481) | (19,481) |
| 559 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 360001E-Dist Land Owned in Fee | TX | (13,252) | |
| 560 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 361000E-Str & Improv | NM | (1,870,413) | (1,870,413) |
| 561 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 361000E-Str & Improv | TX | (1,061,616) | |
| 562 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 362000E-Other Eq | NM | (15,421,240) | (15,421,240) |
| 563 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 362000E-Other Eq | TX | (12,148,197) | |
| 564 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | NM | (4,008,229) | (4,008,229) |
| 565 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | TX | (1,734,695) | |
| 566 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 365000-Dist OH Conductor & Devic | NM | (5,226,540) | (5,226,540) |
| 567 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 365000-Dist OH Conductor & Devic | TX | (1,338,193) | |
| 568 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 366000E-Dist Underground Cond | NM | (80,536) | (80,536) |
| 569 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 366000E-Dist Underground Cond | TX | (237,818) | |
| 570 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 367000E-Dist UG Conductor & D | NM | (278,773) | (278,773) |
| 571 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 367000E-Dist UG Conductor & D | TX | (477,534) | |
| 572 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 368000E-Dist Line Transformer | NM | (0) | (0) |
| 573 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 368000E-Dist Line Transformer | TX | (58,058) | |
| 574 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 369000E-Distribution Services | TX | 111 | |
| 575 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 369010-Distribution Services O | NM | (0) | (0) |
| 576 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 369010-Distribution Services O | TX | (0) | |
| 577 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 369020-Distribution Services U | TX | (0) | |
| 578 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 370000E-Distribution Meter | TX | (16,426) | |
| 579 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 373000-Dist Street Light & Sg Sy | NM | (190,872) | (190,872) |
| 580 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 373000-Dist Street Light & Sg Sy | TX | (691,110) | |
| 581 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | | Sub-Total Distribution | (44,872,872) | (27,096,084) |
| 582 | | | | | | | | |
| 583 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 390000-Genl Structures & Improv | LABXAG | (7,847,597) | (2,285,534) |
| 584 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 391000-General Office Furn & E | LABXAG | (1,008,878) | (293,825) |
| 585 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 391004-General Info Sys Computer | LABXAG | (6,656,252) | (1,938,567) |
| 586 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG | (388,035) | (113,011) |
| 587 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 392010-General Transp Eq Grp | LABXAG | (46,577) | (13,565) |
| 588 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 392020-General Transp Eq Grp 2 | LABXAG | (555,549) | (161,798) |
| 589 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 392030-General Transp Eq Trailer | LABXAG | (118,095) | (34,394) |
| 590 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 392040-General Transp Eq Grp 4 | LABXAG | (737,822) | (214,883) |
| 591 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 393000-General Stores Equipmen | LABXAG | 0 | 0 |
| 592 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 394000-General Tools & Shop Equi | LABXAG | (395,525) | (115,193) |
| 593 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 395000-General Laboratory Equi | LABXAG | (6,057) | (1,764) |
| 594 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 396000-General Power Operated E | LABXAG | (89,758) | (26,141) |
| 595 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 397000-General Communication E | LABXAG | (22,505,875) | (6,554,611) |
| 596 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 398000-General Miscellaneous E | LABXAG | (858) | (250) |
| 597 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | | Sub-Total General | (40,356,878) | (11,753,537) |
| 598 | | | | | | | | |
| 599 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | | | Sub-Total 22-CWIP End Bal | (1,075,370,126) | (333,637,192) |
| 600 | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 601 | BP Adjustments | SPS Remove CWIP from Ratebase | | | | **Sub-Total SPS Remove CWIP from Ratebase** | **(1,075,370,126)** | **(333,637,192)** |
| 602 | | | | | | | | |
| 603 | BP Adjustments | SPS Trading A&G Adjustment | OM | Production | 55700-Purchased Power Other | NM | (125,000) | (125,000) |
| 604 | BP Adjustments | SPS Trading A&G Adjustment | OM | Production | 55700-Purchased Power Other | TX | (400,000) | |
| 605 | BP Adjustments | SPS Trading A&G Adjustment | OM | Production | | Sub-Total Production | (525,000) | (125,000) |
| 606 | | | | | | | | |
| 607 | BP Adjustments | SPS Trading A&G Adjustment | OM | | | Sub-Total OM | (525,000) | (125,000) |
| 608 | | | | | | | | |
| 609 | BP Adjustments | SPS Trading A&G Adjustment | | | | **Sub-Total SPS Trading A&G Adjustment** | **(525,000)** | **(125,000)** |
| 610 | | | | | | | | |
| 611 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | NM | (112,454) | (112,454) |
| 612 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | TX | (1,482,918) | |
| 613 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | NM | 794,552 | 794,552 |
| 614 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | TX | (737,879) | |
| 615 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | NM | 1,882,211 | 1,882,211 |
| 616 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | TX | (3,516,286) | |
| 617 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | NM | 17,320 | 17,320 |
| 618 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | TX | 45,800 | |
| 619 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | NM | 20,021 | 20,021 |
| 620 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | TX | (498,053) | |
| 621 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | | Sub-Total Rate Revenues | (3,587,685) | 2,601,651 |
| 622 | | | | | | | | |
| 623 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | (3,587,685) | 2,601,651 |
| 624 | | | | | | | | |
| 625 | BP Adjustments | SPS Unbilled Revenue Adj | | | | **Sub-Total SPS Unbilled Revenue Adj** | **(3,587,685)** | **2,601,651** |
| 626 | | | | | | | | |
| 627 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 310002-Steam Prod Land Rights | 12CP-PROD | (18,838) | (5,629) |
| 628 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 310003-Steam Prod Water Rights | 12CP-PROD | (826) | (247) |
| 629 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | (459) | (137) |
| 630 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | (21,482,373) | (6,418,740) |
| 631 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 311001-Steam Prod Str&Imp-TolkSC | 12CP-PROD | (358,395) | (107,085) |
| 632 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | (32,865,783) | (9,820,001) |
| 633 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 312001-Steam Prod Blr Plt-TolkSC | 12CP-PROD | (692,055) | (206,780) |
| 634 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | (14,982,225) | (4,476,554) |
| 635 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 314001-Steam Prod Turbogen-TolkSC | 12CP-PROD | (32,501) | (9,711) |
| 636 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | (3,111,059) | (929,556) |
| 637 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 315001-Steam Prod Acc El Eq-TolkS | 12CP-PROD | (859,687) | (256,867) |
| 638 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | (3,405,918) | (1,017,658) |
| 639 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 316001-Steam Prod PwrPltEq-TolkSC | 12CP-PROD | (244,640) | (73,096) |
| 640 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 340002-Other Prod Land Rights | 12CP-PROD | 0 | 0 |
| 641 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | (80,018) | (23,909) |
| 642 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | (94,402) | (29,749) |
| 643 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | (61,057) | (18,243) |
| 644 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 343000-Other Prod Prime Mover | 12CP-PROD | (1,533,353) | (458,152) |
| 645 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 344000E-Other Prod Generator | 12CP-PROD | (1,883,998) | (562,922) |
| 646 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 344045-Other Prod Generator-Wind | ENERGY | (1,353,472) | (426,518) |
| 647 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | (494,164) | (147,652) |
| 648 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | (38,019) | (11,981) |
| 649 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | (61,584) | (18,401) |
| 650 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | (37) | (12) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 651 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | | Sub-Total Production | (83,654,863) | (25,019,599) |
| 652 | | | | | | | | |
| 653 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | 3,271,250 | 720,675 |
| 654 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | 69,273 | 69,273 |
| 655 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | 108,865 | |
| 656 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | 21,450 | |
| 657 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | (4,038,671) | (889,743) |
| 658 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | (9,422) | (2,815) |
| 659 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | (3,903) | (1,230) |
| 660 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 353000E-Transmission Station | 12CP-TRAN | 4,331,437 | 954,241 |
| 661 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (266,812) | (79,721) |
| 662 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 353045-Tran Station Equip-Wind | ENERGY | (15,166) | (4,779) |
| 663 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | (77,795) | (17,139) |
| 664 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | (1,647) | (1,647) |
| 665 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | (2,589) | |
| 666 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | (510) | |
| 667 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000E | 12CP-TRAN | (51,742,935) | (11,399,271) |
| 668 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | (1,095,723) | (1,095,723) |
| 669 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | (1,721,972) | |
| 670 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | (339,285) | |
| 671 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | (6,206) | (1,854) |
| 672 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | (28,196) | (8,885) |
| 673 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | (1,396,459) | (307,648) |
| 674 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | (29,572) | (29,572) |
| 675 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | (46,473) | |
| 676 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | (9,157) | |
| 677 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | (232) | (69) |
| 678 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | 2,693 | 849 |
| 679 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | (13,596) | (2,995) |
| 680 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | (61,633) | (13,578) |
| 681 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | 2,073 | 457 |
| 682 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | | Sub-Total Transmission | (53,100,912) | (12,111,176) |
| 683 | | | | | | | | |
| 684 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 389002-General Land Rights | LABXAG | 516 | 150 |
| 685 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 390000-Genl Structures & Improv | LABXAG | 5,054,688 | 1,472,127 |
| 686 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 390007-Genl Str & Imp Lease Bld | LABXAG | 103 | 30 |
| 687 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 391000-General Office Furn & E | LABXAG | 219,467 | 63,918 |
| 688 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 391004-General Info Sys Computer | LABXAG | 3,436,937 | 1,000,974 |
| 689 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 392010-General Transp Eq Grp | LABXAG | 131,900 | 38,414 |
| 690 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 392020-General Transp Eq Grp 2 | LABXAG | 1,172,875 | 341,588 |
| 691 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 392030-General Transp Eq Trailer | LABXAG | (462,799) | (134,786) |
| 692 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 392040-General Transp Eq Grp 4 | LABXAG | (2,964,040) | (863,247) |
| 693 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 393000-General Stores Equipmen | LABXAG | 58,422 | 17,015 |
| 694 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 394000-General Tools & Shop Equi | LABXAG | 409,856 | 119,367 |
| 695 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 395000-General Laboratory Equi | LABXAG | (412,666) | (120,185) |
| 696 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 396000-General Power Operated E | LABXAG | (1,921,110) | (559,504) |
| 697 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 397000-General Communication E | LABXAG | 6,373,045 | 1,856,086 |
| 698 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 397010-General Comm Eq Two Wa | LABXAG | 2,520,291 | 734,010 |
| 699 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 397020-General Comm Eq AE | LABXAG | 2,652 | 772 |
| 700 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 397030-General Comm Eq EM | LABXAG | 2,046,567 | 596,042 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 701 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 398000-General Miscellaneous E | LABXAG | 52,949 | 15,421 |
| 702 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | | Sub-Total General | 15,719,653 | 4,578,192 |
| 703 | | | | | | | | |
| 704 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | | | Sub-Total 65Net-Accum Depr End bal net of RWIP | (121,036,122) | (32,552,583) |
| 705 | | | | | | | | |
| 706 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 707 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 708 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (0) | (0) |
| 709 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | | |
| 710 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 711 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Intangible | | Sub-Total Intangible | (0) | (0) |
| 712 | | | | | | | | |
| 713 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | 12CP-PROD | 267 | 80 |
| 714 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | 12CP-PROD | (23,928) | (7,150) |
| 715 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | 18 | 5 |
| 716 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | 2,269,950 | 678,241 |
| 717 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | 8,882,435 | 2,653,992 |
| 718 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | 4,566,928 | 1,364,557 |
| 719 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | 727,374 | 217,333 |
| 720 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | 361,352 | 107,969 |
| 721 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 340045-Other Prod Wind Rights | ENERGY | 0 | 0 |
| 722 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | 66,880 | 19,983 |
| 723 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | 24,337 | 7,669 |
| 724 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | 67,259 | 20,096 |
| 725 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | 12CP-PROD | 83,488 | 24,945 |
| 726 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | 12CP-PROD | 516,732 | 154,395 |
| 727 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | ENERGY | 326,723 | 102,960 |
| 728 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | 100,087 | 29,905 |
| 729 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | 10,477 | 3,302 |
| 730 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | 47,953 | 14,328 |
| 731 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | 9 | 3 |
| 732 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | | Sub-Total Production | 18,028,341 | 5,392,613 |
| 733 | | | | | | | | |
| 734 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | (790,624) | (174,179) |
| 735 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | (16,742) | (16,742) |
| 736 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | (26,311) | |
| 737 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | (5,184) | |
| 738 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | (3,070) | (676) |
| 739 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | 2,374 | 709 |
| 740 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | 446 | 141 |
| 741 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | 12CP-TRAN | (29,917) | (6,591) |
| 742 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | 92,995 | 27,786 |
| 743 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | ENERGY | 4,947 | 1,559 |
| 744 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | 52,808 | 11,634 |
| 745 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | 1,118 | 1,118 |
| 746 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | 1,757 | |
| 747 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | 346 | |
| 748 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 355000E | 12CP-TRAN | 8,932,542 | 1,967,891 |
| 749 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | 189,158 | 189,158 |
| 750 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | 297,269 | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 751 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | 58,572 | |
| 752 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | 783 | 234 |
| 753 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | 5,196 | 1,637 |
| 754 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | 3,163,153 | 696,861 |
| 755 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | 66,984 | 66,984 |
| 756 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | 105,268 | |
| 757 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | 20,741 | |
| 758 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | 1,096 | 327 |
| 759 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | 3,429 | 1,080 |
| 760 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | 1,877 | 413 |
| 761 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | 3,342 | 736 |
| 762 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | 3,533 | 778 |
| 763 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | | Sub-Total Transmission | 12,137,886 | 2,770,860 |
| 764 | | | | | | | | |
| 765 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 389002-General Land Rights | LABXAG | (122) | (35) |
| 766 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | LABXAG | (1,129,422) | (328,933) |
| 767 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | LABXAG | (17) | (5) |
| 768 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 391000-General Office Furn & E | LABXAG | (47,586) | (13,859) |
| 769 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 391004-General Info Sys Computer | LABXAG | (786,687) | (229,115) |
| 770 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG | (0) | (0) |
| 771 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 392000-General Transportation E | LABXAG | 0 | 0 |
| 772 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | LABXAG | 25,464 | 7,416 |
| 773 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | LABXAG | 319,477 | 93,045 |
| 774 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | LABXAG | 61,674 | 17,962 |
| 775 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | LABXAG | 406,035 | 118,254 |
| 776 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 393000-General Stores Equipmen | LABXAG | (5,388) | (1,569) |
| 777 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | LABXAG | (645,537) | (188,006) |
| 778 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 395000-General Laboratory Equi | LABXAG | (136,643) | (39,796) |
| 779 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 396000-General Power Operated E | LABXAG | 91,154 | 26,548 |
| 780 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 397000-General Communication E | LABXAG | (798,461) | (232,544) |
| 781 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | LABXAG | (608,801) | (177,307) |
| 782 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 397020-General Comm Eq AE | LABXAG | (761) | (222) |
| 783 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 397030-General Comm Eq EM | LABXAG | (221,110) | (64,396) |
| 784 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 398000-General Miscellaneous E | LABXAG | (34,343) | (10,002) |
| 785 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | | Sub-Total General | (3,511,075) | (1,022,566) |
| 786 | | | | | | | | |
| 787 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | | | Sub-Total 74-ADIT End Bal | 26,655,151 | 7,140,908 |
| 788 | | | | | | | | |
| 789 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 310002-Steam Prod Land Rights | 12CP-PROD | (4,978) | (1,487) |
| 790 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 310003-Steam Prod Water Rights | 12CP-PROD | (144,570) | (43,196) |
| 791 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | (198) | (59) |
| 792 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | (382,532) | (114,297) |
| 793 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 311001-Steam Prod Str&Imp-TolkSC | 12CP-PROD | 2,612 | 780 |
| 794 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | (3,686,166) | (1,101,393) |
| 795 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 312001-Steam Prod Blr Plt-TolkSC | 12CP-PROD | 6,615 | 1,977 |
| 796 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | (2,508,121) | (749,404) |
| 797 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 314001-Steam Prod Turbogen-TolkSC | 12CP-PROD | 24,198 | 7,230 |
| 798 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | (354,253) | (105,848) |
| 799 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 315001-Steam Prod Acc El Eq-TolkS | 12CP-PROD | 19,142 | 5,719 |
| 800 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | (20,970) | (6,266) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 801 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 316001-Steam Prod PwrPltEq-TolkSC | 12CP-PROD | 7,165 | 2,141 |
| 802 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 340002-Other Prod Land Rights | 12CP-PROD | 6 | 2 |
| 803 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | (31,036) | (9,273) |
| 804 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | 35,566 | 11,208 |
| 805 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | (17,813) | (5,323) |
| 806 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 343000-Other Prod Prime Mover | 12CP-PROD | (40,242) | (12,024) |
| 807 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 344000E-Other Prod Generator | 12CP-PROD | (547,010) | (163,442) |
| 808 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 344045-Other Prod Generator-Wind | ENERGY | 582,028 | 183,414 |
| 809 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | (33,199) | (9,920) |
| 810 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | 12,332 | 3,886 |
| 811 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | (9,526) | (2,846) |
| 812 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | 17 | 5 |
| 813 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | | Sub-Total Production | (7,090,935) | (2,108,416) |
| 814 | | | | | | | | |
| 815 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | 425,451 | 93,729 |
| 816 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | 9,009 | 9,009 |
| 817 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | 14,159 | |
| 818 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | 2,790 | |
| 819 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | 445,307 | 98,104 |
| 820 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | 2,762 | 825 |
| 821 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | 3,949 | 1,245 |
| 822 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 353000E-Transmission Station | 12CP-TRAN | 1,157,852 | 255,081 |
| 823 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | 27,785 | 8,302 |
| 824 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 353045-Tran Station Equip-Wind | ENERGY | 12,333 | 3,886 |
| 825 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | (4,906) | (1,081) |
| 826 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | (104) | (104) |
| 827 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | (163) | |
| 828 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | (32) | |
| 829 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 355000E | 12CP-TRAN | 730,159 | 160,858 |
| 830 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | 15,462 | 15,462 |
| 831 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | 24,299 | |
| 832 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | 4,788 | |
| 833 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | 84 | 25 |
| 834 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | 15,150 | 4,774 |
| 835 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | (937,939) | (206,633) |
| 836 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | (19,862) | (19,862) |
| 837 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | (31,214) | |
| 838 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | (6,150) | |
| 839 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | (92) | (27) |
| 840 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | (5,159) | (1,626) |
| 841 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | 403 | 89 |
| 842 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | (1,107) | (244) |
| 843 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | 2,177 | 480 |
| 844 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | | Sub-Total Transmission | 1,887,191 | 422,293 |
| 845 | | | | | | | | |
| 846 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 389002-General Land Rights | LABXAG | (235) | (68) |
| 847 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 390000-Genl Structures & Improv | LABXAG | (313,543) | (91,316) |
| 848 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 390007-Genl Str & Imp Lease Bld | LABXAG | 2 | 1 |
| 849 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 391000-General Office Furn & E | LABXAG | 22,129 | 6,445 |
| 850 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 391004-General Info Sys Computer | LABXAG | (788,804) | (229,731) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 851 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 393000-General Stores Equipmen | LABXAG | (2,034) | (593) |
| 852 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 394000-General Tools & Shop Equi | LABXAG | 18,551 | 5,403 |
| 853 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 395000-General Laboratory Equi | LABXAG | (34,475) | (10,040) |
| 854 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 397000-General Communication E | LABXAG | (1,848,301) | (538,299) |
| 855 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 397010-General Comm Eq Two Wa | LABXAG | (879,206) | (256,060) |
| 856 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 397020-General Comm Eq AE | LABXAG | (1,122) | (327) |
| 857 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 397030-General Comm Eq EM | LABXAG | (340,686) | (99,221) |
| 858 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 398000-General Miscellaneous E | LABXAG | (7,026) | (2,046) |
| 859 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | | Sub-Total General | (4,174,749) | (1,215,854) |
| 860 | | | | | | | | |
| 861 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | | | Sub-Total 4-Book Depr | (9,378,493) | (2,901,977) |
| 862 | | | | | | | | |
| 863 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | 0 | 0 |
| 864 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 0 | 0 |
| 865 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | 0 | 0 |
| 866 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | | |
| 867 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | 0 | 0 |
| 868 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Intangible | | Sub-Total Intangible | 0 | 0 |
| 869 | | | | | | | | |
| 870 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 310002-Steam Prod Land Rights | 12CP-PROD | (10,980) | (3,281) |
| 871 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 310003-Steam Prod Water Rights | 12CP-PROD | (64,516) | (19,277) |
| 872 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | (731) | (218) |
| 873 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | (78,010) | (23,309) |
| 874 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | (1,513,588) | (452,247) |
| 875 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | (477,062) | (142,542) |
| 876 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | 228,350 | 68,229 |
| 877 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | 378,506 | 113,094 |
| 878 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 340045-Other Prod Wind Rights | ENERGY | 0 | 0 |
| 879 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | 128,172 | 38,297 |
| 880 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | (3,873) | (1,221) |
| 881 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | 198,770 | 59,391 |
| 882 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 343000-Other Prod Prime Mover | 12CP-PROD | (369,807) | (110,495) |
| 883 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 344000E-Other Prod Generator | 12CP-PROD | (236,807) | (70,756) |
| 884 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 344045-Other Prod Generator-Wind | ENERGY | (53,777) | (16,947) |
| 885 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | 121,909 | 36,425 |
| 886 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | (1,667) | (525) |
| 887 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | 202,607 | 60,537 |
| 888 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | (1) | (0) |
| 889 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | | Sub-Total Production | (1,552,506) | (464,844) |
| 890 | | | | | | | | |
| 891 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | (204,537) | (45,061) |
| 892 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | (4,331) | (4,331) |
| 893 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | (6,807) | |
| 894 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | (1,341) | |
| 895 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | (49,708) | (10,951) |
| 896 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | 2,684 | 802 |
| 897 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | (358) | (113) |
| 898 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 353000E-Transmission Station | 12CP-TRAN | (485,556) | (106,971) |
| 899 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | 105,366 | 31,482 |
| 900 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 353045-Tran Station Equip-Wind | ENERGY | (3,961) | (1,248) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 901 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | (174) | (38) |
| 902 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | (4) | (4) |
| 903 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | (6) | |
| 904 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | (1) | |
| 905 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 355000E | 12CP-TRAN | 1,965 | 433 |
| 906 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | 42 | 42 |
| 907 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | 65 | |
| 908 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | 13 | |
| 909 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | (167) | (50) |
| 910 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | (1,704) | (537) |
| 911 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | (4,739) | (1,044) |
| 912 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | (100) | (100) |
| 913 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | (158) | |
| 914 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | (31) | |
| 915 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | (232) | (69) |
| 916 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | (962) | (303) |
| 917 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | (6) | (1) |
| 918 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | (11) | (2) |
| 919 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | (12) | (3) |
| 920 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | | Sub-Total Transmission | (654,772) | (138,068) |
| 921 | | | | | | | | |
| 922 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 389002-General Land Rights | LABXAG | 29 | 8 |
| 923 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 390000-Genl Structures & Improv | LABXAG | (75,955) | (22,121) |
| 924 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 390007-Genl Str & Imp Lease Bld | LABXAG | 17 | 5 |
| 925 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 391000-General Office Furn & E | LABXAG | (2,428) | (707) |
| 926 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 391004-General Info Sys Computer | LABXAG | 71,551 | 20,838 |
| 927 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG | 0 | 0 |
| 928 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 392000-General Transportation E | LABXAG | 0 | 0 |
| 929 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 392010-General Transp Eq Grp | LABXAG | 3,499 | 1,019 |
| 930 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 392020-General Transp Eq Grp 2 | LABXAG | 43,510 | 12,672 |
| 931 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 392030-General Transp Eq Trailer | LABXAG | 8,473 | 2,468 |
| 932 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 392040-General Transp Eq Grp 4 | LABXAG | 55,912 | 16,284 |
| 933 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 393000-General Stores Equipmen | LABXAG | 678 | 197 |
| 934 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 394000-General Tools & Shop Equi | LABXAG | 79,802 | 23,241 |
| 935 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 395000-General Laboratory Equi | LABXAG | 17,200 | 5,009 |
| 936 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 396000-General Power Operated E | LABXAG | 12,730 | 3,707 |
| 937 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 397000-General Communication E | LABXAG | 100,366 | 29,231 |
| 938 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 397010-General Comm Eq Two Wa | LABXAG | 74,154 | 21,597 |
| 939 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 397020-General Comm Eq AE | LABXAG | 96 | 28 |
| 940 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 397030-General Comm Eq EM | LABXAG | 27,907 | 8,128 |
| 941 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 398000-General Miscellaneous E | LABXAG | 4,342 | 1,264 |
| 942 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | | Sub-Total General | 421,880 | 122,868 |
| 943 | | | | | | | | |
| 944 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | | | Sub-Total 6-ADIT Activity | (1,785,398) | (480,044) |
| 945 | | | | | | | | |
| 946 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 947 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 948 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (0) | (0) |
| 949 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | | |
| 950 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | (0) | (0) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 951 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Intangible | | Sub-Total Intangible | (0) | (0) |
| 952 | | | | | | | | |
| 953 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 310002-Steam Prod Land Rights | 12CP-PROD | 49,337 | 14,741 |
| 954 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 310003-Steam Prod Water Rights | 12CP-PROD | 289,668 | 86,550 |
| 955 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | 3,283 | 981 |
| 956 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | 352,272 | 105,256 |
| 957 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | 6,806,961 | 2,033,859 |
| 958 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | 2,147,086 | 641,530 |
| 959 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | (1,025,291) | (306,348) |
| 960 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | (1,700,377) | (508,057) |
| 961 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 340045-Other Prod Wind Rights | ENERGY | (0) | (0) |
| 962 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | (575,994) | (172,102) |
| 963 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | 17,532 | 5,525 |
| 964 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | (893,221) | (266,886) |
| 965 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 343000-Other Prod Prime Mover | 12CP-PROD | 1,662,291 | 496,678 |
| 966 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 344000E-Other Prod Generator | 12CP-PROD | 1,064,215 | 317,978 |
| 967 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 344045-Other Prod Generator-Wind | ENERGY | 243,347 | 76,686 |
| 968 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | (547,771) | (163,669) |
| 969 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | 7,547 | 2,378 |
| 970 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | (910,460) | (272,037) |
| 971 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | 6 | 2 |
| 972 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | | Sub-Total Production | 6,990,433 | 2,093,064 |
| 973 | | | | | | | | |
| 974 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | 918,502 | 202,351 |
| 975 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | 19,450 | 19,450 |
| 976 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | 30,567 | |
| 977 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | 6,023 | |
| 978 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | 223,485 | 49,235 |
| 979 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | (12,065) | (3,605) |
| 980 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | 1,609 | 507 |
| 981 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 353000E-Transmission Station | 12CP-TRAN | 2,183,067 | 480,942 |
| 982 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (473,579) | (141,501) |
| 983 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 353045-Tran Station Equip-Wind | ENERGY | 17,806 | 5,611 |
| 984 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | 827 | 182 |
| 985 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | 18 | 18 |
| 986 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | 28 | |
| 987 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | 5 | |
| 988 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 355000E | 12CP-TRAN | (2,157) | (475) |
| 989 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | (46) | (46) |
| 990 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | (72) | |
| 991 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | (14) | |
| 992 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | 751 | 224 |
| 993 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | 7,678 | 2,420 |
| 994 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | 23,760 | 5,235 |
| 995 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | 503 | 503 |
| 996 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | 791 | |
| 997 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | 156 | |
| 998 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | 1,042 | 311 |
| 999 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | 4,336 | 1,366 |
| 1000 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | 29 | 6 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1001 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | 52 | 12 |
| 1002 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | 55 | 12 |
| 1003 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | | Sub-Total Transmission | 2,952,609 | 622,760 |
| 1004 | | | | | | | | |
| 1005 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 389002-General Land Rights | LABXAG | (131) | (38) |
| 1006 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 390000-Genl Structures & Improv | LABXAG | 341,020 | 99,319 |
| 1007 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 390007-Genl Str & Imp Lease Bld | LABXAG | (76) | (22) |
| 1008 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 391000-General Office Furn & E | LABXAG | 10,948 | 3,189 |
| 1009 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 391004-General Info Sys Computer | LABXAG | (321,787) | (93,717) |
| 1010 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG | (0) | (0) |
| 1011 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 392000-General Transportation E | LABXAG | (0) | (0) |
| 1012 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 392010-General Transp Eq Grp | LABXAG | (15,741) | (4,584) |
| 1013 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 392020-General Transp Eq Grp 2 | LABXAG | (195,738) | (57,007) |
| 1014 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 392030-General Transp Eq Trailer | LABXAG | (38,117) | (11,101) |
| 1015 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 392040-General Transp Eq Grp 4 | LABXAG | (251,541) | (73,259) |
| 1016 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 393000-General Stores Equipmen | LABXAG | (3,050) | (888) |
| 1017 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 394000-General Tools & Shop Equi | LABXAG | (359,023) | (104,562) |
| 1018 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 395000-General Laboratory Equi | LABXAG | (77,384) | (22,537) |
| 1019 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 396000-General Power Operated E | LABXAG | (57,271) | (16,680) |
| 1020 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 397000-General Communication E | LABXAG | (451,563) | (131,513) |
| 1021 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 397010-General Comm Eq Two Wa | LABXAG | (333,600) | (97,158) |
| 1022 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 397020-General Comm Eq AE | LABXAG | (430) | (125) |
| 1023 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 397030-General Comm Eq EM | LABXAG | (125,560) | (36,568) |
| 1024 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 398000-General Miscellaneous E | LABXAG | (19,534) | (5,689) |
| 1025 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | | Sub-Total General | (1,898,578) | (552,942) |
| 1026 | | | | | | | | |
| 1027 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | | | Sub-Total Schedule M Temporary Differences | 8,044,463 | 2,162,882 |
| 1028 | | | | | | | | |
| 1029 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 1030 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 1031 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (0) | (0) |
| 1032 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | | |
| 1033 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 1034 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Intangible | | Sub-Total Intangible | (0) | (0) |
| 1035 | | | | | | | | |
| 1036 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 310002-Steam Prod Land Rights | 12CP-PROD | 210 | 63 |
| 1037 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 310003-Steam Prod Water Rights | 12CP-PROD | 494 | 147 |
| 1038 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | 14 | 4 |
| 1039 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | 71,864 | 21,472 |
| 1040 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | 363,914 | 108,734 |
| 1041 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | 150,232 | 44,888 |
| 1042 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | 15,848 | 4,735 |
| 1043 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | 7,541 | 2,253 |
| 1044 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 340045-Other Prod Wind Rights | ENERGY | (0) | (0) |
| 1045 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | 2,781 | 831 |
| 1046 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | 547 | 173 |
| 1047 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | 2,712 | 810 |
| 1048 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 343000-Other Prod Prime Mover | 12CP-PROD | 92,765 | 27,717 |
| 1049 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 344000E-Other Prod Generator | 12CP-PROD | 71,832 | 21,463 |
| 1050 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 344045-Other Prod Generator-Wind | ENERGY | 7,566 | 2,384 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1051 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | 14,843 | 4,435 |
| 1052 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | 236 | 74 |
| 1053 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | 2,556 | 764 |
| 1054 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | 0 | 0 |
| 1055 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | | Sub-Total Production | 805,954 | 240,948 |
| 1056 | | | | | | | | |
| 1057 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | 866 | 191 |
| 1058 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | 18 | 18 |
| 1059 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | 29 | |
| 1060 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | 6 | |
| 1061 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | 5,701 | 1,256 |
| 1062 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | (700) | (209) |
| 1063 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | 59 | 19 |
| 1064 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 353000E-Transmission Station | 12CP-TRAN | 55,687 | 12,268 |
| 1065 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (27,471) | (8,208) |
| 1066 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 353045-Tran Station Equip-Wind | ENERGY | 650 | 205 |
| 1067 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | 2 | 0 |
| 1068 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | 0 | 0 |
| 1069 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | 0 | |
| 1070 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | 0 | |
| 1071 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 355000E | 12CP-TRAN | (2,727) | (601) |
| 1072 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | (58) | (58) |
| 1073 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | (91) | |
| 1074 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | (18) | |
| 1075 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | 31 | 9 |
| 1076 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | 183 | 58 |
| 1077 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | (450) | (99) |
| 1078 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | (10) | (10) |
| 1079 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | (15) | |
| 1080 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | (3) | |
| 1081 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | 43 | 13 |
| 1082 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | 99 | 31 |
| 1083 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | 0 | 0 |
| 1084 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | 0 | 0 |
| 1085 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | 0 | 0 |
| 1086 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | | Sub-Total Transmission | 31,831 | 4,883 |
| 1087 | | | | | | | | |
| 1088 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 389002-General Land Rights | LABXAG | (0) | (0) |
| 1089 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 390000-Genl Structures & Improv | LABXAG | 13,487 | 3,928 |
| 1090 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 391000-General Office Furn & E | LABXAG | 27 | 8 |
| 1091 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 391004-General Info Sys Computer | LABXAG | (986) | (287) |
| 1092 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG | (0) | (0) |
| 1093 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 392000-General Transportation E | LABXAG | | |
| 1094 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 392010-General Transp Eq Grp | LABXAG | (2) | (0) |
| 1095 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 392020-General Transp Eq Grp 2 | LABXAG | (19) | (6) |
| 1096 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 392030-General Transp Eq Trailer | LABXAG | (4) | (1) |
| 1097 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 392040-General Transp Eq Grp 4 | LABXAG | (25) | (7) |
| 1098 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 393000-General Stores Equipmen | LABXAG | (40) | (12) |
| 1099 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 394000-General Tools & Shop Equi | LABXAG | (4,718) | (1,374) |
| 1100 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 395000-General Laboratory Equi | LABXAG | (1,016) | (296) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1101 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 396000-General Power Operated E | LABXAG | (6) | (2) |
| 1102 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 397000-General Communication E | LABXAG | (5,932) | (1,728) |
| 1103 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 397010-General Comm Eq Two Wa | LABXAG | (4,386) | (1,277) |
| 1104 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 397020-General Comm Eq AE | LABXAG | (6) | (2) |
| 1105 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 397030-General Comm Eq EM | LABXAG | (1,649) | (480) |
| 1106 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 398000-General Miscellaneous E | LABXAG | (257) | (75) |
| 1107 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | | Sub-Total General | (5,531) | (1,611) |
| 1108 | | | | | | | | |
| 1109 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | | | Sub-Total Schedule M Permanent Differences | 832,253 | 244,221 |
| 1110 | | | | | | | | |
| 1111 | BP Adjustments | SPS Unblending Adjustment | | | | **Sub-Total SPS Unblending Adjustment** | **(96,668,145)** | **(26,386,593)** |
| 1112 | | | | | | | | |
| 1113 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | 12CP-PROD | 132 | 39 |
| 1114 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | 12CP-PROD | 9 | 3 |
| 1115 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | (168) | (50) |
| 1116 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | 10,648 | 3,181 |
| 1117 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | 55,937 | 16,714 |
| 1118 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | 24,102 | 7,201 |
| 1119 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | 2,563 | 766 |
| 1120 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | 993 | 297 |
| 1121 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | 1,161 | 347 |
| 1122 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | 2,039 | 642 |
| 1123 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | 261 | 78 |
| 1124 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | 12CP-PROD | 4,028 | 1,203 |
| 1125 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | 12CP-PROD | 20,074 | 5,998 |
| 1126 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | ENERGY | 32,295 | 10,177 |
| 1127 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | 3,327 | 994 |
| 1128 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | 878 | 277 |
| 1129 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | 505 | 151 |
| 1130 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | 1 | 0 |
| 1131 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | | Sub-Total Production | 158,782 | 48,018 |
| 1132 | | | | | | | | |
| 1133 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | (59) | (13) |
| 1134 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | (1) | (1) |
| 1135 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | (2) | |
| 1136 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | (0) | |
| 1137 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | (118) | (26) |
| 1138 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | (0) | (0) |
| 1139 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | (0) | (0) |
| 1140 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | 12CP-TRAN | (1,150) | (253) |
| 1141 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (19) | (6) |
| 1142 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | ENERGY | (2) | (1) |
| 1143 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | (8) | (2) |
| 1144 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | (0) | (0) |
| 1145 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | (0) | |
| 1146 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | (0) | |
| 1147 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 355000E | 12CP-TRAN | (1,142) | (252) |
| 1148 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | (24) | (24) |
| 1149 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | (38) | |
| 1150 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | (7) | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1151 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | (2) | (0) |
| 1152 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | (0) | (0) |
| 1153 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | (404) | (89) |
| 1154 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | (9) | (9) |
| 1155 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | (13) | |
| 1156 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | (3) | |
| 1157 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | (2) | (1) |
| 1158 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | (0) | (0) |
| 1159 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | (0) | (0) |
| 1160 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | (0) | (0) |
| 1161 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | (0) | (0) |
| 1162 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | | Sub-Total Transmission | (3,006) | (677) |
| 1163 | | | | | | | | |
| 1164 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 389002-General Land Rights | LABXAG | 5 | 2 |
| 1165 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | LABXAG | 3,571 | 1,040 |
| 1166 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | LABXAG | (44) | (13) |
| 1167 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 391000-General Office Furn & E | LABXAG | 1,890 | 550 |
| 1168 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 391004-General Info Sys Computer | LABXAG | 2,433 | 709 |
| 1169 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | LABXAG | 229 | 67 |
| 1170 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | LABXAG | 2,868 | 835 |
| 1171 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | LABXAG | 554 | 161 |
| 1172 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | LABXAG | 3,645 | 1,062 |
| 1173 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 393000-General Stores Equipmen | LABXAG | 33 | 10 |
| 1174 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | LABXAG | 3,930 | 1,145 |
| 1175 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 395000-General Laboratory Equi | LABXAG | 846 | 246 |
| 1176 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 396000-General Power Operated E | LABXAG | 818 | 238 |
| 1177 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 397000-General Communication E | LABXAG | 4,944 | 1,440 |
| 1178 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | LABXAG | 3,769 | 1,098 |
| 1179 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 397020-General Comm Eq AE | LABXAG | 5 | 1 |
| 1180 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 397030-General Comm Eq EM | LABXAG | 1,369 | 399 |
| 1181 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 398000-General Miscellaneous E | LABXAG | 213 | 62 |
| 1182 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | | Sub-Total General | 31,079 | 9,051 |
| 1183 | | | | | | | | |
| 1184 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | | | Sub-Total 74-ADIT End Bal | 186,856 | 56,393 |
| 1185 | | | | | | | | |
| 1186 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | | | | **Sub-Total SPS Unblending Plant Related ADIT Adj** | **186,856** | **56,393** |
| 1187 | | | | | | | | |
| 1188 | BP Adjustments | SPS Variable O&M Blackhawk Energy Recovered in Base-NM | Cost of Sales | Cost of Sales | 55509BLHK- Pur Pwr O&M Blackhawk Energy Base-NM | ENERGY | 3,656,620 | 1,152,305 |
| 1189 | BP Adjustments | SPS Variable O&M Blackhawk Energy Recovered in Base-NM | Cost of Sales | Cost of Sales | | Sub-Total Cost of Sales | 3,656,620 | 1,152,305 |
| 1190 | | | | | | | | |
| 1191 | BP Adjustments | SPS Variable O&M Blackhawk Energy Recovered in Base-NM | Cost of Sales | | | Sub-Total Cost of Sales | 3,656,620 | 1,152,305 |
| 1192 | | | | | | | | |
| 1193 | BP Adjustments | SPS Variable O&M Blackhawk Energy Recovered in Base-NM | | | | **Sub-Total SPS Variable O&M Blackhawk Energy Recovered in Base-NM** | **3,656,620** | **1,152,305** |
| 1194 | | | | | | | | |
| 1195 | BP Adjustments | | | | | Sub-Total BP Adjustments | (1,655,664,472) | (513,574,399) |
| 1196 | | | | | | | | |
| 1197 | Per Book | SPS Base Data - Reclass Property Tax | Taxes Other than Income | Taxes Other Than Income | 408100-Tax Other Than Income Tax - Property | PIS-NET | | |
| 1198 | Per Book | SPS Base Data - Reclass Property Tax | Taxes Other than Income | Taxes Other Than Income | | Sub-Total Taxes Other Than Income | | |
| 1199 | | | | | | | | |
| 1200 | Per Book | SPS Base Data - Reclass Property Tax | Taxes Other than Income | | | Sub-Total Taxes Other than Income | | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1201 | | | | | | | | |
| 1202 | Per Book | SPS Base Data - Reclass Property Tax | | | | **Sub-Total SPS Base Data - Reclass Property Tax** | | |
| 1203 | | | | | | | | |
| 1204 | Per Book | SPS Base Data - Reclass Retail Allocated | 1-Plant End Bal | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (1,078,669) | (314,152) |
| 1205 | Per Book | SPS Base Data - Reclass Retail Allocated | 1-Plant End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | 1,078,669 | 337,160 |
| 1206 | Per Book | SPS Base Data - Reclass Retail Allocated | 1-Plant End Bal | Intangible | | Sub-Total Intangible | (0) | 23,009 |
| 1207 | | | | | | | | |
| 1208 | Per Book | SPS Base Data - Reclass Retail Allocated | 1-Plant End Bal | | | Sub-Total 1-Plant End Bal | (0) | 23,009 |
| 1209 | | | | | | | | |
| 1210 | Per Book | SPS Base Data - Reclass Retail Allocated | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 168,554 | 49,090 |
| 1211 | Per Book | SPS Base Data - Reclass Retail Allocated | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | (168,554) | (52,685) |
| 1212 | Per Book | SPS Base Data - Reclass Retail Allocated | 65Net-Accum Depr End bal net of RWIP | Intangible | | Sub-Total Intangible | 0 | (3,595) |
| 1213 | | | | | | | | |
| 1214 | Per Book | SPS Base Data - Reclass Retail Allocated | 65Net-Accum Depr End bal net of RWIP | | | Sub-Total 65Net-Accum Depr End bal net of RWIP | 0 | (3,595) |
| 1215 | | | | | | | | |
| 1216 | Per Book | SPS Base Data - Reclass Retail Allocated | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 95,975 | 27,952 |
| 1217 | Per Book | SPS Base Data - Reclass Retail Allocated | 74-ADIT End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | (95,975) | (29,999) |
| 1218 | Per Book | SPS Base Data - Reclass Retail Allocated | 74-ADIT End Bal | Intangible | | Sub-Total Intangible | 0 | (2,047) |
| 1219 | | | | | | | | |
| 1220 | Per Book | SPS Base Data - Reclass Retail Allocated | 74-ADIT End Bal | | | Sub-Total 74-ADIT End Bal | 0 | (2,047) |
| 1221 | | | | | | | | |
| 1222 | Per Book | SPS Base Data - Reclass Retail Allocated | 4-Book Depr | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (168,554) | (49,090) |
| 1223 | Per Book | SPS Base Data - Reclass Retail Allocated | 4-Book Depr | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | 168,554 | 52,685 |
| 1224 | Per Book | SPS Base Data - Reclass Retail Allocated | 4-Book Depr | Intangible | | Sub-Total Intangible | (0) | 3,595 |
| 1225 | | | | | | | | |
| 1226 | Per Book | SPS Base Data - Reclass Retail Allocated | 4-Book Depr | | | Sub-Total 4-Book Depr | (0) | 3,595 |
| 1227 | | | | | | | | |
| 1228 | Per Book | SPS Base Data - Reclass Retail Allocated | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 66,846 | 19,468 |
| 1229 | Per Book | SPS Base Data - Reclass Retail Allocated | 6-ADIT Activity | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | (66,846) | (20,894) |
| 1230 | Per Book | SPS Base Data - Reclass Retail Allocated | 6-ADIT Activity | Intangible | | Sub-Total Intangible | 0 | (1,426) |
| 1231 | | | | | | | | |
| 1232 | Per Book | SPS Base Data - Reclass Retail Allocated | 6-ADIT Activity | | | Sub-Total 6-ADIT Activity | 0 | (1,426) |
| 1233 | | | | | | | | |
| 1234 | Per Book | SPS Base Data - Reclass Retail Allocated | Schedule M Temporary Differences | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (301,617) | (87,843) |
| 1235 | Per Book | SPS Base Data - Reclass Retail Allocated | Schedule M Temporary Differences | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | 301,617 | 94,277 |
| 1236 | Per Book | SPS Base Data - Reclass Retail Allocated | Schedule M Temporary Differences | Intangible | | Sub-Total Intangible | (0) | 6,434 |
| 1237 | | | | | | | | |
| 1238 | Per Book | SPS Base Data - Reclass Retail Allocated | Schedule M Temporary Differences | | | Sub-Total Schedule M Temporary Differences | (0) | 6,434 |
| 1239 | | | | | | | | |
| 1240 | Per Book | SPS Base Data - Reclass Retail Allocated | Schedule M Permanent Differences | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 19,232 | 5,601 |
| 1241 | Per Book | SPS Base Data - Reclass Retail Allocated | Schedule M Permanent Differences | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | (19,232) | (6,011) |
| 1242 | Per Book | SPS Base Data - Reclass Retail Allocated | Schedule M Permanent Differences | Intangible | | Sub-Total Intangible | 0 | (410) |
| 1243 | | | | | | | | |
| 1244 | Per Book | SPS Base Data - Reclass Retail Allocated | Schedule M Permanent Differences | | | Sub-Total Schedule M Permanent Differences | 0 | (410) |
| 1245 | | | | | | | | |
| 1246 | Per Book | SPS Base Data - Reclass Retail Allocated | | | | **Sub-Total SPS Base Data - Reclass Retail Allocated** | **(0)** | **25,559** |
| 1247 | | | | | | | | |
| 1248 | Per Book | | | | | Sub-Total Per Book | (0) | 25,559 |
| 1249 | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

0 Income Statement

| Line No. | Income Statement Component | Total | SPS NM Electric Retail |
|---|---|---|---|
| 1 | **Income Statement** | | |
| 2 | | | |
| 3 | Rate Revenues | (1,069,316,448) | (323,042,426) |
| 4 | Other Revenues | (282,658,915) | (57,835,020) |
| 5 | Total Revenues | (1,351,975,363) | (380,877,446) |
| 6 | | | |
| 7 | Cost of Sales | 66,842,473 | 20,617,748 |
| 8 | Operations and Maintenance Expense | 514,176,179 | 149,001,136 |
| 9 | Depreciation and Amortization Expense | 370,515,360 | 112,151,172 |
| 10 | Taxes OTher Than Income | 94,949,504 | 24,304,842 |
| 11 | Income Tax Expense | 20,282,243 | 2,166,800 |
| 12 | Gains/Losses | | |
| 13 | Total Operating Deductions | 1,066,765,759 | 308,241,698 |
| 14 | Operating Deductions Check | | |
| 15 | | | |
| 16 | **Net Operating Earnings** | 285,209,604 | 72,635,748 |
| 17 | | | |
| 18 | Rate Base | 6,016,461,301 | 1,846,838,725 |
| 19 | Weighted Average Cost of Capital | 7.61% | 7.61% |
| 20 | Authorized Earnings | 457,852,705 | 140,544,427 |
| 21 | Required Earnings Check | 457,852,705 | 140,544,427 |
| 22 | | | |
| 23 | Earnings Deficiency/(Excess) | 172,643,101 | 67,908,679 |
| 24 | | | |
| 25 | Tax Gross-Up Factor | 1.293 | 1.293 |
| 26 | Revenue Deficiency | 223,168,095 | 87,782,544 |
| 27 | | | |
| 28 | **Earned Return on Equity** | | |
| 29 | Earned Return on Rate Base | 4.74% | 3.93% |
| 30 | Weighted Cost of Debt | 1.95% | 1.95% |
| 31 | Difference | 2.79% | 1.98% |
| 32 | | | |
| 33 | Ratio of Common Equity | 54.72% | 54.72% |
| 34 | Earned Return on Equity | 5.10% | 3.62% |

Southwestern Public Service Company

12 Months Ending September 2020

1 Calculation of Deficiency

| Line No. | Revenue Requirement Component | Total | SPS NM Electric Retail | Supporting Schedule |
|---|---|---|---|---|
| 1 | | | | |
| 2 | Cost of Sales | 66,842,473 | 20,617,748 | A |
| 3 | Operations & Maintenance Expense | 514,176,179 | 149,001,136 | B |
| 4 | Depreciation and Amortization Expense | 370,515,360 | 112,151,172 | C |
| 5 | Taxes Other Than Income | 94,949,504 | 24,304,842 | D |
| 6 | Gross Total Income Tax Expense | 70,807,236 | 22,040,664 | E |
| 7 | Gains/Losses | | | F |
| 8 | Total Operating Deductions | 1,117,290,753 | 328,115,562 | |
| 9 | | | | |
| 10 | Rate Base | 6,016,461,301 | 1,846,838,725 | G |
| 11 | Weighted Average Cost of Capital | 7.61% | 7.61% | H |
| 12 | Authorized Earnings | 457,852,705 | 140,544,427 | |
| 13 | | | | |
| 14 | Gross Revenue Requirement | 1,575,143,458 | 468,659,989 | |
| 15 | Revenue Credits | (282,658,915) | (57,835,020) | I |
| 16 | Net (Rate) Revenue Requirement | 1,292,484,543 | 410,824,970 | |
| 17 | | | | |
| 18 | Revenue at Present Rates | (1,069,316,448) | (323,042,426) | J |
| 19 | | | | |
| 20 | Revenue Deficiency/(Excess) | 223,168,095 | 87,782,544 | |
| 21 | | | | |
| 22 | Revenue Deficiency/(Excess) - IS Method | 223,168,095 | 87,782,544 | |
| 23 | Difference | (0) | | |

Southwestern Public Service Company

12 Months Ending September 2020

A Cost of Sales

| Line No. | Financial Category | FERC Function | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | Cost of Sales | Cost of Sales | 66,842,473 | 559,989,374 | (497,625,248) | 4,478,347 | 20,617,748 | 182,534,606 | (163,295,286) | 1,378,429 |
| 2 | Cost of Sales | Sub-Total Cost of Sales | 66,842,473 | 559,989,374 | (497,625,248) | 4,478,347 | 20,617,748 | 182,534,606 | (163,295,286) | 1,378,429 |
| 3 | | | | | | | | | | |
| 4 | | Total | 66,842,473 | 559,989,374 | (497,625,248) | 4,478,347 | 20,617,748 | 182,534,606 | (163,295,286) | 1,378,429 |
| 5 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

B O&M Expense

| Line No. | Financial Category | FERC Function | Operations/Maintenance | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | OM | Production | Operations | 93,396,386 | 86,652,177 | (987,497) | 7,731,707 | 29,724,694 | 26,451,704 | 772,790 | 2,500,200 |
| 2 | OM | Production | Maintenance | 51,437,666 | 41,974,041 | (164) | 9,463,789 | 16,517,634 | 13,424,928 | (53) | 3,092,759 |
| 3 | OM | Transmission | Operations | 202,983,458 | 204,381,024 | (40,199) | (1,357,367) | 47,947,462 | 48,130,134 | (9,984) | (172,688) |
| 4 | OM | Transmission | Maintenance | 2,248,012 | 1,978,467 | (18) | 269,563 | 558,348 | 491,400 | (5) | 66,953 |
| 5 | OM | Distribution | Operations | 23,597,002 | 23,154,475 | 167,325 | 275,203 | 8,596,241 | 8,513,682 | (4,534) | 87,093 |
| 6 | OM | Distribution | Maintenance | 7,461,352 | 7,528,466 | (571,664) | 504,550 | 3,004,362 | 2,778,020 | (217,040) | 443,382 |
| 7 | OM | Regional Market Expenses | Operations | 8,723,009 | 8,712,378 | (192) | 10,823 | 2,390,111 | 2,386,623 | (63) | 3,551 |
| 8 | OM | Customer Accounts | Operations | 18,739,793 | 17,736,059 | 742,750 | 260,985 | 5,833,564 | 5,543,698 | 232,162 | 57,705 |
| 9 | OM | Customer Service | Operations | 3,400,642 | 18,722,466 | (15,366,228) | 44,403 | 854,315 | 11,848,328 | (11,007,872) | 13,859 |
| 10 | OM | Sales | Operations | 293,415 | 294,128 | (5,128) | 4,415 | 91,711 | 91,934 | (1,603) | 1,380 |
| 11 | OM | A&G | Operations | 101,848,193 | 111,496,741 | (14,498,859) | 4,850,311 | 33,468,478 | 32,873,971 | (3,201,971) | 3,796,479 |
| 12 | OM | A&G | Maintenance | 47,251 | 47,251 | | | 14,214 | 14,214 | | |
| 13 | OM | | Sub-Total OM | 514,176,179 | 522,677,673 | (30,559,874) | 22,058,381 | 149,001,136 | 152,548,636 | (13,438,173) | 9,890,673 |
| 14 | | | | | | | | | | | |
| 15 | | | Total | 514,176,179 | 522,677,673 | (30,559,874) | 22,058,381 | 149,001,136 | 152,548,636 | (13,438,173) | 9,890,673 |
| 16 | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

C Depr & Amort Expense

| Line No. | Financial Category | FERC Function | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | 4-Book Depr | Intangible | 27,133,111 | 24,423,398 | (115,342) | 2,825,054 | 8,161,350 | 7,346,280 | (34,674) | 849,744 |
| 2 | 4-Book Depr | Production | 158,827,792 | 91,875,854 | (7,090,935) | 74,042,873 | 50,101,861 | 28,824,518 | (2,165,701) | 23,443,043 |
| 3 | 4-Book Depr | Transmission | 104,299,824 | 86,840,019 | 1,887,191 | 15,572,614 | 25,935,457 | 21,511,594 | 463,112 | 3,960,750 |
| 4 | 4-Book Depr | Distribution | 49,339,238 | 38,271,782 | | 11,067,456 | 18,664,879 | 13,123,126 | | 5,541,753 |
| 5 | 4-Book Depr | General | 36,724,223 | 28,561,269 | (4,174,749) | 12,337,703 | 11,042,964 | 8,588,309 | (1,255,028) | 3,709,683 |
| 6 | 4-Book Depr | Taxes Other Than Income | (5,808,829) | (65,130,687) | 59,321,858 | | (1,755,338) | 437,051 | (2,192,389) | |
| 7 | 4-Book Depr | Sub-Total 4-Book Depr | 370,515,360 | 204,841,635 | 49,828,024 | 115,845,701 | 112,151,172 | 79,830,879 | (5,184,680) | 37,504,973 |
| 8 | | | | | | | | | | |
| 9 | | Total | 370,515,360 | 204,841,635 | 49,828,024 | 115,845,701 | 112,151,172 | 79,830,879 | (5,184,680) | 37,504,973 |
| 10 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

D Taxes Other Than Income

| Line No. | Financial Category | FERC Function | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | Taxes Other than Income | Taxes Other Than Income | 94,949,504 | 84,560,225 | (3,248,310) | 13,637,590 | 24,304,842 | 21,153,605 | (984,779) | 4,136,015 |
| 2 | Taxes Other than Income | Sub-Total Taxes Other than Income | 94,949,504 | 84,560,225 | (3,248,310) | 13,637,590 | 24,304,842 | 21,153,605 | (984,779) | 4,136,015 |
| 3 | | | | | | | | | | |
| 4 | | Total | 94,949,504 | 84,560,225 | (3,248,310) | 13,637,590 | 24,304,842 | 21,153,605 | (984,779) | 4,136,015 |
| 5 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

E Income Tax Expense

| Line No. | Income Tax Expense | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Total | BP Adjustments | Per Book | TY Adjustments | Total | BP Adjustments | Per Book | TY Adjustments |
| 1 | Rate Base | 6,016,461,301 | (1,665,087,300) | 6,601,092,021 | 1,080,456,580 | 1,846,838,725 | (525,007,166) | 2,011,892,395 | 359,953,497 |
| 2 | Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| 3 | Authorized Earnings | 457,852,705 | (126,713,144) | 502,343,103 | 82,222,746 | 140,544,427 | (39,953,045) | 153,105,011 | 27,392,461 |
| 4 | | | | | | | | | |
| 5 | Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| 6 | Interest Deduction | 117,320,995 | (32,469,202) | 128,721,294 | 21,068,903 | 36,013,355 | (10,237,640) | 39,231,902 | 7,019,093 |
| 7 | | | | | | | | | |
| 8 | Total Schedule M | (368,851,478) | 90,762,044 | (493,239,705) | 33,626,182 | (122,424,277) | 27,445,138 | (150,512,665) | 643,249 |
| 9 | | | | | | | | | |
| 10 | State Taxable Income | (28,319,768) | (3,481,897) | (119,617,896) | 94,780,025 | (17,893,205) | (2,270,267) | (36,639,555) | 21,016,617 |
| 11 | State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| 12 | State Tax Expense | (587,862) | (72,277) | (2,483,028) | 1,967,444 | (371,427) | (47,126) | (760,564) | 436,263 |
| 13 | | | | | | | | | |
| 14 | Federal Taxable Income | (27,731,907) | (3,409,620) | (117,134,868) | 92,812,581 | (17,521,778) | (2,223,141) | (35,878,991) | 20,580,354 |
| 15 | Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 16 | Federal Tax Expense | (5,823,700) | (716,020) | (24,598,322) | 19,490,642 | (3,679,573) | (466,860) | (7,534,588) | 4,321,874 |
| 17 | | | | | | | | | |
| 18 | Composite Tax Rate | 22.64% | 22.64% | 22.64% | 22.64% | 22.64% | 22.64% | 22.64% | 22.64% |
| 19 | | | | | | | | | |
| 20 | Deferred Tax Expense | 61,240,545 | 28,291,581 | 41,865,811 | (8,916,847) | 21,117,577 | 9,851,805 | 11,755,853 | (490,081) |
| 21 | ITC Amortized | (52,421) | | (52,421) | | (15,893) | | (15,893) | |
| 22 | | | | | | | | | |
| 23 | Total Tax Expense | 54,776,561 | 27,503,283 | 14,732,039 | 12,541,239 | 17,050,684 | 9,337,819 | 3,444,808 | 4,268,056 |
| 24 | Tax Gross Up Factor | 1.29266 | 1.29266 | 1.29266 | 1.29266 | 1.29266 | 1.29266 | 1.29266 | 1.29266 |
| 25 | Gross Total Income Tax Expense | 70,807,236 | 35,552,277 | 19,043,454 | 16,211,504 | 22,040,664 | 12,070,586 | 4,452,951 | 5,517,127 |

Southwestern Public Service Company

12 Months Ending September 2020

F Gains & Losses

| Line No. | Financial Category | FERC Function | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|
| | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | 12-Gain/Loss | Other Revenues | | (91,803) | 91,803 | | (28,209) | 28,209 |
| 2 | 12-Gain/Loss | Sub-Total 12-Gain/Loss | | (91,803) | 91,803 | | (28,209) | 28,209 |
| 3 | | | | | | | | |
| 4 | | Total | | (91,803) | 91,803 | | (28,209) | 28,209 |
| 5 | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

G Rate Base

| Line No. | Rate Base Component | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Total | BP Adjustments | Per Book | TY Adjustments | Total | BP Adjustments | Per Book | TY Adjustments |
| 1 | Plant in Service | 9,914,613,292 | (1,257,140) | 8,695,463,954 | 1,220,406,478 | 2,974,295,085 | (374,710) | 2,574,479,927 | 400,189,868 |
| 2 | Accumulated Depreciation & Amortization | (2,856,215,786) | (120,458,016) | (2,628,162,931) | (107,594,839) | (834,338,925) | (34,050,971) | (768,263,221) | (32,024,733) |
| 3 | Net Plant in Service | 7,058,397,506 | (121,715,156) | 6,067,301,022 | 1,112,811,640 | 2,139,956,160 | (34,425,681) | 1,806,216,706 | 368,165,135 |
| 4 | | | | | | | | | |
| 5 | Plant Held for Future Use | | | 4,167,109 | (4,167,109) | | | 1,010,255 | (1,010,255) |
| 6 | Construction Work in Progress | | (1,075,370,126) | 1,075,370,126 | | (0) | (348,115,138) | 348,115,138 | |
| 7 | | | | | | | | | |
| 8 | Total Plant | 7,058,397,506 | (1,197,085,282) | 7,146,838,257 | 1,108,644,531 | 2,139,956,160 | (382,540,819) | 2,155,342,098 | 367,154,880 |
| 9 | | | | | | | | | |
| 10 | Fuel Inventory | 6,371,683 | | 6,371,683 | | 2,090,862 | | 2,090,862 | |
| 11 | NOx Inventory | | (3,887,760) | 3,887,760 | | | (1,275,765) | 1,275,765 | |
| 12 | Utility Materials & Supplies | 21,716,287 | | 21,716,287 | | 6,725,886 | | 6,725,886 | |
| 13 | Cash Working Capital | (37,073,502) | 1,020,095 | (32,752,260) | (5,341,337) | (10,635,995) | 343,949 | (9,330,581) | (1,649,364) |
| 14 | Prepayments | 4,918,949 | (576,493) | 5,495,442 | | 1,513,359 | (174,780) | 1,688,139 | |
| 15 | Regulatory Assets | 155,392,894 | | 155,392,894 | | 46,343,158 | | 46,343,158 | |
| 16 | | | | | | | | | |
| 17 | Customer Deposits | (6,056,369) | (50,000) | (6,006,369) | | (941,083) | | (941,083) | |
| 18 | Customer Advances | | | | | | | | |
| 19 | Regulatory Liabilities | (12,989,484) | | (12,989,484) | | (3,875,840) | | (3,875,840) | |
| 20 | | | | | | | | | |
| 21 | ADIT Excluding NOL | (1,182,224,283) | (464,507,860) | (686,862,189) | (30,854,234) | (339,795,663) | (141,359,751) | (187,426,009) | (11,009,903) |
| 22 | NOL - ADIT End Bal | 8,007,620 | | | 8,007,620 | 5,457,883 | | | 5,457,883 |
| 23 | Total Accumulated Deferred Income Taxes | (1,174,216,664) | (464,507,860) | (686,862,189) | (22,846,615) | (334,337,780) | (141,359,751) | (187,426,009) | (5,552,020) |
| 24 | ADIT Check | (1,174,216,664) | (464,507,860) | (686,862,189) | (22,846,615) | (334,337,780) | (141,359,751) | (187,426,009) | (5,552,020) |
| 25 | | | | | | | | | |
| 26 | **Net Rate Base** | 6,016,461,301 | (1,665,087,300) | 6,601,092,021 | 1,080,456,580 | 1,846,838,725 | (525,007,166) | 2,011,892,395 | 359,953,497 |
| 27 | Rate Base Check | 6,016,461,301 | (1,665,087,300) | 6,601,092,021 | 1,080,456,580 | 1,846,838,725 | (525,007,166) | 2,011,892,395 | 359,953,497 |
| 28 | | | | | | | | | |
| 29 | | | | | | | | | |
| 30 | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

H Cost of Capital

| Cost of Capital Component | SPS NM Electric Retail |
|---|---|
| Cost of Common Equity | 10.35% |
| Cost of Long Term Debt | 4.31% |
| Ratio of Common Equity | 54.72% |
| Ratio of Long Term Debt | 45.28% |
| Weighted Average Cost of Capital | 7.61% |
| Weighted Average Cost of Common Equity | 5.66% |
| Weighted Average Cost of Debt | 1.95% |

Southwestern Public Service Company

12 Months Ending September 2020

I Revenue Credits

| Line No. | Financial Category | FERC Function | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | RevR-Revenue Retail | Other Revenues | (282,658,915) | (259,458,982) | (20,289,660) | (2,910,272) | (57,835,020) | (56,122,786) | (955,085) | (757,149) |
| 2 | RevR-Revenue Retail | Sub-Total RevR-Revenue Retail | (282,658,915) | (259,458,982) | (20,289,660) | (2,910,272) | (57,835,020) | (56,122,786) | (955,085) | (757,149) |
| 3 | | | | | | | | | | |
| 4 | | Total | (282,658,915) | (259,458,982) | (20,289,660) | (2,910,272) | (57,835,020) | (56,122,786) | (955,085) | (757,149) |
| 5 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

J Rate Revenue

| Line No. | Financial Category | FERC Function | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | RevR-Revenue Retail | Rate Revenues | (1,069,316,448) | (1,462,710,406) | 393,650,303 | (256,346) | (323,042,426) | (451,696,943) | 128,910,863 | (256,346) |
| 2 | RevR-Revenue Retail | Sub-Total RevR-Revenue Retail | (1,069,316,448) | (1,462,710,406) | 393,650,303 | (256,346) | (323,042,426) | (451,696,943) | 128,910,863 | (256,346) |
| 3 | | | | | | | | | | |
| 4 | | Total | (1,069,316,448) | (1,462,710,406) | 393,650,303 | (256,346) | (323,042,426) | (451,696,943) | 128,910,863 | (256,346) |
| 5 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

K Jurisdictional Allocators

| Line No. | Jurisdictional Allocator | Total | SPS Electric Wholesale | SPS NM Electric Retail | SPS TX Electric Retail |
|---|---|---|---|---|---|
| 1 | 12CP-PROD | 100.00% | 11.86% | 30.73% | 57.41% |
| 2 | 12CP-TRAN | 100.00% | 30.63% | 24.24% | 45.12% |
| 3 | CUST-ADJ | 100.00% | 33.33% | 33.33% | 33.33% |
| 4 | CUST-AVG | 100.00% | 0.00% | 31.26% | 68.74% |
| 5 | CUST-H/S | 100.00% | | 80.31% | 19.69% |
| 6 | CUST-RET | 100.00% | | 31.26% | 68.74% |
| 7 | CUST-YE | 100.00% | 33.33% | 33.33% | 33.33% |
| 8 | DEPOSITS | 100.00% | | 26.58% | 73.42% |
| 9 | ENERGY | 100.00% | 7.55% | 32.81% | 59.63% |
| 10 | LABOR | 100.00% | 10.51% | 29.84% | 59.65% |
| 11 | LABXAG | 100.00% | 10.59% | 30.06% | 59.35% |
| 12 | MET-YE | 100.00% | 33.33% | 33.33% | 33.33% |
| 13 | NCP-DIST | 100.00% | 2.06% | | 97.94% |
| 14 | NM | 100.00% | | 100.00% | |
| 15 | PIS-DIST | 100.00% | 0.10% | 37.97% | 61.93% |
| 16 | PIS-GEN | 100.00% | 10.42% | 30.08% | 59.50% |
| 17 | PIS-NET | 100.00% | 16.42% | 30.32% | 53.26% |
| 18 | PIS-PROD | 100.00% | 10.16% | 31.55% | 58.29% |
| 19 | PIS-PTD | 100.00% | 16.10% | 29.99% | 53.91% |
| 20 | PIS-TRAN | 100.00% | 29.30% | 24.84% | 45.86% |
| 21 | PISRET-DIST | 100.00% | | 38.01% | 61.99% |
| 22 | PISRET-PROD | 100.00% | | 35.12% | 64.88% |
| 23 | PISRET-PTD | 100.00% | | 35.75% | 64.25% |
| 24 | PISRET-TRAN | 100.00% | | 35.13% | 64.87% |
| 25 | RETAIL-ENERGY | 100.00% | | 35.50% | 64.50% |
| 26 | RETAIL-PROD | 100.00% | | 34.86% | 65.14% |
| 27 | RETAIL-TRAN | 100.00% | | 34.95% | 65.05% |
| 28 | TX | 100.00% | | | 100.00% |
| 29 | WHLS | 100.00% | 100.00% | | |

Southwestern Public Service Company

12 Months Ending September 2020

1.1 Deficiency Detail

| Line No. | Revenue Requirement Component | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Total | BP Adjustments | Per Book | TY Adjustments | Total | BP Adjustments | Per Book | TY Adjustments |
| 1 | | | | | | | | | |
| 2 | Cost of Sales | 66,842,473 | (497,625,248) | 559,989,374 | 4,478,347 | 20,617,748 | (163,295,286) | 182,534,606 | 1,378,429 |
| 3 | Operations & Maintenance Expense | 514,176,179 | (30,559,874) | 522,677,673 | 22,058,381 | 149,001,136 | (13,438,173) | 152,548,636 | 9,890,673 |
| 4 | Depreciation and Amortization Expense | 370,515,360 | 49,828,024 | 204,841,635 | 115,845,701 | 112,151,172 | (5,184,680) | 79,830,879 | 37,504,973 |
| 5 | Taxes Other Than Income | 94,949,504 | (3,248,310) | 84,560,225 | 13,637,590 | 24,304,842 | (984,779) | 21,153,605 | 4,136,015 |
| 6 | Gross Total Income Tax Expense | 70,807,236 | 35,552,277 | 19,043,454 | 16,211,504 | 22,040,664 | 12,070,586 | 4,452,951 | 5,517,127 |
| 7 | Gains/Losses | | 91,803 | (91,803) | | | 28,209 | (28,209) | |
| 8 | Total Operating Deductions | 1,117,290,753 | (445,961,328) | 1,391,020,558 | 172,231,523 | 328,115,562 | (170,804,124) | 440,492,468 | 58,427,218 |
| 9 | | | | | | | | | |
| 10 | Rate Base | 6,016,461,301 | (1,665,087,300) | 6,601,092,021 | 1,080,456,580 | 1,846,838,725 | (525,007,166) | 2,011,892,395 | 359,953,497 |
| 11 | Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| 12 | Authorized Earnings | 457,852,705 | (126,713,144) | 502,343,103 | 82,222,746 | 140,544,427 | (39,953,045) | 153,105,011 | 27,392,461 |
| 13 | | | | | | | | | |
| 14 | Gross Revenue Requirement | 1,575,143,458 | (572,674,472) | 1,893,363,661 | 254,454,268 | 468,659,989 | (210,757,169) | 593,597,479 | 85,819,679 |
| 15 | Revenue Credits | (282,658,915) | (20,289,660) | (259,458,982) | (2,910,272) | (57,835,020) | (955,085) | (56,122,786) | (757,149) |
| 16 | Net (Rate) Revenue Requirement | 1,292,484,543 | (592,964,132) | 1,633,904,679 | 251,543,996 | 410,824,970 | (211,712,254) | 537,474,694 | 85,062,530 |
| 17 | | | | | | | | | |
| 18 | Revenue at Present Rates | (1,069,316,448) | 393,650,303 | (1,462,710,406) | (256,346) | (323,042,426) | 128,910,863 | (451,696,943) | (256,346) |
| 19 | | | | | | | | | |
| 20 | Revenue Deficiency/(Excess) | 223,168,095 | (199,313,829) | 171,194,273 | 251,287,650 | 87,782,544 | (82,801,391) | 85,777,750 | 84,806,184 |

Southwestern Public Service Company

12 Months Ending September 2020
A.1 Cost of Sales Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | Cost of Sales | Cost of Sales | 50100-Steam Genr Fuel | Base | 216,481,702 | 216,481,702 | | | 71,038,280 | 71,038,280 | | |
| 2 | Cost of Sales | Cost of Sales | 50100-Steam Genr Fuel | SPS Account Reclass | (216,473,056) | (216,473,056) | | | (71,035,442) | (71,035,442) | | |
| 3 | Cost of Sales | Cost of Sales | 50100-Steam Genr Fuel | Sub-Total 50100-Steam Genr Fuel | 8,646 | 8,646 | | | 2,837 | 2,837 | | |
| 4 | | | | | | | | | | | | |
| 5 | Cost of Sales | Cost of Sales | 50110-Gas | SPS Account Reclass | 84,252,148 | 84,252,148 | | | 27,647,268 | 27,647,268 | | |
| 6 | Cost of Sales | Cost of Sales | 50110-Gas | SPS Eliminate Fuel Cost | (84,252,148) | | (84,252,148) | | (27,647,268) | | (27,647,268) | |
| 7 | Cost of Sales | Cost of Sales | 50110-Gas | Sub-Total 50110-Gas | | 84,252,148 | (84,252,148) | | | 27,647,268 | (27,647,268) | |
| 8 | | | | | | | | | | | | |
| 9 | Cost of Sales | Cost of Sales | 50120-Oil | SPS Account Reclass | 71,907 | 71,907 | | | 23,596 | 23,596 | | |
| 10 | Cost of Sales | Cost of Sales | 50120-Oil | SPS Eliminate Fuel Cost | (71,907) | | (71,907) | | (23,596) | | (23,596) | |
| 11 | Cost of Sales | Cost of Sales | 50120-Oil | Sub-Total 50120-Oil | | 71,907 | (71,907) | | | 23,596 | (23,596) | |
| 12 | | | | | | | | | | | | |
| 13 | Cost of Sales | Cost of Sales | 50130-Coal | SPS Account Reclass | 44,319,025 | 44,319,025 | | | 14,543,249 | 14,543,249 | | |
| 14 | Cost of Sales | Cost of Sales | 50130-Coal | SPS Eliminate Fuel Cost | (44,319,025) | | (44,319,025) | | (14,543,249) | | (14,543,249) | |
| 15 | Cost of Sales | Cost of Sales | 50130-Coal | Sub-Total 50130-Coal | | 44,319,025 | (44,319,025) | | | 14,543,249 | (14,543,249) | |
| 16 | | | | | | | | | | | | |
| 17 | Cost of Sales | Cost of Sales | 50165-Non-Native Load Coal | SPS Account Reclass | 55,130,657 | 55,130,657 | | | 18,091,076 | 18,091,076 | | |
| 18 | Cost of Sales | Cost of Sales | 50165-Non-Native Load Coal | SPS Eliminate Fuel Cost | (55,130,657) | | (55,130,657) | | (18,091,076) | | (18,091,076) | |
| 19 | Cost of Sales | Cost of Sales | 50165-Non-Native Load Coal | Sub-Total 50165-Non-Native Load Coal | | 55,130,657 | (55,130,657) | | | 18,091,076 | (18,091,076) | |
| 20 | | | | | | | | | | | | |
| 21 | Cost of Sales | Cost of Sales | 54700-Other Operating Fuel | Base | 25,857,106 | 25,857,106 | | | 8,484,986 | 8,484,986 | | |
| 22 | Cost of Sales | Cost of Sales | 54700-Other Operating Fuel | SPS Account Reclass | 729,752 | 729,752 | | | 239,467 | 239,467 | | |
| 23 | Cost of Sales | Cost of Sales | 54700-Other Operating Fuel | SPS Eliminate Fuel Cost | (26,586,858) | | (26,586,858) | | (8,724,454) | | (8,724,454) | |
| 24 | Cost of Sales | Cost of Sales | 54700-Other Operating Fuel | Sub-Total 54700-Other Operating Fuel | | 26,586,858 | (26,586,858) | | | 8,724,454 | (8,724,454) | |
| 25 | | | | | | | | | | | | |
| 26 | Cost of Sales | Cost of Sales | 55500-Purchased Power | Base | 392,330,809 | 392,330,809 | | | 128,743,009 | 128,743,009 | | |
| 27 | Cost of Sales | Cost of Sales | 55500-Purchased Power | SPS Account Reclass | (72,657,408) | (72,657,408) | | | (23,842,465) | (23,842,465) | | |
| 28 | Cost of Sales | Cost of Sales | 55500-Purchased Power | SPS Eliminate Fuel Cost | (319,673,400) | | (319,673,400) | | (104,900,544) | | (104,900,544) | |
| 29 | Cost of Sales | Cost of Sales | 55500-Purchased Power | Sub-Total 55500-Purchased Power | | 319,673,400 | (319,673,400) | | | 104,900,544 | (104,900,544) | |
| 30 | | | | | | | | | | | | |
| 31 | Cost of Sales | Cost of Sales | 55501-Purchased Power-Demand | SPS Account Reclass | 58,698,861 | 58,698,861 | | | 18,036,566 | 18,036,566 | | |
| 32 | Cost of Sales | Cost of Sales | 55501-Purchased Power-Demand | SPS Purchased Capacity and Variable O&M | 4,365,569 | | | 4,365,569 | 1,341,421 | | | 1,341,421 |
| 33 | Cost of Sales | Cost of Sales | 55501-Purchased Power-Demand | Sub-Total 55501-Purchased Power-Demand | 63,064,430 | 58,698,861 | | 4,365,569 | 19,377,987 | 18,036,566 | | 1,341,421 |
| 34 | | | | | | | | | | | | |
| 35 | Cost of Sales | Cost of Sales | 55509-Pur Pwr Variable O&M | Base | 13,356,694 | 13,356,694 | | | 4,382,987 | 4,382,987 | | |
| 36 | Cost of Sales | Cost of Sales | 55509-Pur Pwr Variable O&M | SPS Eliminate Purchased Power Variable O&M Recovered | (13,356,694) | | (13,356,694) | | (4,382,987) | | (4,382,987) | |
| 37 | Cost of Sales | Cost of Sales | 55509-Pur Pwr Variable O&M | Sub-Total 55509-Pur Pwr Variable O&M | | 13,356,694 | (13,356,694) | | | 4,382,987 | (4,382,987) | |
| 38 | | | | | | | | | | | | |
| 39 | Cost of Sales | Cost of Sales | 55509BLHK- Pur Pwr O&M Blackhawk Energy Base-NM | SPS Purchased Capacity and Variable O&M | 112,778 | | | 112,778 | 37,008 | | | 37,008 |
| 40 | Cost of Sales | Cost of Sales | 55509BLHK- Pur Pwr O&M Blackhawk Energy Base-NM | SPS Variable O&M Blackhawk Energy Recovered in Base-N | 3,656,620 | | 3,656,620 | | 1,199,916 | | 1,199,916 | |
| 41 | Cost of Sales | Cost of Sales | 55509BLHK- Pur Pwr O&M Blackhawk Energy Base-NM | Sub-Total 55509BLHK- Pur Pwr O&M Blackhawk Energy Ba | 3,769,397 | | 3,656,620 | 112,778 | 1,236,924 | | 1,199,916 | 37,008 |
| 42 | | | | | | | | | | | | |
| 43 | Cost of Sales | Cost of Sales | 55710-Deferred Elec Energy Cost | Base | (42,108,822) | (42,108,822) | | | (13,817,973) | (13,817,973) | | |
| 44 | Cost of Sales | Cost of Sales | 55710-Deferred Elec Energy Cost | SPS Eliminate Fuel Cost | 42,108,822 | | 42,108,822 | | 13,817,973 | | 13,817,973 | |
| 45 | Cost of Sales | Cost of Sales | 55710-Deferred Elec Energy Cost | Sub-Total 55710-Deferred Elec Energy Cost | | (42,108,822) | 42,108,822 | | | (13,817,973) | 13,817,973 | |
| 46 | | | | | | | | | | | | |
| 47 | Cost of Sales | Cost of Sales | | **Sub-Total Cost of Sales** | **66,842,473** | **559,989,374** | **(497,625,248)** | **4,478,347** | **20,617,748** | **182,534,606** | **(163,295,286)** | **1,378,429** |
| 48 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
A.1 Cost of Sales Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 49 | Cost of Sales | | | Sub-Total Cost of Sales | 66,842,473 | 559,989,374 | (497,625,248) | 4,478,347 | 20,617,748 | 182,534,606 | (163,295,286) | 1,378,429 |
| 50 | | | | | | | | | | | | |
| 51 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | OM | Production | 50000-Stm Prod Op & Supr | Base | 3,411,227 | 3,411,227 | | | 1,048,178 | 1,048,178 | | |
| 2 | OM | Production | 50000-Stm Prod Op & Supr | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 3 | OM | Production | 50000-Stm Prod Op & Supr | SPS Business Area Adjustments | (1,199) | | (1,199) | | (369) | | (369) | |
| 4 | OM | Production | 50000-Stm Prod Op & Supr | SPS Incentive Adjustment to Target | (8,068) | | | (8,068) | (2,479) | | | (2,479) |
| 5 | OM | Production | 50000-Stm Prod Op & Supr | SPS Incentive XES Adjustment to Target | (6,145) | | | (6,145) | (1,888) | | | (1,888) |
| 6 | OM | Production | 50000-Stm Prod Op & Supr | SPS Test Year Escalator | 83,524 | | | 83,524 | 25,665 | | | 25,665 |
| 7 | OM | Production | 50000-Stm Prod Op & Supr | Sub-Total 50000-Stm Prod Op & Supr | 3,479,339 | 3,411,227 | (1,199) | 69,311 | 1,069,106 | 1,048,178 | (369) | 21,297 |
| 8 | | | | | | | | | | | | |
| 9 | OM | Production | 50135-Coal Non-Mine;Non-Freight | SPS Account Reclass | 33,323,125 | 33,323,125 | | | 10,934,954 | 10,934,954 | | |
| 10 | OM | Production | 50135-Coal Non-Mine;Non-Freight | SPS Adjust TUCO Fuel Handling for Contract Rate Change | 38,437 | | | 38,437 | 12,613 | | | 12,613 |
| 11 | OM | Production | 50135-Coal Non-Mine;Non-Freight | Sub-Total 50135-Coal Non-Mine;Non-Freight | 33,361,562 | 33,323,125 | | 38,437 | 10,947,567 | 10,934,954 | | 12,613 |
| 12 | | | | | | | | | | | | |
| 13 | OM | Production | 50170-Stm Gen Fuel | SPS Account Reclass | 61,916 | 61,916 | | | 20,318 | 20,318 | | |
| 14 | OM | Production | 50170-Stm Gen Fuel | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 15 | OM | Production | 50170-Stm Gen Fuel | SPS Business Area Adjustments | (48) | | (48) | | (16) | | (16) | |
| 16 | OM | Production | 50170-Stm Gen Fuel | SPS Incentive XES Adjustment to Target | (4,895) | | | (4,895) | (1,606) | | | (1,606) |
| 17 | OM | Production | 50170-Stm Gen Fuel | SPS Test Year Escalator | 37,545 | | | 37,545 | 12,320 | | | 12,320 |
| 18 | OM | Production | 50170-Stm Gen Fuel | Sub-Total 50170-Stm Gen Fuel | 94,518 | 61,916 | (48) | 32,650 | 31,016 | 20,318 | (16) | 10,714 |
| 19 | | | | | | | | | | | | |
| 20 | OM | Production | 50200-Steam Expenses Major | Base | 11,211,144 | 11,211,144 | | | 3,444,880 | 3,444,880 | | |
| 21 | OM | Production | 50200-Steam Expenses Major | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 22 | OM | Production | 50200-Steam Expenses Major | SPS Business Area Adjustments | (6) | | (6) | | (2) | | (2) | |
| 23 | OM | Production | 50200-Steam Expenses Major | SPS Incentive Adjustment to Target | (35,794) | | | (35,794) | (10,999) | | | (10,999) |
| 24 | OM | Production | 50200-Steam Expenses Major | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 25 | OM | Production | 50200-Steam Expenses Major | SPS Test Year Escalator | 183,746 | | | 183,746 | 56,460 | | | 56,460 |
| 26 | OM | Production | 50200-Steam Expenses Major | Sub-Total 50200-Steam Expenses Major | 11,359,090 | 11,211,144 | (6) | 147,952 | 3,490,340 | 3,444,880 | (2) | 45,461 |
| 27 | | | | | | | | | | | | |
| 28 | OM | Production | 50500-Stm Gen Elec Exp Major | Base | 9,202,772 | 9,202,772 | | | 2,827,762 | 2,827,762 | | |
| 29 | OM | Production | 50500-Stm Gen Elec Exp Major | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 30 | OM | Production | 50500-Stm Gen Elec Exp Major | SPS Business Area Adjustments | (6) | | (6) | | (2) | | (2) | |
| 31 | OM | Production | 50500-Stm Gen Elec Exp Major | SPS Incentive Adjustment to Target | (30,367) | | | (30,367) | (9,331) | | | (9,331) |
| 32 | OM | Production | 50500-Stm Gen Elec Exp Major | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 33 | OM | Production | 50500-Stm Gen Elec Exp Major | SPS Test Year Escalator | 163,478 | | | 163,478 | 50,232 | | | 50,232 |
| 34 | OM | Production | 50500-Stm Gen Elec Exp Major | Sub-Total 50500-Stm Gen Elec Exp Major | 9,335,877 | 9,202,772 | (6) | 133,111 | 2,868,661 | 2,827,762 | (2) | 40,901 |
| 35 | | | | | | | | | | | | |
| 36 | OM | Production | 50600-Misc Steam Pwr Exp | Base | 12,707,064 | 12,707,064 | | | 3,904,536 | 3,904,536 | | |
| 37 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Adjust Water Sampling Expense | 20,000 | | | 20,000 | 6,145 | | | 6,145 |
| 38 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Base Data - Income Statement Non Integration | 1,070 | 1,070 | | | 329 | 329 | | |
| 39 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 40 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Business Area Adjustments | (2,437) | | (2,437) | | (749) | | (749) | |
| 41 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Incentive Adjustment to Target | (29,250) | | | (29,250) | (8,988) | | | (8,988) |
| 42 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Incentive XES Adjustment to Target | (8,279) | | | (8,279) | (2,544) | | | (2,544) |
| 43 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Include TX Deferrals | 62,772 | | 62,772 | | 19,288 | | 19,288 | |
| 44 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Test Year Escalator | 202,845 | | | 202,845 | 62,329 | | | 62,329 |
| 45 | OM | Production | 50600-Misc Steam Pwr Exp | Sub-Total 50600-Misc Steam Pwr Exp | 12,953,786 | 12,708,134 | 60,335 | 185,317 | 3,980,347 | 3,904,864 | 18,539 | 56,943 |
| 46 | | | | | | | | | | | | |
| 47 | OM | Production | 50700-Stm Pow Gen Rents | Base | 4,520,725 | 4,520,725 | | | 1,389,096 | 1,389,096 | | |
| 48 | OM | Production | 50700-Stm Pow Gen Rents | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 49 | OM | Production | 50700-Stm Pow Gen Rents | SPS Business Area Adjustments | (23) | | (23) | | (7) | | (7) | |
| 50 | OM | Production | 50700-Stm Pow Gen Rents | SPS Incentive Adjustment to Target | 7 | | | 7 | 2 | | | 2 |
| 51 | OM | Production | 50700-Stm Pow Gen Rents | SPS Incentive XES Adjustment to Target | (133) | | | (133) | (41) | | | (41) |
| 52 | OM | Production | 50700-Stm Pow Gen Rents | SPS Test Year Escalator | 648 | | | 648 | 199 | | | 199 |
| 53 | OM | Production | 50700-Stm Pow Gen Rents | Sub-Total 50700-Stm Pow Gen Rents | 4,521,223 | 4,520,725 | (23) | 522 | 1,389,249 | 1,389,096 | (7) | 160 |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 54 | | | | | | | | | | | | |
| 55 | OM | Production | 50900-Stm Op SO2 Allowance Exp | Base | 34,908 | 34,908 | | | 10,726 | 10,726 | | |
| 56 | OM | Production | 50900-Stm Op SO2 Allowance Exp | SPS Account Reclass | (34,908) | (34,908) | | | (10,726) | (10,726) | | |
| 57 | OM | Production | 50900-Stm Op SO2 Allowance Exp | Sub-Total 50900-Stm Op SO2 Allowance Exp | | | | | | | | |
| 58 | | | | | | | | | | | | |
| 59 | OM | Production | 50902-NM NOx Expense Amortz | SPS Account Reclass | 34,908 | 34,908 | | | 34,908 | 34,908 | | |
| 60 | OM | Production | 50902-NM NOx Expense Amortz | SPS Adjust New Mexico Allowance Amortization | (34,908) | | | (34,908) | (34,908) | | | (34,908) |
| 61 | OM | Production | 50902-NM NOx Expense Amortz | Sub-Total 50902-NM NOx Expense Amortz | | 34,908 | | (34,908) | | 34,908 | | (34,908) |
| 62 | | | | | | | | | | | | |
| 63 | OM | Production | 51000-Stm Maint Super&Eng | Base | 571,597 | 571,597 | | | 175,636 | 175,636 | | |
| 64 | OM | Production | 51000-Stm Maint Super&Eng | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 65 | OM | Production | 51000-Stm Maint Super&Eng | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 66 | OM | Production | 51000-Stm Maint Super&Eng | SPS Incentive Adjustment to Target | (1,809) | | | (1,809) | (556) | | | (556) |
| 67 | OM | Production | 51000-Stm Maint Super&Eng | SPS Incentive XES Adjustment to Target | (188) | | | (188) | (58) | | | (58) |
| 68 | OM | Production | 51000-Stm Maint Super&Eng | SPS Test Year Escalator | 10,037 | | | 10,037 | 3,084 | | | 3,084 |
| 69 | OM | Production | 51000-Stm Maint Super&Eng | Sub-Total 51000-Stm Maint Super&Eng | 579,638 | 571,597 | (0) | 8,041 | 178,107 | 175,636 | (0) | 2,471 |
| 70 | | | | | | | | | | | | |
| 71 | OM | Production | 51100-Stm Maint of Structures | Base | 4,260,871 | 4,260,871 | | | 1,309,250 | 1,309,250 | | |
| 72 | OM | Production | 51100-Stm Maint of Structures | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 73 | OM | Production | 51100-Stm Maint of Structures | SPS Business Area Adjustments | (17) | | (17) | | (5) | | (5) | |
| 74 | OM | Production | 51100-Stm Maint of Structures | SPS Incentive Adjustment to Target | (7,114) | | | (7,114) | (2,186) | | | (2,186) |
| 75 | OM | Production | 51100-Stm Maint of Structures | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 76 | OM | Production | 51100-Stm Maint of Structures | SPS Test Year Escalator | 29,536 | | | 29,536 | 9,076 | | | 9,076 |
| 77 | OM | Production | 51100-Stm Maint of Structures | Sub-Total 51100-Stm Maint of Structures | 4,283,276 | 4,260,871 | (17) | 22,421 | 1,316,134 | 1,309,250 | (5) | 6,890 |
| 78 | | | | | | | | | | | | |
| 79 | OM | Production | 51200-Stm Maint of Boiler Plt | Base | 12,593,339 | 12,593,339 | | | 4,132,493 | 4,132,493 | | |
| 80 | OM | Production | 51200-Stm Maint of Boiler Plt | SPS Adjust Generation Overhaul Expense | 4,455,532 | | | 4,455,532 | 1,462,079 | | | 1,462,079 |
| 81 | OM | Production | 51200-Stm Maint of Boiler Plt | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 82 | OM | Production | 51200-Stm Maint of Boiler Plt | SPS Business Area Adjustments | (98) | | (98) | | (32) | | (32) | |
| 83 | OM | Production | 51200-Stm Maint of Boiler Plt | SPS Incentive Adjustment to Target | (23,578) | | | (23,578) | (7,737) | | | (7,737) |
| 84 | OM | Production | 51200-Stm Maint of Boiler Plt | SPS Incentive XES Adjustment to Target | (2,834) | | | (2,834) | (930) | | | (930) |
| 85 | OM | Production | 51200-Stm Maint of Boiler Plt | SPS Test Year Escalator | 146,150 | | | 146,150 | 47,959 | | | 47,959 |
| 86 | OM | Production | 51200-Stm Maint of Boiler Plt | Sub-Total 51200-Stm Maint of Boiler Plt | 17,168,511 | 12,593,339 | (98) | 4,575,271 | 5,633,832 | 4,132,493 | (32) | 1,501,371 |
| 87 | | | | | | | | | | | | |
| 88 | OM | Production | 51300-Stm Maint of Elec Plant | Base | 8,369,467 | 8,369,467 | | | 2,746,433 | 2,746,433 | | |
| 89 | OM | Production | 51300-Stm Maint of Elec Plant | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 90 | OM | Production | 51300-Stm Maint of Elec Plant | SPS Business Area Adjustments | (23) | | (23) | | (8) | | (8) | |
| 91 | OM | Production | 51300-Stm Maint of Elec Plant | SPS Incentive Adjustment to Target | (16,040) | | | (16,040) | (5,263) | | | (5,263) |
| 92 | OM | Production | 51300-Stm Maint of Elec Plant | SPS Incentive XES Adjustment to Target | (1,180) | | | (1,180) | (387) | | | (387) |
| 93 | OM | Production | 51300-Stm Maint of Elec Plant | SPS Test Year Escalator | 91,677 | | | 91,677 | 30,084 | | | 30,084 |
| 94 | OM | Production | 51300-Stm Maint of Elec Plant | Sub-Total 51300-Stm Maint of Elec Plant | 8,443,902 | 8,369,467 | (23) | 74,458 | 2,770,859 | 2,746,433 | (8) | 24,433 |
| 95 | | | | | | | | | | | | |
| 96 | OM | Production | 51400-Stm Maint of Misc Stm Plt | Base | 9,920,556 | 9,920,556 | | | 3,048,318 | 3,048,318 | | |
| 97 | OM | Production | 51400-Stm Maint of Misc Stm Plt | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 98 | OM | Production | 51400-Stm Maint of Misc Stm Plt | SPS Business Area Adjustments | (13) | | (13) | | (4) | | (4) | |
| 99 | OM | Production | 51400-Stm Maint of Misc Stm Plt | SPS Incentive Adjustment to Target | (32,490) | | | (32,490) | (9,983) | | | (9,983) |
| 100 | OM | Production | 51400-Stm Maint of Misc Stm Plt | SPS Incentive XES Adjustment to Target | (207) | | | (207) | (63) | | | (63) |
| 101 | OM | Production | 51400-Stm Maint of Misc Stm Plt | SPS Test Year Escalator | 158,430 | | | 158,430 | 48,681 | | | 48,681 |
| 102 | OM | Production | 51400-Stm Maint of Misc Stm Plt | Sub-Total 51400-Stm Maint of Misc Stm Plt | 10,046,276 | 9,920,556 | (13) | 125,733 | 3,086,948 | 3,048,318 | (4) | 38,634 |
| 103 | | | | | | | | | | | | |
| 104 | OM | Production | 54600-Oth Oper Super&Eng | Base | 470,242 | 470,242 | | | 144,492 | 144,492 | | |
| 105 | OM | Production | 54600-Oth Oper Super&Eng | SPS Account Reclass | (145,395) | (145,395) | | | (44,676) | (44,676) | | |
| 106 | OM | Production | 54600-Oth Oper Super&Eng | SPS Base Data - Reclass Incentive Labor | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 107 | OM | Production | 54600-Oth Oper Super&Eng | SPS Business Area Adjustments | (142) | | (142) | | (44) | | (44) | |
| 108 | OM | Production | 54600-Oth Oper Super&Eng | SPS Incentive Adjustment to Target | (46) | | | (46) | (14) | | | (14) |
| 109 | OM | Production | 54600-Oth Oper Super&Eng | SPS Incentive XES Adjustment to Target | (899) | | | (899) | (276) | | | (276) |
| 110 | OM | Production | 54600-Oth Oper Super&Eng | SPS Test Year Escalator | 7,910 | | | 7,910 | 2,430 | | | 2,430 |
| 111 | OM | Production | 54600-Oth Oper Super&Eng | Sub-Total 54600-Oth Oper Super&Eng | 331,669 | 324,846 | (142) | 6,964 | 101,913 | 99,816 | (44) | 2,140 |
| 112 | | | | | | | | | | | | |
| 113 | OM | Production | 54600W-Oth Oper Super&Eng | SPS Account Reclass | 145,395 | 145,395 | | | 47,711 | 47,711 | | |
| 114 | OM | Production | 54600W-Oth Oper Super&Eng | SPS Incentive Adjustment to Target | (701) | | | (701) | (230) | | | (230) |
| 115 | OM | Production | 54600W-Oth Oper Super&Eng | SPS Incentive XES Adjustment to Target | (188) | | | (188) | (62) | | | (62) |
| 116 | OM | Production | 54600W-Oth Oper Super&Eng | SPS Test Year Escalator | 3,773 | | | 3,773 | 1,238 | | | 1,238 |
| 117 | OM | Production | 54600W-Oth Oper Super&Eng | Sub-Total 54600W-Oth Oper Super&Eng | 148,279 | 145,395 | | 2,884 | 48,658 | 47,711 | | 946 |
| 118 | | | | | | | | | | | | |
| 119 | OM | Production | 54800-Oth Oper Gen Exp | Base | 277,503 | 277,503 | | | 85,269 | 85,269 | | |
| 120 | OM | Production | 54800-Oth Oper Gen Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 121 | OM | Production | 54800-Oth Oper Gen Exp | SPS Incentive Adjustment to Target | (1,694) | | | (1,694) | (520) | | | (520) |
| 122 | OM | Production | 54800-Oth Oper Gen Exp | SPS Test Year Escalator | 7,413 | | | 7,413 | 2,278 | | | 2,278 |
| 123 | OM | Production | 54800-Oth Oper Gen Exp | Sub-Total 54800-Oth Oper Gen Exp | 283,222 | 277,503 | | 5,719 | 87,026 | 85,269 | | 1,757 |
| 124 | | | | | | | | | | | | |
| 125 | OM | Production | 54900-Oth Oper Misc Gen Exp | Base | 4,904,232 | 4,904,232 | | | 1,506,937 | 1,506,937 | | |
| 126 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Account Reclass | (4,306,325) | (4,306,325) | | | (1,323,217) | (1,323,217) | | |
| 127 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 128 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Business Area Adjustments | (14) | | (14) | | (4) | | (4) | |
| 129 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Incentive Adjustment to Target | (423) | | | (423) | (130) | | | (130) |
| 130 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Incentive XES Adjustment to Target | (541) | | | (541) | (166) | | | (166) |
| 131 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Test Year Escalator | 4,975 | | | 4,975 | 1,529 | | | 1,529 |
| 132 | OM | Production | 54900-Oth Oper Misc Gen Exp | Sub-Total 54900-Oth Oper Misc Gen Exp | 601,903 | 597,907 | (14) | 4,010 | 184,948 | 183,720 | (4) | 1,232 |
| 133 | | | | | | | | | | | | |
| 134 | OM | Production | 54900W-Oth Oper Misc Gen Exp | SPS Account Reclass | 4,306,325 | 4,306,325 | | | 1,413,117 | 1,413,117 | | |
| 135 | OM | Production | 54900W-Oth Oper Misc Gen Exp | SPS Annual Sagamore O&M Expense | 4,201,600 | | | 4,201,600 | 1,378,751 | | | 1,378,751 |
| 136 | OM | Production | 54900W-Oth Oper Misc Gen Exp | Sub-Total 54900W-Oth Oper Misc Gen Exp | 8,507,925 | 4,306,325 | | 4,201,600 | 2,791,868 | 1,413,117 | | 1,378,751 |
| 137 | | | | | | | | | | | | |
| 138 | OM | Production | 55000-Oth Oper Rents | Base | 2,464,305 | 2,464,305 | | | 757,214 | 757,214 | | |
| 139 | OM | Production | 55000-Oth Oper Rents | SPS Account Reclass | (1,894,694) | (1,894,694) | | | (582,188) | (582,188) | | |
| 140 | OM | Production | 55000-Oth Oper Rents | SPS Base Data - Income Statement Non Integration | 12 | 12 | | | 4 | 4 | | |
| 141 | OM | Production | 55000-Oth Oper Rents | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 142 | OM | Production | 55000-Oth Oper Rents | SPS Business Area Adjustments | (3) | | (3) | | (1) | | (1) | |
| 143 | OM | Production | 55000-Oth Oper Rents | SPS Incentive Adjustment to Target | 1 | | | 1 | 0 | | | 0 |
| 144 | OM | Production | 55000-Oth Oper Rents | SPS Incentive XES Adjustment to Target | (22) | | | (22) | (7) | | | (7) |
| 145 | OM | Production | 55000-Oth Oper Rents | SPS Test Year Escalator | 109 | | | 109 | 34 | | | 34 |
| 146 | OM | Production | 55000-Oth Oper Rents | Sub-Total 55000-Oth Oper Rents | 569,708 | 569,623 | (3) | 88 | 175,056 | 175,030 | (1) | 27 |
| 147 | | | | | | | | | | | | |
| 148 | OM | Production | 55000W-Oth Oper Rents | SPS Account Reclass | 1,894,694 | 1,894,694 | | | 621,742 | 621,742 | | |
| 149 | OM | Production | 55000W-Oth Oper Rents | SPS Annual Hale O&M Expense | 580,569 | | 580,569 | | 190,513 | | 190,513 | |
| 150 | OM | Production | 55000W-Oth Oper Rents | SPS Annual Sagamore O&M Expense | 2,844,411 | | | 2,844,411 | 933,391 | | | 933,391 |
| 151 | OM | Production | 55000W-Oth Oper Rents | Sub-Total 55000W-Oth Oper Rents | 5,319,674 | 1,894,694 | 580,569 | 2,844,411 | 1,745,646 | 621,742 | 190,513 | 933,391 |
| 152 | | | | | | | | | | | | |
| 153 | OM | Production | 55100-Oth Mtce Supervision&Eng | Base | 459,679 | 459,679 | | | 141,247 | 141,247 | | |
| 154 | OM | Production | 55100-Oth Mtce Supervision&Eng | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 155 | OM | Production | 55100-Oth Mtce Supervision&Eng | SPS Incentive XES Adjustment to Target | (1,231) | | | (1,231) | (378) | | | (378) |
| 156 | OM | Production | 55100-Oth Mtce Supervision&Eng | SPS Test Year Escalator | 10,110 | | | 10,110 | 3,106 | | | 3,106 |
| 157 | OM | Production | 55100-Oth Mtce Supervision&Eng | Sub-Total 55100-Oth Mtce Supervision&Eng | 468,558 | 459,679 | | 8,879 | 143,975 | 141,247 | | 2,728 |
| 158 | | | | | | | | | | | | |
| 159 | OM | Production | 55200-Oth Maint of Structures | Base | 314,105 | 314,105 | | | 96,516 | 96,516 | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 160 | OM | Production | 55200-Oth Maint of Structures | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 161 | OM | Production | 55200-Oth Maint of Structures | SPS Business Area Adjustments | (1) | | (1) | | (0) | | (0) | |
| 162 | OM | Production | 55200-Oth Maint of Structures | SPS Incentive Adjustment to Target | (683) | | | (683) | (210) | | | (210) |
| 163 | OM | Production | 55200-Oth Maint of Structures | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 164 | OM | Production | 55200-Oth Maint of Structures | SPS Test Year Escalator | 2,677 | | | 2,677 | 822 | | | 822 |
| 165 | OM | Production | 55200-Oth Maint of Structures | Sub-Total 55200-Oth Maint of Structures | 316,098 | 314,105 | (1) | 1,994 | 97,128 | 96,516 | (0) | 613 |
| 166 | | | | | | | | | | | | |
| 167 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | Base | 1,340,538 | 1,340,538 | | | 411,911 | 411,911 | | |
| 168 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Account Reclass | (197,633) | (197,633) | | | (60,727) | (60,727) | | |
| 169 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Adjust Generation Overhaul Expense | 427,116 | | | 427,116 | 131,241 | | | 131,241 |
| 170 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 171 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Business Area Adjustments | (1) | | (1) | | (0) | | (0) | |
| 172 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Incentive Adjustment to Target | (2,081) | | | (2,081) | (639) | | | (639) |
| 173 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Incentive XES Adjustment to Target | (1,520) | | | (1,520) | (467) | | | (467) |
| 174 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Test Year Escalator | 21,104 | | | 21,104 | 6,485 | | | 6,485 |
| 175 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | Sub-Total 55300-Oth Mtc of Gen & Ele Plant | 1,587,522 | 1,142,905 | (1) | 444,618 | 487,802 | 351,184 | (0) | 136,619 |
| 176 | | | | | | | | | | | | |
| 177 | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | SPS Account Reclass | 197,633 | 197,633 | | | 64,853 | 64,853 | | |
| 178 | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | SPS Annual Sagamore O&M Expense | 4,201,600 | | | 4,201,600 | 1,378,751 | | | 1,378,751 |
| 179 | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | SPS Incentive Adjustment to Target | (51) | | | (51) | (17) | | | (17) |
| 180 | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | SPS Incentive XES Adjustment to Target | (2) | | | (2) | (1) | | | (1) |
| 181 | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | SPS Test Year Escalator | 584 | | | 584 | 192 | | | 192 |
| 182 | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | Sub-Total 55300W-Oth Mtc of Gen & Ele Plant | 4,399,763 | 197,633 | | 4,202,130 | 1,443,778 | 64,853 | | 1,378,925 |
| 183 | | | | | | | | | | | | |
| 184 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | Base | 4,143,888 | 4,143,888 | | | 1,273,304 | 1,273,304 | | |
| 185 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Account Reclass | (4,104,846) | (4,104,846) | | | (1,261,308) | (1,261,308) | | |
| 186 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 187 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Business Area Adjustments | (10) | | (10) | | (3) | | (3) | |
| 188 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Incentive Adjustment to Target | (0) | | | (0) | (0) | | | (0) |
| 189 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Incentive XES Adjustment to Target | (59) | | | (59) | (18) | | | (18) |
| 190 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Test Year Escalator | 304 | | | 304 | 93 | | | 93 |
| 191 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | Sub-Total 55400-Oth Mtc Misc Gen Plt Mjr | 39,276 | 39,042 | (10) | 244 | 12,068 | 11,996 | (3) | 75 |
| 192 | | | | | | | | | | | | |
| 193 | OM | Production | 55400W-Oth Mtc Misc Gen Plt Mjr | SPS Account Reclass | 4,104,846 | 4,104,846 | | | 1,347,002 | 1,347,002 | | |
| 194 | OM | Production | 55400W-Oth Mtc Misc Gen Plt Mjr | Sub-Total 55400W-Oth Mtc Misc Gen Plt Mjr | 4,104,846 | 4,104,846 | | | 1,347,002 | 1,347,002 | | |
| 195 | | | | | | | | | | | | |
| 196 | OM | Production | 55600-Load Dispatch | Base | 1,182,859 | 1,182,859 | | | 363,460 | 363,460 | | |
| 197 | OM | Production | 55600-Load Dispatch | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 198 | OM | Production | 55600-Load Dispatch | SPS Business Area Adjustments | (203) | | (203) | | (62) | | (62) | |
| 199 | OM | Production | 55600-Load Dispatch | SPS Incentive XES Adjustment to Target | (3,695) | | | (3,695) | (1,135) | | | (1,135) |
| 200 | OM | Production | 55600-Load Dispatch | SPS Test Year Escalator | 30,308 | | | 30,308 | 9,313 | | | 9,313 |
| 201 | OM | Production | 55600-Load Dispatch | Sub-Total 55600-Load Dispatch | 1,209,269 | 1,182,859 | (203) | 26,613 | 371,576 | 363,460 | (62) | 8,177 |
| 202 | | | | | | | | | | | | |
| 203 | OM | Production | 55700-Purchased Power Other | Base | 1,778,233 | 1,778,233 | | | 546,403 | 546,403 | | |
| 204 | OM | Production | 55700-Purchased Power Other | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 205 | OM | Production | 55700-Purchased Power Other | SPS Business Area Adjustments | (916) | | (916) | | (281) | | (281) | |
| 206 | OM | Production | 55700-Purchased Power Other | SPS Incentive XES Adjustment to Target | (5,602) | | | (5,602) | (1,721) | | | (1,721) |
| 207 | OM | Production | 55700-Purchased Power Other | SPS Test Year Escalator | 72,628 | | | 72,628 | 22,317 | | | 22,317 |
| 208 | OM | Production | 55700-Purchased Power Other | SPS Trading A&G Adjustment | (525,000) | | (525,000) | | (125,000) | | (125,000) | |
| 209 | OM | Production | 55700-Purchased Power Other | Sub-Total 55700-Purchased Power Other | 1,319,343 | 1,778,233 | (525,916) | 67,026 | 441,717 | 546,403 | (125,281) | 20,595 |
| 210 | | | | | | | | | | | | |
| 211 | OM | Production | 55790REC - REC Costs NM | Base | (689,525) | (689,525) | | | (689,525) | (689,525) | | |
| 212 | OM | Production | 55790REC - REC Costs NM | SPS Eliminate REC Costs | 689,525 | | 689,525 | | 689,525 | | 689,525 | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 213 | OM | Production | 55790REC - REC Costs NM | Sub-Total 55790REC - REC Costs NM | | (689,525) | 689,525 | | | (689,525) | 689,525 | |
| 214 | | | | | | | | | | | | |
| 215 | OM | Production | 55790REC - REC Costs TX | Base | 1,790,365 | 1,790,365 | | | | | | |
| 216 | OM | Production | 55790REC - REC Costs TX | SPS Eliminate REC Costs | (1,790,365) | | (1,790,365) | | | | | |
| 217 | OM | Production | 55790REC - REC Costs TX | Sub-Total 55790REC - REC Costs TX | | 1,790,365 | (1,790,365) | | | | | |
| 218 | | | | | | | | | | | | |
| 219 | OM | Production | | **Sub-Total Production** | **144,834,052** | **128,626,218** | **(987,661)** | **17,195,496** | **46,242,328** | **39,876,632** | **772,737** | **5,592,960** |
| 220 | | | | | | | | | | | | |
| 221 | OM | Transmission | 56000-Trans Oper Super & Eng | Base | 8,329,405 | 8,329,405 | | | 2,068,809 | 2,068,809 | | |
| 222 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Base Data - Income Statement Non Integration | 250 | 250 | | | 62 | 62 | | |
| 223 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 224 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Business Area Adjustments | (57,400) | | (57,400) | | (14,257) | | (14,257) | |
| 225 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Incentive Adjustment to Target | (3,811) | | | (3,811) | (947) | | | (947) |
| 226 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Incentive XES Adjustment to Target | (19,494) | | | (19,494) | (4,842) | | | (4,842) |
| 227 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Test Year Escalator | 180,899 | | | 180,899 | 44,931 | | | 44,931 |
| 228 | OM | Transmission | 56000-Trans Oper Super & Eng | Sub-Total 56000-Trans Oper Super & Eng | 8,429,849 | 8,329,655 | (57,400) | 157,593 | 2,093,757 | 2,068,871 | (14,257) | 39,142 |
| 229 | | | | | | | | | | | | |
| 230 | OM | Transmission | 56110-Load Disp-Reliability | Base | (166,703) | (166,703) | | | (40,415) | (40,415) | | |
| 231 | OM | Transmission | 56110-Load Disp-Reliability | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 232 | OM | Transmission | 56110-Load Disp-Reliability | SPS Incentive Adjustment to Target | 1,195 | | | 1,195 | 290 | | | 290 |
| 233 | OM | Transmission | 56110-Load Disp-Reliability | SPS Test Year Escalator | (4,521) | | | (4,521) | (1,096) | | | (1,096) |
| 234 | OM | Transmission | 56110-Load Disp-Reliability | Sub-Total 56110-Load Disp-Reliability | (170,029) | (166,703) | | (3,327) | (41,221) | (40,415) | | (807) |
| 235 | | | | | | | | | | | | |
| 236 | OM | Transmission | 56120-Load Disp-Monitor/Operate | Base | 3,349,984 | 3,349,984 | | | 812,155 | 812,155 | | |
| 237 | OM | Transmission | 56120-Load Disp-Monitor/Operate | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 238 | OM | Transmission | 56120-Load Disp-Monitor/Operate | SPS Business Area Adjustments | (39) | | (39) | | (9) | | (9) | |
| 239 | OM | Transmission | 56120-Load Disp-Monitor/Operate | SPS Incentive Adjustment to Target | (11,495) | | | (11,495) | (2,787) | | | (2,787) |
| 240 | OM | Transmission | 56120-Load Disp-Monitor/Operate | SPS Incentive XES Adjustment to Target | (634) | | | (634) | (154) | | | (154) |
| 241 | OM | Transmission | 56120-Load Disp-Monitor/Operate | SPS Test Year Escalator | 63,462 | | | 63,462 | 15,385 | | | 15,385 |
| 242 | OM | Transmission | 56120-Load Disp-Monitor/Operate | Sub-Total 56120-Load Disp-Monitor/Operate | 3,401,279 | 3,349,984 | (39) | 51,333 | 824,590 | 812,155 | (9) | 12,445 |
| 243 | | | | | | | | | | | | |
| 244 | OM | Transmission | 56140-Load Disp-Sch/Con/Disp Serv | Base | 3,637,403 | 3,637,403 | | | 1,271,258 | 1,271,258 | | |
| 245 | OM | Transmission | 56140-Load Disp-Sch/Con/Disp Serv | Sub-Total 56140-Load Disp-Sch/Con/Disp Serv | 3,637,403 | 3,637,403 | | | 1,271,258 | 1,271,258 | | |
| 246 | | | | | | | | | | | | |
| 247 | OM | Transmission | 561400W-Scheduling, system control and dispatch services - Wholesale | Base | 1,065,179 | 1,065,179 | | | | | | |
| 248 | OM | Transmission | 561400W-Scheduling, system control and dispatch services - Wholesale | Sub-Total 561400W-Scheduling, system control and dispa | 1,065,179 | 1,065,179 | | | | | | |
| 249 | | | | | | | | | | | | |
| 250 | OM | Transmission | 56150-Rel/Plan/Standards Dev | Base | 34,714 | 34,714 | | | 8,416 | 8,416 | | |
| 251 | OM | Transmission | 56150-Rel/Plan/Standards Dev | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 252 | OM | Transmission | 56150-Rel/Plan/Standards Dev | SPS Business Area Adjustments | (16) | | (16) | | (4) | | (4) | |
| 253 | OM | Transmission | 56150-Rel/Plan/Standards Dev | SPS Incentive XES Adjustment to Target | (113) | | | (113) | (27) | | | (27) |
| 254 | OM | Transmission | 56150-Rel/Plan/Standards Dev | SPS Test Year Escalator | 433 | | | 433 | 105 | | | 105 |
| 255 | OM | Transmission | 56150-Rel/Plan/Standards Dev | Sub-Total 56150-Rel/Plan/Standards Dev | 35,018 | 34,714 | (16) | 320 | 8,490 | 8,416 | (4) | 78 |
| 256 | | | | | | | | | | | | |
| 257 | OM | Transmission | 56160-Trans Service Studies | Base | 34,336 | 34,336 | | | 8,324 | 8,324 | | |
| 258 | OM | Transmission | 56160-Trans Service Studies | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 259 | OM | Transmission | 56160-Trans Service Studies | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 260 | OM | Transmission | 56160-Trans Service Studies | SPS Incentive Adjustment to Target | 35 | | | 35 | 9 | | | 9 |
| 261 | OM | Transmission | 56160-Trans Service Studies | SPS Incentive XES Adjustment to Target | (106) | | | (106) | (26) | | | (26) |
| 262 | OM | Transmission | 56160-Trans Service Studies | SPS Test Year Escalator | 653 | | | 653 | 158 | | | 158 |
| 263 | OM | Transmission | 56160-Trans Service Studies | Sub-Total 56160-Trans Service Studies | 34,917 | 34,336 | (0) | 582 | 8,465 | 8,324 | (0) | 141 |
| 264 | | | | | | | | | | | | |
| 265 | OM | Transmission | 56170-Gen Interconn Studies | Base | 22,978 | 22,978 | | | 5,571 | 5,571 | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 266 | OM | Transmission | 56170-Gen Interconn Studies | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 267 | OM | Transmission | 56170-Gen Interconn Studies | SPS Incentive XES Adjustment to Target | (106) | | | (106) | (26) | | | (26) |
| 268 | OM | Transmission | 56170-Gen Interconn Studies | SPS Test Year Escalator | 978 | | | 978 | 237 | | | 237 |
| 269 | OM | Transmission | 56170-Gen Interconn Studies | Sub-Total 56170-Gen Interconn Studies | 23,849 | 22,978 | | 872 | 5,782 | 5,571 | | 211 |
| 270 | | | | | | | | | | | | |
| 271 | OM | Transmission | 56180-Rel/Plan/Standards Dev Serv | Base | 2,756,221 | 2,756,221 | | | 963,289 | 963,289 | | |
| 272 | OM | Transmission | 56180-Rel/Plan/Standards Dev Serv | Sub-Total 56180-Rel/Plan/Standards Dev Serv | 2,756,221 | 2,756,221 | | | 963,289 | 963,289 | | |
| 273 | | | | | | | | | | | | |
| 274 | OM | Transmission | 561800W-Reliability planning and standards develop service - Wholesale | Base | 464,991 | 464,991 | | | | | | |
| 275 | OM | Transmission | 561800W-Reliability planning and standards develop service - Wholesale | Sub-Total 561800W-Reliability planning and standards de | 464,991 | 464,991 | | | | | | |
| 276 | | | | | | | | | | | | |
| 277 | OM | Transmission | 56200-Trans Oper Station Exp | Base | 1,517,537 | 1,517,537 | | | 376,917 | 376,917 | | |
| 278 | OM | Transmission | 56200-Trans Oper Station Exp | SPS Adjust Storm Damage Expense | (447) | | | (447) | (111) | | | (111) |
| 279 | OM | Transmission | 56200-Trans Oper Station Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 280 | OM | Transmission | 56200-Trans Oper Station Exp | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 281 | OM | Transmission | 56200-Trans Oper Station Exp | SPS Incentive Adjustment to Target | (7,697) | | | (7,697) | (1,912) | | | (1,912) |
| 282 | OM | Transmission | 56200-Trans Oper Station Exp | SPS Test Year Escalator | 38,861 | | | 38,861 | 9,652 | | | 9,652 |
| 283 | OM | Transmission | 56200-Trans Oper Station Exp | Sub-Total 56200-Trans Oper Station Exp | 1,548,254 | 1,517,537 | (0) | 30,717 | 384,546 | 376,917 | (0) | 7,629 |
| 284 | | | | | | | | | | | | |
| 285 | OM | Transmission | 56300-Trans Oper OH Lines | Base | 441,138 | 441,138 | | | 109,567 | 109,567 | | |
| 286 | OM | Transmission | 56300-Trans Oper OH Lines | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 287 | OM | Transmission | 56300-Trans Oper OH Lines | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 288 | OM | Transmission | 56300-Trans Oper OH Lines | SPS Incentive Adjustment to Target | (167) | | | (167) | (41) | | | (41) |
| 289 | OM | Transmission | 56300-Trans Oper OH Lines | SPS Incentive XES Adjustment to Target | (7) | | | (7) | (2) | | | (2) |
| 290 | OM | Transmission | 56300-Trans Oper OH Lines | SPS Test Year Escalator | 1,437 | | | 1,437 | 357 | | | 357 |
| 291 | OM | Transmission | 56300-Trans Oper OH Lines | Sub-Total 56300-Trans Oper OH Lines | 442,401 | 441,138 | (0) | 1,263 | 109,881 | 109,567 | (0) | 314 |
| 292 | | | | | | | | | | | | |
| 293 | OM | Transmission | 56500-Transm of Elec By Others | Base | 288,806 | 288,806 | | | 70,017 | 70,017 | | |
| 294 | OM | Transmission | 56500-Transm of Elec By Others | Sub-Total 56500-Transm of Elec By Others | 288,806 | 288,806 | | | 70,017 | 70,017 | | |
| 295 | | | | | | | | | | | | |
| 296 | OM | Transmission | 56500MC-Wheeling Meter Charges | Base | 391,050 | 391,050 | | | | | | |
| 297 | OM | Transmission | 56500MC-Wheeling Meter Charges | Sub-Total 56500MC-Wheeling Meter Charges | 391,050 | 391,050 | | | | | | |
| 298 | | | | | | | | | | | | |
| 299 | OM | Transmission | 56500MISC-Wheeling Miscellaneous | Base | 35,240 | 35,240 | | | 8,543 | 8,543 | | |
| 300 | OM | Transmission | 56500MISC-Wheeling Miscellaneous | Sub-Total 56500MISC-Wheeling Miscellaneous | 35,240 | 35,240 | | | 8,543 | 8,543 | | |
| 301 | | | | | | | | | | | | |
| 302 | OM | Transmission | 56500S11-Wheeling Schedule 11 | Base | 106,924,989 | 106,924,989 | | | 37,369,869 | 37,369,869 | | |
| 303 | OM | Transmission | 56500S11-Wheeling Schedule 11 | SPS Eliminate Non-Recurring Transmission Revenue & Exp | (638,317) | | | (638,317) | (223,089) | | | (223,089) |
| 304 | OM | Transmission | 56500S11-Wheeling Schedule 11 | Sub-Total 56500S11-Wheeling Schedule 11 | 106,286,672 | 106,924,989 | | (638,317) | 37,146,779 | 37,369,869 | | (223,089) |
| 305 | | | | | | | | | | | | |
| 306 | OM | Transmission | 56500S11W-Wheeling Schedule 11 - Wholesale | Base | 31,301,865 | 31,301,865 | | | | | | |
| 307 | OM | Transmission | 56500S11W-Wheeling Schedule 11 - Wholesale | SPS Eliminate Non-Recurring Transmission Revenue & Exp | (70,747) | | | (70,747) | | | | |
| 308 | OM | Transmission | 56500S11W-Wheeling Schedule 11 - Wholesale | Sub-Total 56500S11W-Wheeling Schedule 11 - Wholesale | 31,231,118 | 31,301,865 | | (70,747) | | | | |
| 309 | | | | | | | | | | | | |
| 310 | OM | Transmission | 56500S12-Wheeling Schedule 12 | Base | 2,248,686 | 2,248,686 | | | 785,907 | 785,907 | | |
| 311 | OM | Transmission | 56500S12-Wheeling Schedule 12 | SPS Eliminate Non-Recurring Transmission Revenue & Exp | (24,234) | | | (24,234) | (8,470) | | | (8,470) |
| 312 | OM | Transmission | 56500S12-Wheeling Schedule 12 | Sub-Total 56500S12-Wheeling Schedule 12 | 2,224,452 | 2,248,686 | | (24,234) | 777,437 | 785,907 | | (8,470) |
| 313 | | | | | | | | | | | | |
| 314 | OM | Transmission | 56500S12W-Wheeling Schedule 12 - Wholesale | Base | 536,322 | 536,322 | | | | | | |
| 315 | OM | Transmission | 56500S12W-Wheeling Schedule 12 - Wholesale | SPS Eliminate Non-Recurring Transmission Revenue & Exp | 2,646 | | | 2,646 | | | | |
| 316 | OM | Transmission | 56500S12W-Wheeling Schedule 12 - Wholesale | Sub-Total 56500S12W-Wheeling Schedule 12 - Wholesale | 538,968 | 536,322 | | 2,646 | | | | |
| 317 | | | | | | | | | | | | |
| 318 | OM | Transmission | 56500S1W-Wheeling Schedule 1 - Wholesale | Base | 512,328 | 512,328 | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 319 | OM | Transmission | 56500S1W-Wheeling Schedule 1 - Wholesale | SPS Eliminate Non-Recurring Transmission Revenue & Exp | (7,402) | | | (7,402) | | | | |
| 320 | OM | Transmission | 56500S1W-Wheeling Schedule 1 - Wholesale | Sub-Total 56500S1W-Wheeling Schedule 1 - Wholesale | 504,926 | 512,328 | | (7,402) | | | | |
| 321 | | | | | | | | | | | | |
| 322 | OM | Transmission | 56500S2-Wheeling Schedule 2 | Base | 92,119 | 92,119 | | | 32,195 | 32,195 | | |
| 323 | OM | Transmission | 56500S2-Wheeling Schedule 2 | SPS Eliminate Non-Recurring Transmission Revenue & Exp | (22,966) | | | (22,966) | (8,027) | | | (8,027) |
| 324 | OM | Transmission | 56500S2-Wheeling Schedule 2 | Sub-Total 56500S2-Wheeling Schedule 2 | 69,152 | 92,119 | | (22,966) | 24,168 | 32,195 | | (8,027) |
| 325 | | | | | | | | | | | | |
| 326 | OM | Transmission | 56500S2W-Wheeling Schedule 2 - Wholesale | Base | 26,410 | 26,410 | | | | | | |
| 327 | OM | Transmission | 56500S2W-Wheeling Schedule 2 - Wholesale | SPS Eliminate Non-Recurring Transmission Revenue & Exp | (6,278) | | | (6,278) | | | | |
| 328 | OM | Transmission | 56500S2W-Wheeling Schedule 2 - Wholesale | Sub-Total 56500S2W-Wheeling Schedule 2 - Wholesale | 20,132 | 26,410 | | (6,278) | | | | |
| 329 | | | | | | | | | | | | |
| 330 | OM | Transmission | 56500S9-Wheeling Schedule 9 | Base | 8,204,241 | 8,204,241 | | | 2,867,350 | 2,867,350 | | |
| 331 | OM | Transmission | 56500S9-Wheeling Schedule 9 | SPS Eliminate Non-Recurring Transmission Revenue & Exp | (3,025) | | | (3,025) | (1,057) | | | (1,057) |
| 332 | OM | Transmission | 56500S9-Wheeling Schedule 9 | Sub-Total 56500S9-Wheeling Schedule 9 | 8,201,216 | 8,204,241 | | (3,025) | 2,866,293 | 2,867,350 | | (1,057) |
| 333 | | | | | | | | | | | | |
| 334 | OM | Transmission | 56500S9W-Wheeling Schedule 9 - Wholesale | Base | 26,728,273 | 26,728,273 | | | | | | |
| 335 | OM | Transmission | 56500S9W-Wheeling Schedule 9 - Wholesale | SPS Eliminate Non-Recurring Transmission Revenue & Exp | (861,833) | | | (861,833) | | | | |
| 336 | OM | Transmission | 56500S9W-Wheeling Schedule 9 - Wholesale | Sub-Total 56500S9W-Wheeling Schedule 9 - Wholesale | 25,866,440 | 26,728,273 | | (861,833) | | | | |
| 337 | | | | | | | | | | | | |
| 338 | OM | Transmission | 565Z2DAUC - Z2 Direct Assigned Upgrade Charge | Base | 249,444 | 249,444 | | | 86,962 | 86,962 | | |
| 339 | OM | Transmission | 565Z2DAUC - Z2 Direct Assigned Upgrade Charge | Sub-Total 565Z2DAUC - Z2 Direct Assigned Upgrade Charg | 249,444 | 249,444 | | | 86,962 | 86,962 | | |
| 340 | | | | | | | | | | | | |
| 341 | OM | Transmission | 565Z2DAUCW - Z2 Direct Assigned Upgrade Charge - Wholesale | Base | 17,766 | 17,766 | | | | | | |
| 342 | OM | Transmission | 565Z2DAUCW - Z2 Direct Assigned Upgrade Charge - Wholesale | Sub-Total 565Z2DAUCW - Z2 Direct Assigned Upgrade Ch | 17,766 | 17,766 | | | | | | |
| 343 | | | | | | | | | | | | |
| 344 | OM | Transmission | 56600-Trans Oper Misc Exp | Base | 3,078,229 | 3,078,229 | | | 764,552 | 764,552 | | |
| 345 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Base Data - Income Statement Non Integration | 111,195 | 111,195 | | | 27,618 | 27,618 | | |
| 346 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 347 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Business Area Adjustments | (247) | | (247) | | (61) | | (61) | |
| 348 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Incentive Adjustment to Target | (5,584) | | | (5,584) | (1,387) | | | (1,387) |
| 349 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Incentive XES Adjustment to Target | (2,512) | | | (2,512) | (624) | | | (624) |
| 350 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Include TX Deferrals | 17,514 | | 17,514 | | 4,350 | | 4,350 | |
| 351 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Test Year Escalator | 43,285 | | | 43,285 | 10,751 | | | 10,751 |
| 352 | OM | Transmission | 56600-Trans Oper Misc Exp | Sub-Total 56600-Trans Oper Misc Exp | 3,241,880 | 3,189,424 | 17,267 | 35,189 | 805,199 | 792,170 | 4,289 | 8,740 |
| 353 | | | | | | | | | | | | |
| 354 | OM | Transmission | 56700-Trans Rents | Base | 2,146,627 | 2,146,627 | | | 533,167 | 533,167 | | |
| 355 | OM | Transmission | 56700-Trans Rents | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 356 | OM | Transmission | 56700-Trans Rents | SPS Business Area Adjustments | (12) | | (12) | | (3) | | (3) | |
| 357 | OM | Transmission | 56700-Trans Rents | SPS Incentive Adjustment to Target | 3 | | | 3 | 1 | | | 1 |
| 358 | OM | Transmission | 56700-Trans Rents | SPS Incentive XES Adjustment to Target | (64) | | | (64) | (16) | | | (16) |
| 359 | OM | Transmission | 56700-Trans Rents | SPS Test Year Escalator | 309 | | | 309 | 77 | | | 77 |
| 360 | OM | Transmission | 56700-Trans Rents | Sub-Total 56700-Trans Rents | 2,146,864 | 2,146,627 | (12) | 249 | 533,226 | 533,167 | (3) | 62 |
| 361 | | | | | | | | | | | | |
| 362 | OM | Transmission | 56900-Trans Mtce of Structures | Base | 250 | 250 | | | 62 | 62 | | |
| 363 | OM | Transmission | 56900-Trans Mtce of Structures | SPS Base Data - Income Statement Non Integration | (250) | (250) | | | (62) | (62) | | |
| 364 | OM | Transmission | 56900-Trans Mtce of Structures | Sub-Total 56900-Trans Mtce of Structures | | | | | | | | |
| 365 | | | | | | | | | | | | |
| 366 | OM | Transmission | 57000-Tran Mnt of Station Equip | Base | 1,336,571 | 1,336,571 | | | 331,970 | 331,970 | | |
| 367 | OM | Transmission | 57000-Tran Mnt of Station Equip | SPS Adjust Storm Damage Expense | (3,015) | | | (3,015) | (749) | | | (749) |
| 368 | OM | Transmission | 57000-Tran Mnt of Station Equip | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 369 | OM | Transmission | 57000-Tran Mnt of Station Equip | SPS Business Area Adjustments | (1) | | (1) | | (0) | | (0) | |
| 370 | OM | Transmission | 57000-Tran Mnt of Station Equip | SPS Incentive Adjustment to Target | (2,707) | | | (2,707) | (672) | | | (672) |
| 371 | OM | Transmission | 57000-Tran Mnt of Station Equip | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 372 | OM | Transmission | 57000-Tran Mnt of Station Equip | SPS Test Year Escalator | 14,176 | | | 14,176 | 3,521 | | | 3,521 |
| 373 | OM | Transmission | 57000-Tran Mnt of Station Equip | Sub-Total 57000-Tran Mnt of Station Equip | 1,345,024 | 1,336,571 | (1) | 8,454 | 334,069 | 331,970 | (0) | 2,100 |
| 374 | | | | | | | | | | | | |
| 375 | OM | Transmission | 57100-Trans Mt of Overhead Lines | Base | 641,896 | 641,896 | | | 159,430 | 159,430 | | |
| 376 | OM | Transmission | 57100-Trans Mt of Overhead Lines | SPS Adjust Storm Damage Expense | 257,225 | | | 257,225 | 63,888 | | | 63,888 |
| 377 | OM | Transmission | 57100-Trans Mt of Overhead Lines | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 378 | OM | Transmission | 57100-Trans Mt of Overhead Lines | SPS Business Area Adjustments | (17) | | (17) | | (4) | | (4) | |
| 379 | OM | Transmission | 57100-Trans Mt of Overhead Lines | SPS Incentive Adjustment to Target | 370 | | | 370 | 92 | | | 92 |
| 380 | OM | Transmission | 57100-Trans Mt of Overhead Lines | SPS Incentive XES Adjustment to Target | (111) | | | (111) | (28) | | | (28) |
| 381 | OM | Transmission | 57100-Trans Mt of Overhead Lines | SPS Test Year Escalator | 3,625 | | | 3,625 | 900 | | | 900 |
| 382 | OM | Transmission | 57100-Trans Mt of Overhead Lines | Sub-Total 57100-Trans Mt of Overhead Lines | 902,988 | 641,896 | (17) | 261,110 | 224,279 | 159,430 | (4) | 64,853 |
| 383 | | | | | | | | | | | | |
| 384 | OM | Transmission | | **Sub-Total Transmission** | **205,231,470** | **206,359,491** | **(40,217)** | **(1,087,804)** | **48,505,810** | **48,621,534** | **(9,989)** | **(105,735)** |
| 385 | | | | | | | | | | | | |
| 386 | OM | Distribution | 58000-Dist Oper Sup & Eng | Base | 4,025,013 | 4,025,013 | | | 1,450,847 | 1,450,847 | | |
| 387 | OM | Distribution | 58000-Dist Oper Sup & Eng | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 388 | OM | Distribution | 58000-Dist Oper Sup & Eng | SPS Business Area Adjustments | (11,656) | | (11,656) | | (4,425) | | (4,425) | |
| 389 | OM | Distribution | 58000-Dist Oper Sup & Eng | SPS Incentive Adjustment to Target | (15,249) | | | (15,249) | (5,382) | | | (5,382) |
| 390 | OM | Distribution | 58000-Dist Oper Sup & Eng | SPS Incentive XES Adjustment to Target | (1,734) | | | (1,734) | (658) | | | (658) |
| 391 | OM | Distribution | 58000-Dist Oper Sup & Eng | SPS Test Year Escalator | 87,317 | | | 87,317 | 31,323 | | | 31,323 |
| 392 | OM | Distribution | 58000-Dist Oper Sup & Eng | Sub-Total 58000-Dist Oper Sup & Eng | 4,083,691 | 4,025,013 | (11,656) | 70,334 | 1,471,703 | 1,450,847 | (4,425) | 25,282 |
| 393 | | | | | | | | | | | | |
| 394 | OM | Distribution | 58100-Dist Load Dispatching | Base | 325,311 | 325,311 | | | 123,508 | 123,508 | | |
| 395 | OM | Distribution | 58100-Dist Load Dispatching | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 396 | OM | Distribution | 58100-Dist Load Dispatching | SPS Business Area Adjustments | (2) | | (2) | | (1) | | (1) | |
| 397 | OM | Distribution | 58100-Dist Load Dispatching | SPS Incentive XES Adjustment to Target | (163) | | | (163) | (62) | | | (62) |
| 398 | OM | Distribution | 58100-Dist Load Dispatching | SPS Test Year Escalator | 1,531 | | | 1,531 | 581 | | | 581 |
| 399 | OM | Distribution | 58100-Dist Load Dispatching | Sub-Total 58100-Dist Load Dispatching | 326,676 | 325,311 | (2) | 1,367 | 124,027 | 123,508 | (1) | 519 |
| 400 | | | | | | | | | | | | |
| 401 | OM | Distribution | 58200-Dist Op Station Exp | Base | 995,244 | 995,244 | | | 377,857 | 377,857 | | |
| 402 | OM | Distribution | 58200-Dist Op Station Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 403 | OM | Distribution | 58200-Dist Op Station Exp | SPS Business Area Adjustments | (5) | | (5) | | (2) | | (2) | |
| 404 | OM | Distribution | 58200-Dist Op Station Exp | SPS Incentive Adjustment to Target | (3,622) | | | (3,622) | (1,375) | | | (1,375) |
| 405 | OM | Distribution | 58200-Dist Op Station Exp | SPS Test Year Escalator | 17,304 | | | 17,304 | 6,570 | | | 6,570 |
| 406 | OM | Distribution | 58200-Dist Op Station Exp | Sub-Total 58200-Dist Op Station Exp | 1,008,922 | 995,244 | (5) | 13,683 | 383,050 | 377,857 | (2) | 5,195 |
| 407 | | | | | | | | | | | | |
| 408 | OM | Distribution | 58300-Dist Oper Overhead Lines | Base | 446,768 | 446,768 | | | 740,357 | 740,357 | | |
| 409 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Base Data - Income Statement Non Integration | 423,081 | 423,081 | | | 110,255 | 110,255 | | |
| 410 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 411 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Business Area Adjustments | (84) | | (84) | | (32) | | (32) | |
| 412 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Incentive Adjustment to Target | (4,330) | | | (4,330) | (860) | | | (860) |
| 413 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Incentive XES Adjustment to Target | (228) | | | (228) | (86) | | | (86) |
| 414 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Test Year Escalator | 31,450 | | | 31,450 | 7,966 | | | 7,966 |
| 415 | OM | Distribution | 58300-Dist Oper Overhead Lines | Sub-Total 58300-Dist Oper Overhead Lines | 896,658 | 869,849 | (84) | 26,892 | 857,599 | 850,611 | (32) | 7,020 |
| 416 | | | | | | | | | | | | |
| 417 | OM | Distribution | 58400-Dist Op UG Elec lines | Base | 632,262 | 632,262 | | | 234,763 | 234,763 | | |
| 418 | OM | Distribution | 58400-Dist Op UG Elec lines | SPS Base Data - Income Statement Non Integration | 30,081 | 30,081 | | | 1,731 | 1,731 | | |
| 419 | OM | Distribution | 58400-Dist Op UG Elec lines | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 420 | OM | Distribution | 58400-Dist Op UG Elec lines | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 421 | OM | Distribution | 58400-Dist Op UG Elec lines | SPS Incentive Adjustment to Target | (88) | | | (88) | (43) | | | (43) |
| 422 | OM | Distribution | 58400-Dist Op UG Elec lines | SPS Test Year Escalator | 1,729 | | | 1,729 | 341 | | | 341 |
| 423 | OM | Distribution | 58400-Dist Op UG Elec lines | Sub-Total 58400-Dist Op UG Elec lines | 663,984 | 662,343 | (0) | 1,641 | 236,792 | 236,494 | (0) | 298 |
| 424 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 425 | OM | Distribution | 58500-Dist Oper Streetlight | Base | 597,288 | 597,288 | | | 226,768 | 226,768 | | |
| 426 | OM | Distribution | 58500-Dist Oper Streetlight | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 427 | OM | Distribution | 58500-Dist Oper Streetlight | SPS Business Area Adjustments | (19) | | (19) | | (7) | | (7) | |
| 428 | OM | Distribution | 58500-Dist Oper Streetlight | SPS Incentive Adjustment to Target | (1,922) | | | (1,922) | (730) | | | (730) |
| 429 | OM | Distribution | 58500-Dist Oper Streetlight | SPS Incentive XES Adjustment to Target | (43) | | | (43) | (16) | | | (16) |
| 430 | OM | Distribution | 58500-Dist Oper Streetlight | SPS Test Year Escalator | 12,107 | | | 12,107 | 4,596 | | | 4,596 |
| 431 | OM | Distribution | 58500-Dist Oper Streetlight | Sub-Total 58500-Dist Oper Streetlight | 607,411 | 597,288 | (19) | 10,142 | 230,611 | 226,768 | (7) | 3,851 |
| 432 | | | | | | | | | | | | |
| 433 | OM | Distribution | 58600-Dist Oper Meter Exp | Base | 2,178,099 | 2,178,099 | | | 981,632 | 981,632 | | |
| 434 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Base Data - Income Statement Non Integration | (116) | (116) | | | (44) | (44) | | |
| 435 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 436 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Business Area Adjustments | (4) | | (4) | | (1) | | (1) | |
| 437 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Incentive Adjustment to Target | (14,641) | | | (14,641) | (5,123) | | | (5,123) |
| 438 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Incentive XES Adjustment to Target | (488) | | | (488) | (185) | | | (185) |
| 439 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Test Year Escalator | 79,934 | | | 79,934 | 29,448 | | | 29,448 |
| 440 | OM | Distribution | 58600-Dist Oper Meter Exp | Sub-Total 58600-Dist Oper Meter Exp | 2,242,784 | 2,177,983 | (4) | 64,805 | 1,005,727 | 981,588 | (1) | 24,140 |
| 441 | | | | | | | | | | | | |
| 442 | OM | Distribution | 58700-Dist Oper Cust Install | Base | 618,486 | 618,486 | | | 234,816 | 234,816 | | |
| 443 | OM | Distribution | 58700-Dist Oper Cust Install | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 444 | OM | Distribution | 58700-Dist Oper Cust Install | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 445 | OM | Distribution | 58700-Dist Oper Cust Install | SPS Incentive Adjustment to Target | (2,775) | | | (2,775) | (1,053) | | | (1,053) |
| 446 | OM | Distribution | 58700-Dist Oper Cust Install | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 447 | OM | Distribution | 58700-Dist Oper Cust Install | SPS Test Year Escalator | 13,557 | | | 13,557 | 5,147 | | | 5,147 |
| 448 | OM | Distribution | 58700-Dist Oper Cust Install | Sub-Total 58700-Dist Oper Cust Install | 629,268 | 618,486 | (0) | 10,782 | 238,910 | 234,816 | (0) | 4,094 |
| 449 | | | | | | | | | | | | |
| 450 | OM | Distribution | 58800-Dist Oper Misc Exp | Base | 9,856,087 | 9,856,087 | | | 2,994,598 | 2,994,598 | | |
| 451 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Base Data - Income Statement Non Integration | (111,913) | (111,913) | | | (42,489) | (42,489) | | |
| 452 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 453 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Business Area Adjustments | (158) | | (158) | | (60) | | (60) | |
| 454 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Incentive Adjustment to Target | (13,613) | | | (13,613) | (2,825) | | | (2,825) |
| 455 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Incentive XES Adjustment to Target | (2,209) | | | (2,209) | (813) | | | (813) |
| 456 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Include TX Deferrals | 179,267 | | 179,267 | | | | | |
| 457 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Test Year Escalator | 91,051 | | | 91,051 | 20,223 | | | 20,223 |
| 458 | OM | Distribution | 58800-Dist Oper Misc Exp | Sub-Total 58800-Dist Oper Misc Exp | 9,998,513 | 9,744,174 | 179,109 | 75,229 | 2,968,634 | 2,952,109 | (60) | 16,585 |
| 459 | | | | | | | | | | | | |
| 460 | OM | Distribution | 58900-Dist Rents | Base | 3,138,782 | 3,138,782 | | | 1,079,082 | 1,079,082 | | |
| 461 | OM | Distribution | 58900-Dist Rents | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 462 | OM | Distribution | 58900-Dist Rents | SPS Business Area Adjustments | (14) | | (14) | | (5) | | (5) | |
| 463 | OM | Distribution | 58900-Dist Rents | SPS Incentive Adjustment to Target | 5 | | | 5 | 2 | | | 2 |
| 464 | OM | Distribution | 58900-Dist Rents | SPS Incentive XES Adjustment to Target | (83) | | | (83) | (28) | | | (28) |
| 465 | OM | Distribution | 58900-Dist Rents | SPS Test Year Escalator | 406 | | | 406 | 136 | | | 136 |
| 466 | OM | Distribution | 58900-Dist Rents | Sub-Total 58900-Dist Rents | 3,139,096 | 3,138,782 | (14) | 327 | 1,079,187 | 1,079,082 | (5) | 110 |
| 467 | | | | | | | | | | | | |
| 468 | OM | Distribution | 59000-Dist Mtc Super & Eng | Base | 27,896 | 27,896 | | | 10,591 | 10,591 | | |
| 469 | OM | Distribution | 59000-Dist Mtc Super & Eng | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 470 | OM | Distribution | 59000-Dist Mtc Super & Eng | SPS Incentive XES Adjustment to Target | (73) | | | (73) | (28) | | | (28) |
| 471 | OM | Distribution | 59000-Dist Mtc Super & Eng | SPS Test Year Escalator | 751 | | | 751 | 285 | | | 285 |
| 472 | OM | Distribution | 59000-Dist Mtc Super & Eng | Sub-Total 59000-Dist Mtc Super & Eng | 28,574 | 27,896 | | 678 | 10,849 | 10,591 | | 258 |
| 473 | | | | | | | | | | | | |
| 474 | OM | Distribution | 59100-Dist Mt of Structures | Base | 28,372 | 28,372 | | | 10 | 10 | | |
| 475 | OM | Distribution | 59100-Dist Mt of Structures | SPS Base Data - Income Statement Non Integration | (28,372) | (28,372) | | | (10) | (10) | | |
| 476 | OM | Distribution | 59100-Dist Mt of Structures | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 477 | OM | Distribution | 59100-Dist Mt of Structures | SPS Incentive Adjustment to Target | (61) | | | (61) | 3 | | | 3 |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 478 | OM | Distribution | 59100-Dist Mt of Structures | SPS Test Year Escalator | (10) | | | (10) | | | | |
| 479 | OM | Distribution | 59100-Dist Mt of Structures | Sub-Total 59100-Dist Mt of Structures | (71) | 0 | | (71) | 3 | | | 3 |
| 480 | | | | | | | | | | | | |
| 481 | OM | Distribution | 59200-Dist Mt of Station Equip | Base | 660,938 | 660,938 | | | 250,934 | 250,934 | | |
| 482 | OM | Distribution | 59200-Dist Mt of Station Equip | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 483 | OM | Distribution | 59200-Dist Mt of Station Equip | SPS Business Area Adjustments | (1) | | (1) | | (0) | | (0) | |
| 484 | OM | Distribution | 59200-Dist Mt of Station Equip | SPS Incentive Adjustment to Target | (2,320) | | | (2,320) | (881) | | | (881) |
| 485 | OM | Distribution | 59200-Dist Mt of Station Equip | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 486 | OM | Distribution | 59200-Dist Mt of Station Equip | SPS Test Year Escalator | 10,123 | | | 10,123 | 3,843 | | | 3,843 |
| 487 | OM | Distribution | 59200-Dist Mt of Station Equip | Sub-Total 59200-Dist Mt of Station Equip | 668,741 | 660,938 | (1) | 7,803 | 253,896 | 250,934 | (0) | 2,962 |
| 488 | | | | | | | | | | | | |
| 489 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | Base | 7,046,518 | 7,046,518 | | | 2,572,089 | 2,572,089 | | |
| 490 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Adjust Storm Damage Expense | 422,556 | | | 422,556 | 422,556 | | | 422,556 |
| 491 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Base Data - Income Statement Non Integration | (629,942) | (629,942) | | | (227,858) | (227,858) | | |
| 492 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 493 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Business Area Adjustments | (75) | | (75) | | (29) | | (29) | |
| 494 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Incentive Adjustment to Target | (10,712) | | | (10,712) | (2,712) | | | (2,712) |
| 495 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Incentive XES Adjustment to Target | (563) | | | (563) | (214) | | | (214) |
| 496 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Mutual Aid Adjustment | (571,587) | | (571,587) | | (217,010) | | (217,010) | |
| 497 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Test Year Escalator | 81,340 | | | 81,340 | 19,913 | | | 19,913 |
| 498 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | Sub-Total 59300-Dist Mtc of Overhead Lines | 6,337,535 | 6,416,576 | (571,662) | 492,622 | 2,566,736 | 2,344,232 | (217,039) | 439,543 |
| 499 | | | | | | | | | | | | |
| 500 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | Base | 101,348 | 101,348 | | | 10,686 | 10,686 | | |
| 501 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Base Data - Income Statement Non Integration | (1,762) | (1,762) | | | 4,745 | 4,745 | | |
| 502 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 503 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 504 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Incentive Adjustment to Target | (220) | | | (220) | (25) | | | (25) |
| 505 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 506 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Test Year Escalator | 2,202 | | | 2,202 | 276 | | | 276 |
| 507 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | Sub-Total 59400-Dist Mt of Undergrnd Line | 101,569 | 99,587 | (0) | 1,982 | 15,682 | 15,431 | (0) | 251 |
| 508 | | | | | | | | | | | | |
| 509 | OM | Distribution | 59600-Dist Mtc of Streetlights | Base | 280,135 | 280,135 | | | 147,173 | 147,173 | | |
| 510 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Base Data - Income Statement Non Integration | 1,364 | 1,364 | | | 367 | 367 | | |
| 511 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 512 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Business Area Adjustments | (1) | | (1) | | (0) | | (0) | |
| 513 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Incentive Adjustment to Target | (200) | | | (200) | (51) | | | (51) |
| 514 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 515 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Test Year Escalator | 950 | | | 950 | 257 | | | 257 |
| 516 | OM | Distribution | 59600-Dist Mtc of Streetlights | Sub-Total 59600-Dist Mtc of Streetlights | 282,248 | 281,499 | (1) | 750 | 147,745 | 147,540 | (0) | 206 |
| 517 | | | | | | | | | | | | |
| 518 | OM | Distribution | 59700-Dist Mtc of Meters | Base | 24,433 | 24,433 | | | 9,276 | 9,276 | | |
| 519 | OM | Distribution | 59700-Dist Mtc of Meters | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 520 | OM | Distribution | 59700-Dist Mtc of Meters | SPS Incentive Adjustment to Target | (207) | | | (207) | (79) | | | (79) |
| 521 | OM | Distribution | 59700-Dist Mtc of Meters | SPS Test Year Escalator | 639 | | | 639 | 243 | | | 243 |
| 522 | OM | Distribution | 59700-Dist Mtc of Meters | Sub-Total 59700-Dist Mtc of Meters | 24,865 | 24,433 | | 431 | 9,440 | 9,276 | | 164 |
| 523 | | | | | | | | | | | | |
| 524 | OM | Distribution | 59800-Dist Mtce of Dist Plant | Base | (7,504) | (7,504) | | | 1,790 | 1,790 | | |
| 525 | OM | Distribution | 59800-Dist Mtce of Dist Plant | SPS Base Data - Income Statement Non Integration | 25,042 | 25,042 | | | (1,774) | (1,774) | | |
| 526 | OM | Distribution | 59800-Dist Mtce of Dist Plant | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 527 | OM | Distribution | 59800-Dist Mtce of Dist Plant | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 528 | OM | Distribution | 59800-Dist Mtce of Dist Plant | SPS Incentive Adjustment to Target | (108) | | | (108) | (4) | | | (4) |
| 529 | OM | Distribution | 59800-Dist Mtce of Dist Plant | SPS Test Year Escalator | 462 | | | 462 | (0) | | | (0) |
| 530 | OM | Distribution | 59800-Dist Mtce of Dist Plant | Sub-Total 59800-Dist Mtce of Dist Plant | 17,891 | 17,538 | (0) | 354 | 12 | 16 | (0) | (4) |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 531 | | | | | | | | | | | | |
| 532 | OM | Distribution | | **Sub-Total Distribution** | **31,058,354** | **30,682,941** | **(404,339)** | **779,752** | **11,600,604** | **11,291,702** | **(221,574)** | **530,476** |
| 533 | | | | | | | | | | | | |
| 534 | OM | Regional Market | 57510-Operations Supervision | Base | 157,672 | 157,672 | | | 51,740 | 51,740 | | |
| 535 | OM | Regional Market | 57510-Operations Supervision | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 536 | OM | Regional Market | 57510-Operations Supervision | SPS Business Area Adjustments | (191) | | (191) | | (63) | | (63) | |
| 537 | OM | Regional Market | 57510-Operations Supervision | SPS Incentive Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 538 | OM | Regional Market | 57510-Operations Supervision | SPS Incentive XES Adjustment to Target | (567) | | | (567) | (186) | | | (186) |
| 539 | OM | Regional Market | 57510-Operations Supervision | SPS Test Year Escalator | 3,464 | | | 3,464 | 1,137 | | | 1,137 |
| 540 | OM | Regional Market | 57510-Operations Supervision | Sub-Total 57510-Operations Supervision | 160,378 | 157,672 | (191) | 2,898 | 52,628 | 51,740 | (63) | 951 |
| 541 | | | | | | | | | | | | |
| 542 | OM | Regional Market | 57520-DA & RT Mkt Admin | Base | 305,329 | 305,329 | | | 100,193 | 100,193 | | |
| 543 | OM | Regional Market | 57520-DA & RT Mkt Admin | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 544 | OM | Regional Market | 57520-DA & RT Mkt Admin | SPS Incentive XES Adjustment to Target | (1,056) | | | (1,056) | (347) | | | (347) |
| 545 | OM | Regional Market | 57520-DA & RT Mkt Admin | SPS Test Year Escalator | 8,019 | | | 8,019 | 2,631 | | | 2,631 |
| 546 | OM | Regional Market | 57520-DA & RT Mkt Admin | Sub-Total 57520-DA & RT Mkt Admin | 312,292 | 305,329 | | 6,963 | 102,478 | 100,193 | | 2,285 |
| 547 | | | | | | | | | | | | |
| 548 | OM | Regional Market | 57550-Ancillary Serv Mkt Admin | Base | 14,444 | 14,444 | | | 4,740 | 4,740 | | |
| 549 | OM | Regional Market | 57550-Ancillary Serv Mkt Admin | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 550 | OM | Regional Market | 57550-Ancillary Serv Mkt Admin | SPS Incentive XES Adjustment to Target | (50) | | | (50) | (16) | | | (16) |
| 551 | OM | Regional Market | 57550-Ancillary Serv Mkt Admin | SPS Test Year Escalator | 379 | | | 379 | 124 | | | 124 |
| 552 | OM | Regional Market | 57550-Ancillary Serv Mkt Admin | Sub-Total 57550-Ancillary Serv Mkt Admin | 14,773 | 14,444 | | 329 | 4,848 | 4,740 | | 108 |
| 553 | | | | | | | | | | | | |
| 554 | OM | Regional Market | 57560-Mkt Monitoring/Compliance | Base | 27,048 | 27,048 | | | 8,876 | 8,876 | | |
| 555 | OM | Regional Market | 57560-Mkt Monitoring/Compliance | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 556 | OM | Regional Market | 57560-Mkt Monitoring/Compliance | SPS Incentive XES Adjustment to Target | (89) | | | (89) | (29) | | | (29) |
| 557 | OM | Regional Market | 57560-Mkt Monitoring/Compliance | SPS Test Year Escalator | 716 | | | 716 | 235 | | | 235 |
| 558 | OM | Regional Market | 57560-Mkt Monitoring/Compliance | Sub-Total 57560-Mkt Monitoring/Compliance | 27,675 | 27,048 | | 627 | 9,081 | 8,876 | | 206 |
| 559 | | | | | | | | | | | | |
| 560 | OM | Regional Market | 57570-Mkt Fac/Mon/Comp Serv | Base | 6,308,383 | 6,308,383 | | | 2,204,755 | 2,204,755 | | |
| 561 | OM | Regional Market | 57570-Mkt Fac/Mon/Comp Serv | Sub-Total 57570-Mkt Fac/Mon/Comp Serv | 6,308,383 | 6,308,383 | | | 2,204,755 | 2,204,755 | | |
| 562 | | | | | | | | | | | | |
| 563 | OM | Regional Market | 575700W-Market facilitation monitoring and compliance serv - Wholesale | Base | 1,849,773 | 1,849,773 | | | | | | |
| 564 | OM | Regional Market | 575700W-Market facilitation monitoring and compliance serv - Wholesale | Sub-Total 575700W-Market facilitation monitoring and co | 1,849,773 | 1,849,773 | | | | | | |
| 565 | | | | | | | | | | | | |
| 566 | OM | Regional Market | 57580-Regional Market Rents | Base | 49,730 | 49,730 | | | 16,319 | 16,319 | | |
| 567 | OM | Regional Market | 57580-Regional Market Rents | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 568 | OM | Regional Market | 57580-Regional Market Rents | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 569 | OM | Regional Market | 57580-Regional Market Rents | SPS Incentive Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 570 | OM | Regional Market | 57580-Regional Market Rents | SPS Incentive XES Adjustment to Target | (2) | | | (2) | (1) | | | (1) |
| 571 | OM | Regional Market | 57580-Regional Market Rents | SPS Test Year Escalator | 8 | | | 8 | 3 | | | 3 |
| 572 | OM | Regional Market | 57580-Regional Market Rents | Sub-Total 57580-Regional Market Rents | 49,736 | 49,730 | (0) | 6 | 16,321 | 16,319 | (0) | 2 |
| 573 | | | | | | | | | | | | |
| 574 | OM | Regional Market Expenses | | **Sub-Total Regional Market Expenses** | **8,723,009** | **8,712,378** | **(192)** | **10,823** | **2,390,111** | **2,386,623** | **(63)** | **3,551** |
| 575 | | | | | | | | | | | | |
| 576 | OM | Customer Accour | 90100-Cust Acct Supervise | Base | 28,662 | 28,662 | | | 8,959 | 8,959 | | |
| 577 | OM | Customer Accour | 90100-Cust Acct Supervise | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 578 | OM | Customer Accour | 90100-Cust Acct Supervise | SPS Business Area Adjustments | (436) | | (436) | | (136) | | (136) | |
| 579 | OM | Customer Accour | 90100-Cust Acct Supervise | SPS Incentive XES Adjustment to Target | (97) | | | (97) | (30) | | | (30) |
| 580 | OM | Customer Accour | 90100-Cust Acct Supervise | SPS Test Year Escalator | 644 | | | 644 | 201 | | | 201 |
| 581 | OM | Customer Accour | 90100-Cust Acct Supervise | Sub-Total 90100-Cust Acct Supervise | 28,774 | 28,662 | (436) | 548 | 8,994 | 8,959 | (136) | 171 |
| 582 | | | | | | | | | | | | |
| 583 | OM | Customer Accour | 90200-Cust Acct Meter Read | Base | 4,859,851 | 4,859,851 | | | 1,519,019 | 1,519,019 | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 584 | OM | Customer Accour | 90200-Cust Acct Meter Read | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 585 | OM | Customer Accour | 90200-Cust Acct Meter Read | SPS Business Area Adjustments | (22) | | (22) | | (7) | | (7) | |
| 586 | OM | Customer Accour | 90200-Cust Acct Meter Read | SPS Incentive Adjustment to Target | (16,576) | | | (16,576) | (5,181) | | | (5,181) |
| 587 | OM | Customer Accour | 90200-Cust Acct Meter Read | SPS Incentive XES Adjustment to Target | (207) | | | (207) | (65) | | | (65) |
| 588 | OM | Customer Accour | 90200-Cust Acct Meter Read | SPS Test Year Escalator | 77,275 | | | 77,275 | 24,153 | | | 24,153 |
| 589 | OM | Customer Accour | 90200-Cust Acct Meter Read | Sub-Total 90200-Cust Acct Meter Read | 4,920,322 | 4,859,851 | (22) | 60,492 | 1,537,920 | 1,519,019 | (7) | 18,908 |
| 590 | | | | | | | | | | | | |
| 591 | OM | Customer Accour | 90300-Cust Acct Recrds &Coll | Base | 7,466,026 | 7,466,026 | | | 2,333,618 | 2,333,618 | | |
| 592 | OM | Customer Accour | 90300-Cust Acct Recrds &Coll | SPS Base Data - Income Statement Non Integration | 181,342 | 181,342 | | | 56,681 | 56,681 | | |
| 593 | OM | Customer Accour | 90300-Cust Acct Recrds &Coll | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 594 | OM | Customer Accour | 90300-Cust Acct Recrds &Coll | SPS Business Area Adjustments | (14,696) | | (14,696) | | (4,593) | | (4,593) | |
| 595 | OM | Customer Accour | 90300-Cust Acct Recrds &Coll | SPS Incentive Adjustment to Target | (3,671) | | | (3,671) | (1,147) | | | (1,147) |
| 596 | OM | Customer Accour | 90300-Cust Acct Recrds &Coll | SPS Incentive XES Adjustment to Target | (8,225) | | | (8,225) | (2,571) | | | (2,571) |
| 597 | OM | Customer Accour | 90300-Cust Acct Recrds &Coll | SPS Test Year Escalator | 84,989 | | | 84,989 | 26,565 | | | 26,565 |
| 598 | OM | Customer Accour | 90300-Cust Acct Recrds &Coll | Sub-Total 90300-Cust Acct Recrds &Coll | 7,705,766 | 7,647,368 | (14,696) | 73,093 | 2,408,552 | 2,390,299 | (4,593) | 22,846 |
| 599 | | | | | | | | | | | | |
| 600 | OM | Customer Accour | 90400-Cust Acct Uncollect | Base | 4,739,561 | 4,739,561 | | | 1,481,447 | 1,481,447 | | |
| 601 | OM | Customer Accour | 90400-Cust Acct Uncollect | SPS Include TX Deferrals | 757,904 | | 757,904 | | 236,898 | | 236,898 | |
| 602 | OM | Customer Accour | 90400-Cust Acct Uncollect | Sub-Total 90400-Cust Acct Uncollect | 5,497,465 | 4,739,561 | 757,904 | | 1,718,345 | 1,481,447 | 236,898 | |
| 603 | | | | | | | | | | | | |
| 604 | OM | Customer Accour | 904001-Uncollectable Accounts - Non Commodity | Base | 324,063 | 324,063 | | | 101,293 | 101,293 | | |
| 605 | OM | Customer Accour | 904001-Uncollectable Accounts - Non Commodity | Sub-Total 904001-Uncollectable Accounts - Non Commoc | 324,063 | 324,063 | | | 101,293 | 101,293 | | |
| 606 | | | | | | | | | | | | |
| 607 | OM | Customer Accour | 90500-Cust Acct Misc | Base | 136,553 | 136,553 | | | 42,682 | 42,682 | | |
| 608 | OM | Customer Accour | 90500-Cust Acct Misc | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 609 | OM | Customer Accour | 90500-Cust Acct Misc | SPS Business Area Adjustments | (1) | | (1) | | (0) | | (0) | |
| 610 | OM | Customer Accour | 90500-Cust Acct Misc | SPS Incentive Adjustment to Target | 2 | | | 2 | 0 | | | 0 |
| 611 | OM | Customer Accour | 90500-Cust Acct Misc | SPS Incentive XES Adjustment to Target | (31) | | | (31) | (10) | | | (10) |
| 612 | OM | Customer Accour | 90500-Cust Acct Misc | SPS Test Year Escalator | 318 | | | 318 | 99 | | | 99 |
| 613 | OM | Customer Accour | 90500-Cust Acct Misc | Sub-Total 90500-Cust Acct Misc | 136,841 | 136,553 | (1) | 289 | 42,772 | 42,682 | (0) | 90 |
| 614 | | | | | | | | | | | | |
| 615 | OM | Customer Accour | DEPINT - Customer Deposit Interest Expense | SPS Customer Deposit Interest | 126,563 | | | 126,563 | 15,689 | | | 15,689 |
| 616 | OM | Customer Accour | DEPINT - Customer Deposit Interest Expense | Sub-Total DEPINT - Customer Deposit Interest Expense | 126,563 | | | 126,563 | 15,689 | | | 15,689 |
| 617 | | | | | | | | | | | | |
| 618 | OM | Customer Accounts | | **Sub-Total Customer Accounts** | **18,739,793** | **17,736,059** | **742,750** | **260,985** | **5,833,564** | **5,543,698** | **232,162** | **57,705** |
| 619 | | | | | | | | | | | | |
| 620 | OM | Customer Service | 90800-Customer Asst Expense | Base | 18,326,863 | 18,326,863 | | | 5,728,335 | 5,728,335 | | |
| 621 | OM | Customer Service | 90800-Customer Asst Expense | SPS Base Data - Reclass Customer Assistance | (16,028,705) | (16,028,705) | | | (5,010,011) | (5,010,011) | | |
| 622 | OM | Customer Service | 90800-Customer Asst Expense | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 623 | OM | Customer Service | 90800-Customer Asst Expense | SPS Business Area Adjustments | (4) | | (4) | | (1) | | (1) | |
| 624 | OM | Customer Service | 90800-Customer Asst Expense | SPS Incentive Adjustment to Target | (11,652) | | | (11,652) | (3,642) | | | (3,642) |
| 625 | OM | Customer Service | 90800-Customer Asst Expense | SPS Incentive XES Adjustment to Target | (289) | | | (289) | (90) | | | (90) |
| 626 | OM | Customer Service | 90800-Customer Asst Expense | SPS Test Year Escalator | 56,134 | | | 56,134 | 17,545 | | | 17,545 |
| 627 | OM | Customer Service | 90800-Customer Asst Expense | Sub-Total 90800-Customer Asst Expense | 2,342,346 | 2,298,158 | (4) | 44,192 | 732,135 | 718,324 | (1) | 13,813 |
| 628 | | | | | | | | | | | | |
| 629 | OM | Customer Service | 90801EE-Customer Assistance EE Amort TX | SPS Base Data - Reclass Customer Assistance | 4,355,010 | 4,355,010 | | | | | | |
| 630 | OM | Customer Service | 90801EE-Customer Assistance EE Amort TX | SPS Eliminate Per Book EE Amortization | (4,355,010) | | (4,355,010) | | | | | |
| 631 | OM | Customer Service | 90801EE-Customer Assistance EE Amort TX | Sub-Total 90801EE-Customer Assistance EE Amort TX | | 4,355,010 | (4,355,010) | | | | | |
| 632 | | | | | | | | | | | | |
| 633 | OM | Customer Service | 90803EE-Customer Assistance EE Amort NM | SPS Base Data - Reclass Customer Assistance | 11,006,350 | 11,006,350 | | | 11,006,350 | 11,006,350 | | |
| 634 | OM | Customer Service | 90803EE-Customer Assistance EE Amort NM | SPS Eliminate Per Book EE Amortization | (11,006,350) | | (11,006,350) | | (11,006,350) | | (11,006,350) | |
| 635 | OM | Customer Service | 90803EE-Customer Assistance EE Amort NM | Sub-Total 90803EE-Customer Assistance EE Amort NM | | 11,006,350 | (11,006,350) | | | 11,006,350 | (11,006,350) | |
| 636 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 637 | OM | Customer Service | 90804EE-Customer Assistance SaversSwitch | SPS Base Data - Reclass Customer Assistance | 667,345 | 667,345 | | | | | | |
| 638 | OM | Customer Service | 90804EE-Customer Assistance SaversSwitch | SPS Test Year Escalator | 64 | | | 64 | | | | |
| 639 | OM | Customer Service | 90804EE-Customer Assistance SaversSwitch | Sub-Total 90804EE-Customer Assistance SaversSwitch | 667,409 | 667,345 | | 64 | | | | |
| 640 | | | | | | | | | | | | |
| 641 | OM | Customer Service | 909000-Informational and instruction advertising expense | Base | 322,491 | 322,491 | | | 100,801 | 100,801 | | |
| 642 | OM | Customer Service | 909000-Informational and instruction advertising expense | SPS Base Data - Income Statement Non Integration | (25,587) | (25,587) | | | (7,998) | (7,998) | | |
| 643 | OM | Customer Service | 909000-Informational and instruction advertising expense | SPS Reclass Ad Brand Expense | (4,863) | | (4,863) | | (1,520) | | (1,520) | |
| 644 | OM | Customer Service | 909000-Informational and instruction advertising expense | Sub-Total 909000-Informational and instruction advertisi | 292,042 | 296,905 | (4,863) | | 91,284 | 92,804 | (1,520) | |
| 645 | | | | | | | | | | | | |
| 646 | OM | Customer Service | 910000-Misc Cust Serv Expense | Base | 79,100 | 79,100 | | | 24,724 | 24,724 | | |
| 647 | OM | Customer Service | 910000-Misc Cust Serv Expense | SPS Base Data - Income Statement Non Integration | 19,598 | 19,598 | | | 6,126 | 6,126 | | |
| 648 | OM | Customer Service | 910000-Misc Cust Serv Expense | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 649 | OM | Customer Service | 910000-Misc Cust Serv Expense | SPS Business Area Adjustments | (1) | | (1) | | (0) | | (0) | |
| 650 | OM | Customer Service | 910000-Misc Cust Serv Expense | SPS Incentive Adjustment to Target | 1 | | | 1 | 0 | | | 0 |
| 651 | OM | Customer Service | 910000-Misc Cust Serv Expense | SPS Incentive XES Adjustment to Target | (21) | | | (21) | (6) | | | (6) |
| 652 | OM | Customer Service | 910000-Misc Cust Serv Expense | SPS Test Year Escalator | 167 | | | 167 | 52 | | | 52 |
| 653 | OM | Customer Service | 910000-Misc Cust Serv Expense | Sub-Total 910000-Misc Cust Serv Expense | 98,844 | 98,698 | (1) | 147 | 30,896 | 30,850 | (0) | 46 |
| 654 | | | | | | | | | | | | |
| 655 | OM | Customer Service | | **Sub-Total Customer Service** | **3,400,642** | **18,722,466** | **(15,366,228)** | **44,403** | **854,315** | **11,848,328** | **(11,007,872)** | **13,859** |
| 656 | | | | | | | | | | | | |
| 657 | OM | Sales | 91200-Economic Development | Base | 285,545 | 285,545 | | | 89,251 | 89,251 | | |
| 658 | OM | Sales | 91200-Economic Development | SPS Base Data - Income Statement Non Integration | 2 | 2 | | | 0 | 0 | | |
| 659 | OM | Sales | 91200-Economic Development | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 660 | OM | Sales | 91200-Economic Development | SPS Business Area Adjustments | (5,128) | | (5,128) | | (1,603) | | (1,603) | |
| 661 | OM | Sales | 91200-Economic Development | SPS Incentive Adjustment to Target | (1,270) | | | (1,270) | (397) | | | (397) |
| 662 | OM | Sales | 91200-Economic Development | SPS Incentive XES Adjustment to Target | (16) | | | (16) | (5) | | | (5) |
| 663 | OM | Sales | 91200-Economic Development | SPS Test Year Escalator | 5,685 | | | 5,685 | 1,777 | | | 1,777 |
| 664 | OM | Sales | 91200-Economic Development | Sub-Total 91200-Economic Development | 284,818 | 285,547 | (5,128) | 4,398 | 89,024 | 89,252 | (1,603) | 1,375 |
| 665 | | | | | | | | | | | | |
| 666 | OM | Sales | 916000-Misc Sales Expense | Base | 8,581 | 8,581 | | | 2,682 | 2,682 | | |
| 667 | OM | Sales | 916000-Misc Sales Expense | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 668 | OM | Sales | 916000-Misc Sales Expense | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 669 | OM | Sales | 916000-Misc Sales Expense | SPS Incentive Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 670 | OM | Sales | 916000-Misc Sales Expense | SPS Incentive XES Adjustment to Target | (1) | | | (1) | (0) | | | (0) |
| 671 | OM | Sales | 916000-Misc Sales Expense | SPS Test Year Escalator | 18 | | | 18 | 6 | | | 6 |
| 672 | OM | Sales | 916000-Misc Sales Expense | Sub-Total 916000-Misc Sales Expense | 8,598 | 8,581 | (0) | 17 | 2,687 | 2,682 | (0) | 5 |
| 673 | | | | | | | | | | | | |
| 674 | OM | Sales | | **Sub-Total Sales** | **293,415** | **294,128** | **(5,128)** | **4,415** | **91,711** | **91,934** | **(1,603)** | **1,380** |
| 675 | | | | | | | | | | | | |
| 676 | OM | A&G | 92000-A&G Salaries | Base | 39,640,290 | 39,640,290 | | | 11,916,807 | 11,916,807 | | |
| 677 | OM | A&G | 92000-A&G Salaries | SPS Base Data - Income Statement Non Integration | (95,049) | (95,049) | | | (28,574) | (28,574) | | |
| 678 | OM | A&G | 92000-A&G Salaries | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 679 | OM | A&G | 92000-A&G Salaries | SPS Business Area Adjustments | (305) | | (305) | | (92) | | (92) | |
| 680 | OM | A&G | 92000-A&G Salaries | SPS Eliminate Long Term Incentive | (6,225,906) | | (6,225,906) | | (1,871,654) | | (1,871,654) | |
| 681 | OM | A&G | 92000-A&G Salaries | SPS Eliminate Wholesale Account Manager Expense | (75,774) | | (75,774) | | (22,779) | | (22,779) | |
| 682 | OM | A&G | 92000-A&G Salaries | SPS Eliminate Xcel Foundation Expense | (23,037) | | (23,037) | | (6,925) | | (6,925) | |
| 683 | OM | A&G | 92000-A&G Salaries | SPS Incentive Adjustment to Target | (91,823) | | | (91,823) | (27,604) | | | (27,604) |
| 684 | OM | A&G | 92000-A&G Salaries | SPS Incentive XES Adjustment to Target | (81,897) | | | (81,897) | (24,620) | | | (24,620) |
| 685 | OM | A&G | 92000-A&G Salaries | SPS Test Year Escalator | 767,514 | | | 767,514 | 230,733 | | | 230,733 |
| 686 | OM | A&G | 92000-A&G Salaries | Sub-Total 92000-A&G Salaries | 33,814,014 | 39,545,242 | (6,325,022) | 593,794 | 10,165,291 | 11,888,234 | (1,901,451) | 178,509 |
| 687 | | | | | | | | | | | | |
| 688 | OM | A&G | 92100-A&G Office & Supplies | Base | 19,746,492 | 19,746,492 | | | 5,936,262 | 5,936,262 | | |
| 689 | OM | A&G | 92100-A&G Office & Supplies | SPS Base Data - Income Statement Non Integration | 87,338 | 87,338 | | | 26,256 | 26,256 | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 690 | OM | A&G | 92100-A&G Office & Supplies | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 691 | OM | A&G | 92100-A&G Office & Supplies | SPS Business Area Adjustments | (25,085) | | (25,085) | | (7,541) | | (7,541) | |
| 692 | OM | A&G | 92100-A&G Office & Supplies | SPS Eliminate Wholesale Account Manager Expense | (3,686) | | (3,686) | | (1,108) | | (1,108) | |
| 693 | OM | A&G | 92100-A&G Office & Supplies | SPS Eliminate Xcel Foundation Expense | (8,373) | | (8,373) | | (2,517) | | (2,517) | |
| 694 | OM | A&G | 92100-A&G Office & Supplies | SPS Incentive Adjustment to Target | | | | | | | | |
| 695 | OM | A&G | 92100-A&G Office & Supplies | SPS Incentive XES Adjustment to Target | 2 | | | 2 | 1 | | | 1 |
| 696 | OM | A&G | 92100-A&G Office & Supplies | SPS Include TX Deferrals | 51,829 | | 51,829 | | 15,581 | | 15,581 | |
| 697 | OM | A&G | 92100-A&G Office & Supplies | SPS Test Year Escalator | | | | | | | | |
| 698 | OM | A&G | 92100-A&G Office & Supplies | Sub-Total 92100-A&G Office & Supplies | 19,848,518 | 19,833,830 | 14,685 | 2 | 5,966,933 | 5,962,518 | 4,415 | 1 |
| 699 | | | | | | | | | | | | |
| 700 | OM | A&G | 92200-A&G Admn Transfer Crdt | Base | (22,762,323) | (22,762,323) | | | (6,842,892) | (6,842,892) | | |
| 701 | OM | A&G | 92200-A&G Admn Transfer Crdt | Sub-Total 92200-A&G Admn Transfer Crdt | (22,762,323) | (22,762,323) | | | (6,842,892) | (6,842,892) | | |
| 702 | | | | | | | | | | | | |
| 703 | OM | A&G | 92300-A&G Outside Services | Base | 6,197,998 | 6,197,998 | | | 1,863,265 | 1,863,265 | | |
| 704 | OM | A&G | 92300-A&G Outside Services | SPS Base Data - Income Statement Non Integration | (3,908) | (3,908) | | | (1,175) | (1,175) | | |
| 705 | OM | A&G | 92300-A&G Outside Services | SPS Business Area Adjustments | (2,024) | | (2,024) | | (609) | | (609) | |
| 706 | OM | A&G | 92300-A&G Outside Services | SPS Eliminate Xcel Foundation Expense | (1,938) | | (1,938) | | (583) | | (583) | |
| 707 | OM | A&G | 92300-A&G Outside Services | Sub-Total 92300-A&G Outside Services | 6,190,128 | 6,194,091 | (3,962) | | 1,860,899 | 1,862,090 | (1,191) | |
| 708 | | | | | | | | | | | | |
| 709 | OM | A&G | 92400-A&G Property Insurance | Base | 3,738,738 | 3,738,738 | | | 1,133,506 | 1,133,506 | | |
| 710 | OM | A&G | 92400-A&G Property Insurance | Sub-Total 92400-A&G Property Insurance | 3,738,738 | 3,738,738 | | | 1,133,506 | 1,133,506 | | |
| 711 | | | | | | | | | | | | |
| 712 | OM | A&G | 92500-A&G Injuries & Damages | Base | 7,942,905 | 7,942,905 | | | 2,387,825 | 2,387,825 | | |
| 713 | OM | A&G | 92500-A&G Injuries & Damages | SPS Business Area Adjustments | 0 | | 0 | | 0 | | 0 | |
| 714 | OM | A&G | 92500-A&G Injuries & Damages | SPS Eliminate Wholesale Account Manager Expense | (1,052) | | (1,052) | | (316) | | (316) | |
| 715 | OM | A&G | 92500-A&G Injuries & Damages | SPS Eliminate Xcel Foundation Expense | (23) | | (23) | | (7) | | (7) | |
| 716 | OM | A&G | 92500-A&G Injuries & Damages | SPS Incentive XES Adjustment to Target | (0) | | | (0) | (0) | | | (0) |
| 717 | OM | A&G | 92500-A&G Injuries & Damages | Sub-Total 92500-A&G Injuries & Damages | 7,941,830 | 7,942,905 | (1,075) | (0) | 2,387,502 | 2,387,825 | (323) | (0) |
| 718 | | | | | | | | | | | | |
| 719 | OM | A&G | 926000-Employee pensions and benefits | Base | 29,311,283 | 29,311,283 | | | 8,811,664 | 8,811,664 | | |
| 720 | OM | A&G | 926000-Employee pensions and benefits | SPS Adjust Pension and Benefits | 836,158 | | | 836,158 | 251,369 | | | 251,369 |
| 721 | OM | A&G | 926000-Employee pensions and benefits | SPS Base Data - Pension Expense | (1,132,943) | (1,132,943) | | | (340,589) | (340,589) | | |
| 722 | OM | A&G | 926000-Employee pensions and benefits | SPS Eliminate Wholesale Account Manager Expense | (25,810) | | (25,810) | | (7,759) | | (7,759) | |
| 723 | OM | A&G | 926000-Employee pensions and benefits | SPS Eliminate Xcel Foundation Expense | (4,290) | | (4,290) | | (1,290) | | (1,290) | |
| 724 | OM | A&G | 926000-Employee pensions and benefits | SPS Test Year Escalator | 76,346 | | | 76,346 | 22,951 | | | 22,951 |
| 725 | OM | A&G | 926000-Employee pensions and benefits | Sub-Total 926000-Employee pensions and benefits | 29,060,743 | 28,178,340 | (30,100) | 912,504 | 8,736,346 | 8,471,074 | (9,049) | 274,320 |
| 726 | | | | | | | | | | | | |
| 727 | OM | A&G | 92603-SPS Deferred Pension Exp | SPS Base Data - Pension Expense | 1,132,943 | 1,132,943 | | | | | | |
| 728 | OM | A&G | 92603-SPS Deferred Pension Exp | Sub-Total 92603-SPS Deferred Pension Exp | 1,132,943 | 1,132,943 | | | | | | |
| 729 | | | | | | | | | | | | |
| 730 | OM | A&G | 92800-A&G Regulatory Comm Exp | Base | 12,072,340 | 12,072,340 | | | 3,773,390 | 3,773,390 | | |
| 731 | OM | A&G | 92800-A&G Regulatory Comm Exp | SPS Base Data - Income Statement Non Integration | 10,334 | 10,334 | | | 3,230 | 3,230 | | |
| 732 | OM | A&G | 92800-A&G Regulatory Comm Exp | SPS Base Data - Reclass Regulatory Commission | (12,082,674) | (12,082,674) | | | (3,776,620) | (3,776,620) | | |
| 733 | OM | A&G | 92800-A&G Regulatory Comm Exp | SPS Incentive XES Adjustment to Target | (5) | | | (5) | (2) | | | (2) |
| 734 | OM | A&G | 92800-A&G Regulatory Comm Exp | SPS Test Year Escalator | 45 | | | 45 | 14 | | | 14 |
| 735 | OM | A&G | 92800-A&G Regulatory Comm Exp | Sub-Total 92800-A&G Regulatory Comm Exp | 40 | | | 40 | 12 | 0 | | 12 |
| 736 | | | | | | | | | | | | |
| 737 | OM | A&G | 92800R-Regulatory Commision Expense TX | SPS Base Data - Reclass Regulatory Commission | 7,056,579 | 7,056,579 | | | | | | |
| 738 | OM | A&G | 92800R-Regulatory Commision Expense TX | SPS Eliminate Test Year Rate Case Expense Amortization | (5,861,536) | | (5,861,536) | | | | | |
| 739 | OM | A&G | 92800R-Regulatory Commision Expense TX | Sub-Total 92800R-Regulatory Commision Expense TX | 1,195,043 | 7,056,579 | (5,861,536) | | | | | |
| 740 | | | | | | | | | | | | |
| 741 | OM | A&G | 92801R-Regulatory Commision Expense NM | SPS Base Data - Reclass Regulatory Commission | 3,160,114 | 3,160,114 | | | 3,160,114 | 3,160,114 | | |
| 742 | OM | A&G | 92801R-Regulatory Commision Expense NM | SPS Eliminate Test Year Rate Case Expense Amortization | (867,082) | | (867,082) | | (867,082) | | (867,082) | |

Southwestern Public Service Company

12 Months Ending September 2020
B.1 O&M Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 743 | OM | A&G | 92801R-Regulatory Commision Expense NM | SPS Include Rate Case Expenses | 3,079,304 | | | 3,079,304 | 3,079,304 | | | 3,079,304 |
| 744 | OM | A&G | 92801R-Regulatory Commision Expense NM | Sub-Total 92801R-Regulatory Commision Expense NM | 5,372,336 | 3,160,114 | (867,082) | 3,079,304 | 5,372,336 | 3,160,114 | (867,082) | 3,079,304 |
| 745 | | | | | | | | | | | | |
| 746 | OM | A&G | 92802R-Regulatory Commision Expense Wholesale | SPS Base Data - Reclass Regulatory Commission | 1,949,917 | 1,949,917 | | | | | | |
| 747 | OM | A&G | 92802R-Regulatory Commision Expense Wholesale | Sub-Total 92802R-Regulatory Commision Expense Whole | 1,949,917 | 1,949,917 | | | | | | |
| 748 | | | | | | | | | | | | |
| 749 | OM | A&G | 92804R-Regulatory Commision Expense Misc | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 750 | OM | A&G | 92804R-Regulatory Commision Expense Misc | SPS Base Data - Reclass Regulatory Commission | (83,936) | (83,936) | | | (29,794) | (29,794) | | |
| 751 | OM | A&G | 92804R-Regulatory Commision Expense Misc | SPS Business Area Adjustments | (14) | | (14) | | (5) | | (5) | |
| 752 | OM | A&G | 92804R-Regulatory Commision Expense Misc | SPS Incentive XES Adjustment to Target | 1 | | | 1 | 0 | | | 0 |
| 753 | OM | A&G | 92804R-Regulatory Commision Expense Misc | Sub-Total 92804R-Regulatory Commision Expense Misc | (83,949) | (83,936) | (14) | 1 | (29,799) | (29,794) | (5) | 0 |
| 754 | | | | | | | | | | | | |
| 755 | OM | A&G | 92900-A&G Duplicate Chrg Crdt | Base | (1,162,226) | (1,162,226) | | | (348,553) | (348,553) | | |
| 756 | OM | A&G | 92900-A&G Duplicate Chrg Crdt | Sub-Total 92900-A&G Duplicate Chrg Crdt | (1,162,226) | (1,162,226) | | | (348,553) | (348,553) | | |
| 757 | | | | | | | | | | | | |
| 758 | OM | A&G | 93010-A&G General Advertising | Base | 1,423,458 | 1,423,458 | | | 426,897 | 426,897 | | |
| 759 | OM | A&G | 93010-A&G General Advertising | SPS Eliminate Brand & General Advertising | (1,423,458) | | (1,423,458) | | (426,897) | | (426,897) | |
| 760 | OM | A&G | 93010-A&G General Advertising | Sub-Total 93010-A&G General Advertising | | 1,423,458 | (1,423,458) | | | 426,897 | (426,897) | |
| 761 | | | | | | | | | | | | |
| 762 | OM | A&G | 93020-A&G Misc General Exp | Base | 1,321,268 | 1,321,268 | | | 396,250 | 396,250 | | |
| 763 | OM | A&G | 93020-A&G Misc General Exp | SPS Base Data - Income Statement Non Integration | (40,322) | (40,322) | | | (12,093) | (12,093) | | |
| 764 | OM | A&G | 93020-A&G Misc General Exp | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 765 | OM | A&G | 93020-A&G Misc General Exp | Sub-Total 93020-A&G Misc General Exp | 1,280,946 | 1,280,946 | (0) | | 384,157 | 384,157 | (0) | |
| 766 | | | | | | | | | | | | |
| 767 | OM | A&G | 93100-A&G Rents | Base | 14,068,126 | 14,068,126 | | | 4,219,048 | 4,219,048 | | |
| 768 | OM | A&G | 93100-A&G Rents | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 769 | OM | A&G | 93100-A&G Rents | SPS Base Data - Reclass Wholesale Rent | (0) | (0) | | | 199,748 | 199,748 | | |
| 770 | OM | A&G | 93100-A&G Rents | SPS Business Area Adjustments | (1,295) | | (1,295) | | (388) | | (388) | |
| 771 | OM | A&G | 93100-A&G Rents | SPS Incentive Adjustment to Target | 3 | | | 3 | 1 | | | 1 |
| 772 | OM | A&G | 93100-A&G Rents | SPS Incentive XES Adjustment to Target | (123) | | | (123) | (37) | | | (37) |
| 773 | OM | A&G | 93100-A&G Rents | SPS Test Year Escalator | 597 | | | 597 | 179 | | | 179 |
| 774 | OM | A&G | 93100-A&G Rents | Sub-Total 93100-A&G Rents | 14,067,307 | 14,068,126 | (1,295) | 476 | 4,418,551 | 4,418,796 | (388) | 143 |
| 775 | | | | | | | | | | | | |
| 776 | OM | A&G | 93500-A&G Maint of Gen PLT | Base | 47,251 | 47,251 | | | 14,214 | 14,214 | | |
| 777 | OM | A&G | 93500-A&G Maint of Gen PLT | Sub-Total 93500-A&G Maint of Gen PLT | 47,251 | 47,251 | | | 14,214 | 14,214 | | |
| 778 | | | | | | | | | | | | |
| 779 | OM | A&G | Recoverable Contributions and Donations | SPS Include Economic Development and Educational Con | 264,190 | | | 264,190 | 264,190 | | | 264,190 |
| 780 | OM | A&G | Recoverable Contributions and Donations | Sub-Total Recoverable Contributions and Donations | 264,190 | | | 264,190 | 264,190 | | | 264,190 |
| 781 | | | | | | | | | | | | |
| 782 | OM | A&G | | **Sub-Total A&G** | **101,895,444** | **111,543,992** | **(14,498,859)** | **4,850,311** | **33,482,692** | **32,888,185** | **(3,201,971)** | **3,796,479** |
| 783 | | | | | | | | | | | | |
| 784 | OM | | | Sub-Total OM | 514,176,179 | 522,677,673 | (30,559,874) | 22,058,381 | 149,001,136 | 152,548,636 | (13,438,173) | 9,890,673 |
| 785 | | | | | | | | | | | | |
| 786 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | OM | Production | 50000-Stm Prod Op & Supr | Base | 3,141,435 | 3,141,435 | | | 965,278 | 965,278 | | |
| 2 | OM | Production | 50000-Stm Prod Op & Supr | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 3 | OM | Production | 50000-Stm Prod Op & Supr | SPS Incentive Adjustment to Target | (8,068) | | | (8,068) | (2,479) | | | (2,479) |
| 4 | OM | Production | 50000-Stm Prod Op & Supr | SPS Incentive XES Adjustment to Target | (6,145) | | | (6,145) | (1,888) | | | (1,888) |
| 5 | OM | Production | 50000-Stm Prod Op & Supr | SPS Test Year Escalator | 83,524 | | | 83,524 | 25,665 | | | 25,665 |
| 6 | OM | Production | 50000-Stm Prod Op & Supr | Sub-Total 50000-Stm Prod Op & Supr | 3,210,746 | 3,141,435 | | 69,311 | 986,575 | 965,278 | | 21,297 |
| 7 | | | | | | | | | | | | |
| 8 | OM | Production | 50170-Stm Gen Fuel | SPS Account Reclass | 1,391,334 | 1,391,334 | | | 456,565 | 456,565 | | |
| 9 | OM | Production | 50170-Stm Gen Fuel | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 10 | OM | Production | 50170-Stm Gen Fuel | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 11 | OM | Production | 50170-Stm Gen Fuel | SPS Incentive XES Adjustment to Target | (4,895) | | | (4,895) | (1,606) | | | (1,606) |
| 12 | OM | Production | 50170-Stm Gen Fuel | SPS Test Year Escalator | 37,545 | | | 37,545 | 12,320 | | | 12,320 |
| 13 | OM | Production | 50170-Stm Gen Fuel | Sub-Total 50170-Stm Gen Fuel | 1,423,983 | 1,391,334 | (0) | 32,650 | 467,279 | 456,565 | (0) | 10,714 |
| 14 | | | | | | | | | | | | |
| 15 | OM | Production | 50200-Steam Expenses Major | Base | 6,784,394 | 6,784,394 | | | 2,084,660 | 2,084,660 | | |
| 16 | OM | Production | 50200-Steam Expenses Major | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 17 | OM | Production | 50200-Steam Expenses Major | SPS Business Area Adjustments | (1) | | (1) | | (0) | | (0) | |
| 18 | OM | Production | 50200-Steam Expenses Major | SPS Incentive Adjustment to Target | (35,794) | | | (35,794) | (10,999) | | | (10,999) |
| 19 | OM | Production | 50200-Steam Expenses Major | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 20 | OM | Production | 50200-Steam Expenses Major | SPS Test Year Escalator | 183,746 | | | 183,746 | 56,460 | | | 56,460 |
| 21 | OM | Production | 50200-Steam Expenses Major | Sub-Total 50200-Steam Expenses Major | 6,932,345 | 6,784,394 | (1) | 147,952 | 2,130,121 | 2,084,660 | (0) | 45,461 |
| 22 | | | | | | | | | | | | |
| 23 | OM | Production | 50500-Stm Gen Elec Exp Major | Base | 6,027,771 | 6,027,771 | | | 1,852,170 | 1,852,170 | | |
| 24 | OM | Production | 50500-Stm Gen Elec Exp Major | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 25 | OM | Production | 50500-Stm Gen Elec Exp Major | SPS Business Area Adjustments | (2) | | (2) | | (1) | | (1) | |
| 26 | OM | Production | 50500-Stm Gen Elec Exp Major | SPS Incentive Adjustment to Target | (30,367) | | | (30,367) | (9,331) | | | (9,331) |
| 27 | OM | Production | 50500-Stm Gen Elec Exp Major | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 28 | OM | Production | 50500-Stm Gen Elec Exp Major | SPS Test Year Escalator | 163,478 | | | 163,478 | 50,232 | | | 50,232 |
| 29 | OM | Production | 50500-Stm Gen Elec Exp Major | Sub-Total 50500-Stm Gen Elec Exp Major | 6,160,880 | 6,027,771 | (2) | 133,111 | 1,893,071 | 1,852,170 | (1) | 40,901 |
| 30 | | | | | | | | | | | | |
| 31 | OM | Production | 50600-Misc Steam Pwr Exp | Base | 7,561,739 | 7,561,739 | | | 2,323,517 | 2,323,517 | | |
| 32 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 33 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Business Area Adjustments | (6) | | (6) | | (2) | | (2) | |
| 34 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Incentive Adjustment to Target | (29,250) | | | (29,250) | (8,988) | | | (8,988) |
| 35 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Incentive XES Adjustment to Target | (8,279) | | | (8,279) | (2,544) | | | (2,544) |
| 36 | OM | Production | 50600-Misc Steam Pwr Exp | SPS Test Year Escalator | 202,845 | | | 202,845 | 62,329 | | | 62,329 |
| 37 | OM | Production | 50600-Misc Steam Pwr Exp | Sub-Total 50600-Misc Steam Pwr Exp | 7,727,049 | 7,561,739 | (6) | 165,317 | 2,374,312 | 2,323,517 | (2) | 50,797 |
| 38 | | | | | | | | | | | | |
| 39 | OM | Production | 50700-Stm Pow Gen Rents | Base | 26,250 | 26,250 | | | 8,066 | 8,066 | | |
| 40 | OM | Production | 50700-Stm Pow Gen Rents | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 41 | OM | Production | 50700-Stm Pow Gen Rents | SPS Incentive Adjustment to Target | 7 | | | 7 | 2 | | | 2 |
| 42 | OM | Production | 50700-Stm Pow Gen Rents | SPS Incentive XES Adjustment to Target | (133) | | | (133) | (41) | | | (41) |
| 43 | OM | Production | 50700-Stm Pow Gen Rents | SPS Test Year Escalator | 648 | | | 648 | 199 | | | 199 |
| 44 | OM | Production | 50700-Stm Pow Gen Rents | Sub-Total 50700-Stm Pow Gen Rents | 26,772 | 26,250 | | 522 | 8,226 | 8,066 | | 160 |
| 45 | | | | | | | | | | | | |
| 46 | OM | Production | 51000-Stm Maint Super&Eng | Base | 372,618 | 372,618 | | | 114,495 | 114,495 | | |
| 47 | OM | Production | 51000-Stm Maint Super&Eng | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 48 | OM | Production | 51000-Stm Maint Super&Eng | SPS Incentive Adjustment to Target | (1,809) | | | (1,809) | (556) | | | (556) |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 49 | OM | Production | 51000-Stm Maint Super&Eng | SPS Incentive XES Adjustment to Target | (188) | | | (188) | (58) | | | (58) |
| 50 | OM | Production | 51000-Stm Maint Super&Eng | SPS Test Year Escalator | 10,037 | | | 10,037 | 3,084 | | | 3,084 |
| 51 | OM | Production | 51000-Stm Maint Super&Eng | Sub-Total 51000-Stm Maint Super&Eng | 380,658 | 372,618 | | 8,041 | 116,966 | 114,495 | | 2,471 |
| 52 | | | | | | | | | | | | |
| 53 | OM | Production | 51100-Stm Maint of Structures | Base | 1,097,882 | 1,097,882 | | | 337,349 | 337,349 | | |
| 54 | OM | Production | 51100-Stm Maint of Structures | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 55 | OM | Production | 51100-Stm Maint of Structures | SPS Business Area Adjustments | (1) | | (1) | | (0) | | (0) | |
| 56 | OM | Production | 51100-Stm Maint of Structures | SPS Incentive Adjustment to Target | (7,114) | | | (7,114) | (2,186) | | | (2,186) |
| 57 | OM | Production | 51100-Stm Maint of Structures | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 58 | OM | Production | 51100-Stm Maint of Structures | SPS Test Year Escalator | 29,536 | | | 29,536 | 9,076 | | | 9,076 |
| 59 | OM | Production | 51100-Stm Maint of Structures | Sub-Total 51100-Stm Maint of Structures | 1,120,302 | 1,097,882 | (1) | 22,421 | 344,238 | 337,349 | (0) | 6,890 |
| 60 | | | | | | | | | | | | |
| 61 | OM | Production | 51200-Stm Maint of Boiler Plt | Base | 5,416,705 | 5,416,705 | | | 1,777,487 | 1,777,487 | | |
| 62 | OM | Production | 51200-Stm Maint of Boiler Plt | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 63 | OM | Production | 51200-Stm Maint of Boiler Plt | SPS Business Area Adjustments | (3) | | (3) | | (1) | | (1) | |
| 64 | OM | Production | 51200-Stm Maint of Boiler Plt | SPS Incentive Adjustment to Target | (23,578) | | | (23,578) | (7,737) | | | (7,737) |
| 65 | OM | Production | 51200-Stm Maint of Boiler Plt | SPS Incentive XES Adjustment to Target | (2,834) | | | (2,834) | (930) | | | (930) |
| 66 | OM | Production | 51200-Stm Maint of Boiler Plt | SPS Test Year Escalator | 146,150 | | | 146,150 | 47,959 | | | 47,959 |
| 67 | OM | Production | 51200-Stm Maint of Boiler Plt | Sub-Total 51200-Stm Maint of Boiler Plt | 5,536,440 | 5,416,705 | (3) | 119,739 | 1,816,778 | 1,777,487 | (1) | 39,292 |
| 68 | | | | | | | | | | | | |
| 69 | OM | Production | 51300-Stm Maint of Elec Plant | Base | 3,394,027 | 3,394,027 | | | 1,113,747 | 1,113,747 | | |
| 70 | OM | Production | 51300-Stm Maint of Elec Plant | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 71 | OM | Production | 51300-Stm Maint of Elec Plant | SPS Business Area Adjustments | (4) | | (4) | | (1) | | (1) | |
| 72 | OM | Production | 51300-Stm Maint of Elec Plant | SPS Incentive Adjustment to Target | (16,040) | | | (16,040) | (5,263) | | | (5,263) |
| 73 | OM | Production | 51300-Stm Maint of Elec Plant | SPS Incentive XES Adjustment to Target | (1,180) | | | (1,180) | (387) | | | (387) |
| 74 | OM | Production | 51300-Stm Maint of Elec Plant | SPS Test Year Escalator | 91,677 | | | 91,677 | 30,084 | | | 30,084 |
| 75 | OM | Production | 51300-Stm Maint of Elec Plant | Sub-Total 51300-Stm Maint of Elec Plant | 3,468,481 | 3,394,027 | (4) | 74,458 | 1,138,179 | 1,113,747 | (1) | 24,433 |
| 76 | | | | | | | | | | | | |
| 77 | OM | Production | 51400-Stm Maint of Misc Stm Plt | Base | 5,862,408 | 5,862,408 | | | 1,801,359 | 1,801,359 | | |
| 78 | OM | Production | 51400-Stm Maint of Misc Stm Plt | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 79 | OM | Production | 51400-Stm Maint of Misc Stm Plt | SPS Business Area Adjustments | (1) | | (1) | | (0) | | (0) | |
| 80 | OM | Production | 51400-Stm Maint of Misc Stm Plt | SPS Incentive Adjustment to Target | (32,490) | | | (32,490) | (9,983) | | | (9,983) |
| 81 | OM | Production | 51400-Stm Maint of Misc Stm Plt | SPS Incentive XES Adjustment to Target | (207) | | | (207) | (63) | | | (63) |
| 82 | OM | Production | 51400-Stm Maint of Misc Stm Plt | SPS Test Year Escalator | 158,430 | | | 158,430 | 48,681 | | | 48,681 |
| 83 | OM | Production | 51400-Stm Maint of Misc Stm Plt | Sub-Total 51400-Stm Maint of Misc Stm Plt | 5,988,140 | 5,862,408 | (1) | 125,733 | 1,839,993 | 1,801,359 | (0) | 38,634 |
| 84 | | | | | | | | | | | | |
| 85 | OM | Production | 54600-Oth Oper Super&Eng | Base | 441,318 | 441,318 | | | 135,605 | 135,605 | | |
| 86 | OM | Production | 54600-Oth Oper Super&Eng | SPS Account Reclass | (143,366) | (143,366) | | | (44,052) | (44,052) | | |
| 87 | OM | Production | 54600-Oth Oper Super&Eng | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 88 | OM | Production | 54600-Oth Oper Super&Eng | SPS Incentive Adjustment to Target | (46) | | | (46) | (14) | | | (14) |
| 89 | OM | Production | 54600-Oth Oper Super&Eng | SPS Incentive XES Adjustment to Target | (899) | | | (899) | (276) | | | (276) |
| 90 | OM | Production | 54600-Oth Oper Super&Eng | SPS Test Year Escalator | 7,910 | | | 7,910 | 2,430 | | | 2,430 |
| 91 | OM | Production | 54600-Oth Oper Super&Eng | Sub-Total 54600-Oth Oper Super&Eng | 304,917 | 297,952 | | 6,964 | 93,693 | 91,553 | | 2,140 |
| 92 | | | | | | | | | | | | |
| 93 | OM | Production | 54600W-Oth Oper Super&Eng | SPS Account Reclass | 143,366 | 143,366 | | | 47,045 | 47,045 | | |
| 94 | OM | Production | 54600W-Oth Oper Super&Eng | SPS Incentive Adjustment to Target | (701) | | | (701) | (230) | | | (230) |
| 95 | OM | Production | 54600W-Oth Oper Super&Eng | SPS Incentive XES Adjustment to Target | (188) | | | (188) | (62) | | | (62) |
| 96 | OM | Production | 54600W-Oth Oper Super&Eng | SPS Test Year Escalator | 3,773 | | | 3,773 | 1,238 | | | 1,238 |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 97 | OM | Production | 54600W-Oth Oper Super&Eng | Sub-Total 54600W-Oth Oper Super&Eng | 146,250 | 143,366 | | 2,884 | 47,992 | 47,045 | | 946 |
| 98 | | | | | | | | | | | | |
| 99 | OM | Production | 54800-Oth Oper Gen Exp | Base | 275,035 | 275,035 | | | 84,511 | 84,511 | | |
| 100 | OM | Production | 54800-Oth Oper Gen Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 101 | OM | Production | 54800-Oth Oper Gen Exp | SPS Incentive Adjustment to Target | (1,694) | | | (1,694) | (520) | | | (520) |
| 102 | OM | Production | 54800-Oth Oper Gen Exp | SPS Test Year Escalator | 7,413 | | | 7,413 | 2,278 | | | 2,278 |
| 103 | OM | Production | 54800-Oth Oper Gen Exp | Sub-Total 54800-Oth Oper Gen Exp | 280,754 | 275,035 | | 5,719 | 86,268 | 84,511 | | 1,757 |
| 104 | | | | | | | | | | | | |
| 105 | OM | Production | 54900-Oth Oper Misc Gen Exp | Base | 189,161 | 189,161 | | | 58,124 | 58,124 | | |
| 106 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 107 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Business Area Adjustments | (8) | | (8) | | (2) | | (2) | |
| 108 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Incentive Adjustment to Target | (423) | | | (423) | (130) | | | (130) |
| 109 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Incentive XES Adjustment to Target | (541) | | | (541) | (166) | | | (166) |
| 110 | OM | Production | 54900-Oth Oper Misc Gen Exp | SPS Test Year Escalator | 4,975 | | | 4,975 | 1,529 | | | 1,529 |
| 111 | OM | Production | 54900-Oth Oper Misc Gen Exp | Sub-Total 54900-Oth Oper Misc Gen Exp | 193,163 | 189,161 | (8) | 4,010 | 59,354 | 58,124 | (2) | 1,232 |
| 112 | | | | | | | | | | | | |
| 113 | OM | Production | 55000-Oth Oper Rents | Base | 4,431 | 4,431 | | | 1,361 | 1,361 | | |
| 114 | OM | Production | 55000-Oth Oper Rents | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 115 | OM | Production | 55000-Oth Oper Rents | SPS Incentive Adjustment to Target | 1 | | | 1 | 0 | | | 0 |
| 116 | OM | Production | 55000-Oth Oper Rents | SPS Incentive XES Adjustment to Target | (22) | | | (22) | (7) | | | (7) |
| 117 | OM | Production | 55000-Oth Oper Rents | SPS Test Year Escalator | 109 | | | 109 | 34 | | | 34 |
| 118 | OM | Production | 55000-Oth Oper Rents | Sub-Total 55000-Oth Oper Rents | 4,519 | 4,431 | | 88 | 1,388 | 1,361 | | 27 |
| 119 | | | | | | | | | | | | |
| 120 | OM | Production | 55100-Oth Mtce Supervision&Eng | Base | 381,247 | 381,247 | | | 117,147 | 117,147 | | |
| 121 | OM | Production | 55100-Oth Mtce Supervision&Eng | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 122 | OM | Production | 55100-Oth Mtce Supervision&Eng | SPS Incentive XES Adjustment to Target | (1,231) | | | (1,231) | (378) | | | (378) |
| 123 | OM | Production | 55100-Oth Mtce Supervision&Eng | SPS Test Year Escalator | 10,110 | | | 10,110 | 3,106 | | | 3,106 |
| 124 | OM | Production | 55100-Oth Mtce Supervision&Eng | Sub-Total 55100-Oth Mtce Supervision&Eng | 390,126 | 381,247 | | 8,879 | 119,875 | 117,147 | | 2,728 |
| 125 | | | | | | | | | | | | |
| 126 | OM | Production | 55200-Oth Maint of Structures | Base | 99,735 | 99,735 | | | 30,646 | 30,646 | | |
| 127 | OM | Production | 55200-Oth Maint of Structures | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 128 | OM | Production | 55200-Oth Maint of Structures | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 129 | OM | Production | 55200-Oth Maint of Structures | SPS Incentive Adjustment to Target | (683) | | | (683) | (210) | | | (210) |
| 130 | OM | Production | 55200-Oth Maint of Structures | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 131 | OM | Production | 55200-Oth Maint of Structures | SPS Test Year Escalator | 2,677 | | | 2,677 | 822 | | | 822 |
| 132 | OM | Production | 55200-Oth Maint of Structures | Sub-Total 55200-Oth Maint of Structures | 101,729 | 99,735 | (0) | 1,994 | 31,259 | 30,646 | (0) | 613 |
| 133 | | | | | | | | | | | | |
| 134 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | Base | 816,773 | 816,773 | | | 250,972 | 250,972 | | |
| 135 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Account Reclass | (21,211) | (21,211) | | | (6,518) | (6,518) | | |
| 136 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 137 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 138 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Incentive Adjustment to Target | (2,081) | | | (2,081) | (639) | | | (639) |
| 139 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Incentive XES Adjustment to Target | (1,520) | | | (1,520) | (467) | | | (467) |
| 140 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | SPS Test Year Escalator | 21,104 | | | 21,104 | 6,485 | | | 6,485 |
| 141 | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | Sub-Total 55300-Oth Mtc of Gen & Ele Plant | 813,064 | 795,562 | (0) | 17,502 | 249,832 | 244,454 | (0) | 5,378 |
| 142 | | | | | | | | | | | | |
| 143 | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | SPS Account Reclass | 21,211 | 21,211 | | | 6,960 | 6,960 | | |
| 144 | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | SPS Incentive Adjustment to Target | (51) | | | (51) | (17) | | | (17) |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 145 | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | SPS Incentive XES Adjustment to Target | (2) | | | (2) | (1) | | | (1) |
| 146 | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | SPS Test Year Escalator | 584 | | | 584 | 192 | | | 192 |
| 147 | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | Sub-Total 55300W-Oth Mtc of Gen & Ele Plant | 21,741 | 21,211 | | 530 | 7,134 | 6,960 | | 174 |
| 148 | | | | | | | | | | | | |
| 149 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | Base | 12,237 | 12,237 | | | 3,760 | 3,760 | | |
| 150 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 151 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Business Area Adjustments | (8) | | (8) | | (2) | | (2) | |
| 152 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Incentive Adjustment to Target | (0) | | | (0) | (0) | | | (0) |
| 153 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Incentive XES Adjustment to Target | (59) | | | (59) | (18) | | | (18) |
| 154 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | SPS Test Year Escalator | 304 | | | 304 | 93 | | | 93 |
| 155 | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | Sub-Total 55400-Oth Mtc Misc Gen Plt Mjr | 12,473 | 12,237 | (8) | 244 | 3,833 | 3,760 | (2) | 75 |
| 156 | | | | | | | | | | | | |
| 157 | OM | Production | 55600-Load Dispatch | Base | 1,142,483 | 1,142,483 | | | 351,054 | 351,054 | | |
| 158 | OM | Production | 55600-Load Dispatch | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 159 | OM | Production | 55600-Load Dispatch | SPS Incentive XES Adjustment to Target | (3,695) | | | (3,695) | (1,135) | | | (1,135) |
| 160 | OM | Production | 55600-Load Dispatch | SPS Test Year Escalator | 30,308 | | | 30,308 | 9,313 | | | 9,313 |
| 161 | OM | Production | 55600-Load Dispatch | Sub-Total 55600-Load Dispatch | 1,169,096 | 1,142,483 | | 26,613 | 359,231 | 351,054 | | 8,177 |
| 162 | | | | | | | | | | | | |
| 163 | OM | Production | 55700-Purchased Power Other | Base | 2,622,975 | 2,622,975 | | | 805,969 | 805,969 | | |
| 164 | OM | Production | 55700-Purchased Power Other | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 165 | OM | Production | 55700-Purchased Power Other | SPS Incentive XES Adjustment to Target | (5,602) | | | (5,602) | (1,721) | | | (1,721) |
| 166 | OM | Production | 55700-Purchased Power Other | SPS Test Year Escalator | 72,628 | | | 72,628 | 22,317 | | | 22,317 |
| 167 | OM | Production | 55700-Purchased Power Other | Sub-Total 55700-Purchased Power Other | 2,690,001 | 2,622,975 | | 67,026 | 826,564 | 805,969 | | 20,595 |
| 168 | | | | | | | | | | | | |
| 169 | OM | Production | | **Sub-Total Production** | **48,103,628** | **47,061,956** | **(35)** | **1,041,708** | **15,002,162** | **14,677,278** | **(11)** | **324,896** |
| 170 | | | | | | | | | | | | |
| 171 | OM | Transmission | 56000-Trans Oper Super & Eng | Base | 6,806,503 | 6,806,503 | | | 1,690,560 | 1,690,560 | | |
| 172 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 173 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Business Area Adjustments | (7) | | (7) | | (2) | | (2) | |
| 174 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Incentive Adjustment to Target | (3,811) | | | (3,811) | (947) | | | (947) |
| 175 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Incentive XES Adjustment to Target | (19,494) | | | (19,494) | (4,842) | | | (4,842) |
| 176 | OM | Transmission | 56000-Trans Oper Super & Eng | SPS Test Year Escalator | 180,899 | | | 180,899 | 44,931 | | | 44,931 |
| 177 | OM | Transmission | 56000-Trans Oper Super & Eng | Sub-Total 56000-Trans Oper Super & Eng | 6,964,089 | 6,806,503 | (7) | 157,593 | 1,729,700 | 1,690,560 | (2) | 39,142 |
| 178 | | | | | | | | | | | | |
| 179 | OM | Transmission | 56110-Load Disp-Reliability | Base | (166,703) | (166,703) | | | (40,415) | (40,415) | | |
| 180 | OM | Transmission | 56110-Load Disp-Reliability | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 181 | OM | Transmission | 56110-Load Disp-Reliability | SPS Incentive Adjustment to Target | 1,195 | | | 1,195 | 290 | | | 290 |
| 182 | OM | Transmission | 56110-Load Disp-Reliability | SPS Test Year Escalator | (4,521) | | | (4,521) | (1,096) | | | (1,096) |
| 183 | OM | Transmission | 56110-Load Disp-Reliability | Sub-Total 56110-Load Disp-Reliability | (170,029) | (166,703) | | (3,327) | (41,221) | (40,415) | | (807) |
| 184 | | | | | | | | | | | | |
| 185 | OM | Transmission | 56120-Load Disp-Monitor/Operate | Base | 2,346,275 | 2,346,275 | | | 568,820 | 568,820 | | |
| 186 | OM | Transmission | 56120-Load Disp-Monitor/Operate | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 187 | OM | Transmission | 56120-Load Disp-Monitor/Operate | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 188 | OM | Transmission | 56120-Load Disp-Monitor/Operate | SPS Incentive Adjustment to Target | (11,495) | | | (11,495) | (2,787) | | | (2,787) |
| 189 | OM | Transmission | 56120-Load Disp-Monitor/Operate | SPS Incentive XES Adjustment to Target | (634) | | | (634) | (154) | | | (154) |
| 190 | OM | Transmission | 56120-Load Disp-Monitor/Operate | SPS Test Year Escalator | 63,462 | | | 63,462 | 15,385 | | | 15,385 |
| 191 | OM | Transmission | 56120-Load Disp-Monitor/Operate | Sub-Total 56120-Load Disp-Monitor/Operate | 2,397,608 | 2,346,275 | (0) | 51,333 | 581,265 | 568,820 | (0) | 12,445 |
| 192 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 193 | OM | Transmission | 56150-Rel/Plan/Standards Dev | Base | 18,370 | 18,370 | | | 4,454 | 4,454 | | |
| 194 | OM | Transmission | 56150-Rel/Plan/Standards Dev | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 195 | OM | Transmission | 56150-Rel/Plan/Standards Dev | SPS Incentive XES Adjustment to Target | (113) | | | (113) | (27) | | | (27) |
| 196 | OM | Transmission | 56150-Rel/Plan/Standards Dev | SPS Test Year Escalator | 433 | | | 433 | 105 | | | 105 |
| 197 | OM | Transmission | 56150-Rel/Plan/Standards Dev | Sub-Total 56150-Rel/Plan/Standards Dev | 18,690 | 18,370 | | 320 | 4,531 | 4,454 | | 78 |
| 198 | | | | | | | | | | | | |
| 199 | OM | Transmission | 56160-Trans Service Studies | Base | 25,297 | 25,297 | | | 6,133 | 6,133 | | |
| 200 | OM | Transmission | 56160-Trans Service Studies | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 201 | OM | Transmission | 56160-Trans Service Studies | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 202 | OM | Transmission | 56160-Trans Service Studies | SPS Incentive Adjustment to Target | 35 | | | 35 | 9 | | | 9 |
| 203 | OM | Transmission | 56160-Trans Service Studies | SPS Incentive XES Adjustment to Target | (106) | | | (106) | (26) | | | (26) |
| 204 | OM | Transmission | 56160-Trans Service Studies | SPS Test Year Escalator | 653 | | | 653 | 158 | | | 158 |
| 205 | OM | Transmission | 56160-Trans Service Studies | Sub-Total 56160-Trans Service Studies | 25,879 | 25,297 | (0) | 582 | 6,274 | 6,133 | (0) | 141 |
| 206 | | | | | | | | | | | | |
| 207 | OM | Transmission | 56170-Gen Interconn Studies | Base | 36,485 | 36,485 | | | 8,845 | 8,845 | | |
| 208 | OM | Transmission | 56170-Gen Interconn Studies | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 209 | OM | Transmission | 56170-Gen Interconn Studies | SPS Incentive XES Adjustment to Target | (106) | | | (106) | (26) | | | (26) |
| 210 | OM | Transmission | 56170-Gen Interconn Studies | SPS Test Year Escalator | 978 | | | 978 | 237 | | | 237 |
| 211 | OM | Transmission | 56170-Gen Interconn Studies | Sub-Total 56170-Gen Interconn Studies | 37,356 | 36,485 | | 872 | 9,057 | 8,845 | | 211 |
| 212 | | | | | | | | | | | | |
| 213 | OM | Transmission | 56200-Trans Oper Station Exp | Base | 1,436,104 | 1,436,104 | | | 356,691 | 356,691 | | |
| 214 | OM | Transmission | 56200-Trans Oper Station Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 215 | OM | Transmission | 56200-Trans Oper Station Exp | SPS Incentive Adjustment to Target | (7,697) | | | (7,697) | (1,912) | | | (1,912) |
| 216 | OM | Transmission | 56200-Trans Oper Station Exp | SPS Test Year Escalator | 38,861 | | | 38,861 | 9,652 | | | 9,652 |
| 217 | OM | Transmission | 56200-Trans Oper Station Exp | Sub-Total 56200-Trans Oper Station Exp | 1,467,268 | 1,436,104 | | 31,164 | 364,431 | 356,691 | | 7,740 |
| 218 | | | | | | | | | | | | |
| 219 | OM | Transmission | 56300-Trans Oper OH Lines | Base | 52,573 | 52,573 | | | 13,058 | 13,058 | | |
| 220 | OM | Transmission | 56300-Trans Oper OH Lines | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 221 | OM | Transmission | 56300-Trans Oper OH Lines | SPS Incentive Adjustment to Target | (167) | | | (167) | (41) | | | (41) |
| 222 | OM | Transmission | 56300-Trans Oper OH Lines | SPS Incentive XES Adjustment to Target | (7) | | | (7) | (2) | | | (2) |
| 223 | OM | Transmission | 56300-Trans Oper OH Lines | SPS Test Year Escalator | 1,437 | | | 1,437 | 357 | | | 357 |
| 224 | OM | Transmission | 56300-Trans Oper OH Lines | Sub-Total 56300-Trans Oper OH Lines | 53,836 | 52,573 | | 1,263 | 13,371 | 13,058 | | 314 |
| 225 | | | | | | | | | | | | |
| 226 | OM | Transmission | 56600-Trans Oper Misc Exp | Base | 1,626,214 | 1,626,214 | | | 403,910 | 403,910 | | |
| 227 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 228 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 229 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Incentive Adjustment to Target | (5,584) | | | (5,584) | (1,387) | | | (1,387) |
| 230 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Incentive XES Adjustment to Target | (2,512) | | | (2,512) | (624) | | | (624) |
| 231 | OM | Transmission | 56600-Trans Oper Misc Exp | SPS Test Year Escalator | 43,285 | | | 43,285 | 10,751 | | | 10,751 |
| 232 | OM | Transmission | 56600-Trans Oper Misc Exp | Sub-Total 56600-Trans Oper Misc Exp | 1,661,404 | 1,626,214 | (0) | 35,189 | 412,650 | 403,910 | (0) | 8,740 |
| 233 | | | | | | | | | | | | |
| 234 | OM | Transmission | 56700-Trans Rents | Base | 12,520 | 12,520 | | | 3,110 | 3,110 | | |
| 235 | OM | Transmission | 56700-Trans Rents | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 236 | OM | Transmission | 56700-Trans Rents | SPS Incentive Adjustment to Target | 3 | | | 3 | 1 | | | 1 |
| 237 | OM | Transmission | 56700-Trans Rents | SPS Incentive XES Adjustment to Target | (64) | | | (64) | (16) | | | (16) |
| 238 | OM | Transmission | 56700-Trans Rents | SPS Test Year Escalator | 309 | | | 309 | 77 | | | 77 |
| 239 | OM | Transmission | 56700-Trans Rents | Sub-Total 56700-Trans Rents | 12,768 | 12,520 | | 249 | 3,171 | 3,110 | | 62 |
| 240 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 241 | OM | Transmission | 57000-Tran Mnt of Station Equip | Base | 523,263 | 523,263 | | | 129,965 | 129,965 | | |
| 242 | OM | Transmission | 57000-Tran Mnt of Station Equip | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 243 | OM | Transmission | 57000-Tran Mnt of Station Equip | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 244 | OM | Transmission | 57000-Tran Mnt of Station Equip | SPS Incentive Adjustment to Target | (2,707) | | | (2,707) | (672) | | | (672) |
| 245 | OM | Transmission | 57000-Tran Mnt of Station Equip | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 246 | OM | Transmission | 57000-Tran Mnt of Station Equip | SPS Test Year Escalator | 14,176 | | | 14,176 | 3,521 | | | 3,521 |
| 247 | OM | Transmission | 57000-Tran Mnt of Station Equip | Sub-Total 57000-Tran Mnt of Station Equip | 534,732 | 523,263 | (0) | 11,469 | 132,814 | 129,965 | (0) | 2,849 |
| 248 | | | | | | | | | | | | |
| 249 | OM | Transmission | 57100-Trans Mt of Overhead Lines | Base | 129,458 | 129,458 | | | 32,154 | 32,154 | | |
| 250 | OM | Transmission | 57100-Trans Mt of Overhead Lines | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 251 | OM | Transmission | 57100-Trans Mt of Overhead Lines | SPS Business Area Adjustments | (2) | | (2) | | (0) | | (0) | |
| 252 | OM | Transmission | 57100-Trans Mt of Overhead Lines | SPS Incentive Adjustment to Target | 370 | | | 370 | 92 | | | 92 |
| 253 | OM | Transmission | 57100-Trans Mt of Overhead Lines | SPS Incentive XES Adjustment to Target | (111) | | | (111) | (28) | | | (28) |
| 254 | OM | Transmission | 57100-Trans Mt of Overhead Lines | SPS Test Year Escalator | 3,625 | | | 3,625 | 900 | | | 900 |
| 255 | OM | Transmission | 57100-Trans Mt of Overhead Lines | Sub-Total 57100-Trans Mt of Overhead Lines | 133,340 | 129,458 | (2) | 3,884 | 33,118 | 32,154 | (0) | 965 |
| 256 | | | | | | | | | | | | |
| 257 | OM | Transmission | | **Sub-Total Transmission** | **13,136,941** | **12,846,360** | **(9)** | **290,591** | **3,249,161** | **3,177,284** | **(2)** | **71,880** |
| 258 | | | | | | | | | | | | |
| 259 | OM | Distribution | 58000-Dist Oper Sup & Eng | Base | 3,245,219 | 3,245,219 | | | 1,164,292 | 1,164,292 | | |
| 260 | OM | Distribution | 58000-Dist Oper Sup & Eng | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 261 | OM | Distribution | 58000-Dist Oper Sup & Eng | SPS Business Area Adjustments | (2) | | (2) | | (1) | | (1) | |
| 262 | OM | Distribution | 58000-Dist Oper Sup & Eng | SPS Incentive Adjustment to Target | (15,249) | | | (15,249) | (5,382) | | | (5,382) |
| 263 | OM | Distribution | 58000-Dist Oper Sup & Eng | SPS Incentive XES Adjustment to Target | (1,734) | | | (1,734) | (658) | | | (658) |
| 264 | OM | Distribution | 58000-Dist Oper Sup & Eng | SPS Test Year Escalator | 87,317 | | | 87,317 | 31,323 | | | 31,323 |
| 265 | OM | Distribution | 58000-Dist Oper Sup & Eng | Sub-Total 58000-Dist Oper Sup & Eng | 3,315,551 | 3,245,219 | (2) | 70,334 | 1,189,573 | 1,164,292 | (1) | 25,282 |
| 266 | | | | | | | | | | | | |
| 267 | OM | Distribution | 58100-Dist Load Dispatching | Base | 56,990 | 56,990 | | | 21,637 | 21,637 | | |
| 268 | OM | Distribution | 58100-Dist Load Dispatching | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 269 | OM | Distribution | 58100-Dist Load Dispatching | SPS Incentive XES Adjustment to Target | (163) | | | (163) | (62) | | | (62) |
| 270 | OM | Distribution | 58100-Dist Load Dispatching | SPS Test Year Escalator | 1,531 | | | 1,531 | 581 | | | 581 |
| 271 | OM | Distribution | 58100-Dist Load Dispatching | Sub-Total 58100-Dist Load Dispatching | 58,357 | 56,990 | | 1,367 | 22,156 | 21,637 | | 519 |
| 272 | | | | | | | | | | | | |
| 273 | OM | Distribution | 58200-Dist Op Station Exp | Base | 640,158 | 640,158 | | | 243,044 | 243,044 | | |
| 274 | OM | Distribution | 58200-Dist Op Station Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 275 | OM | Distribution | 58200-Dist Op Station Exp | SPS Incentive Adjustment to Target | (3,622) | | | (3,622) | (1,375) | | | (1,375) |
| 276 | OM | Distribution | 58200-Dist Op Station Exp | SPS Test Year Escalator | 17,304 | | | 17,304 | 6,570 | | | 6,570 |
| 277 | OM | Distribution | 58200-Dist Op Station Exp | Sub-Total 58200-Dist Op Station Exp | 653,841 | 640,158 | | 13,683 | 248,239 | 243,044 | | 5,195 |
| 278 | | | | | | | | | | | | |
| 279 | OM | Distribution | 58300-Dist Oper Overhead Lines | Base | 1,011,879 | 1,011,879 | | | 238,783 | 238,783 | | |
| 280 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Base Data - Income Statement Non Integration | 143,789 | 143,789 | | | 53,137 | 53,137 | | |
| 281 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 282 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Business Area Adjustments | (2) | | (2) | | (1) | | (1) | |
| 283 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Incentive Adjustment to Target | (4,330) | | | (4,330) | (860) | | | (860) |
| 284 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Incentive XES Adjustment to Target | (228) | | | (228) | (86) | | | (86) |
| 285 | OM | Distribution | 58300-Dist Oper Overhead Lines | SPS Test Year Escalator | 31,450 | | | 31,450 | 7,966 | | | 7,966 |
| 286 | OM | Distribution | 58300-Dist Oper Overhead Lines | Sub-Total 58300-Dist Oper Overhead Lines | 1,182,558 | 1,155,668 | (2) | 26,892 | 298,939 | 291,920 | (1) | 7,020 |
| 287 | | | | | | | | | | | | |
| 288 | OM | Distribution | 58400-Dist Op UG Elec lines | Base | 45,304 | 45,304 | | | 12,729 | 12,729 | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 289 | OM | Distribution | 58400-Dist Op UG Elec lines | SPS Base Data - Income Statement Non Integration | 17,185 | 17,185 | | | (257) | (257) | | |
| 290 | OM | Distribution | 58400-Dist Op UG Elec lines | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 291 | OM | Distribution | 58400-Dist Op UG Elec lines | SPS Incentive Adjustment to Target | (88) | | | (88) | (43) | | | (43) |
| 292 | OM | Distribution | 58400-Dist Op UG Elec lines | SPS Test Year Escalator | 1,729 | | | 1,729 | 341 | | | 341 |
| 293 | OM | Distribution | 58400-Dist Op UG Elec lines | Sub-Total 58400-Dist Op UG Elec lines | 64,130 | 62,489 | | 1,641 | 12,770 | 12,472 | | 298 |
| 294 | | | | | | | | | | | | |
| 295 | OM | Distribution | 58500-Dist Oper Streetlight | Base | 443,911 | 443,911 | | | 168,537 | 168,537 | | |
| 296 | OM | Distribution | 58500-Dist Oper Streetlight | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 297 | OM | Distribution | 58500-Dist Oper Streetlight | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 298 | OM | Distribution | 58500-Dist Oper Streetlight | SPS Incentive Adjustment to Target | (1,922) | | | (1,922) | (730) | | | (730) |
| 299 | OM | Distribution | 58500-Dist Oper Streetlight | SPS Incentive XES Adjustment to Target | (43) | | | (43) | (16) | | | (16) |
| 300 | OM | Distribution | 58500-Dist Oper Streetlight | SPS Test Year Escalator | 12,107 | | | 12,107 | 4,596 | | | 4,596 |
| 301 | OM | Distribution | 58500-Dist Oper Streetlight | Sub-Total 58500-Dist Oper Streetlight | 454,054 | 443,911 | (0) | 10,142 | 172,387 | 168,537 | (0) | 3,851 |
| 302 | | | | | | | | | | | | |
| 303 | OM | Distribution | 58600-Dist Oper Meter Exp | Base | 2,954,651 | 2,954,651 | | | 1,087,137 | 1,087,137 | | |
| 304 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 305 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Business Area Adjustments | (1) | | (1) | | (0) | | (0) | |
| 306 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Incentive Adjustment to Target | (14,641) | | | (14,641) | (5,123) | | | (5,123) |
| 307 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Incentive XES Adjustment to Target | (488) | | | (488) | (185) | | | (185) |
| 308 | OM | Distribution | 58600-Dist Oper Meter Exp | SPS Test Year Escalator | 79,934 | | | 79,934 | 29,448 | | | 29,448 |
| 309 | OM | Distribution | 58600-Dist Oper Meter Exp | Sub-Total 58600-Dist Oper Meter Exp | 3,019,455 | 2,954,651 | (1) | 64,805 | 1,111,276 | 1,087,137 | (0) | 24,140 |
| 310 | | | | | | | | | | | | |
| 311 | OM | Distribution | 58700-Dist Oper Cust Install | Base | 501,382 | 501,382 | | | 190,356 | 190,356 | | |
| 312 | OM | Distribution | 58700-Dist Oper Cust Install | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 313 | OM | Distribution | 58700-Dist Oper Cust Install | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 314 | OM | Distribution | 58700-Dist Oper Cust Install | SPS Incentive Adjustment to Target | (2,775) | | | (2,775) | (1,053) | | | (1,053) |
| 315 | OM | Distribution | 58700-Dist Oper Cust Install | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 316 | OM | Distribution | 58700-Dist Oper Cust Install | SPS Test Year Escalator | 13,557 | | | 13,557 | 5,147 | | | 5,147 |
| 317 | OM | Distribution | 58700-Dist Oper Cust Install | Sub-Total 58700-Dist Oper Cust Install | 512,164 | 501,382 | (0) | 10,782 | 194,450 | 190,356 | (0) | 4,094 |
| 318 | | | | | | | | | | | | |
| 319 | OM | Distribution | 58800-Dist Oper Misc Exp | Base | 3,376,931 | 3,376,931 | | | 754,606 | 754,606 | | |
| 320 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 321 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Business Area Adjustments | (2) | | (2) | | (1) | | (1) | |
| 322 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Incentive Adjustment to Target | (13,613) | | | (13,613) | (2,825) | | | (2,825) |
| 323 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Incentive XES Adjustment to Target | (2,209) | | | (2,209) | (813) | | | (813) |
| 324 | OM | Distribution | 58800-Dist Oper Misc Exp | SPS Test Year Escalator | 91,051 | | | 91,051 | 20,223 | | | 20,223 |
| 325 | OM | Distribution | 58800-Dist Oper Misc Exp | Sub-Total 58800-Dist Oper Misc Exp | 3,452,158 | 3,376,931 | (2) | 75,229 | 771,190 | 754,606 | (1) | 16,585 |
| 326 | | | | | | | | | | | | |
| 327 | OM | Distribution | 58900-Dist Rents | Base | 16,417 | 16,417 | | | 5,525 | 5,525 | | |
| 328 | OM | Distribution | 58900-Dist Rents | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 329 | OM | Distribution | 58900-Dist Rents | SPS Incentive Adjustment to Target | 5 | | | 5 | 2 | | | 2 |
| 330 | OM | Distribution | 58900-Dist Rents | SPS Incentive XES Adjustment to Target | (83) | | | (83) | (28) | | | (28) |
| 331 | OM | Distribution | 58900-Dist Rents | SPS Test Year Escalator | 406 | | | 406 | 136 | | | 136 |
| 332 | OM | Distribution | 58900-Dist Rents | Sub-Total 58900-Dist Rents | 16,744 | 16,417 | | 327 | 5,636 | 5,525 | | 110 |
| 333 | | | | | | | | | | | | |
| 334 | OM | Distribution | 59000-Dist Mtc Super & Eng | Base | 27,694 | 27,694 | | | 10,514 | 10,514 | | |
| 335 | OM | Distribution | 59000-Dist Mtc Super & Eng | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 336 | OM | Distribution | 59000-Dist Mtc Super & Eng | SPS Incentive XES Adjustment to Target | (73) | | | (73) | (28) | | | (28) |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 337 | OM | Distribution | 59000-Dist Mtc Super & Eng | SPS Test Year Escalator | 751 | | | 751 | 285 | | | 285 |
| 338 | OM | Distribution | 59000-Dist Mtc Super & Eng | Sub-Total 59000-Dist Mtc Super & Eng | 28,372 | 27,694 | | 678 | 10,772 | 10,514 | | 258 |
| 339 | | | | | | | | | | | | |
| 340 | OM | Distribution | 59100-Dist Mt of Structures | Base | 25,833 | 25,833 | | | | | | |
| 341 | OM | Distribution | 59100-Dist Mt of Structures | SPS Base Data - Income Statement Non Integration | (25,833) | (25,833) | | | | | | |
| 342 | OM | Distribution | 59100-Dist Mt of Structures | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 343 | OM | Distribution | 59100-Dist Mt of Structures | SPS Incentive Adjustment to Target | (61) | | | (61) | 3 | | | 3 |
| 344 | OM | Distribution | 59100-Dist Mt of Structures | SPS Test Year Escalator | (10) | | | (10) | | | | |
| 345 | OM | Distribution | 59100-Dist Mt of Structures | Sub-Total 59100-Dist Mt of Structures | (71) | 0 | | (71) | 3 | | | 3 |
| 346 | | | | | | | | | | | | |
| 347 | OM | Distribution | 59200-Dist Mt of Station Equip | Base | 375,406 | 375,406 | | | 142,528 | 142,528 | | |
| 348 | OM | Distribution | 59200-Dist Mt of Station Equip | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 349 | OM | Distribution | 59200-Dist Mt of Station Equip | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 350 | OM | Distribution | 59200-Dist Mt of Station Equip | SPS Incentive Adjustment to Target | (2,320) | | | (2,320) | (881) | | | (881) |
| 351 | OM | Distribution | 59200-Dist Mt of Station Equip | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 352 | OM | Distribution | 59200-Dist Mt of Station Equip | SPS Test Year Escalator | 10,123 | | | 10,123 | 3,843 | | | 3,843 |
| 353 | OM | Distribution | 59200-Dist Mt of Station Equip | Sub-Total 59200-Dist Mt of Station Equip | 383,209 | 375,406 | (0) | 7,803 | 145,490 | 142,528 | (0) | 2,962 |
| 354 | | | | | | | | | | | | |
| 355 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | Base | 3,548,574 | 3,548,574 | | | 940,549 | 940,549 | | |
| 356 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Base Data - Income Statement Non Integration | (163,909) | (163,909) | | | (56,412) | (56,412) | | |
| 357 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 358 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Business Area Adjustments | (21) | | (21) | | (8) | | (8) | |
| 359 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Incentive Adjustment to Target | (10,712) | | | (10,712) | (2,712) | | | (2,712) |
| 360 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Incentive XES Adjustment to Target | (563) | | | (563) | (214) | | | (214) |
| 361 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Mutual Aid Adjustment | (412,106) | | (412,106) | | (156,462) | | (156,462) | |
| 362 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | SPS Test Year Escalator | 81,340 | | | 81,340 | 19,913 | | | 19,913 |
| 363 | OM | Distribution | 59300-Dist Mtc of Overhead Lines | Sub-Total 59300-Dist Mtc of Overhead Lines | 3,042,604 | 3,384,665 | (412,127) | 70,066 | 744,655 | 884,137 | (156,470) | 16,987 |
| 364 | | | | | | | | | | | | |
| 365 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | Base | 52,618 | 52,618 | | | 5,286 | 5,286 | | |
| 366 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Base Data - Income Statement Non Integration | 27,498 | 27,498 | | | 4,733 | 4,733 | | |
| 367 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 368 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 369 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Incentive Adjustment to Target | (220) | | | (220) | (25) | | | (25) |
| 370 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 371 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | SPS Test Year Escalator | 2,202 | | | 2,202 | 276 | | | 276 |
| 372 | OM | Distribution | 59400-Dist Mt of Undergrnd Line | Sub-Total 59400-Dist Mt of Undergrnd Line | 82,098 | 80,116 | (0) | 1,982 | 10,270 | 10,019 | (0) | 251 |
| 373 | | | | | | | | | | | | |
| 374 | OM | Distribution | 59600-Dist Mtc of Streetlights | Base | 34,130 | 34,130 | | | 9,499 | 9,499 | | |
| 375 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Base Data - Income Statement Non Integration | 997 | 997 | | | | | | |
| 376 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 377 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 378 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Incentive Adjustment to Target | (200) | | | (200) | (51) | | | (51) |
| 379 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Incentive XES Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 380 | OM | Distribution | 59600-Dist Mtc of Streetlights | SPS Test Year Escalator | 950 | | | 950 | 257 | | | 257 |
| 381 | OM | Distribution | 59600-Dist Mtc of Streetlights | Sub-Total 59600-Dist Mtc of Streetlights | 35,877 | 35,127 | (0) | 750 | 9,705 | 9,499 | (0) | 206 |
| 382 | | | | | | | | | | | | |
| 383 | OM | Distribution | 59700-Dist Mtc of Meters | Base | 24,034 | 24,034 | | | 9,125 | 9,125 | | |
| 384 | OM | Distribution | 59700-Dist Mtc of Meters | SPS Base Data - Reclass Incentive Labor | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 385 | OM | Distribution | 59700-Dist Mtc of Meters | SPS Incentive Adjustment to Target | (207) | | | (207) | (79) | | | (79) |
| 386 | OM | Distribution | 59700-Dist Mtc of Meters | SPS Test Year Escalator | 639 | | | 639 | 243 | | | 243 |
| 387 | OM | Distribution | 59700-Dist Mtc of Meters | Sub-Total 59700-Dist Mtc of Meters | 24,465 | 24,034 | | 431 | 9,288 | 9,125 | | 164 |
| 388 | | | | | | | | | | | | |
| 389 | OM | Distribution | 59800-Dist Mtce of Dist Plant | Base | 16,880 | 16,880 | | | 869 | 869 | | |
| 390 | OM | Distribution | 59800-Dist Mtce of Dist Plant | SPS Base Data - Income Statement Non Integration | 273 | 273 | | | (869) | (869) | | |
| 391 | OM | Distribution | 59800-Dist Mtce of Dist Plant | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 392 | OM | Distribution | 59800-Dist Mtce of Dist Plant | SPS Incentive Adjustment to Target | (108) | | | (108) | (4) | | | (4) |
| 393 | OM | Distribution | 59800-Dist Mtce of Dist Plant | SPS Test Year Escalator | 462 | | | 462 | (0) | | | (0) |
| 394 | OM | Distribution | 59800-Dist Mtce of Dist Plant | Sub-Total 59800-Dist Mtce of Dist Plant | 17,507 | 17,153 | | 354 | (4) | 0 | | (4) |
| 395 | | | | | | | | | | | | |
| 396 | OM | Distribution | | **Sub-Total Distribution** | **16,343,074** | **16,398,012** | **(412,135)** | **357,197** | **4,956,796** | **5,005,348** | **(156,472)** | **107,920** |
| 397 | | | | | | | | | | | | |
| 398 | OM | Regional Market | 57510-Operations Supervision | Base | 135,745 | 135,745 | | | 44,545 | 44,545 | | |
| 399 | OM | Regional Market | 57510-Operations Supervision | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 400 | OM | Regional Market | 57510-Operations Supervision | SPS Incentive Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 401 | OM | Regional Market | 57510-Operations Supervision | SPS Incentive XES Adjustment to Target | (567) | | | (567) | (186) | | | (186) |
| 402 | OM | Regional Market | 57510-Operations Supervision | SPS Test Year Escalator | 3,464 | | | 3,464 | 1,137 | | | 1,137 |
| 403 | OM | Regional Market | 57510-Operations Supervision | Sub-Total 57510-Operations Supervision | 138,643 | 135,745 | | 2,898 | 45,495 | 44,545 | | 951 |
| 404 | | | | | | | | | | | | |
| 405 | OM | Regional Market | 57520-DA & RT Mkt Admin | Base | 305,329 | 305,329 | | | 100,193 | 100,193 | | |
| 406 | OM | Regional Market | 57520-DA & RT Mkt Admin | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 407 | OM | Regional Market | 57520-DA & RT Mkt Admin | SPS Incentive XES Adjustment to Target | (1,056) | | | (1,056) | (347) | | | (347) |
| 408 | OM | Regional Market | 57520-DA & RT Mkt Admin | SPS Test Year Escalator | 8,019 | | | 8,019 | 2,631 | | | 2,631 |
| 409 | OM | Regional Market | 57520-DA & RT Mkt Admin | Sub-Total 57520-DA & RT Mkt Admin | 312,292 | 305,329 | | 6,963 | 102,478 | 100,193 | | 2,285 |
| 410 | | | | | | | | | | | | |
| 411 | OM | Regional Market | 57550-Ancillary Serv Mkt Admin | Base | 14,444 | 14,444 | | | 4,740 | 4,740 | | |
| 412 | OM | Regional Market | 57550-Ancillary Serv Mkt Admin | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 413 | OM | Regional Market | 57550-Ancillary Serv Mkt Admin | SPS Incentive XES Adjustment to Target | (50) | | | (50) | (16) | | | (16) |
| 414 | OM | Regional Market | 57550-Ancillary Serv Mkt Admin | SPS Test Year Escalator | 379 | | | 379 | 124 | | | 124 |
| 415 | OM | Regional Market | 57550-Ancillary Serv Mkt Admin | Sub-Total 57550-Ancillary Serv Mkt Admin | 14,773 | 14,444 | | 329 | 4,848 | 4,740 | | 108 |
| 416 | | | | | | | | | | | | |
| 417 | OM | Regional Market | 57560-Mkt Monitoring/Compliance | Base | 27,048 | 27,048 | | | 8,876 | 8,876 | | |
| 418 | OM | Regional Market | 57560-Mkt Monitoring/Compliance | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 419 | OM | Regional Market | 57560-Mkt Monitoring/Compliance | SPS Incentive XES Adjustment to Target | (89) | | | (89) | (29) | | | (29) |
| 420 | OM | Regional Market | 57560-Mkt Monitoring/Compliance | SPS Test Year Escalator | 716 | | | 716 | 235 | | | 235 |
| 421 | OM | Regional Market | 57560-Mkt Monitoring/Compliance | Sub-Total 57560-Mkt Monitoring/Compliance | 27,675 | 27,048 | | 627 | 9,081 | 8,876 | | 206 |
| 422 | | | | | | | | | | | | |
| 423 | OM | Regional Market | 57580-Regional Market Rents | Base | 316 | 316 | | | 104 | 104 | | |
| 424 | OM | Regional Market | 57580-Regional Market Rents | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 425 | OM | Regional Market | 57580-Regional Market Rents | SPS Incentive Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 426 | OM | Regional Market | 57580-Regional Market Rents | SPS Incentive XES Adjustment to Target | (2) | | | (2) | (1) | | | (1) |
| 427 | OM | Regional Market | 57580-Regional Market Rents | SPS Test Year Escalator | 8 | | | 8 | 3 | | | 3 |
| 428 | OM | Regional Market | 57580-Regional Market Rents | Sub-Total 57580-Regional Market Rents | 322 | 316 | | 6 | 106 | 104 | | 2 |
| 429 | | | | | | | | | | | | |
| 430 | OM | Regional Market Expenses | | **Sub-Total Regional Market Expenses** | **493,704** | **482,882** | | **10,823** | **162,009** | **158,457** | | **3,551** |
| 431 | | | | | | | | | | | | |
| 432 | OM | Customer Accoun | 90100-Cust Acct Supervise | Base | 24,957 | 24,957 | | | 7,801 | 7,801 | | |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 433 | OM | Customer Accoun | 90100-Cust Acct Supervise | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 434 | OM | Customer Accoun | 90100-Cust Acct Supervise | SPS Incentive XES Adjustment to Target | (97) | | | (97) | (30) | | | (30) |
| 435 | OM | Customer Accoun | 90100-Cust Acct Supervise | SPS Test Year Escalator | 644 | | | 644 | 201 | | | 201 |
| 436 | OM | Customer Accoun | 90100-Cust Acct Supervise | Sub-Total 90100-Cust Acct Supervise | 25,505 | 24,957 | | 548 | 7,972 | 7,801 | | 171 |
| 437 | | | | | | | | | | | | |
| 438 | OM | Customer Accoun | 90200-Cust Acct Meter Read | Base | 2,864,181 | 2,864,181 | | | 895,243 | 895,243 | | |
| 439 | OM | Customer Accoun | 90200-Cust Acct Meter Read | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 440 | OM | Customer Accoun | 90200-Cust Acct Meter Read | SPS Business Area Adjustments | (13) | | (13) | | (4) | | (4) | |
| 441 | OM | Customer Accoun | 90200-Cust Acct Meter Read | SPS Incentive Adjustment to Target | (16,576) | | | (16,576) | (5,181) | | | (5,181) |
| 442 | OM | Customer Accoun | 90200-Cust Acct Meter Read | SPS Incentive XES Adjustment to Target | (207) | | | (207) | (65) | | | (65) |
| 443 | OM | Customer Accoun | 90200-Cust Acct Meter Read | SPS Test Year Escalator | 77,275 | | | 77,275 | 24,153 | | | 24,153 |
| 444 | OM | Customer Accoun | 90200-Cust Acct Meter Read | Sub-Total 90200-Cust Acct Meter Read | 2,924,661 | 2,864,181 | (13) | 60,492 | 914,146 | 895,243 | (4) | 18,908 |
| 445 | | | | | | | | | | | | |
| 446 | OM | Customer Accoun | 90300-Cust Acct Recrds &Coll | Base | 3,193,406 | 3,193,406 | | | 998,147 | 998,147 | | |
| 447 | OM | Customer Accoun | 90300-Cust Acct Recrds &Coll | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 448 | OM | Customer Accoun | 90300-Cust Acct Recrds &Coll | SPS Business Area Adjustments | (1) | | (1) | | (0) | | (0) | |
| 449 | OM | Customer Accoun | 90300-Cust Acct Recrds &Coll | SPS Incentive Adjustment to Target | (3,671) | | | (3,671) | (1,147) | | | (1,147) |
| 450 | OM | Customer Accoun | 90300-Cust Acct Recrds &Coll | SPS Incentive XES Adjustment to Target | (8,225) | | | (8,225) | (2,571) | | | (2,571) |
| 451 | OM | Customer Accoun | 90300-Cust Acct Recrds &Coll | SPS Test Year Escalator | 84,989 | | | 84,989 | 26,565 | | | 26,565 |
| 452 | OM | Customer Accoun | 90300-Cust Acct Recrds &Coll | Sub-Total 90300-Cust Acct Recrds &Coll | 3,266,498 | 3,193,406 | (1) | 73,093 | 1,020,993 | 998,147 | (0) | 22,846 |
| 453 | | | | | | | | | | | | |
| 454 | OM | Customer Accoun | 90500-Cust Acct Misc | Base | 11,721 | 11,721 | | | 3,664 | 3,664 | | |
| 455 | OM | Customer Accoun | 90500-Cust Acct Misc | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 456 | OM | Customer Accoun | 90500-Cust Acct Misc | SPS Incentive Adjustment to Target | 2 | | | 2 | 0 | | | 0 |
| 457 | OM | Customer Accoun | 90500-Cust Acct Misc | SPS Incentive XES Adjustment to Target | (31) | | | (31) | (10) | | | (10) |
| 458 | OM | Customer Accoun | 90500-Cust Acct Misc | SPS Test Year Escalator | 318 | | | 318 | 99 | | | 99 |
| 459 | OM | Customer Accoun | 90500-Cust Acct Misc | Sub-Total 90500-Cust Acct Misc | 12,010 | 11,721 | | 289 | 3,754 | 3,664 | | 90 |
| 460 | | | | | | | | | | | | |
| 461 | OM | Customer Accounts | | **Sub-Total Customer Accounts** | **6,228,674** | **6,094,265** | **(14)** | **134,422** | **1,946,865** | **1,904,854** | **(4)** | **42,016** |
| 462 | | | | | | | | | | | | |
| 463 | OM | Customer Service | 90800-Customer Asst Expense | Base | 2,084,361 | 2,084,361 | | | 651,498 | 651,498 | | |
| 464 | OM | Customer Service | 90800-Customer Asst Expense | SPS Base Data - Reclass Customer Assistance | (2,133) | (2,133) | | | (667) | (667) | | |
| 465 | OM | Customer Service | 90800-Customer Asst Expense | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 466 | OM | Customer Service | 90800-Customer Asst Expense | SPS Business Area Adjustments | (2) | | (2) | | (1) | | (1) | |
| 467 | OM | Customer Service | 90800-Customer Asst Expense | SPS Incentive Adjustment to Target | (11,652) | | | (11,652) | (3,642) | | | (3,642) |
| 468 | OM | Customer Service | 90800-Customer Asst Expense | SPS Incentive XES Adjustment to Target | (289) | | | (289) | (90) | | | (90) |
| 469 | OM | Customer Service | 90800-Customer Asst Expense | SPS Test Year Escalator | 56,134 | | | 56,134 | 17,545 | | | 17,545 |
| 470 | OM | Customer Service | 90800-Customer Asst Expense | Sub-Total 90800-Customer Asst Expense | 2,126,418 | 2,082,228 | (2) | 44,192 | 664,644 | 650,831 | (1) | 13,813 |
| 471 | | | | | | | | | | | | |
| 472 | OM | Customer Service | 90804EE-Customer Assistance SaversSwitch | SPS Base Data - Reclass Customer Assistance | 2,133 | 2,133 | | | | | | |
| 473 | OM | Customer Service | 90804EE-Customer Assistance SaversSwitch | SPS Test Year Escalator | 64 | | | 64 | | | | |
| 474 | OM | Customer Service | 90804EE-Customer Assistance SaversSwitch | Sub-Total 90804EE-Customer Assistance SaversSwitch | 2,197 | 2,133 | | 64 | | | | |
| 475 | | | | | | | | | | | | |
| 476 | OM | Customer Service | 910000-Misc Cust Serv Expense | Base | 6,291 | 6,291 | | | 1,966 | 1,966 | | |
| 477 | OM | Customer Service | 910000-Misc Cust Serv Expense | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 478 | OM | Customer Service | 910000-Misc Cust Serv Expense | SPS Incentive Adjustment to Target | 1 | | | 1 | 0 | | | 0 |
| 479 | OM | Customer Service | 910000-Misc Cust Serv Expense | SPS Incentive XES Adjustment to Target | (21) | | | (21) | (6) | | | (6) |
| 480 | OM | Customer Service | 910000-Misc Cust Serv Expense | SPS Test Year Escalator | 167 | | | 167 | 52 | | | 52 |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 481 | OM | Customer Service | 910000-Misc Cust Serv Expense | Sub-Total 910000-Misc Cust Serv Expense | 6,438 | 6,291 | | 147 | 2,012 | 1,966 | | 46 |
| 482 | | | | | | | | | | | | |
| 483 | OM | Customer Service | | **Sub-Total Customer Service** | **2,135,053** | **2,090,652** | **(2)** | **44,403** | **666,656** | **652,798** | **(1)** | **13,859** |
| 484 | | | | | | | | | | | | |
| 485 | OM | Sales | 91200-Economic Development | Base | 210,942 | 210,942 | | | 65,933 | 65,933 | | |
| 486 | OM | Sales | 91200-Economic Development | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 487 | OM | Sales | 91200-Economic Development | SPS Business Area Adjustments | (0) | | (0) | | (0) | | (0) | |
| 488 | OM | Sales | 91200-Economic Development | SPS Incentive Adjustment to Target | (1,270) | | | (1,270) | (397) | | | (397) |
| 489 | OM | Sales | 91200-Economic Development | SPS Incentive XES Adjustment to Target | (16) | | | (16) | (5) | | | (5) |
| 490 | OM | Sales | 91200-Economic Development | SPS Test Year Escalator | 5,685 | | | 5,685 | 1,777 | | | 1,777 |
| 491 | OM | Sales | 91200-Economic Development | Sub-Total 91200-Economic Development | 215,341 | 210,942 | (0) | 4,398 | 67,308 | 65,933 | (0) | 1,375 |
| 492 | | | | | | | | | | | | |
| 493 | OM | Sales | 916000-Misc Sales Expense | Base | 649 | 649 | | | 203 | 203 | | |
| 494 | OM | Sales | 916000-Misc Sales Expense | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 495 | OM | Sales | 916000-Misc Sales Expense | SPS Incentive Adjustment to Target | 0 | | | 0 | 0 | | | 0 |
| 496 | OM | Sales | 916000-Misc Sales Expense | SPS Incentive XES Adjustment to Target | (1) | | | (1) | (0) | | | (0) |
| 497 | OM | Sales | 916000-Misc Sales Expense | SPS Test Year Escalator | 18 | | | 18 | 6 | | | 6 |
| 498 | OM | Sales | 916000-Misc Sales Expense | Sub-Total 916000-Misc Sales Expense | 665 | 649 | | 17 | 208 | 203 | | 5 |
| 499 | | | | | | | | | | | | |
| 500 | OM | Sales | | **Sub-Total Sales** | **216,006** | **211,591** | **(0)** | **4,415** | **67,516** | **66,136** | **(0)** | **1,380** |
| 501 | | | | | | | | | | | | |
| 502 | OM | A&G | 92000-A&G Salaries | Base | 39,640,290 | 39,640,290 | | | 11,916,807 | 11,916,807 | | |
| 503 | OM | A&G | 92000-A&G Salaries | SPS Base Data - Income Statement Non Integration | (95,049) | (95,049) | | | (28,574) | (28,574) | | |
| 504 | OM | A&G | 92000-A&G Salaries | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 505 | OM | A&G | 92000-A&G Salaries | SPS Business Area Adjustments | (305) | | (305) | | (92) | | (92) | |
| 506 | OM | A&G | 92000-A&G Salaries | SPS Eliminate Long Term Incentive | (6,225,906) | | (6,225,906) | | (1,871,654) | | (1,871,654) | |
| 507 | OM | A&G | 92000-A&G Salaries | SPS Eliminate Wholesale Account Manager Expense | (75,774) | | (75,774) | | (22,779) | | (22,779) | |
| 508 | OM | A&G | 92000-A&G Salaries | SPS Eliminate Xcel Foundation Expense | (23,037) | | (23,037) | | (6,925) | | (6,925) | |
| 509 | OM | A&G | 92000-A&G Salaries | SPS Incentive Adjustment to Target | (91,823) | | | (91,823) | (27,604) | | | (27,604) |
| 510 | OM | A&G | 92000-A&G Salaries | SPS Incentive XES Adjustment to Target | (81,897) | | | (81,897) | (24,620) | | | (24,620) |
| 511 | OM | A&G | 92000-A&G Salaries | SPS Test Year Escalator | 767,514 | | | 767,514 | 230,733 | | | 230,733 |
| 512 | OM | A&G | 92000-A&G Salaries | Sub-Total 92000-A&G Salaries | 33,814,014 | 39,545,242 | (6,325,022) | 593,794 | 10,165,291 | 11,888,234 | (1,901,451) | 178,509 |
| 513 | | | | | | | | | | | | |
| 514 | OM | A&G | 92100-A&G Office & Supplies | Base | 366,457 | 366,457 | | | 110,166 | 110,166 | | |
| 515 | OM | A&G | 92100-A&G Office & Supplies | SPS Base Data - Income Statement Non Integration | 84,715 | 84,715 | | | 25,467 | 25,467 | | |
| 516 | OM | A&G | 92100-A&G Office & Supplies | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 517 | OM | A&G | 92100-A&G Office & Supplies | SPS Business Area Adjustments | (65) | | (65) | | (20) | | (20) | |
| 518 | OM | A&G | 92100-A&G Office & Supplies | SPS Incentive Adjustment to Target | | | | | | | | |
| 519 | OM | A&G | 92100-A&G Office & Supplies | SPS Incentive XES Adjustment to Target | 2 | | | 2 | 1 | | | 1 |
| 520 | OM | A&G | 92100-A&G Office & Supplies | SPS Test Year Escalator | | | | | | | | |
| 521 | OM | A&G | 92100-A&G Office & Supplies | Sub-Total 92100-A&G Office & Supplies | 451,108 | 451,171 | (65) | 2 | 135,614 | 135,633 | (20) | 1 |
| 522 | | | | | | | | | | | | |
| 523 | OM | A&G | 92500-A&G Injuries & Damages | Base | 860,190 | 860,190 | | | 258,594 | 258,594 | | |
| 524 | OM | A&G | 92500-A&G Injuries & Damages | SPS Business Area Adjustments | 0 | | 0 | | 0 | | 0 | |
| 525 | OM | A&G | 92500-A&G Injuries & Damages | SPS Eliminate Wholesale Account Manager Expense | (1,052) | | (1,052) | | (316) | | (316) | |
| 526 | OM | A&G | 92500-A&G Injuries & Damages | SPS Eliminate Xcel Foundation Expense | (23) | | (23) | | (7) | | (7) | |
| 527 | OM | A&G | 92500-A&G Injuries & Damages | SPS Incentive XES Adjustment to Target | (0) | | | (0) | (0) | | | (0) |
| 528 | OM | A&G | 92500-A&G Injuries & Damages | Sub-Total 92500-A&G Injuries & Damages | 859,116 | 860,190 | (1,075) | (0) | 258,270 | 258,594 | (323) | (0) |

Southwestern Public Service Company

12 Months Ending September 2020
B.2 Labor Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 529 | | | | | | | | | | | | |
| 530 | OM | A&G | 926000-Employee pensions and benefits | Base | 29,311,283 | 29,311,283 | | | 8,811,664 | 8,811,664 | | |
| 531 | OM | A&G | 926000-Employee pensions and benefits | SPS Adjust Pension and Benefits | 836,158 | | | 836,158 | 251,369 | | | 251,369 |
| 532 | OM | A&G | 926000-Employee pensions and benefits | SPS Base Data - Pension Expense | (1,132,943) | (1,132,943) | | | (340,589) | (340,589) | | |
| 533 | OM | A&G | 926000-Employee pensions and benefits | SPS Eliminate Wholesale Account Manager Expense | (25,810) | | (25,810) | | (7,759) | | (7,759) | |
| 534 | OM | A&G | 926000-Employee pensions and benefits | SPS Eliminate Xcel Foundation Expense | (4,290) | | (4,290) | | (1,290) | | (1,290) | |
| 535 | OM | A&G | 926000-Employee pensions and benefits | SPS Test Year Escalator | 76,346 | | | 76,346 | 22,951 | | | 22,951 |
| 536 | OM | A&G | 926000-Employee pensions and benefits | Sub-Total 926000-Employee pensions and benefits | 29,060,743 | 28,178,340 | (30,100) | 912,504 | 8,736,346 | 8,471,074 | (9,049) | 274,320 |
| 537 | | | | | | | | | | | | |
| 538 | OM | A&G | 92603-SPS Deferred Pension Exp | SPS Base Data - Pension Expense | 1,132,943 | 1,132,943 | | | | | | |
| 539 | OM | A&G | 92603-SPS Deferred Pension Exp | Sub-Total 92603-SPS Deferred Pension Exp | 1,132,943 | 1,132,943 | | | | | | |
| 540 | | | | | | | | | | | | |
| 541 | OM | A&G | 92800-A&G Regulatory Comm Exp | Base | 1,684 | 1,684 | | | 526 | 526 | | |
| 542 | OM | A&G | 92800-A&G Regulatory Comm Exp | SPS Incentive XES Adjustment to Target | (5) | | | (5) | (2) | | | (2) |
| 543 | OM | A&G | 92800-A&G Regulatory Comm Exp | SPS Test Year Escalator | 45 | | | 45 | 14 | | | 14 |
| 544 | OM | A&G | 92800-A&G Regulatory Comm Exp | Sub-Total 92800-A&G Regulatory Comm Exp | 1,723 | 1,684 | | 40 | 539 | 526 | | 12 |
| 545 | | | | | | | | | | | | |
| 546 | OM | A&G | 92804R-Regulatory Commision Expense Misc | SPS Base Data - Reclass Incentive Labor | (18) | (18) | | | (6) | (6) | | |
| 547 | OM | A&G | 92804R-Regulatory Commision Expense Misc | SPS Incentive XES Adjustment to Target | 1 | | | 1 | 0 | | | 0 |
| 548 | OM | A&G | 92804R-Regulatory Commision Expense Misc | Sub-Total 92804R-Regulatory Commision Expense Misc | (17) | (18) | | 1 | (6) | (6) | | 0 |
| 549 | | | | | | | | | | | | |
| 550 | OM | A&G | 93100-A&G Rents | Base | 24,224 | 24,224 | | | 7,265 | 7,265 | | |
| 551 | OM | A&G | 93100-A&G Rents | SPS Base Data - Reclass Incentive Labor | | | | | | | | |
| 552 | OM | A&G | 93100-A&G Rents | SPS Incentive Adjustment to Target | 3 | | | 3 | 1 | | | 1 |
| 553 | OM | A&G | 93100-A&G Rents | SPS Incentive XES Adjustment to Target | (123) | | | (123) | (37) | | | (37) |
| 554 | OM | A&G | 93100-A&G Rents | SPS Test Year Escalator | 597 | | | 597 | 179 | | | 179 |
| 555 | OM | A&G | 93100-A&G Rents | Sub-Total 93100-A&G Rents | 24,700 | 24,224 | | 476 | 7,408 | 7,265 | | 143 |
| 556 | | | | | | | | | | | | |
| 557 | OM | A&G | | **Sub-Total A&G** | **65,344,330** | **70,193,776** | **(6,356,263)** | **1,506,817** | **19,303,461** | **20,761,319** | **(1,910,843)** | **452,985** |
| 558 | | | | | | | | | | | | |
| 559 | OM | | | Sub-Total OM | 152,001,410 | 155,379,493 | (6,768,458) | 3,390,375 | 45,354,626 | 46,403,474 | (2,067,333) | 1,018,486 |
| 560 | | | | | | | | | | | | |
| 561 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | 4-Book Depr | Intangible | 303003-Intg Misc Computr Softwar | Base | 1,036,711 | 1,036,711 | | | 311,660 | 311,660 | | |
| 2 | 4-Book Depr | Intangible | 303003-Intg Misc Computr Softwar | SPS Annualized Depreciation at New Rates | (0) | | | (0) | (0) | | | (0) |
| 3 | 4-Book Depr | Intangible | 303003-Intg Misc Computr Softwar | SPS Depreciation Expense Annualize | 119,916 | | | 119,916 | 36,050 | | | 36,050 |
| 4 | 4-Book Depr | Intangible | 303003-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | (277) | | (277) | | (83) | | (83) | |
| 5 | 4-Book Depr | Intangible | 303003-Intg Misc Computr Softwar | Sub-Total 303003-Intg Misc Computr Softwar | 1,156,350 | 1,036,711 | (277) | 119,916 | 347,626 | 311,660 | (83) | 36,050 |
| 6 | | | | | | | | | | | | |
| 7 | 4-Book Depr | Intangible | 303004-Intg Misc Computr Softwar | Base | 17,494,895 | 17,494,895 | | | 5,259,379 | 5,259,379 | | |
| 8 | 4-Book Depr | Intangible | 303004-Intg Misc Computr Softwar | SPS Annualized Depreciation at New Rates | (0) | | | (0) | (0) | | | (0) |
| 9 | 4-Book Depr | Intangible | 303004-Intg Misc Computr Softwar | SPS Base Data - Reclass Retail Allocated | (168,554) | (168,554) | | | (50,671) | (50,671) | | |
| 10 | 4-Book Depr | Intangible | 303004-Intg Misc Computr Softwar | SPS Depreciation Expense Annualize | 2,004,138 | | | 2,004,138 | 602,491 | | | 602,491 |
| 11 | 4-Book Depr | Intangible | 303004-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | (105,440) | | (105,440) | | (31,698) | | (31,698) | |
| 12 | 4-Book Depr | Intangible | 303004-Intg Misc Computr Softwar | Sub-Total 303004-Intg Misc Computr Softwar | 19,225,039 | 17,326,341 | (105,440) | 2,004,138 | 5,779,501 | 5,208,707 | (31,698) | 602,491 |
| 13 | | | | | | | | | | | | |
| 14 | 4-Book Depr | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Annualized Depreciation at New Rates | (0) | | | (0) | (0) | | | (0) |
| 15 | 4-Book Depr | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Base Data - Reclass Retail Allocated | 168,554 | 168,554 | | | 52,685 | 52,685 | | |
| 16 | 4-Book Depr | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Depreciation Expense Annualize | 19,497 | | | 19,497 | 6,094 | | | 6,094 |
| 17 | 4-Book Depr | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | Sub-Total 303004R-Intg Misc Computr Softwar-Retail Alloc | 188,051 | 168,554 | | 19,497 | 58,779 | 52,685 | | 6,094 |
| 18 | | | | | | | | | | | | |
| 19 | 4-Book Depr | Intangible | 303005-Intg Misc Computr Soft 15y | Base | 4,948,242 | 4,948,242 | | | 1,487,558 | 1,487,558 | | |
| 20 | 4-Book Depr | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Annualized Depreciation at New Rates | (0) | | | (0) | (0) | | | (0) |
| 21 | 4-Book Depr | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Depreciation Expense Annualize | 572,363 | | | 572,363 | 172,066 | | | 172,066 |
| 22 | 4-Book Depr | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Eliminate Non-Reg Software | (9,624) | | (9,624) | | (2,893) | | (2,893) | |
| 23 | 4-Book Depr | Intangible | 303005-Intg Misc Computr Soft 15y | Sub-Total 303005-Intg Misc Computr Soft 15y | 5,510,981 | 4,948,242 | (9,624) | 572,363 | 1,656,731 | 1,487,558 | (2,893) | 172,066 |
| 24 | | | | | | | | | | | | |
| 25 | 4-Book Depr | Intangible | 303010-Intg Misc Computr Softwar | Base | 774,794 | 774,794 | | | 232,921 | 232,921 | | |
| 26 | 4-Book Depr | Intangible | 303010-Intg Misc Computr Softwar | SPS Annualized Depreciation at New Rates | (0) | | | (0) | (0) | | | (0) |
| 27 | 4-Book Depr | Intangible | 303010-Intg Misc Computr Softwar | SPS Depreciation Expense Annualize | 89,620 | | | 89,620 | 26,942 | | | 26,942 |
| 28 | 4-Book Depr | Intangible | 303010-Intg Misc Computr Softwar | Sub-Total 303010-Intg Misc Computr Softwar | 864,415 | 774,794 | | 89,620 | 259,863 | 232,921 | | 26,942 |
| 29 | | | | | | | | | | | | |
| 30 | 4-Book Depr | Intangible | 303014-Intg CRS Computr Softwar | Base | 168,756 | 168,756 | | | 52,748 | 52,748 | | |
| 31 | 4-Book Depr | Intangible | 303014-Intg CRS Computr Softwar | SPS Annualized Depreciation at New Rates | (0) | | | (0) | (0) | | | (0) |
| 32 | 4-Book Depr | Intangible | 303014-Intg CRS Computr Softwar | SPS Depreciation Expense Annualize | 19,520 | | | 19,520 | 6,101 | | | 6,101 |
| 33 | 4-Book Depr | Intangible | 303014-Intg CRS Computr Softwar | Sub-Total 303014-Intg CRS Computr Softwar | 188,276 | 168,756 | | 19,520 | 58,850 | 52,748 | | 6,101 |
| 34 | | | | | | | | | | | | |
| 35 | 4-Book Depr | Intangible | | **Sub-Total Intangible** | **27,133,111** | **24,423,398** | **(115,342)** | **2,825,054** | **8,161,350** | **7,346,280** | **(34,674)** | **849,744** |
| 36 | | | | | | | | | | | | |
| 37 | 4-Book Depr | Production | 310002-Steam Prod Land Rights | Base | 34,188 | 34,188 | | | 10,505 | 10,505 | | |
| 38 | 4-Book Depr | Production | 310002-Steam Prod Land Rights | SPS Annualized Depreciation at New Rates | 6,489 | | | 6,489 | 1,994 | | | 1,994 |
| 39 | 4-Book Depr | Production | 310002-Steam Prod Land Rights | SPS Depreciation Expense Annualize | 5,022 | | | 5,022 | 1,543 | | | 1,543 |
| 40 | 4-Book Depr | Production | 310002-Steam Prod Land Rights | SPS Unblending Adjustment | (4,978) | | (4,978) | | (1,530) | | (1,530) | |
| 41 | 4-Book Depr | Production | 310002-Steam Prod Land Rights | Sub-Total 310002-Steam Prod Land Rights | 40,720 | 34,188 | (4,978) | 11,511 | 12,512 | 10,505 | (1,530) | 3,537 |
| 42 | | | | | | | | | | | | |
| 43 | 4-Book Depr | Production | 310003-Steam Prod Water Rights | Base | 385,335 | 385,335 | | | 118,403 | 118,403 | | |
| 44 | 4-Book Depr | Production | 310003-Steam Prod Water Rights | SPS Annualized Depreciation at New Rates | 140,942 | | | 140,942 | 43,308 | | | 43,308 |
| 45 | 4-Book Depr | Production | 310003-Steam Prod Water Rights | SPS Depreciation Expense Annualize | 157,746 | | | 157,746 | 48,471 | | | 48,471 |
| 46 | 4-Book Depr | Production | 310003-Steam Prod Water Rights | SPS Unblending Adjustment | (144,570) | | (144,570) | | (44,422) | | (44,422) | |
| 47 | 4-Book Depr | Production | 310003-Steam Prod Water Rights | Sub-Total 310003-Steam Prod Water Rights | 539,452 | 385,335 | (144,570) | 298,687 | 165,759 | 118,403 | (44,422) | 91,779 |
| 48 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 49 | 4-Book Depr | Production | 310004-Steam Prod Land Rights-NM | Base | 928 | 928 | | | 285 | 285 | | |
| 50 | 4-Book Depr | Production | 310004-Steam Prod Land Rights-NM | SPS Annualized Depreciation at New Rates | 389 | | | 389 | 119 | | | 119 |
| 51 | 4-Book Depr | Production | 310004-Steam Prod Land Rights-NM | SPS Depreciation Expense Annualize | 304 | | | 304 | 94 | | | 94 |
| 52 | 4-Book Depr | Production | 310004-Steam Prod Land Rights-NM | SPS Unblending Adjustment | (198) | | (198) | | (61) | | (61) | |
| 53 | 4-Book Depr | Production | 310004-Steam Prod Land Rights-NM | Sub-Total 310004-Steam Prod Land Rights-NM | 1,423 | 928 | (198) | 693 | 437 | 285 | (61) | 213 |
| 54 | | | | | | | | | | | | |
| 55 | 4-Book Depr | Production | 311000E-Steam Prod Str & Improv | Base | 7,471,631 | 7,471,631 | | | 2,295,829 | 2,295,829 | | |
| 56 | 4-Book Depr | Production | 311000E-Steam Prod Str & Improv | SPS Annualized Depreciation at New Rates | 2,651,933 | | | 2,651,933 | 814,867 | | | 814,867 |
| 57 | 4-Book Depr | Production | 311000E-Steam Prod Str & Improv | SPS Depreciation Expense Annualize | 2,493,315 | | | 2,493,315 | 766,128 | | | 766,128 |
| 58 | 4-Book Depr | Production | 311000E-Steam Prod Str & Improv | SPS Unblending Adjustment | (382,532) | | (382,532) | | (117,542) | | (117,542) | |
| 59 | 4-Book Depr | Production | 311000E-Steam Prod Str & Improv | Sub-Total 311000E-Steam Prod Str & Improv | 12,234,346 | 7,471,631 | (382,532) | 5,145,248 | 3,759,282 | 2,295,829 | (117,542) | 1,580,995 |
| 60 | | | | | | | | | | | | |
| 61 | 4-Book Depr | Production | 311001-Steam Prod Str&Imp-TolkSC | Base | 177,570 | 177,570 | | | 54,562 | 54,562 | | |
| 62 | 4-Book Depr | Production | 311001-Steam Prod Str&Imp-TolkSC | SPS Annualized Depreciation at New Rates | 51,678 | | | 51,678 | 15,879 | | | 15,879 |
| 63 | 4-Book Depr | Production | 311001-Steam Prod Str&Imp-TolkSC | SPS Depreciation Expense Annualize | 361,321 | | | 361,321 | 111,024 | | | 111,024 |
| 64 | 4-Book Depr | Production | 311001-Steam Prod Str&Imp-TolkSC | SPS Unblending Adjustment | 2,612 | | 2,612 | | 803 | | 803 | |
| 65 | 4-Book Depr | Production | 311001-Steam Prod Str&Imp-TolkSC | Sub-Total 311001-Steam Prod Str&Imp-TolkSC | 593,180 | 177,570 | 2,612 | 412,999 | 182,268 | 54,562 | 803 | 126,903 |
| 66 | | | | | | | | | | | | |
| 67 | 4-Book Depr | Production | 312000E-Steam Prod Boiler Plant E | Base | 28,882,049 | 28,882,049 | | | 8,874,669 | 8,874,669 | | |
| 68 | 4-Book Depr | Production | 312000E-Steam Prod Boiler Plant E | SPS Annualized Depreciation at New Rates | 11,965,952 | | | 11,965,952 | 3,676,812 | | | 3,676,812 |
| 69 | 4-Book Depr | Production | 312000E-Steam Prod Boiler Plant E | SPS Depreciation Expense Annualize | 8,081,163 | | | 8,081,163 | 2,483,122 | | | 2,483,122 |
| 70 | 4-Book Depr | Production | 312000E-Steam Prod Boiler Plant E | SPS Unblending Adjustment | (3,686,166) | | (3,686,166) | | (1,132,659) | | (1,132,659) | |
| 71 | 4-Book Depr | Production | 312000E-Steam Prod Boiler Plant E | Sub-Total 312000E-Steam Prod Boiler Plant E | 45,242,998 | 28,882,049 | (3,686,166) | 20,047,114 | 13,901,945 | 8,874,669 | (1,132,659) | 6,159,934 |
| 72 | | | | | | | | | | | | |
| 73 | 4-Book Depr | Production | 312001-Steam Prod Blr Plt-TolkSC | Base | 98,744 | 98,744 | | | 30,341 | 30,341 | | |
| 74 | 4-Book Depr | Production | 312001-Steam Prod Blr Plt-TolkSC | SPS Annualized Depreciation at New Rates | 42,160 | | | 42,160 | 12,955 | | | 12,955 |
| 75 | 4-Book Depr | Production | 312001-Steam Prod Blr Plt-TolkSC | SPS Depreciation Expense Annualize | 210,532 | | | 210,532 | 64,691 | | | 64,691 |
| 76 | 4-Book Depr | Production | 312001-Steam Prod Blr Plt-TolkSC | SPS Unblending Adjustment | 6,615 | | 6,615 | | 2,033 | | 2,033 | |
| 77 | 4-Book Depr | Production | 312001-Steam Prod Blr Plt-TolkSC | Sub-Total 312001-Steam Prod Blr Plt-TolkSC | 358,051 | 98,744 | 6,615 | 252,692 | 110,019 | 30,341 | 2,033 | 77,645 |
| 78 | | | | | | | | | | | | |
| 79 | 4-Book Depr | Production | 314000-Steam Prod Turbogen Unit | Base | 14,274,008 | 14,274,008 | | | 4,386,015 | 4,386,015 | | |
| 80 | 4-Book Depr | Production | 314000-Steam Prod Turbogen Unit | SPS Annualized Depreciation at New Rates | 5,769,841 | | | 5,769,841 | 1,772,915 | | | 1,772,915 |
| 81 | 4-Book Depr | Production | 314000-Steam Prod Turbogen Unit | SPS Depreciation Expense Annualize | 4,485,825 | | | 4,485,825 | 1,378,372 | | | 1,378,372 |
| 82 | 4-Book Depr | Production | 314000-Steam Prod Turbogen Unit | SPS Unblending Adjustment | (2,508,121) | | (2,508,121) | | (770,677) | | (770,677) | |
| 83 | 4-Book Depr | Production | 314000-Steam Prod Turbogen Unit | Sub-Total 314000-Steam Prod Turbogen Unit | 22,021,552 | 14,274,008 | (2,508,121) | 10,255,665 | 6,766,625 | 4,386,015 | (770,677) | 3,151,287 |
| 84 | | | | | | | | | | | | |
| 85 | 4-Book Depr | Production | 314001-Steam Prod Turbogen-TolkSC | Base | 297,128 | 297,128 | | | 91,299 | 91,299 | | |
| 86 | 4-Book Depr | Production | 314001-Steam Prod Turbogen-TolkSC | SPS Annualized Depreciation at New Rates | 75,173 | | | 75,173 | 23,099 | | | 23,099 |
| 87 | 4-Book Depr | Production | 314001-Steam Prod Turbogen-TolkSC | SPS Depreciation Expense Annualize | 644,008 | | | 644,008 | 197,886 | | | 197,886 |
| 88 | 4-Book Depr | Production | 314001-Steam Prod Turbogen-TolkSC | SPS Unblending Adjustment | 24,198 | | 24,198 | | 7,435 | | 7,435 | |
| 89 | 4-Book Depr | Production | 314001-Steam Prod Turbogen-TolkSC | Sub-Total 314001-Steam Prod Turbogen-TolkSC | 1,040,507 | 297,128 | 24,198 | 719,181 | 319,719 | 91,299 | 7,435 | 220,985 |
| 90 | | | | | | | | | | | | |
| 91 | 4-Book Depr | Production | 315000E-Steam Prod Acc Elec Eq | Base | 2,546,132 | 2,546,132 | | | 782,357 | 782,357 | | |
| 92 | 4-Book Depr | Production | 315000E-Steam Prod Acc Elec Eq | SPS Annualized Depreciation at New Rates | 869,088 | | | 869,088 | 267,047 | | | 267,047 |
| 93 | 4-Book Depr | Production | 315000E-Steam Prod Acc Elec Eq | SPS Depreciation Expense Annualize | 405,582 | | | 405,582 | 124,624 | | | 124,624 |
| 94 | 4-Book Depr | Production | 315000E-Steam Prod Acc Elec Eq | SPS Unblending Adjustment | (354,253) | | (354,253) | | (108,852) | | (108,852) | |
| 95 | 4-Book Depr | Production | 315000E-Steam Prod Acc Elec Eq | Sub-Total 315000E-Steam Prod Acc Elec Eq | 3,466,550 | 2,546,132 | (354,253) | 1,274,670 | 1,065,177 | 782,357 | (108,852) | 391,672 |
| 96 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 97 | 4-Book Depr | Production | 315001-Steam Prod Acc El Eq-TolkS | Base | 132,474 | 132,474 | | | 40,706 | 40,706 | | |
| 98 | 4-Book Depr | Production | 315001-Steam Prod Acc El Eq-TolkS | SPS Annualized Depreciation at New Rates | 57,617 | | | 57,617 | 17,704 | | | 17,704 |
| 99 | 4-Book Depr | Production | 315001-Steam Prod Acc El Eq-TolkS | SPS Depreciation Expense Annualize | 304,060 | | | 304,060 | 93,429 | | | 93,429 |
| 100 | 4-Book Depr | Production | 315001-Steam Prod Acc El Eq-TolkS | SPS Unblending Adjustment | 19,142 | | 19,142 | | 5,882 | | 5,882 | |
| 101 | 4-Book Depr | Production | 315001-Steam Prod Acc El Eq-TolkS | Sub-Total 315001-Steam Prod Acc El Eq-TolkS | 513,293 | 132,474 | 19,142 | 361,677 | 157,721 | 40,706 | 5,882 | 111,134 |
| 102 | | | | | | | | | | | | |
| 103 | 4-Book Depr | Production | 316000E-Steam Prod Misc Pwr Plt E | Base | 783,954 | 783,954 | | | 240,888 | 240,888 | | |
| 104 | 4-Book Depr | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Annualized Depreciation at New Rates | 337,528 | | | 337,528 | 103,713 | | | 103,713 |
| 105 | 4-Book Depr | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Depreciation Expense Annualize | 183,102 | | | 183,102 | 56,262 | | | 56,262 |
| 106 | 4-Book Depr | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Unblending Adjustment | (20,970) | | (20,970) | | (6,444) | | (6,444) | |
| 107 | 4-Book Depr | Production | 316000E-Steam Prod Misc Pwr Plt E | Sub-Total 316000E-Steam Prod Misc Pwr Plt E | 1,283,614 | 783,954 | (20,970) | 520,630 | 394,420 | 240,888 | (6,444) | 159,976 |
| 108 | | | | | | | | | | | | |
| 109 | 4-Book Depr | Production | 316001-Steam Prod PwrPltEq-TolkSC | Base | 35,811 | 35,811 | | | 11,004 | 11,004 | | |
| 110 | 4-Book Depr | Production | 316001-Steam Prod PwrPltEq-TolkSC | SPS Annualized Depreciation at New Rates | 11,933 | | | 11,933 | 3,667 | | | 3,667 |
| 111 | 4-Book Depr | Production | 316001-Steam Prod PwrPltEq-TolkSC | SPS Depreciation Expense Annualize | 85,881 | | | 85,881 | 26,389 | | | 26,389 |
| 112 | 4-Book Depr | Production | 316001-Steam Prod PwrPltEq-TolkSC | SPS Unblending Adjustment | 7,165 | | 7,165 | | 2,202 | | 2,202 | |
| 113 | 4-Book Depr | Production | 316001-Steam Prod PwrPltEq-TolkSC | Sub-Total 316001-Steam Prod PwrPltEq-TolkSC | 140,790 | 35,811 | 7,165 | 97,814 | 43,261 | 11,004 | 2,202 | 30,056 |
| 114 | | | | | | | | | | | | |
| 115 | 4-Book Depr | Production | 340002-Other Prod Land Rights | Base | 2 | 2 | | | 1 | 1 | | |
| 116 | 4-Book Depr | Production | 340002-Other Prod Land Rights | SPS Depreciation Expense Annualize | (8) | | | (8) | (2) | | | (2) |
| 117 | 4-Book Depr | Production | 340002-Other Prod Land Rights | SPS Unblending Adjustment | 6 | | 6 | | 2 | | 2 | |
| 118 | 4-Book Depr | Production | 340002-Other Prod Land Rights | Sub-Total 340002-Other Prod Land Rights | | 2 | 6 | (8) | | 1 | 2 | (2) |
| 119 | | | | | | | | | | | | |
| 120 | 4-Book Depr | Production | 341000E-Other Prod Str & Impr | Base | 400,868 | 400,868 | | | 123,176 | 123,176 | | |
| 121 | 4-Book Depr | Production | 341000E-Other Prod Str & Impr | SPS Annualized Depreciation at New Rates | 17,809 | | | 17,809 | 5,472 | | | 5,472 |
| 122 | 4-Book Depr | Production | 341000E-Other Prod Str & Impr | SPS Depreciation Expense Annualize | 5,088 | | | 5,088 | 1,563 | | | 1,563 |
| 123 | 4-Book Depr | Production | 341000E-Other Prod Str & Impr | SPS Unblending Adjustment | (31,036) | | (31,036) | | (9,537) | | (9,537) | |
| 124 | 4-Book Depr | Production | 341000E-Other Prod Str & Impr | Sub-Total 341000E-Other Prod Str & Impr | 392,729 | 400,868 | (31,036) | 22,897 | 120,675 | 123,176 | (9,537) | 7,036 |
| 125 | | | | | | | | | | | | |
| 126 | 4-Book Depr | Production | 341045-Other Prod Str & Imp-Wind | Base | 1,922,885 | 1,922,885 | | | 630,993 | 630,993 | | |
| 127 | 4-Book Depr | Production | 341045-Other Prod Str & Imp-Wind | SPS Annualized Depreciation at New Rates | (4,878) | | | (4,878) | (1,601) | | | (1,601) |
| 128 | 4-Book Depr | Production | 341045-Other Prod Str & Imp-Wind | SPS Depreciation Expense Annualize | (34,374) | | | (34,374) | (11,280) | | | (11,280) |
| 129 | 4-Book Depr | Production | 341045-Other Prod Str & Imp-Wind | SPS Unblending Adjustment | 35,566 | | 35,566 | | 11,671 | | 11,671 | |
| 130 | 4-Book Depr | Production | 341045-Other Prod Str & Imp-Wind | Sub-Total 341045-Other Prod Str & Imp-Wind | 1,919,200 | 1,922,885 | 35,566 | (39,252) | 629,784 | 630,993 | 11,671 | (12,880) |
| 131 | | | | | | | | | | | | |
| 132 | 4-Book Depr | Production | 342000E-Other Prod Fuel Hldr | Base | 152,770 | 152,770 | | | 46,942 | 46,942 | | |
| 133 | 4-Book Depr | Production | 342000E-Other Prod Fuel Hldr | SPS Annualized Depreciation at New Rates | 17,261 | | | 17,261 | 5,304 | | | 5,304 |
| 134 | 4-Book Depr | Production | 342000E-Other Prod Fuel Hldr | SPS Depreciation Expense Annualize | 31,690 | | | 31,690 | 9,738 | | | 9,738 |
| 135 | 4-Book Depr | Production | 342000E-Other Prod Fuel Hldr | SPS Unblending Adjustment | (17,813) | | (17,813) | | (5,474) | | (5,474) | |
| 136 | 4-Book Depr | Production | 342000E-Other Prod Fuel Hldr | Sub-Total 342000E-Other Prod Fuel Hldr | 183,907 | 152,770 | (17,813) | 48,951 | 56,510 | 46,942 | (5,474) | 15,041 |
| 137 | | | | | | | | | | | | |
| 138 | 4-Book Depr | Production | 343000-Other Prod Prime Mover | Base | 1,382,521 | 1,382,521 | | | 424,811 | 424,811 | | |
| 139 | 4-Book Depr | Production | 343000-Other Prod Prime Mover | SPS Annualized Depreciation at New Rates | 112,803 | | | 112,803 | 34,661 | | | 34,661 |
| 140 | 4-Book Depr | Production | 343000-Other Prod Prime Mover | SPS Depreciation Expense Annualize | 106,817 | | | 106,817 | 32,822 | | | 32,822 |
| 141 | 4-Book Depr | Production | 343000-Other Prod Prime Mover | SPS Unblending Adjustment | (40,242) | | (40,242) | | (12,365) | | (12,365) | |
| 142 | 4-Book Depr | Production | 343000-Other Prod Prime Mover | Sub-Total 343000-Other Prod Prime Mover | 1,561,899 | 1,382,521 | (40,242) | 219,620 | 479,929 | 424,811 | (12,365) | 67,483 |
| 143 | | | | | | | | | | | | |
| 144 | 4-Book Depr | Production | 344000E-Other Prod Generator | Base | 5,407,196 | 5,407,196 | | | 1,661,485 | 1,661,485 | | |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 145 | 4-Book Depr | Production | 344000E-Other Prod Generator | SPS Annualized Depreciation at New Rates | 422,349 | | | 422,349 | 129,776 | | | 129,776 |
| 146 | 4-Book Depr | Production | 344000E-Other Prod Generator | SPS Depreciation Expense Annualize | 683,586 | | | 683,586 | 210,048 | | | 210,048 |
| 147 | 4-Book Depr | Production | 344000E-Other Prod Generator | SPS Unblending Adjustment | (547,010) | | (547,010) | | (168,081) | | (168,081) | |
| 148 | 4-Book Depr | Production | 344000E-Other Prod Generator | Sub-Total 344000E-Other Prod Generator | 5,966,121 | 5,407,196 | (547,010) | 1,105,935 | 1,833,227 | 1,661,485 | (168,081) | 339,824 |
| 149 | | | | | | | | | | | | |
| 150 | 4-Book Depr | Production | 344045-Other Prod Generator-Wind | Base | 25,682,068 | 25,682,068 | | | 8,427,548 | 8,427,548 | | |
| 151 | 4-Book Depr | Production | 344045-Other Prod Generator-Wind | SPS Annualized Depreciation at New Rates | (1,049,832) | | | (1,049,832) | (344,501) | | | (344,501) |
| 152 | 4-Book Depr | Production | 344045-Other Prod Generator-Wind | SPS Depreciation Expense Annualize | 34,248,070 | | | 34,248,070 | 11,238,474 | | | 11,238,474 |
| 153 | 4-Book Depr | Production | 344045-Other Prod Generator-Wind | SPS Unblending Adjustment | 582,028 | | 582,028 | | 190,992 | | 190,992 | |
| 154 | 4-Book Depr | Production | 344045-Other Prod Generator-Wind | Sub-Total 344045-Other Prod Generator-Wind | 59,462,334 | 25,682,068 | 582,028 | 33,198,238 | 19,512,512 | 8,427,548 | 190,992 | 10,893,973 |
| 155 | | | | | | | | | | | | |
| 156 | 4-Book Depr | Production | 345000E-Other Prod Access Elect Equip | Base | 842,422 | 842,422 | | | 258,853 | 258,853 | | |
| 157 | 4-Book Depr | Production | 345000E-Other Prod Access Elect Equip | SPS Annualized Depreciation at New Rates | 46,945 | | | 46,945 | 14,425 | | | 14,425 |
| 158 | 4-Book Depr | Production | 345000E-Other Prod Access Elect Equip | SPS Depreciation Expense Annualize | 38,900 | | | 38,900 | 11,953 | | | 11,953 |
| 159 | 4-Book Depr | Production | 345000E-Other Prod Access Elect Equip | SPS Unblending Adjustment | (33,199) | | (33,199) | | (10,201) | | (10,201) | |
| 160 | 4-Book Depr | Production | 345000E-Other Prod Access Elect Equip | Sub-Total 345000E-Other Prod Access Elect Equip | 895,068 | 842,422 | (33,199) | 85,845 | 275,030 | 258,853 | (10,201) | 26,378 |
| 161 | | | | | | | | | | | | |
| 162 | 4-Book Depr | Production | 345045-Other Prod Acc El Eq-Wind | Base | 826,807 | 826,807 | | | 271,316 | 271,316 | | |
| 163 | 4-Book Depr | Production | 345045-Other Prod Acc El Eq-Wind | SPS Annualized Depreciation at New Rates | (3,899) | | | (3,899) | (1,279) | | | (1,279) |
| 164 | 4-Book Depr | Production | 345045-Other Prod Acc El Eq-Wind | SPS Depreciation Expense Annualize | (22,777) | | | (22,777) | (7,474) | | | (7,474) |
| 165 | 4-Book Depr | Production | 345045-Other Prod Acc El Eq-Wind | SPS Unblending Adjustment | 12,332 | | 12,332 | | 4,047 | | 4,047 | |
| 166 | 4-Book Depr | Production | 345045-Other Prod Acc El Eq-Wind | Sub-Total 345045-Other Prod Acc El Eq-Wind | 812,463 | 826,807 | 12,332 | (26,676) | 266,609 | 271,316 | 4,047 | (8,754) |
| 167 | | | | | | | | | | | | |
| 168 | 4-Book Depr | Production | 346000E-Other Prod Misc Pwr P | Base | 137,684 | 137,684 | | | 42,307 | 42,307 | | |
| 169 | 4-Book Depr | Production | 346000E-Other Prod Misc Pwr P | SPS Annualized Depreciation at New Rates | 8,523 | | | 8,523 | 2,619 | | | 2,619 |
| 170 | 4-Book Depr | Production | 346000E-Other Prod Misc Pwr P | SPS Depreciation Expense Annualize | 20,218 | | | 20,218 | 6,212 | | | 6,212 |
| 171 | 4-Book Depr | Production | 346000E-Other Prod Misc Pwr P | SPS Unblending Adjustment | (9,526) | | (9,526) | | (2,927) | | (2,927) | |
| 172 | 4-Book Depr | Production | 346000E-Other Prod Misc Pwr P | Sub-Total 346000E-Other Prod Misc Pwr P | 156,899 | 137,684 | (9,526) | 28,741 | 48,211 | 42,307 | (2,927) | 8,831 |
| 173 | | | | | | | | | | | | |
| 174 | 4-Book Depr | Production | 346045-Other Prod Misc P Eq-Wind | Base | 678 | 678 | | | 223 | 223 | | |
| 175 | 4-Book Depr | Production | 346045-Other Prod Misc P Eq-Wind | SPS Annualized Depreciation at New Rates | 0 | | | 0 | 0 | | | 0 |
| 176 | 4-Book Depr | Production | 346045-Other Prod Misc P Eq-Wind | SPS Depreciation Expense Annualize | (0) | | | (0) | (0) | | | (0) |
| 177 | 4-Book Depr | Production | 346045-Other Prod Misc P Eq-Wind | SPS Unblending Adjustment | 17 | | 17 | | 6 | | 6 | |
| 178 | 4-Book Depr | Production | 346045-Other Prod Misc P Eq-Wind | Sub-Total 346045-Other Prod Misc P Eq-Wind | 695 | 678 | 17 | 0 | 228 | 223 | 6 | 0 |
| 179 | | | | | | | | | | | | |
| 180 | 4-Book Depr | Production | | **Sub-Total Production** | **158,827,792** | **91,875,854** | **(7,090,935)** | **74,042,873** | **50,101,861** | **28,824,518** | **(2,165,701)** | **23,443,043** |
| 181 | | | | | | | | | | | | |
| 182 | 4-Book Depr | Transmission | 350002E-Transmission Land Right | Base | 1,544,939 | 1,544,939 | | | 374,548 | 374,548 | | |
| 183 | 4-Book Depr | Transmission | 350002E-Transmission Land Right | SPS Annualized Depreciation at New Rates | (221,152) | | | (221,152) | (53,615) | | | (53,615) |
| 184 | 4-Book Depr | Transmission | 350002E-Transmission Land Right | SPS Depreciation Expense Annualize | 202,410 | | | 202,410 | 49,071 | | | 49,071 |
| 185 | 4-Book Depr | Transmission | 350002E-Transmission Land Right | SPS Unblending Adjustment | 425,451 | | 425,451 | | 103,144 | | 103,144 | |
| 186 | 4-Book Depr | Transmission | 350002E-Transmission Land Right | Sub-Total 350002E-Transmission Land Right | 1,951,648 | 1,544,939 | 425,451 | (18,741) | 473,149 | 374,548 | 103,144 | (4,544) |
| 187 | | | | | | | | | | | | |
| 188 | 4-Book Depr | Transmission | 350002ERN-Transmission Land Right Radial NM | Base | 32,716 | 32,716 | | | 32,716 | 32,716 | | |
| 189 | 4-Book Depr | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Annualized Depreciation at New Rates | (4,683) | | | (4,683) | (4,683) | | | (4,683) |
| 190 | 4-Book Depr | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Depreciation Expense Annualize | 4,286 | | | 4,286 | 4,286 | | | 4,286 |
| 191 | 4-Book Depr | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Unblending Adjustment | 9,009 | | 9,009 | | 9,009 | | 9,009 | |
| 192 | 4-Book Depr | Transmission | 350002ERN-Transmission Land Right Radial NM | Sub-Total 350002ERN-Transmission Land Right Radial NM | 41,329 | 32,716 | 9,009 | (397) | 41,329 | 32,716 | 9,009 | (397) |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 193 | | | | | | | | | | | | |
| 194 | 4-Book Depr | Transmission | 350002ERT-Transmission Land Right Radial TX | Base | 51,415 | 51,415 | | | | | | |
| 195 | 4-Book Depr | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Annualized Depreciation at New Rates | (7,360) | | | (7,360) | | | | |
| 196 | 4-Book Depr | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Depreciation Expense Annualize | 6,736 | | | 6,736 | | | | |
| 197 | 4-Book Depr | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Unblending Adjustment | 14,159 | | 14,159 | | | | | |
| 198 | 4-Book Depr | Transmission | 350002ERT-Transmission Land Right Radial TX | Sub-Total 350002ERT-Transmission Land Right Radial TX | 64,950 | 51,415 | 14,159 | (624) | | | | |
| 199 | | | | | | | | | | | | |
| 200 | 4-Book Depr | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Base | 10,130 | 10,130 | | | | | | |
| 201 | 4-Book Depr | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Annualized Depreciation at New Rates | (1,450) | | | (1,450) | | | | |
| 202 | 4-Book Depr | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Depreciation Expense Annualize | 1,327 | | | 1,327 | | | | |
| 203 | 4-Book Depr | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Unblending Adjustment | 2,790 | | 2,790 | | | | | |
| 204 | 4-Book Depr | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Sub-Total 350002ERW-Transmission Land Right Radial Wh | 12,797 | 10,130 | 2,790 | (123) | | | | |
| 205 | | | | | | | | | | | | |
| 206 | 4-Book Depr | Transmission | 352000-Transmission Str & Improv | Base | 1,902,884 | 1,902,884 | | | 461,326 | 461,326 | | |
| 207 | 4-Book Depr | Transmission | 352000-Transmission Str & Improv | SPS Annualized Depreciation at New Rates | (281,230) | | | (281,230) | (68,180) | | | (68,180) |
| 208 | 4-Book Depr | Transmission | 352000-Transmission Str & Improv | SPS Depreciation Expense Annualize | 452,837 | | | 452,837 | 109,784 | | | 109,784 |
| 209 | 4-Book Depr | Transmission | 352000-Transmission Str & Improv | SPS Unblending Adjustment | 445,307 | | 445,307 | | 107,958 | | 107,958 | |
| 210 | 4-Book Depr | Transmission | 352000-Transmission Str & Improv | Sub-Total 352000-Transmission Str & Improv | 2,519,797 | 1,902,884 | 445,307 | 171,607 | 610,888 | 461,326 | 107,958 | 41,604 |
| 211 | | | | | | | | | | | | |
| 212 | 4-Book Depr | Transmission | 352010-Tran Str & Impr-Prod | Base | 11,389 | 11,389 | | | 3,500 | 3,500 | | |
| 213 | 4-Book Depr | Transmission | 352010-Tran Str & Impr-Prod | SPS Annualized Depreciation at New Rates | (1,871) | | | (1,871) | (575) | | | (575) |
| 214 | 4-Book Depr | Transmission | 352010-Tran Str & Impr-Prod | SPS Depreciation Expense Annualize | 4,483 | | | 4,483 | 1,378 | | | 1,378 |
| 215 | 4-Book Depr | Transmission | 352010-Tran Str & Impr-Prod | SPS Unblending Adjustment | 2,762 | | 2,762 | | 849 | | 849 | |
| 216 | 4-Book Depr | Transmission | 352010-Tran Str & Impr-Prod | Sub-Total 352010-Tran Str & Impr-Prod | 16,764 | 11,389 | 2,762 | 2,612 | 5,151 | 3,500 | 849 | 803 |
| 217 | | | | | | | | | | | | |
| 218 | 4-Book Depr | Transmission | 352045-Tran Str & Impr-Wind | Base | 20,639 | 20,639 | | | 6,773 | 6,773 | | |
| 219 | 4-Book Depr | Transmission | 352045-Tran Str & Impr-Wind | SPS Annualized Depreciation at New Rates | (7,918) | | | (7,918) | (2,598) | | | (2,598) |
| 220 | 4-Book Depr | Transmission | 352045-Tran Str & Impr-Wind | SPS Depreciation Expense Annualize | 54,277 | | | 54,277 | 17,811 | | | 17,811 |
| 221 | 4-Book Depr | Transmission | 352045-Tran Str & Impr-Wind | SPS Unblending Adjustment | 3,949 | | 3,949 | | 1,296 | | 1,296 | |
| 222 | 4-Book Depr | Transmission | 352045-Tran Str & Impr-Wind | Sub-Total 352045-Tran Str & Impr-Wind | 70,947 | 20,639 | 3,949 | 46,359 | 23,281 | 6,773 | 1,296 | 15,213 |
| 223 | | | | | | | | | | | | |
| 224 | 4-Book Depr | Transmission | 353000E-Transmission Station | Base | 24,912,534 | 24,912,534 | | | 6,039,680 | 6,039,680 | | |
| 225 | 4-Book Depr | Transmission | 353000E-Transmission Station | SPS Annualized Depreciation at New Rates | (784,890) | | | (784,890) | (190,285) | | | (190,285) |
| 226 | 4-Book Depr | Transmission | 353000E-Transmission Station | SPS Depreciation Expense Annualize | 4,717,371 | | | 4,717,371 | 1,143,658 | | | 1,143,658 |
| 227 | 4-Book Depr | Transmission | 353000E-Transmission Station | SPS Unblending Adjustment | 1,157,852 | | 1,157,852 | | 280,704 | | 280,704 | |
| 228 | 4-Book Depr | Transmission | 353000E-Transmission Station | Sub-Total 353000E-Transmission Station | 30,002,866 | 24,912,534 | 1,157,852 | 3,932,481 | 7,273,756 | 6,039,680 | 280,704 | 953,372 |
| 229 | | | | | | | | | | | | |
| 230 | 4-Book Depr | Transmission | 353010-Tran Station Equip Pro | Base | 605,120 | 605,120 | | | 185,937 | 185,937 | | |
| 231 | 4-Book Depr | Transmission | 353010-Tran Station Equip Pro | SPS Annualized Depreciation at New Rates | (17,151) | | | (17,151) | (5,270) | | | (5,270) |
| 232 | 4-Book Depr | Transmission | 353010-Tran Station Equip Pro | SPS Depreciation Expense Annualize | 39,834 | | | 39,834 | 12,240 | | | 12,240 |
| 233 | 4-Book Depr | Transmission | 353010-Tran Station Equip Pro | SPS Unblending Adjustment | 27,785 | | 27,785 | | 8,538 | | 8,538 | |
| 234 | 4-Book Depr | Transmission | 353010-Tran Station Equip Pro | Sub-Total 353010-Tran Station Equip Pro | 655,588 | 605,120 | 27,785 | 22,683 | 201,445 | 185,937 | 8,538 | 6,970 |
| 235 | | | | | | | | | | | | |
| 236 | 4-Book Depr | Transmission | 353045-Tran Station Equip-Wind | Base | 288,410 | 288,410 | | | 94,641 | 94,641 | | |
| 237 | 4-Book Depr | Transmission | 353045-Tran Station Equip-Wind | SPS Annualized Depreciation at New Rates | (28,976) | | | (28,976) | (9,509) | | | (9,509) |
| 238 | 4-Book Depr | Transmission | 353045-Tran Station Equip-Wind | SPS Depreciation Expense Annualize | 835,873 | | | 835,873 | 274,291 | | | 274,291 |
| 239 | 4-Book Depr | Transmission | 353045-Tran Station Equip-Wind | SPS Unblending Adjustment | 12,333 | | 12,333 | | 4,047 | | 4,047 | |
| 240 | 4-Book Depr | Transmission | 353045-Tran Station Equip-Wind | Sub-Total 353045-Tran Station Equip-Wind | 1,107,640 | 288,410 | 12,333 | 806,897 | 363,471 | 94,641 | 4,047 | 264,783 |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 241 | | | | | | | | | | | | |
| 242 | 4-Book Depr | Transmission | 354000E-Tran Towers & Fixture | Base | 119,417 | 119,417 | | | 28,951 | 28,951 | | |
| 243 | 4-Book Depr | Transmission | 354000E-Tran Towers & Fixture | SPS Annualized Depreciation at New Rates | (5,731) | | | (5,731) | (1,389) | | | (1,389) |
| 244 | 4-Book Depr | Transmission | 354000E-Tran Towers & Fixture | SPS Depreciation Expense Annualize | 15,112 | | | 15,112 | 3,664 | | | 3,664 |
| 245 | 4-Book Depr | Transmission | 354000E-Tran Towers & Fixture | SPS Unblending Adjustment | (4,906) | | (4,906) | | (1,189) | | (1,189) | |
| 246 | 4-Book Depr | Transmission | 354000E-Tran Towers & Fixture | Sub-Total 354000E-Tran Towers & Fixture | 123,892 | 119,417 | (4,906) | 9,381 | 30,036 | 28,951 | (1,189) | 2,274 |
| 247 | | | | | | | | | | | | |
| 248 | 4-Book Depr | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Base | 2,529 | 2,529 | | | 2,529 | 2,529 | | |
| 249 | 4-Book Depr | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Annualized Depreciation at New Rates | (121) | | | (121) | (121) | | | (121) |
| 250 | 4-Book Depr | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Depreciation Expense Annualize | 320 | | | 320 | 320 | | | 320 |
| 251 | 4-Book Depr | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Unblending Adjustment | (104) | | (104) | | (104) | | (104) | |
| 252 | 4-Book Depr | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Sub-Total 354000ERN-Tran Towers & Fixture Radial NM | 2,624 | 2,529 | (104) | 199 | 2,624 | 2,529 | (104) | 199 |
| 253 | | | | | | | | | | | | |
| 254 | 4-Book Depr | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Base | 3,974 | 3,974 | | | | | | |
| 255 | 4-Book Depr | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Annualized Depreciation at New Rates | (191) | | | (191) | | | | |
| 256 | 4-Book Depr | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Depreciation Expense Annualize | 503 | | | 503 | | | | |
| 257 | 4-Book Depr | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Unblending Adjustment | (163) | | (163) | | | | | |
| 258 | 4-Book Depr | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Sub-Total 354000ERT-Tran Towers & Fixture Radial TX | 4,123 | 3,974 | (163) | 312 | | | | |
| 259 | | | | | | | | | | | | |
| 260 | 4-Book Depr | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Base | 783 | 783 | | | | | | |
| 261 | 4-Book Depr | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Annualized Depreciation at New Rates | (38) | | | (38) | | | | |
| 262 | 4-Book Depr | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Depreciation Expense Annualize | 99 | | | 99 | | | | |
| 263 | 4-Book Depr | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Unblending Adjustment | (32) | | (32) | | | | | |
| 264 | 4-Book Depr | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Sub-Total 354000ERW-Tran Towers & Fixture Radial Whole | 812 | 783 | (32) | 62 | | | | |
| 265 | | | | | | | | | | | | |
| 266 | 4-Book Depr | Transmission | 355000E | Base | 40,288,094 | 40,288,094 | | | 9,767,260 | 9,767,260 | | |
| 267 | 4-Book Depr | Transmission | 355000E | SPS Annualized Depreciation at New Rates | (676,476) | | | (676,476) | (164,002) | | | (164,002) |
| 268 | 4-Book Depr | Transmission | 355000E | SPS Base Data - Rate Base Non Integration | (47,976) | (47,976) | | | (11,631) | (11,631) | | |
| 269 | 4-Book Depr | Transmission | 355000E | SPS Depreciation Expense Annualize | 7,911,292 | | | 7,911,292 | 1,917,977 | | | 1,917,977 |
| 270 | 4-Book Depr | Transmission | 355000E | SPS Unblending Adjustment | 730,159 | | 730,159 | | 177,016 | | 177,016 | |
| 271 | 4-Book Depr | Transmission | 355000E | Sub-Total 355000E | 48,205,093 | 40,240,118 | 730,159 | 7,234,816 | 11,686,620 | 9,755,629 | 177,016 | 1,753,975 |
| 272 | | | | | | | | | | | | |
| 273 | 4-Book Depr | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Base | 853,152 | 853,152 | | | 853,152 | 853,152 | | |
| 274 | 4-Book Depr | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Annualized Depreciation at New Rates | (14,325) | | | (14,325) | (14,325) | | | (14,325) |
| 275 | 4-Book Depr | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Base Data - Rate Base Non Integration | (1,016) | (1,016) | | | (1,016) | (1,016) | | |
| 276 | 4-Book Depr | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Depreciation Expense Annualize | 167,532 | | | 167,532 | 167,532 | | | 167,532 |
| 277 | 4-Book Depr | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Unblending Adjustment | 15,462 | | 15,462 | | 15,462 | | 15,462 | |
| 278 | 4-Book Depr | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Sub-Total 355000ERN-Tran Poles & Fixtures Radial NM | 1,020,805 | 852,136 | 15,462 | 153,207 | 1,020,805 | 852,136 | 15,462 | 153,207 |
| 279 | | | | | | | | | | | | |
| 280 | 4-Book Depr | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Base | 1,340,762 | 1,340,762 | | | | | | |
| 281 | 4-Book Depr | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Annualized Depreciation at New Rates | (22,513) | | | (22,513) | | | | |
| 282 | 4-Book Depr | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Base Data - Rate Base Non Integration | (1,597) | (1,597) | | | | | | |
| 283 | 4-Book Depr | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Depreciation Expense Annualize | 263,283 | | | 263,283 | | | | |
| 284 | 4-Book Depr | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Unblending Adjustment | 24,299 | | 24,299 | | | | | |
| 285 | 4-Book Depr | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Sub-Total 355000ERT-Tran Poles & Fixtures Radial TX | 1,604,235 | 1,339,166 | 24,299 | 240,770 | | | | |
| 286 | | | | | | | | | | | | |
| 287 | 4-Book Depr | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Base | 264,174 | 264,174 | | | | | | |
| 288 | 4-Book Depr | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Annualized Depreciation at New Rates | (4,436) | | | (4,436) | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 289 | 4-Book Depr | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Base Data - Rate Base Non Integration | (315) | (315) | | | | | | |
| 290 | 4-Book Depr | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Depreciation Expense Annualize | 51,875 | | | 51,875 | | | | |
| 291 | 4-Book Depr | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Unblending Adjustment | 4,788 | | 4,788 | | | | | |
| 292 | 4-Book Depr | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Sub-Total 355000ERW-Tran Poles & Fixtures Radial Whole: | 316,087 | 263,860 | 4,788 | 47,440 | | | | |
| 293 | | | | | | | | | | | | |
| 294 | 4-Book Depr | Transmission | 355010-Tran Poles & Fixtures-Prod | Base | 8,240 | 8,240 | | | 2,532 | 2,532 | | |
| 295 | 4-Book Depr | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Annualized Depreciation at New Rates | (1,014) | | | (1,014) | (311) | | | (311) |
| 296 | 4-Book Depr | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Depreciation Expense Annualize | 64,929 | | | 64,929 | 19,951 | | | 19,951 |
| 297 | 4-Book Depr | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Unblending Adjustment | 84 | | 84 | | 26 | | 26 | |
| 298 | 4-Book Depr | Transmission | 355010-Tran Poles & Fixtures-Prod | Sub-Total 355010-Tran Poles & Fixtures-Prod | 72,239 | 8,240 | 84 | 63,915 | 22,197 | 2,532 | 26 | 19,639 |
| 299 | | | | | | | | | | | | |
| 300 | 4-Book Depr | Transmission | 355045-Tran Poles & Fixtures-Wind | Base | 263,835 | 263,835 | | | 86,577 | 86,577 | | |
| 301 | 4-Book Depr | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Annualized Depreciation at New Rates | (9,224) | | | (9,224) | (3,027) | | | (3,027) |
| 302 | 4-Book Depr | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Base Data - Rate Base Non Integration | 50,903 | 50,903 | | | 16,704 | 16,704 | | |
| 303 | 4-Book Depr | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Depreciation Expense Annualize | 336,615 | | | 336,615 | 110,460 | | | 110,460 |
| 304 | 4-Book Depr | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Unblending Adjustment | 15,150 | | 15,150 | | 4,971 | | 4,971 | |
| 305 | 4-Book Depr | Transmission | 355045-Tran Poles & Fixtures-Wind | Sub-Total 355045-Tran Poles & Fixtures-Wind | 657,279 | 314,738 | 15,150 | 327,391 | 215,685 | 103,281 | 4,971 | 107,433 |
| 306 | | | | | | | | | | | | |
| 307 | 4-Book Depr | Transmission | 356000E-Tran OH Conductor & D | Base | 13,336,761 | 13,336,761 | | | 3,233,303 | 3,233,303 | | |
| 308 | 4-Book Depr | Transmission | 356000E-Tran OH Conductor & D | SPS Annualized Depreciation at New Rates | 168,208 | | | 168,208 | 40,779 | | | 40,779 |
| 309 | 4-Book Depr | Transmission | 356000E-Tran OH Conductor & D | SPS Depreciation Expense Annualize | 2,013,696 | | | 2,013,696 | 488,191 | | | 488,191 |
| 310 | 4-Book Depr | Transmission | 356000E-Tran OH Conductor & D | SPS Unblending Adjustment | (937,939) | | (937,939) | | (227,390) | | (227,390) | |
| 311 | 4-Book Depr | Transmission | 356000E-Tran OH Conductor & D | Sub-Total 356000E-Tran OH Conductor & D | 14,580,726 | 13,336,761 | (937,939) | 2,181,904 | 3,534,884 | 3,233,303 | (227,390) | 528,971 |
| 312 | | | | | | | | | | | | |
| 313 | 4-Book Depr | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Base | 282,423 | 282,423 | | | 282,423 | 282,423 | | |
| 314 | 4-Book Depr | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Annualized Depreciation at New Rates | 3,562 | | | 3,562 | 3,562 | | | 3,562 |
| 315 | 4-Book Depr | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Depreciation Expense Annualize | 42,643 | | | 42,643 | 42,643 | | | 42,643 |
| 316 | 4-Book Depr | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Unblending Adjustment | (19,862) | | (19,862) | | (19,862) | | (19,862) | |
| 317 | 4-Book Depr | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Sub-Total 356000ERN-Tran OH Conductor& D Radial NM | 308,766 | 282,423 | (19,862) | 46,205 | 308,766 | 282,423 | (19,862) | 46,205 |
| 318 | | | | | | | | | | | | |
| 319 | 4-Book Depr | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Base | 443,839 | 443,839 | | | | | | |
| 320 | 4-Book Depr | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Annualized Depreciation at New Rates | 5,598 | | | 5,598 | | | | |
| 321 | 4-Book Depr | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Depreciation Expense Annualize | 67,015 | | | 67,015 | | | | |
| 322 | 4-Book Depr | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Unblending Adjustment | (31,214) | | (31,214) | | | | | |
| 323 | 4-Book Depr | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Sub-Total 356000ERT-Tran OH Conductor & D Radial TX | 485,237 | 443,839 | (31,214) | 72,612 | | | | |
| 324 | | | | | | | | | | | | |
| 325 | 4-Book Depr | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Base | 87,451 | 87,451 | | | | | | |
| 326 | 4-Book Depr | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Annualized Depreciation at New Rates | 1,103 | | | 1,103 | | | | |
| 327 | 4-Book Depr | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Depreciation Expense Annualize | 13,204 | | | 13,204 | | | | |
| 328 | 4-Book Depr | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Unblending Adjustment | (6,150) | | (6,150) | | | | | |
| 329 | 4-Book Depr | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Sub-Total 356000ERW-Tran OH Conductor & D Radial Whc | 95,608 | 87,451 | (6,150) | 14,307 | | | | |
| 330 | | | | | | | | | | | | |
| 331 | 4-Book Depr | Transmission | 356010-Tran OH Cond & Device-Prod | Base | 7,944 | 7,944 | | | 2,441 | 2,441 | | |
| 332 | 4-Book Depr | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Annualized Depreciation at New Rates | 185 | | | 185 | 57 | | | 57 |
| 333 | 4-Book Depr | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Depreciation Expense Annualize | 8,009 | | | 8,009 | 2,461 | | | 2,461 |
| 334 | 4-Book Depr | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Unblending Adjustment | (92) | | (92) | | (28) | | (28) | |
| 335 | 4-Book Depr | Transmission | 356010-Tran OH Cond & Device-Prod | Sub-Total 356010-Tran OH Cond & Device-Prod | 16,047 | 7,944 | (92) | 8,194 | 4,931 | 2,441 | (28) | 2,518 |
| 336 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 337 | 4-Book Depr | Transmission | 356045-Tran OH Cond & Device-Wind | Base | 132,030 | 132,030 | | | 43,326 | 43,326 | | |
| 338 | 4-Book Depr | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Annualized Depreciation at New Rates | 3,862 | | | 3,862 | 1,267 | | | 1,267 |
| 339 | 4-Book Depr | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Depreciation Expense Annualize | 204,061 | | | 204,061 | 66,963 | | | 66,963 |
| 340 | 4-Book Depr | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Unblending Adjustment | (5,159) | | (5,159) | | (1,693) | | (1,693) | |
| 341 | 4-Book Depr | Transmission | 356045-Tran OH Cond & Device-Wind | Sub-Total 356045-Tran OH Cond & Device-Wind | 334,795 | 132,030 | (5,159) | 207,924 | 109,863 | 43,326 | (1,693) | 68,230 |
| 342 | | | | | | | | | | | | |
| 343 | 4-Book Depr | Transmission | 357000E-Tran Underground Cond | Base | 3,600 | 3,600 | | | 873 | 873 | | |
| 344 | 4-Book Depr | Transmission | 357000E-Tran Underground Cond | SPS Annualized Depreciation at New Rates | 109 | | | 109 | 27 | | | 27 |
| 345 | 4-Book Depr | Transmission | 357000E-Tran Underground Cond | SPS Depreciation Expense Annualize | 517 | | | 517 | 125 | | | 125 |
| 346 | 4-Book Depr | Transmission | 357000E-Tran Underground Cond | SPS Unblending Adjustment | 403 | | 403 | | 98 | | 98 | |
| 347 | 4-Book Depr | Transmission | 357000E-Tran Underground Cond | Sub-Total 357000E-Tran Underground Cond | 4,630 | 3,600 | 403 | 627 | 1,122 | 873 | 98 | 152 |
| 348 | | | | | | | | | | | | |
| 349 | 4-Book Depr | Transmission | 358000-Tran UG Conductor & Devic | Base | 12,892 | 12,892 | | | 3,125 | 3,125 | | |
| 350 | 4-Book Depr | Transmission | 358000-Tran UG Conductor & Devic | SPS Annualized Depreciation at New Rates | 719 | | | 719 | 174 | | | 174 |
| 351 | 4-Book Depr | Transmission | 358000-Tran UG Conductor & Devic | SPS Depreciation Expense Annualize | 1,546 | | | 1,546 | 375 | | | 375 |
| 352 | 4-Book Depr | Transmission | 358000-Tran UG Conductor & Devic | SPS Unblending Adjustment | (1,107) | | (1,107) | | (268) | | (268) | |
| 353 | 4-Book Depr | Transmission | 358000-Tran UG Conductor & Devic | Sub-Total 358000-Tran UG Conductor & Devic | 14,050 | 12,892 | (1,107) | 2,265 | 3,406 | 3,125 | (268) | 549 |
| 354 | | | | | | | | | | | | |
| 355 | 4-Book Depr | Transmission | 359000-Transmission Road & Trai | Base | 7,943 | 7,943 | | | 1,926 | 1,926 | | |
| 356 | 4-Book Depr | Transmission | 359000-Transmission Road & Trai | SPS Annualized Depreciation at New Rates | (2,987) | | | (2,987) | (724) | | | (724) |
| 357 | 4-Book Depr | Transmission | 359000-Transmission Road & Trai | SPS Depreciation Expense Annualize | 1,317 | | | 1,317 | 319 | | | 319 |
| 358 | 4-Book Depr | Transmission | 359000-Transmission Road & Trai | SPS Unblending Adjustment | 2,177 | | 2,177 | | 528 | | 528 | |
| 359 | 4-Book Depr | Transmission | 359000-Transmission Road & Trai | Sub-Total 359000-Transmission Road & Trai | 8,450 | 7,943 | 2,177 | (1,670) | 2,049 | 1,926 | 528 | (405) |
| 360 | | | | | | | | | | | | |
| 361 | 4-Book Depr | Transmission | | **Sub-Total Transmission** | **104,299,824** | **86,840,019** | **1,887,191** | **15,572,614** | **25,935,457** | **21,511,594** | **463,112** | **3,960,750** |
| 362 | | | | | | | | | | | | |
| 363 | 4-Book Depr | Distribution | 360004-Dist Land Rights-NM | Base | 159,780 | 159,780 | | | 159,780 | 159,780 | | |
| 364 | 4-Book Depr | Distribution | 360004-Dist Land Rights-NM | SPS Annualized Depreciation at New Rates | (20,832) | | | (20,832) | (20,832) | | | (20,832) |
| 365 | 4-Book Depr | Distribution | 360004-Dist Land Rights-NM | SPS Depreciation Expense Annualize | 37,745 | | | 37,745 | 37,745 | | | 37,745 |
| 366 | 4-Book Depr | Distribution | 360004-Dist Land Rights-NM | Sub-Total 360004-Dist Land Rights-NM | 176,693 | 159,780 | | 16,913 | 176,693 | 159,780 | | 16,913 |
| 367 | | | | | | | | | | | | |
| 368 | 4-Book Depr | Distribution | 360005-Dist Land Rights-TX | Base | 41,481 | 41,481 | | | | | | |
| 369 | 4-Book Depr | Distribution | 360005-Dist Land Rights-TX | SPS Annualized Depreciation at New Rates | (5,119) | | | (5,119) | | | | |
| 370 | 4-Book Depr | Distribution | 360005-Dist Land Rights-TX | SPS Depreciation Expense Annualize | 7,056 | | | 7,056 | | | | |
| 371 | 4-Book Depr | Distribution | 360005-Dist Land Rights-TX | Sub-Total 360005-Dist Land Rights-TX | 43,418 | 41,481 | | 1,937 | | | | |
| 372 | | | | | | | | | | | | |
| 373 | 4-Book Depr | Distribution | 361000E-Str & Improv | Base | 597,876 | 597,876 | | | 318,521 | 318,521 | | |
| 374 | 4-Book Depr | Distribution | 361000E-Str & Improv | SPS Annualized Depreciation at New Rates | (162,562) | | | (162,562) | (80,059) | | | (80,059) |
| 375 | 4-Book Depr | Distribution | 361000E-Str & Improv | SPS Depreciation Expense Annualize | 164,447 | | | 164,447 | 56,907 | | | 56,907 |
| 376 | 4-Book Depr | Distribution | 361000E-Str & Improv | Sub-Total 361000E-Str & Improv | 599,760 | 597,876 | | 1,885 | 295,370 | 318,521 | | (23,151) |
| 377 | | | | | | | | | | | | |
| 378 | 4-Book Depr | Distribution | 362000E-Other Eq | Base | 6,299,172 | 6,299,172 | | | 2,564,190 | 2,564,190 | | |
| 379 | 4-Book Depr | Distribution | 362000E-Other Eq | SPS Annualized Depreciation at New Rates | 1,072,285 | | | 1,072,285 | 456,367 | | | 456,367 |
| 380 | 4-Book Depr | Distribution | 362000E-Other Eq | SPS Depreciation Expense Annualize | 658,929 | | | 658,929 | 397,193 | | | 397,193 |
| 381 | 4-Book Depr | Distribution | 362000E-Other Eq | Sub-Total 362000E-Other Eq | 8,030,386 | 6,299,172 | | 1,731,214 | 3,417,750 | 2,564,190 | | 853,560 |
| 382 | | | | | | | | | | | | |
| 383 | 4-Book Depr | Distribution | 364000-Dist Poles, Towers & Fixt | Base | 9,377,243 | 9,377,243 | | | 2,947,293 | 2,947,293 | | |
| 384 | 4-Book Depr | Distribution | 364000-Dist Poles, Towers & Fixt | SPS Annualized Depreciation at New Rates | 3,062,544 | | | 3,062,544 | 1,066,420 | | | 1,066,420 |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 385 | 4-Book Depr | Distribution | 364000-Dist Poles, Towers & Fixt | SPS Depreciation Expense Annualize | 611,247 | | | 611,247 | 530,836 | | | 530,836 |
| 386 | 4-Book Depr | Distribution | 364000-Dist Poles, Towers & Fixt | Sub-Total 364000-Dist Poles, Towers & Fixt | 13,051,034 | 9,377,243 | | 3,673,791 | 4,544,548 | 2,947,293 | | 1,597,256 |
| 387 | | | | | | | | | | | | |
| 388 | 4-Book Depr | Distribution | 365000-Dist OH Conductor & Devic | Base | 8,172,486 | 8,172,486 | | | 2,966,947 | 2,966,947 | | |
| 389 | 4-Book Depr | Distribution | 365000-Dist OH Conductor & Devic | SPS Annualized Depreciation at New Rates | 2,200,585 | | | 2,200,585 | 921,148 | | | 921,148 |
| 390 | 4-Book Depr | Distribution | 365000-Dist OH Conductor & Devic | SPS Depreciation Expense Annualize | 265,199 | | | 265,199 | 565,002 | | | 565,002 |
| 391 | 4-Book Depr | Distribution | 365000-Dist OH Conductor & Devic | Sub-Total 365000-Dist OH Conductor & Devic | 10,638,269 | 8,172,486 | | 2,465,784 | 4,453,097 | 2,966,947 | | 1,486,149 |
| 392 | | | | | | | | | | | | |
| 393 | 4-Book Depr | Distribution | 366000E-Dist Underground Cond | Base | 509,916 | 509,916 | | | 126,462 | 126,462 | | |
| 394 | 4-Book Depr | Distribution | 366000E-Dist Underground Cond | SPS Annualized Depreciation at New Rates | 22,745 | | | 22,745 | 6,160 | | | 6,160 |
| 395 | 4-Book Depr | Distribution | 366000E-Dist Underground Cond | SPS Depreciation Expense Annualize | 1,103 | | | 1,103 | 11,935 | | | 11,935 |
| 396 | 4-Book Depr | Distribution | 366000E-Dist Underground Cond | Sub-Total 366000E-Dist Underground Cond | 533,764 | 509,916 | | 23,848 | 144,557 | 126,462 | | 18,095 |
| 397 | | | | | | | | | | | | |
| 398 | 4-Book Depr | Distribution | 367000E-Dist UG Conductor & D | Base | 1,212,908 | 1,212,908 | | | 306,778 | 306,778 | | |
| 399 | 4-Book Depr | Distribution | 367000E-Dist UG Conductor & D | SPS Annualized Depreciation at New Rates | 138,020 | | | 138,020 | 38,676 | | | 38,676 |
| 400 | 4-Book Depr | Distribution | 367000E-Dist UG Conductor & D | SPS Depreciation Expense Annualize | 35,228 | | | 35,228 | 42,974 | | | 42,974 |
| 401 | 4-Book Depr | Distribution | 367000E-Dist UG Conductor & D | Sub-Total 367000E-Dist UG Conductor & D | 1,386,155 | 1,212,908 | | 173,248 | 388,429 | 306,778 | | 81,651 |
| 402 | | | | | | | | | | | | |
| 403 | 4-Book Depr | Distribution | 368000E-Dist Line Transformer | Base | 5,785,450 | 5,785,450 | | | 1,656,807 | 1,656,807 | | |
| 404 | 4-Book Depr | Distribution | 368000E-Dist Line Transformer | SPS Annualized Depreciation at New Rates | 645,235 | | | 645,235 | 208,560 | | | 208,560 |
| 405 | 4-Book Depr | Distribution | 368000E-Dist Line Transformer | SPS Depreciation Expense Annualize | (488,946) | | | (488,946) | 55,189 | | | 55,189 |
| 406 | 4-Book Depr | Distribution | 368000E-Dist Line Transformer | Sub-Total 368000E-Dist Line Transformer | 5,941,739 | 5,785,450 | | 156,289 | 1,920,556 | 1,656,807 | | 263,749 |
| 407 | | | | | | | | | | | | |
| 408 | 4-Book Depr | Distribution | 369010-Distribution Services O | Base | 1,499,307 | 1,499,307 | | | 528,011 | 528,011 | | |
| 409 | 4-Book Depr | Distribution | 369010-Distribution Services O | SPS Annualized Depreciation at New Rates | (62,267) | | | (62,267) | (21,101) | | | (21,101) |
| 410 | 4-Book Depr | Distribution | 369010-Distribution Services O | SPS Depreciation Expense Annualize | 142,666 | | | 142,666 | 28,424 | | | 28,424 |
| 411 | 4-Book Depr | Distribution | 369010-Distribution Services O | Sub-Total 369010-Distribution Services O | 1,579,706 | 1,499,307 | | 80,399 | 535,333 | 528,011 | | 7,322 |
| 412 | | | | | | | | | | | | |
| 413 | 4-Book Depr | Distribution | 369020-Distribution Services U | Base | 1,371,073 | 1,371,073 | | | 502,946 | 502,946 | | |
| 414 | 4-Book Depr | Distribution | 369020-Distribution Services U | SPS Annualized Depreciation at New Rates | (56,893) | | | (56,893) | (20,100) | | | (20,100) |
| 415 | 4-Book Depr | Distribution | 369020-Distribution Services U | SPS Depreciation Expense Annualize | 129,182 | | | 129,182 | 27,074 | | | 27,074 |
| 416 | 4-Book Depr | Distribution | 369020-Distribution Services U | Sub-Total 369020-Distribution Services U | 1,443,362 | 1,371,073 | | 72,289 | 509,920 | 502,946 | | 6,975 |
| 417 | | | | | | | | | | | | |
| 418 | 4-Book Depr | Distribution | 370000E-Distribution Meter | Base | 1,866,203 | 1,866,203 | | | 677,216 | 677,216 | | |
| 419 | 4-Book Depr | Distribution | 370000E-Distribution Meter | SPS Annualized Depreciation at New Rates | 1,966,352 | | | 1,966,352 | 737,425 | | | 737,425 |
| 420 | 4-Book Depr | Distribution | 370000E-Distribution Meter | SPS Depreciation Expense Annualize | (61,210) | | | (61,210) | (304) | | | (304) |
| 421 | 4-Book Depr | Distribution | 370000E-Distribution Meter | Sub-Total 370000E-Distribution Meter | 3,771,345 | 1,866,203 | | 1,905,142 | 1,414,337 | 677,216 | | 737,122 |
| 422 | | | | | | | | | | | | |
| 423 | 4-Book Depr | Distribution | 371000E-Dist Inst on Cust Premis | Base | 358,780 | 358,780 | | | 2 | 2 | | |
| 424 | 4-Book Depr | Distribution | 371000E-Dist Inst on Cust Premis | SPS Annualized Depreciation at New Rates | (37,705) | | | (37,705) | (14,208) | | | (14,208) |
| 425 | 4-Book Depr | Distribution | 371000E-Dist Inst on Cust Premis | SPS Depreciation Expense Annualize | 215,669 | | | 215,669 | 216,458 | | | 216,458 |
| 426 | 4-Book Depr | Distribution | 371000E-Dist Inst on Cust Premis | Sub-Total 371000E-Dist Inst on Cust Premis | 536,745 | 358,780 | | 177,964 | 202,252 | 2 | | 202,250 |
| 427 | | | | | | | | | | | | |
| 428 | 4-Book Depr | Distribution | 373000-Dist Street Light & Sg Sy | Base | 1,020,109 | 1,020,109 | | | 368,173 | 368,173 | | |
| 429 | 4-Book Depr | Distribution | 373000-Dist Street Light & Sg Sy | SPS Annualized Depreciation at New Rates | 523,636 | | | 523,636 | 215,741 | | | 215,741 |
| 430 | 4-Book Depr | Distribution | 373000-Dist Street Light & Sg Sy | SPS Depreciation Expense Annualize | 63,118 | | | 63,118 | 78,122 | | | 78,122 |
| 431 | 4-Book Depr | Distribution | 373000-Dist Street Light & Sg Sy | Sub-Total 373000-Dist Street Light & Sg Sy | 1,606,862 | 1,020,109 | | 586,753 | 662,036 | 368,173 | | 293,863 |
| 432 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 433 | 4-Book Depr | Distribution | | **Sub-Total Distribution** | **49,339,238** | **38,271,782** | | **11,067,456** | **18,664,879** | **13,123,126** | | **5,541,753** |
| 434 | | | | | | | | | | | | |
| 435 | 4-Book Depr | General | 389002-General Land Rights | Base | 1,022 | 1,022 | | | 307 | 307 | | |
| 436 | 4-Book Depr | General | 389002-General Land Rights | SPS Annualized Depreciation at New Rates | 79 | | | 79 | 24 | | | 24 |
| 437 | 4-Book Depr | General | 389002-General Land Rights | SPS Depreciation Expense Annualize | 0 | | | 0 | 0 | | | 0 |
| 438 | 4-Book Depr | General | 389002-General Land Rights | SPS Unblending Adjustment | (235) | | (235) | | (71) | | (71) | |
| 439 | 4-Book Depr | General | 389002-General Land Rights | Sub-Total 389002-General Land Rights | 866 | 1,022 | (235) | 79 | 260 | 307 | (71) | 24 |
| 440 | | | | | | | | | | | | |
| 441 | 4-Book Depr | General | 390000-Genl Structures & Improv | Base | 1,846,180 | 1,846,180 | | | 555,005 | 555,005 | | |
| 442 | 4-Book Depr | General | 390000-Genl Structures & Improv | SPS Annualized Depreciation at New Rates | 173,706 | | | 173,706 | 52,220 | | | 52,220 |
| 443 | 4-Book Depr | General | 390000-Genl Structures & Improv | SPS Base Data - General Call Center | (177,197) | (177,197) | | | (53,270) | (53,270) | | |
| 444 | 4-Book Depr | General | 390000-Genl Structures & Improv | SPS Depreciation Expense Annualize | 260,253 | | | 260,253 | 78,238 | | | 78,238 |
| 445 | 4-Book Depr | General | 390000-Genl Structures & Improv | SPS Unblending Adjustment | (313,543) | | (313,543) | | (94,258) | | (94,258) | |
| 446 | 4-Book Depr | General | 390000-Genl Structures & Improv | Sub-Total 390000-Genl Structures & Improv | 1,789,398 | 1,668,983 | (313,543) | 433,958 | 537,935 | 501,736 | (94,258) | 130,458 |
| 447 | | | | | | | | | | | | |
| 448 | 4-Book Depr | General | 390007-Genl Str & Imp Lease Bld | Base | 178,784 | 178,784 | | | 53,747 | 53,747 | | |
| 449 | 4-Book Depr | General | 390007-Genl Str & Imp Lease Bld | SPS Annualized Depreciation at New Rates | | | | | | | | |
| 450 | 4-Book Depr | General | 390007-Genl Str & Imp Lease Bld | SPS Depreciation Expense Annualize | (178,787) | | | (178,787) | (53,747) | | | (53,747) |
| 451 | 4-Book Depr | General | 390007-Genl Str & Imp Lease Bld | SPS Unblending Adjustment | 2 | | 2 | | 1 | | 1 | |
| 452 | 4-Book Depr | General | 390007-Genl Str & Imp Lease Bld | Sub-Total 390007-Genl Str & Imp Lease Bld | (0) | 178,784 | 2 | (178,787) | (0) | 53,747 | 1 | (53,747) |
| 453 | | | | | | | | | | | | |
| 454 | 4-Book Depr | General | 390050-Genl Str & Imp-Call Center | SPS Annualized Depreciation at New Rates | 22,709 | | | 22,709 | 7,098 | | | 7,098 |
| 455 | 4-Book Depr | General | 390050-Genl Str & Imp-Call Center | SPS Base Data - General Call Center | 177,197 | 177,197 | | | 55,387 | 55,387 | | |
| 456 | 4-Book Depr | General | 390050-Genl Str & Imp-Call Center | SPS Depreciation Expense Annualize | 34,023 | | | 34,023 | 10,635 | | | 10,635 |
| 457 | 4-Book Depr | General | 390050-Genl Str & Imp-Call Center | Sub-Total 390050-Genl Str & Imp-Call Center | 233,928 | 177,197 | | 56,731 | 73,119 | 55,387 | | 17,733 |
| 458 | | | | | | | | | | | | |
| 459 | 4-Book Depr | General | 391000-General Office Furn & E | Base | 762,114 | 762,114 | | | 229,109 | 229,109 | | |
| 460 | 4-Book Depr | General | 391000-General Office Furn & E | SPS Annualized Depreciation at New Rates | 215,585 | | | 215,585 | 64,810 | | | 64,810 |
| 461 | 4-Book Depr | General | 391000-General Office Furn & E | SPS Depreciation Expense Annualize | 131,983 | | | 131,983 | 39,677 | | | 39,677 |
| 462 | 4-Book Depr | General | 391000-General Office Furn & E | SPS Unblending Adjustment | 22,129 | | 22,129 | | 6,653 | | 6,653 | |
| 463 | 4-Book Depr | General | 391000-General Office Furn & E | Sub-Total 391000-General Office Furn & E | 1,131,811 | 762,114 | 22,129 | 347,568 | 340,249 | 229,109 | 6,653 | 104,487 |
| 464 | | | | | | | | | | | | |
| 465 | 4-Book Depr | General | 391004-General Info Sys Computer | Base | 16,181,757 | 16,181,757 | | | 4,864,618 | 4,864,618 | | |
| 466 | 4-Book Depr | General | 391004-General Info Sys Computer | SPS Annualized Depreciation at New Rates | 2,819,805 | | | 2,819,805 | 847,700 | | | 847,700 |
| 467 | 4-Book Depr | General | 391004-General Info Sys Computer | SPS Depreciation Expense Annualize | 2,590,535 | | | 2,590,535 | 778,776 | | | 778,776 |
| 468 | 4-Book Depr | General | 391004-General Info Sys Computer | SPS Unblending Adjustment | (788,804) | | (788,804) | | (237,133) | | (237,133) | |
| 469 | 4-Book Depr | General | 391004-General Info Sys Computer | Sub-Total 391004-General Info Sys Computer | 20,803,293 | 16,181,757 | (788,804) | 5,410,340 | 6,253,961 | 4,864,618 | (237,133) | 1,626,476 |
| 470 | | | | | | | | | | | | |
| 471 | 4-Book Depr | General | 392010-General Transp Eq Grp | SPS Annualized Depreciation at New Rates | 20,719 | | | 20,719 | 6,229 | | | 6,229 |
| 472 | 4-Book Depr | General | 392010-General Transp Eq Grp | SPS Depreciation Expense Annualize | 72,753 | | | 72,753 | 21,871 | | | 21,871 |
| 473 | 4-Book Depr | General | 392010-General Transp Eq Grp | Sub-Total 392010-General Transp Eq Grp | 93,472 | | | 93,472 | 28,100 | | | 28,100 |
| 474 | | | | | | | | | | | | |
| 475 | 4-Book Depr | General | 392020-General Transp Eq Grp 2 | SPS Annualized Depreciation at New Rates | 194,873 | | | 194,873 | 58,583 | | | 58,583 |
| 476 | 4-Book Depr | General | 392020-General Transp Eq Grp 2 | SPS Depreciation Expense Annualize | 780,583 | | | 780,583 | 234,662 | | | 234,662 |
| 477 | 4-Book Depr | General | 392020-General Transp Eq Grp 2 | Sub-Total 392020-General Transp Eq Grp 2 | 975,456 | | | 975,456 | 293,245 | | | 293,245 |
| 478 | | | | | | | | | | | | |
| 479 | 4-Book Depr | General | 392030-General Transp Eq Trailer | SPS Annualized Depreciation at New Rates | (20,147) | | | (20,147) | (6,057) | | | (6,057) |
| 480 | 4-Book Depr | General | 392030-General Transp Eq Trailer | SPS Depreciation Expense Annualize | 161,307 | | | 161,307 | 48,493 | | | 48,493 |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 481 | 4-Book Depr | General | 392030-General Transp Eq Trailer | Sub-Total 392030-General Transp Eq Trailer | 141,160 | | | 141,160 | 42,436 | | | 42,436 |
| 482 | | | | | | | | | | | | |
| 483 | 4-Book Depr | General | 392040-General Transp Eq Grp 4 | SPS Annualized Depreciation at New Rates | 100,011 | | | 100,011 | 30,066 | | | 30,066 |
| 484 | 4-Book Depr | General | 392040-General Transp Eq Grp 4 | SPS Depreciation Expense Annualize | 923,484 | | | 923,484 | 277,621 | | | 277,621 |
| 485 | 4-Book Depr | General | 392040-General Transp Eq Grp 4 | Sub-Total 392040-General Transp Eq Grp 4 | 1,023,494 | | | 1,023,494 | 307,687 | | | 307,687 |
| 486 | | | | | | | | | | | | |
| 487 | 4-Book Depr | General | 393000-General Stores Equipmen | Base | 10,540 | 10,540 | | | 3,168 | 3,168 | | |
| 488 | 4-Book Depr | General | 393000-General Stores Equipmen | SPS Annualized Depreciation at New Rates | 7,323 | | | 7,323 | 2,202 | | | 2,202 |
| 489 | 4-Book Depr | General | 393000-General Stores Equipmen | SPS Depreciation Expense Annualize | 862 | | | 862 | 259 | | | 259 |
| 490 | 4-Book Depr | General | 393000-General Stores Equipmen | SPS Unblending Adjustment | (2,034) | | (2,034) | | (612) | | (612) | |
| 491 | 4-Book Depr | General | 393000-General Stores Equipmen | Sub-Total 393000-General Stores Equipmen | 16,691 | 10,540 | (2,034) | 8,186 | 5,018 | 3,168 | (612) | 2,461 |
| 492 | | | | | | | | | | | | |
| 493 | 4-Book Depr | General | 394000-General Tools & Shop Equi | Base | 1,421,944 | 1,421,944 | | | 427,470 | 427,470 | | |
| 494 | 4-Book Depr | General | 394000-General Tools & Shop Equi | SPS Annualized Depreciation at New Rates | 156,169 | | | 156,169 | 46,948 | | | 46,948 |
| 495 | 4-Book Depr | General | 394000-General Tools & Shop Equi | SPS Depreciation Expense Annualize | 90,018 | | | 90,018 | 27,061 | | | 27,061 |
| 496 | 4-Book Depr | General | 394000-General Tools & Shop Equi | SPS Unblending Adjustment | 18,551 | | 18,551 | | 5,577 | | 5,577 | |
| 497 | 4-Book Depr | General | 394000-General Tools & Shop Equi | Sub-Total 394000-General Tools & Shop Equi | 1,686,682 | 1,421,944 | 18,551 | 246,187 | 507,056 | 427,470 | 5,577 | 74,010 |
| 498 | | | | | | | | | | | | |
| 499 | 4-Book Depr | General | 395000-General Laboratory Equi | Base | 366,471 | 366,471 | | | 110,170 | 110,170 | | |
| 500 | 4-Book Depr | General | 395000-General Laboratory Equi | SPS Annualized Depreciation at New Rates | 45,018 | | | 45,018 | 13,534 | | | 13,534 |
| 501 | 4-Book Depr | General | 395000-General Laboratory Equi | SPS Depreciation Expense Annualize | (45,541) | | | (45,541) | (13,691) | | | (13,691) |
| 502 | 4-Book Depr | General | 395000-General Laboratory Equi | SPS Unblending Adjustment | (34,475) | | (34,475) | | (10,364) | | (10,364) | |
| 503 | 4-Book Depr | General | 395000-General Laboratory Equi | Sub-Total 395000-General Laboratory Equi | 331,474 | 366,471 | (34,475) | (522) | 99,649 | 110,170 | (10,364) | (157) |
| 504 | | | | | | | | | | | | |
| 505 | 4-Book Depr | General | 396000-General Power Operated E | SPS Annualized Depreciation at New Rates | (22,427) | | | (22,427) | (6,742) | | | (6,742) |
| 506 | 4-Book Depr | General | 396000-General Power Operated E | SPS Depreciation Expense Annualize | 218,094 | | | 218,094 | 65,564 | | | 65,564 |
| 507 | 4-Book Depr | General | 396000-General Power Operated E | Sub-Total 396000-General Power Operated E | 195,667 | | | 195,667 | 58,822 | | | 58,822 |
| 508 | | | | | | | | | | | | |
| 509 | 4-Book Depr | General | 397000-General Communication E | Base | 3,640,485 | 3,640,485 | | | 1,094,416 | 1,094,416 | | |
| 510 | 4-Book Depr | General | 397000-General Communication E | SPS Annualized Depreciation at New Rates | 1,164,418 | | | 1,164,418 | 350,052 | | | 350,052 |
| 511 | 4-Book Depr | General | 397000-General Communication E | SPS Depreciation Expense Annualize | 213,934 | | | 213,934 | 64,314 | | | 64,314 |
| 512 | 4-Book Depr | General | 397000-General Communication E | SPS Unblending Adjustment | (1,848,301) | | (1,848,301) | | (555,643) | | (555,643) | |
| 513 | 4-Book Depr | General | 397000-General Communication E | Sub-Total 397000-General Communication E | 3,170,535 | 3,640,485 | (1,848,301) | 1,378,352 | 953,138 | 1,094,416 | (555,643) | 414,365 |
| 514 | | | | | | | | | | | | |
| 515 | 4-Book Depr | General | 397010-General Comm Eq Two Wa | Base | 3,009,750 | 3,009,750 | | | 904,802 | 904,802 | | |
| 516 | 4-Book Depr | General | 397010-General Comm Eq Two Wa | SPS Annualized Depreciation at New Rates | 1,384,258 | | | 1,384,258 | 416,141 | | | 416,141 |
| 517 | 4-Book Depr | General | 397010-General Comm Eq Two Wa | SPS Depreciation Expense Annualize | 254,324 | | | 254,324 | 76,456 | | | 76,456 |
| 518 | 4-Book Depr | General | 397010-General Comm Eq Two Wa | SPS Unblending Adjustment | (879,206) | | (879,206) | | (264,310) | | (264,310) | |
| 519 | 4-Book Depr | General | 397010-General Comm Eq Two Wa | Sub-Total 397010-General Comm Eq Two Wa | 3,769,126 | 3,009,750 | (879,206) | 1,638,582 | 1,133,088 | 904,802 | (264,310) | 492,597 |
| 520 | | | | | | | | | | | | |
| 521 | 4-Book Depr | General | 397020-General Comm Eq AE | Base | 3,841 | 3,841 | | | 1,155 | 1,155 | | |
| 522 | 4-Book Depr | General | 397020-General Comm Eq AE | SPS Annualized Depreciation at New Rates | 1,767 | | | 1,767 | 531 | | | 531 |
| 523 | 4-Book Depr | General | 397020-General Comm Eq AE | SPS Depreciation Expense Annualize | 325 | | | 325 | 98 | | | 98 |
| 524 | 4-Book Depr | General | 397020-General Comm Eq AE | SPS Unblending Adjustment | (1,122) | | (1,122) | | (337) | | (337) | |
| 525 | 4-Book Depr | General | 397020-General Comm Eq AE | Sub-Total 397020-General Comm Eq AE | 4,810 | 3,841 | (1,122) | 2,091 | 1,446 | 1,155 | (337) | 629 |
| 526 | | | | | | | | | | | | |
| 527 | 4-Book Depr | General | 397030-General Comm Eq EM | Base | 1,033,769 | 1,033,769 | | | 310,775 | 310,775 | | |
| 528 | 4-Book Depr | General | 397030-General Comm Eq EM | SPS Annualized Depreciation at New Rates | 450,310 | | | 450,310 | 135,374 | | | 135,374 |

Southwestern Public Service Company

12 Months Ending September 2020
C.1 Depr & Amort Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 529 | 4-Book Depr | General | 397030-General Comm Eq EM | SPS Depreciation Expense Annualize | 82,734 | | | 82,734 | 24,872 | | | 24,872 |
| 530 | 4-Book Depr | General | 397030-General Comm Eq EM | SPS Unblending Adjustment | (340,686) | | (340,686) | | (102,418) | | (102,418) | |
| 531 | 4-Book Depr | General | 397030-General Comm Eq EM | Sub-Total 397030-General Comm Eq EM | 1,226,127 | 1,033,769 | (340,686) | 533,044 | 368,603 | 310,775 | (102,418) | 160,246 |
| 532 | | | | | | | | | | | | |
| 533 | 4-Book Depr | General | 398000-General Miscellaneous E | Base | 104,613 | 104,613 | | | 31,449 | 31,449 | | |
| 534 | 4-Book Depr | General | 398000-General Miscellaneous E | SPS Annualized Depreciation at New Rates | 35,921 | | | 35,921 | 10,799 | | | 10,799 |
| 535 | 4-Book Depr | General | 398000-General Miscellaneous E | SPS Depreciation Expense Annualize | (3,278) | | | (3,278) | (985) | | | (985) |
| 536 | 4-Book Depr | General | 398000-General Miscellaneous E | SPS Unblending Adjustment | (7,026) | | (7,026) | | (2,112) | | (2,112) | |
| 537 | 4-Book Depr | General | 398000-General Miscellaneous E | Sub-Total 398000-General Miscellaneous E | 130,231 | 104,613 | (7,026) | 32,643 | 39,150 | 31,449 | (2,112) | 9,813 |
| 538 | | | | | | | | | | | | |
| 539 | 4-Book Depr | General | | **Sub-Total General** | **36,724,223** | **28,561,269** | **(4,174,749)** | **12,337,703** | **11,042,964** | **8,588,309** | **(1,255,028)** | **3,709,683** |
| 540 | | | | | | | | | | | | |
| 541 | 4-Book Depr | Taxes Other Than | 40310-Depreciation & Depletion Expense | SPS Base Data - Non-Plant Amortizations and Gains | 1,789,824 | 1,789,824 | | | 542,637 | 542,637 | | |
| 542 | 4-Book Depr | Taxes Other Than | 40310-Depreciation & Depletion Expense | SPS Eliminate Depr & Amort Associated with ARC | (1,789,824) | | (1,789,824) | | (542,637) | | (542,637) | |
| 543 | 4-Book Depr | Taxes Other Than | 40310-Depreciation & Depletion Expense | Sub-Total 40310-Depreciation & Depletion Expense | | 1,789,824 | (1,789,824) | | | 542,637 | (542,637) | |
| 544 | | | | | | | | | | | | |
| 545 | 4-Book Depr | Taxes Other Than | 40730 - Regulatory Debits | SPS Base Data - Income Statement Non Integration | (626,829) | (626,829) | | | (190,041) | (190,041) | | |
| 546 | 4-Book Depr | Taxes Other Than | 40730 - Regulatory Debits | Sub-Total 40730 - Regulatory Debits | (626,829) | (626,829) | | | (190,041) | (190,041) | | |
| 547 | | | | | | | | | | | | |
| 548 | 4-Book Depr | Taxes Other Than | 40730-Amortization of Regulatory Debits | SPS Base Data - Non-Plant Amortizations and Gains | 6,697,667 | 6,697,667 | | | 3,691,919 | 3,691,919 | | |
| 549 | 4-Book Depr | Taxes Other Than | 40730-Amortization of Regulatory Debits | SPS Eliminate Amortizations Recovered in Riders | (6,662,769) | | (6,662,769) | | (3,691,919) | | (3,691,919) | |
| 550 | 4-Book Depr | Taxes Other Than | 40730-Amortization of Regulatory Debits | Sub-Total 40730-Amortization of Regulatory Debits | 34,898 | 6,697,667 | (6,662,769) | | | 3,691,919 | (3,691,919) | |
| 551 | | | | | | | | | | | | |
| 552 | 4-Book Depr | Taxes Other Than | 40740-Amortization of Regulatory Credits | SPS Base Data - Non-Plant Amortizations and Gains | (76,364,475) | (76,364,475) | | | (4,630,123) | (4,630,123) | | |
| 553 | 4-Book Depr | Taxes Other Than | 40740-Amortization of Regulatory Credits | SPS Eliminate Amortizations Recovered in Riders | 71,147,577 | | 71,147,577 | | 3,064,827 | | 3,064,827 | |
| 554 | 4-Book Depr | Taxes Other Than | 40740-Amortization of Regulatory Credits | Sub-Total 40740-Amortization of Regulatory Credits | (5,216,899) | (76,364,475) | 71,147,577 | | (1,565,297) | (4,630,123) | 3,064,827 | |
| 555 | | | | | | | | | | | | |
| 556 | 4-Book Depr | Taxes Other Than | 41190-Accretion Expense | SPS Base Data - Non-Plant Amortizations and Gains | 3,373,125 | 3,373,125 | | | 1,022,660 | 1,022,660 | | |
| 557 | 4-Book Depr | Taxes Other Than | 41190-Accretion Expense | SPS Eliminate Depr & Amort Associated with ARC | (3,373,125) | | (3,373,125) | | (1,022,660) | | (1,022,660) | |
| 558 | 4-Book Depr | Taxes Other Than | 41190-Accretion Expense | Sub-Total 41190-Accretion Expense | | 3,373,125 | (3,373,125) | | | 1,022,660 | (1,022,660) | |
| 559 | | | | | | | | | | | | |
| 560 | 4-Book Depr | Taxes Other Than Income | | **Sub-Total Taxes Other Than Income** | **(5,808,829)** | **(65,130,687)** | **59,321,858** | | **(1,755,338)** | **437,051** | **(2,192,389)** | |
| 561 | | | | | | | | | | | | |
| 562 | 4-Book Depr | | | Sub-Total 4-Book Depr | 370,515,360 | 204,841,635 | 49,828,024 | 115,845,701 | 112,151,172 | 79,830,879 | (5,184,680) | 37,504,973 |
| 563 | | | | | | | | | | | | |
| 564 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
D.1 TOTI Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | Taxes Other than Income | Taxes Other Than Income | 408100-Tax Other Than Income Tax - Property | Base | 61,389,020 | 61,389,020 | | | 18,611,847 | 18,611,847 | | |
| 2 | Taxes Other than Income | Taxes Other Than Income | 408100-Tax Other Than Income Tax - Property | SPS Adjust Property Tax | (3,240,000) | | (3,240,000) | | (982,299) | | (982,299) | |
| 3 | Taxes Other than Income | Taxes Other Than Income | 408100-Tax Other Than Income Tax - Property | SPS Adjust Property Taxes for Wind Farm | 5,700,000 | | | 5,700,000 | 1,728,119 | | | 1,728,119 |
| 4 | Taxes Other than Income | Taxes Other Than Income | 408100-Tax Other Than Income Tax - Property | SPS Annualize Property Tax | 8,226,980 | | | 8,226,980 | 2,494,246 | | | 2,494,246 |
| 5 | Taxes Other than Income | Taxes Other Than Income | 408100-Tax Other Than Income Tax - Property | SPS Base Data - Reclass Property Tax | | | | | | | | |
| 6 | Taxes Other than Income | Taxes Other Than Income | 408100-Tax Other Than Income Tax - Property | Sub-Total 408100-Tax Other Than Income Tax - Property | 72,076,000 | 61,389,020 | (3,240,000) | 13,926,980 | 21,851,912 | 18,611,847 | (982,299) | 4,222,364 |
| 7 | | | | | | | | | | | | |
| 8 | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | Base | 8,506,804 | 8,506,804 | | | 2,538,285 | 2,538,285 | | |
| 9 | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | SPS Eliminate Wholesale Account Manager Expense | (6,658) | | (6,658) | | (1,987) | | (1,987) | |
| 10 | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | SPS Eliminate Xcel Foundation Expense | (1,652) | | (1,652) | | (493) | | (493) | |
| 11 | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | SPS Payroll Tax Adjustment | (289,390) | | | (289,390) | (86,349) | | | (86,349) |
| 12 | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | Sub-Total 408101-Tax Other Than Income Tax - Payroll | 8,209,104 | 8,506,804 | (8,310) | (289,390) | 2,449,456 | 2,538,285 | (2,480) | (86,349) |
| 13 | | | | | | | | | | | | |
| 14 | Taxes Other than Income | Taxes Other Than Income | 408102FF-Taxes Other Than Income - Franchise Fees | SPS Base Data - Taxes Other Than Income | 8,127,809 | 8,127,809 | | | | | | |
| 15 | Taxes Other than Income | Taxes Other Than Income | 408102FF-Taxes Other Than Income - Franchise Fees | Sub-Total 408102FF-Taxes Other Than Income - Franchise | 8,127,809 | 8,127,809 | | | | | | |
| 16 | | | | | | | | | | | | |
| 17 | Taxes Other than Income | Taxes Other Than Income | 408102GRT-Taxes Other Than Income - Gross Receipts Tax | SPS Base Data - Taxes Other Than Income | 6,487,347 | 6,487,347 | | | | | | |
| 18 | Taxes Other than Income | Taxes Other Than Income | 408102GRT-Taxes Other Than Income - Gross Receipts Tax | Sub-Total 408102GRT-Taxes Other Than Income - Gross Re | 6,487,347 | 6,487,347 | | | | | | |
| 19 | | | | | | | | | | | | |
| 20 | Taxes Other than Income | Taxes Other Than Income | 408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes | SPS Base Data - Taxes Other Than Income | 49,243 | 49,243 | | | 3,473 | 3,473 | | |
| 21 | Taxes Other than Income | Taxes Other Than Income | 408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes | Sub-Total 408102OTH-Taxes Other Than Income - Other M | 49,243 | 49,243 | | | 3,473 | 3,473 | | |
| 22 | | | | | | | | | | | | |
| 23 | Taxes Other than Income | Taxes Other Than Income | | **Sub-Total Taxes Other Than Income** | **94,949,504** | **84,560,225** | **(3,248,310)** | **13,637,590** | **24,304,842** | **21,153,605** | **(984,779)** | **4,136,015** |
| 24 | | | | | | | | | | | | |
| 25 | Taxes Other than Income | | | Sub-Total Taxes Other than Income | 94,949,504 | 84,560,225 | (3,248,310) | 13,637,590 | 24,304,842 | 21,153,605 | (984,779) | 4,136,015 |
| 26 | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | Base | (50,562) | (50,562) | | | (15,200) | (15,200) | | |
| 2 | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | SPS Base Data - Adjust Sch M and DIT to Per Book | 5,869 | 5,869 | | | 1,764 | 1,764 | | |
| 3 | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | 23 | | 23 | | 7 | | 7 | |
| 4 | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | SPS Sch M and DIT Post Test Year Adjustment | 63,822 | | | 63,822 | 19,186 | | | 19,186 |
| 5 | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | SPS Unblending Adjustment | 0 | | 0 | | 0 | | 0 | |
| 6 | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | Sub-Total 303003-Intg Misc Computr Softwar | 19,152 | (44,693) | 23 | 63,822 | 5,757 | (13,436) | 7 | 19,186 |
| 7 | | | | | | | | | | | | |
| 8 | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | Base | (1,585,455) | (1,585,455) | | | (476,625) | (476,625) | | |
| 9 | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | SPS Base Data - Adjust Sch M and DIT to Per Book | 176,264 | 176,264 | | | 52,989 | 52,989 | | |
| 10 | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | SPS Base Data - Reclass Retail Allocated | 66,846 | 66,846 | | | 20,095 | 20,095 | | |
| 11 | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | 1,018 | | 1,018 | | 306 | | 306 | |
| 12 | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | SPS Sch M and DIT Post Test Year Adjustment | (371,344) | | | (371,344) | (111,635) | | | (111,635) |
| 13 | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | SPS Unblending Adjustment | 0 | | 0 | | 0 | | 0 | |
| 14 | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | Sub-Total 303004-Intg Misc Computr Softwar | (1,712,671) | (1,342,345) | 1,018 | (371,344) | (514,869) | (403,541) | 306 | (111,635) |
| 15 | | | | | | | | | | | | |
| 16 | 6-ADIT Activity | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Base Data - Adjust Sch M and DIT to Per Book | 7,759 | 7,759 | | | 2,425 | 2,425 | | |
| 17 | 6-ADIT Activity | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Base Data - Reclass Retail Allocated | (66,846) | (66,846) | | | (20,894) | (20,894) | | |
| 18 | 6-ADIT Activity | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Sch M and DIT Post Test Year Adjustment | (15,705) | | | (15,705) | (4,909) | | | (4,909) |
| 19 | 6-ADIT Activity | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | Sub-Total 303004R-Intg Misc Computr Softwar-Retail Alloca | (74,792) | (59,087) | | (15,705) | (23,378) | (18,469) | | (4,909) |
| 20 | | | | | | | | | | | | |
| 21 | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | Base | (941,970) | (941,970) | | | (283,178) | (283,178) | | |
| 22 | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Base Data - Adjust Sch M and DIT to Per Book | 109,334 | 109,334 | | | 32,868 | 32,868 | | |
| 23 | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Eliminate Non-Reg Software | 549 | | 549 | | 165 | | 165 | |
| 24 | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Sch M and DIT Post Test Year Adjustment | (166,879) | | | (166,879) | (50,168) | | | (50,168) |
| 25 | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Unblending Adjustment | 0 | | 0 | | 0 | | 0 | |
| 26 | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | Sub-Total 303005-Intg Misc Computr Soft 15y | (998,966) | (832,636) | 549 | (166,879) | (300,313) | (250,310) | 165 | (50,168) |
| 27 | | | | | | | | | | | | |
| 28 | 6-ADIT Activity | Intangible | 303007-Intg Misc Computr Softwar | Base | (0) | (0) | | | (0) | (0) | | |
| 29 | 6-ADIT Activity | Intangible | 303007-Intg Misc Computr Softwar | SPS Base Data - Adjust Sch M and DIT to Per Book | 0 | 0 | | | 0 | 0 | | |
| 30 | 6-ADIT Activity | Intangible | 303007-Intg Misc Computr Softwar | SPS Sch M and DIT Post Test Year Adjustment | (0) | | | (0) | (0) | | | (0) |
| 31 | 6-ADIT Activity | Intangible | 303007-Intg Misc Computr Softwar | SPS Unblending Adjustment | | | | | | | | |
| 32 | 6-ADIT Activity | Intangible | 303007-Intg Misc Computr Softwar | Sub-Total 303007-Intg Misc Computr Softwar | (0) | (0) | | (0) | (0) | (0) | | (0) |
| 33 | | | | | | | | | | | | |
| 34 | 6-ADIT Activity | Intangible | 303010-Intg Misc Computr Softwar | Base | (113,033) | (113,033) | | | (33,980) | (33,980) | | |
| 35 | 6-ADIT Activity | Intangible | 303010-Intg Misc Computr Softwar | SPS Base Data - Adjust Sch M and DIT to Per Book | 13,120 | 13,120 | | | 3,944 | 3,944 | | |
| 36 | 6-ADIT Activity | Intangible | 303010-Intg Misc Computr Softwar | SPS Sch M and DIT Post Test Year Adjustment | 12,803 | | | 12,803 | 3,849 | | | 3,849 |
| 37 | 6-ADIT Activity | Intangible | 303010-Intg Misc Computr Softwar | SPS Unblending Adjustment | 0 | | 0 | | 0 | | 0 | |
| 38 | 6-ADIT Activity | Intangible | 303010-Intg Misc Computr Softwar | Sub-Total 303010-Intg Misc Computr Softwar | (87,110) | (99,913) | 0 | 12,803 | (26,187) | (30,036) | 0 | 3,849 |
| 39 | | | | | | | | | | | | |
| 40 | 6-ADIT Activity | Intangible | 303010R-Intg Misc Computr Softwar-Retail Allocated | SPS Sch M and DIT Post Test Year Adjustment | (32,789) | | | (32,789) | (10,249) | | | (10,249) |
| 41 | 6-ADIT Activity | Intangible | 303010R-Intg Misc Computr Softwar-Retail Allocated | Sub-Total 303010R-Intg Misc Computr Softwar-Retail Alloca | (32,789) | | | (32,789) | (10,249) | | | (10,249) |
| 42 | | | | | | | | | | | | |
| 43 | 6-ADIT Activity | Intangible | 303014-Intg CRS Computr Softwar | Base | 61,424 | 61,424 | | | 19,199 | 19,199 | | |
| 44 | 6-ADIT Activity | Intangible | 303014-Intg CRS Computr Softwar | SPS Base Data - Adjust Sch M and DIT to Per Book | (7,129) | (7,129) | | | (2,228) | (2,228) | | |
| 45 | 6-ADIT Activity | Intangible | 303014-Intg CRS Computr Softwar | SPS Sch M and DIT Post Test Year Adjustment | 14,569 | | | 14,569 | 4,554 | | | 4,554 |
| 46 | 6-ADIT Activity | Intangible | 303014-Intg CRS Computr Softwar | Sub-Total 303014-Intg CRS Computr Softwar | 68,864 | 54,295 | | 14,569 | 21,525 | 16,971 | | 4,554 |
| 47 | | | | | | | | | | | | |
| 48 | 6-ADIT Activity | Intangible | | **Sub-Total Intangible** | **(2,818,313)** | **(2,324,379)** | **1,589** | **(495,523)** | **(847,714)** | **(698,821)** | **478** | **(149,371)** |
| 49 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 50 | 6-ADIT Activity | Production | 310001-Steam Prod Land Own in Fe | Base | 291 | 291 | | | 89 | 89 | | |
| 51 | 6-ADIT Activity | Production | 310001-Steam Prod Land Own in Fe | SPS Base Data - Adjust Sch M and DIT to Per Book | 14 | 14 | | | 4 | 4 | | |
| 52 | 6-ADIT Activity | Production | 310001-Steam Prod Land Own in Fe | SPS Sch M and DIT Post Test Year Adjustment | (195) | | | (195) | (60) | | | (60) |
| 53 | 6-ADIT Activity | Production | 310001-Steam Prod Land Own in Fe | Sub-Total 310001-Steam Prod Land Own in Fe | 110 | 306 | | (195) | 34 | 94 | | (60) |
| 54 | | | | | | | | | | | | |
| 55 | 6-ADIT Activity | Production | 310002-Steam Prod Land Rights | Base | 1,390 | 1,390 | | | 427 | 427 | | |
| 56 | 6-ADIT Activity | Production | 310002-Steam Prod Land Rights | SPS Base Data - Adjust Sch M and DIT to Per Book | 69 | 69 | | | 21 | 21 | | |
| 57 | 6-ADIT Activity | Production | 310002-Steam Prod Land Rights | SPS Sch M and DIT Post Test Year Adjustment | (728) | | | (728) | (224) | | | (224) |
| 58 | 6-ADIT Activity | Production | 310002-Steam Prod Land Rights | SPS Unblending Adjustment | (10,980) | | (10,980) | | (3,374) | | (3,374) | |
| 59 | 6-ADIT Activity | Production | 310002-Steam Prod Land Rights | Sub-Total 310002-Steam Prod Land Rights | (10,249) | 1,459 | (10,980) | (728) | (3,149) | 448 | (3,374) | (224) |
| 60 | | | | | | | | | | | | |
| 61 | 6-ADIT Activity | Production | 310003-Steam Prod Water Rights | Base | (175,333) | (175,333) | | | (53,875) | (53,875) | | |
| 62 | 6-ADIT Activity | Production | 310003-Steam Prod Water Rights | SPS Base Data - Adjust Sch M and DIT to Per Book | (8,677) | (8,677) | | | (2,666) | (2,666) | | |
| 63 | 6-ADIT Activity | Production | 310003-Steam Prod Water Rights | SPS Sch M and DIT Post Test Year Adjustment | (19,892) | | | (19,892) | (6,112) | | | (6,112) |
| 64 | 6-ADIT Activity | Production | 310003-Steam Prod Water Rights | SPS Unblending Adjustment | (64,516) | | (64,516) | | (19,824) | | (19,824) | |
| 65 | 6-ADIT Activity | Production | 310003-Steam Prod Water Rights | Sub-Total 310003-Steam Prod Water Rights | (268,418) | (184,009) | (64,516) | (19,892) | (82,478) | (56,541) | (19,824) | (6,112) |
| 66 | | | | | | | | | | | | |
| 67 | 6-ADIT Activity | Production | 310004-Steam Prod Land Rights-NM | Base | 92 | 92 | | | 28 | 28 | | |
| 68 | 6-ADIT Activity | Production | 310004-Steam Prod Land Rights-NM | SPS Base Data - Adjust Sch M and DIT to Per Book | 5 | 5 | | | 1 | 1 | | |
| 69 | 6-ADIT Activity | Production | 310004-Steam Prod Land Rights-NM | SPS Sch M and DIT Post Test Year Adjustment | (48) | | | (48) | (15) | | | (15) |
| 70 | 6-ADIT Activity | Production | 310004-Steam Prod Land Rights-NM | SPS Unblending Adjustment | (731) | | (731) | | (225) | | (225) | |
| 71 | 6-ADIT Activity | Production | 310004-Steam Prod Land Rights-NM | Sub-Total 310004-Steam Prod Land Rights-NM | (682) | 97 | (731) | (48) | (210) | 30 | (225) | (15) |
| 72 | | | | | | | | | | | | |
| 73 | 6-ADIT Activity | Production | 311000E-Steam Prod Str & Improv | Base | (1,014,700) | (1,014,700) | | | (311,790) | (311,790) | | |
| 74 | 6-ADIT Activity | Production | 311000E-Steam Prod Str & Improv | SPS Base Data - Adjust Sch M and DIT to Per Book | (50,214) | (50,214) | | | (15,429) | (15,429) | | |
| 75 | 6-ADIT Activity | Production | 311000E-Steam Prod Str & Improv | SPS Sch M and DIT Post Test Year Adjustment | (103,035) | | | (103,035) | (31,660) | | | (31,660) |
| 76 | 6-ADIT Activity | Production | 311000E-Steam Prod Str & Improv | SPS Unblending Adjustment | (78,010) | | (78,010) | | (23,970) | | (23,970) | |
| 77 | 6-ADIT Activity | Production | 311000E-Steam Prod Str & Improv | Sub-Total 311000E-Steam Prod Str & Improv | (1,245,959) | (1,064,913) | (78,010) | (103,035) | (382,849) | (327,219) | (23,970) | (31,660) |
| 78 | | | | | | | | | | | | |
| 79 | 6-ADIT Activity | Production | 312000E-Steam Prod Boiler Plant E | Base | (3,643,697) | (3,643,697) | | | (1,119,609) | (1,119,609) | | |
| 80 | 6-ADIT Activity | Production | 312000E-Steam Prod Boiler Plant E | SPS Base Data - Adjust Sch M and DIT to Per Book | (180,313) | (180,313) | | | (55,405) | (55,405) | | |
| 81 | 6-ADIT Activity | Production | 312000E-Steam Prod Boiler Plant E | SPS Sch M and DIT Post Test Year Adjustment | (426,768) | | | (426,768) | (131,134) | | | (131,134) |
| 82 | 6-ADIT Activity | Production | 312000E-Steam Prod Boiler Plant E | SPS Unblending Adjustment | (1,513,588) | | (1,513,588) | | (465,085) | | (465,085) | |
| 83 | 6-ADIT Activity | Production | 312000E-Steam Prod Boiler Plant E | Sub-Total 312000E-Steam Prod Boiler Plant E | (5,764,367) | (3,824,010) | (1,513,588) | (426,768) | (1,771,233) | (1,175,015) | (465,085) | (131,134) |
| 84 | | | | | | | | | | | | |
| 85 | 6-ADIT Activity | Production | 314000-Steam Prod Turbogen Unit | Base | (1,577,314) | (1,577,314) | | | (484,666) | (484,666) | | |
| 86 | 6-ADIT Activity | Production | 314000-Steam Prod Turbogen Unit | SPS Base Data - Adjust Sch M and DIT to Per Book | (78,056) | (78,056) | | | (23,984) | (23,984) | | |
| 87 | 6-ADIT Activity | Production | 314000-Steam Prod Turbogen Unit | SPS Sch M and DIT Post Test Year Adjustment | (202,053) | | | (202,053) | (62,085) | | | (62,085) |
| 88 | 6-ADIT Activity | Production | 314000-Steam Prod Turbogen Unit | SPS Unblending Adjustment | (477,062) | | (477,062) | | (146,588) | | (146,588) | |
| 89 | 6-ADIT Activity | Production | 314000-Steam Prod Turbogen Unit | Sub-Total 314000-Steam Prod Turbogen Unit | (2,334,484) | (1,655,369) | (477,062) | (202,053) | (717,323) | (508,650) | (146,588) | (62,085) |
| 90 | | | | | | | | | | | | |
| 91 | 6-ADIT Activity | Production | 315000E-Steam Prod Acc Elec Eq | Base | (96,825) | (96,825) | | | (29,752) | (29,752) | | |
| 92 | 6-ADIT Activity | Production | 315000E-Steam Prod Acc Elec Eq | SPS Base Data - Adjust Sch M and DIT to Per Book | (4,792) | (4,792) | | | (1,472) | (1,472) | | |
| 93 | 6-ADIT Activity | Production | 315000E-Steam Prod Acc Elec Eq | SPS Sch M and DIT Post Test Year Adjustment | (33,607) | | | (33,607) | (10,327) | | | (10,327) |
| 94 | 6-ADIT Activity | Production | 315000E-Steam Prod Acc Elec Eq | SPS Unblending Adjustment | 228,350 | | 228,350 | | 70,166 | | 70,166 | |
| 95 | 6-ADIT Activity | Production | 315000E-Steam Prod Acc Elec Eq | Sub-Total 315000E-Steam Prod Acc Elec Eq | 93,125 | (101,617) | 228,350 | (33,607) | 28,615 | (31,224) | 70,166 | (10,327) |
| 96 | | | | | | | | | | | | |
| 97 | 6-ADIT Activity | Production | 316000E-Steam Prod Misc Pwr Plt E | Base | 43,400 | 43,400 | | | 13,336 | 13,336 | | |
| 98 | 6-ADIT Activity | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Base Data - Adjust Sch M and DIT to Per Book | 2,148 | 2,148 | | | 660 | 660 | | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 99 | 6-ADIT Activity | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Sch M and DIT Post Test Year Adjustment | (40,736) | | | (40,736) | (12,517) | | | (12,517) |
| 100 | 6-ADIT Activity | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Unblending Adjustment | 378,506 | | 378,506 | | 116,305 | | 116,305 | |
| 101 | 6-ADIT Activity | Production | 316000E-Steam Prod Misc Pwr Plt E | Sub-Total 316000E-Steam Prod Misc Pwr Plt E | 383,317 | 45,548 | 378,506 | (40,736) | 117,783 | 13,996 | 116,305 | (12,517) |
| 102 | | | | | | | | | | | | |
| 103 | 6-ADIT Activity | Production | 340001-Other Prod Land Own in Fee | Base | 282 | 282 | | | 87 | 87 | | |
| 104 | 6-ADIT Activity | Production | 340001-Other Prod Land Own in Fee | SPS Base Data - Adjust Sch M and DIT to Per Book | 14 | 14 | | | 4 | 4 | | |
| 105 | 6-ADIT Activity | Production | 340001-Other Prod Land Own in Fee | SPS Sch M and DIT Post Test Year Adjustment | (195) | | | (195) | (60) | | | (60) |
| 106 | 6-ADIT Activity | Production | 340001-Other Prod Land Own in Fee | Sub-Total 340001-Other Prod Land Own in Fee | 101 | 296 | | (195) | 31 | 91 | | (60) |
| 107 | | | | | | | | | | | | |
| 108 | 6-ADIT Activity | Production | 340045-Other Prod Wind Rights | Base | 0 | 0 | | | 0 | 0 | | |
| 109 | 6-ADIT Activity | Production | 340045-Other Prod Wind Rights | SPS Base Data - Adjust Sch M and DIT to Per Book | 0 | 0 | | | 0 | 0 | | |
| 110 | 6-ADIT Activity | Production | 340045-Other Prod Wind Rights | SPS Sch M and DIT Post Test Year Adjustment | 0 | | | 0 | 0 | | | 0 |
| 111 | 6-ADIT Activity | Production | 340045-Other Prod Wind Rights | SPS Unblending Adjustment | 0 | | 0 | | 0 | | 0 | |
| 112 | 6-ADIT Activity | Production | 340045-Other Prod Wind Rights | Sub-Total 340045-Other Prod Wind Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113 | | | | | | | | | | | | |
| 114 | 6-ADIT Activity | Production | 340145-Other Prod Wind Land Own | Base | 20 | 20 | | | 7 | 7 | | |
| 115 | 6-ADIT Activity | Production | 340145-Other Prod Wind Land Own | SPS Base Data - Adjust Sch M and DIT to Per Book | 1 | 1 | | | 0 | 0 | | |
| 116 | 6-ADIT Activity | Production | 340145-Other Prod Wind Land Own | SPS Sch M and DIT Post Test Year Adjustment | 1 | | | 1 | 0 | | | 0 |
| 117 | 6-ADIT Activity | Production | 340145-Other Prod Wind Land Own | Sub-Total 340145-Other Prod Wind Land Own | 22 | 21 | | 1 | 7 | 7 | | 0 |
| 118 | | | | | | | | | | | | |
| 119 | 6-ADIT Activity | Production | 341000E-Other Prod Str & Impr | Base | 739,258 | 739,258 | | | 227,154 | 227,154 | | |
| 120 | 6-ADIT Activity | Production | 341000E-Other Prod Str & Impr | SPS Base Data - Adjust Sch M and DIT to Per Book | 36,583 | 36,583 | | | 11,241 | 11,241 | | |
| 121 | 6-ADIT Activity | Production | 341000E-Other Prod Str & Impr | SPS Sch M and DIT Post Test Year Adjustment | (92,863) | | | (92,863) | (28,534) | | | (28,534) |
| 122 | 6-ADIT Activity | Production | 341000E-Other Prod Str & Impr | SPS Unblending Adjustment | 128,172 | | 128,172 | | 39,384 | | 39,384 | |
| 123 | 6-ADIT Activity | Production | 341000E-Other Prod Str & Impr | Sub-Total 341000E-Other Prod Str & Impr | 811,150 | 775,841 | 128,172 | (92,863) | 249,244 | 238,395 | 39,384 | (28,534) |
| 124 | | | | | | | | | | | | |
| 125 | 6-ADIT Activity | Production | 341045-Other Prod Str & Imp-Wind | Base | 2,398,566 | 2,398,566 | | | 787,087 | 787,087 | | |
| 126 | 6-ADIT Activity | Production | 341045-Other Prod Str & Imp-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 118,696 | 118,696 | | | 38,950 | 38,950 | | |
| 127 | 6-ADIT Activity | Production | 341045-Other Prod Str & Imp-Wind | SPS Sch M and DIT Post Test Year Adjustment | (61,358) | | | (61,358) | (20,135) | | | (20,135) |
| 128 | 6-ADIT Activity | Production | 341045-Other Prod Str & Imp-Wind | SPS Unblending Adjustment | (3,873) | | (3,873) | | (1,271) | | (1,271) | |
| 129 | 6-ADIT Activity | Production | 341045-Other Prod Str & Imp-Wind | Sub-Total 341045-Other Prod Str & Imp-Wind | 2,452,032 | 2,517,263 | (3,873) | (61,358) | 804,632 | 826,038 | (1,271) | (20,135) |
| 130 | | | | | | | | | | | | |
| 131 | 6-ADIT Activity | Production | 342000E-Other Prod Fuel Hldr | Base | 48,783 | 48,783 | | | 14,990 | 14,990 | | |
| 132 | 6-ADIT Activity | Production | 342000E-Other Prod Fuel Hldr | SPS Base Data - Adjust Sch M and DIT to Per Book | 2,414 | 2,414 | | | 742 | 742 | | |
| 133 | 6-ADIT Activity | Production | 342000E-Other Prod Fuel Hldr | SPS Sch M and DIT Post Test Year Adjustment | 13,542 | | | 13,542 | 4,161 | | | 4,161 |
| 134 | 6-ADIT Activity | Production | 342000E-Other Prod Fuel Hldr | SPS Unblending Adjustment | 198,770 | | 198,770 | | 61,077 | | 61,077 | |
| 135 | 6-ADIT Activity | Production | 342000E-Other Prod Fuel Hldr | Sub-Total 342000E-Other Prod Fuel Hldr | 263,509 | 51,197 | 198,770 | 13,542 | 80,969 | 15,732 | 61,077 | 4,161 |
| 136 | | | | | | | | | | | | |
| 137 | 6-ADIT Activity | Production | 343000-Other Prod Prime Mover | Base | (631,840) | (631,840) | | | (194,147) | (194,147) | | |
| 138 | 6-ADIT Activity | Production | 343000-Other Prod Prime Mover | SPS Base Data - Adjust Sch M and DIT to Per Book | (31,268) | (31,268) | | | (9,608) | (9,608) | | |
| 139 | 6-ADIT Activity | Production | 343000-Other Prod Prime Mover | SPS Sch M and DIT Post Test Year Adjustment | (173,867) | | | (173,867) | (53,425) | | | (53,425) |
| 140 | 6-ADIT Activity | Production | 343000-Other Prod Prime Mover | SPS Unblending Adjustment | (369,807) | | (369,807) | | (113,632) | | (113,632) | |
| 141 | 6-ADIT Activity | Production | 343000-Other Prod Prime Mover | Sub-Total 343000-Other Prod Prime Mover | (1,206,782) | (663,108) | (369,807) | (173,867) | (370,811) | (203,755) | (113,632) | (53,425) |
| 142 | | | | | | | | | | | | |
| 143 | 6-ADIT Activity | Production | 344000E-Other Prod Generator | Base | 54,984 | 54,984 | | | 16,895 | 16,895 | | |
| 144 | 6-ADIT Activity | Production | 344000E-Other Prod Generator | SPS Base Data - Adjust Sch M and DIT to Per Book | 2,721 | 2,721 | | | 836 | 836 | | |
| 145 | 6-ADIT Activity | Production | 344000E-Other Prod Generator | SPS Sch M and DIT Post Test Year Adjustment | 98,691 | | | 98,691 | 30,325 | | | 30,325 |
| 146 | 6-ADIT Activity | Production | 344000E-Other Prod Generator | SPS Unblending Adjustment | (236,807) | | (236,807) | | (72,764) | | (72,764) | |
| 147 | 6-ADIT Activity | Production | 344000E-Other Prod Generator | Sub-Total 344000E-Other Prod Generator | (80,411) | 57,704 | (236,807) | 98,691 | (24,708) | 17,731 | (72,764) | 30,325 |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 148 | | | | | | | | | | | | |
| 149 | 6-ADIT Activity | Production | 344045-Other Prod Generator-Wind | Base | 38,829,724 | 38,829,724 | | | 12,741,940 | 12,741,940 | | |
| 150 | 6-ADIT Activity | Production | 344045-Other Prod Generator-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 1,921,544 | 1,921,544 | | | 630,553 | 630,553 | | |
| 151 | 6-ADIT Activity | Production | 344045-Other Prod Generator-Wind | SPS Sch M and DIT Post Test Year Adjustment | 9,430,597 | | | 9,430,597 | 3,094,642 | | | 3,094,642 |
| 152 | 6-ADIT Activity | Production | 344045-Other Prod Generator-Wind | SPS Unblending Adjustment | (53,777) | | (53,777) | | (17,647) | | (17,647) | |
| 153 | 6-ADIT Activity | Production | 344045-Other Prod Generator-Wind | Sub-Total 344045-Other Prod Generator-Wind | 50,128,088 | 40,751,268 | (53,777) | 9,430,597 | 16,449,488 | 13,372,493 | (17,647) | 3,094,642 |
| 154 | | | | | | | | | | | | |
| 155 | 6-ADIT Activity | Production | 345000E-Other Prod Access Elect Equip | Base | 60,323 | 60,323 | | | 18,536 | 18,536 | | |
| 156 | 6-ADIT Activity | Production | 345000E-Other Prod Access Elect Equip | SPS Base Data - Adjust Sch M and DIT to Per Book | 2,985 | 2,985 | | | 917 | 917 | | |
| 157 | 6-ADIT Activity | Production | 345000E-Other Prod Access Elect Equip | SPS Sch M and DIT Post Test Year Adjustment | 19,653 | | | 19,653 | 6,039 | | | 6,039 |
| 158 | 6-ADIT Activity | Production | 345000E-Other Prod Access Elect Equip | SPS Unblending Adjustment | 121,909 | | 121,909 | | 37,459 | | 37,459 | |
| 159 | 6-ADIT Activity | Production | 345000E-Other Prod Access Elect Equip | Sub-Total 345000E-Other Prod Access Elect Equip | 204,870 | 63,308 | 121,909 | 19,653 | 62,951 | 19,453 | 37,459 | 6,039 |
| 160 | | | | | | | | | | | | |
| 161 | 6-ADIT Activity | Production | 345045-Other Prod Acc El Eq-Wind | Base | 1,032,538 | 1,032,538 | | | 338,827 | 338,827 | | |
| 162 | 6-ADIT Activity | Production | 345045-Other Prod Acc El Eq-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 51,097 | 51,097 | | | 16,767 | 16,767 | | |
| 163 | 6-ADIT Activity | Production | 345045-Other Prod Acc El Eq-Wind | SPS Sch M and DIT Post Test Year Adjustment | (26,413) | | | (26,413) | (8,668) | | | (8,668) |
| 164 | 6-ADIT Activity | Production | 345045-Other Prod Acc El Eq-Wind | SPS Unblending Adjustment | (1,667) | | (1,667) | | (547) | | (547) | |
| 165 | 6-ADIT Activity | Production | 345045-Other Prod Acc El Eq-Wind | Sub-Total 345045-Other Prod Acc El Eq-Wind | 1,055,554 | 1,083,635 | (1,667) | (26,413) | 346,379 | 355,594 | (547) | (8,668) |
| 166 | | | | | | | | | | | | |
| 167 | 6-ADIT Activity | Production | 346000E-Other Prod Misc Pwr P | Base | 74,626 | 74,626 | | | 22,931 | 22,931 | | |
| 168 | 6-ADIT Activity | Production | 346000E-Other Prod Misc Pwr P | SPS Base Data - Adjust Sch M and DIT to Per Book | 3,693 | 3,693 | | | 1,135 | 1,135 | | |
| 169 | 6-ADIT Activity | Production | 346000E-Other Prod Misc Pwr P | SPS Sch M and DIT Post Test Year Adjustment | 17,576 | | | 17,576 | 5,401 | | | 5,401 |
| 170 | 6-ADIT Activity | Production | 346000E-Other Prod Misc Pwr P | SPS Unblending Adjustment | 202,607 | | 202,607 | | 62,256 | | 62,256 | |
| 171 | 6-ADIT Activity | Production | 346000E-Other Prod Misc Pwr P | Sub-Total 346000E-Other Prod Misc Pwr P | 298,502 | 78,319 | 202,607 | 17,576 | 91,722 | 24,065 | 62,256 | 5,401 |
| 172 | | | | | | | | | | | | |
| 173 | 6-ADIT Activity | Production | 346045-Other Prod Misc P Eq-Wind | Base | 844 | 844 | | | 277 | 277 | | |
| 174 | 6-ADIT Activity | Production | 346045-Other Prod Misc P Eq-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 42 | 42 | | | 14 | 14 | | |
| 175 | 6-ADIT Activity | Production | 346045-Other Prod Misc P Eq-Wind | SPS Sch M and DIT Post Test Year Adjustment | (22) | | | (22) | (7) | | | (7) |
| 176 | 6-ADIT Activity | Production | 346045-Other Prod Misc P Eq-Wind | SPS Unblending Adjustment | (1) | | (1) | | (0) | | (0) | |
| 177 | 6-ADIT Activity | Production | 346045-Other Prod Misc P Eq-Wind | Sub-Total 346045-Other Prod Misc P Eq-Wind | 863 | 886 | (1) | (22) | 283 | 291 | (0) | (7) |
| 178 | | | | | | | | | | | | |
| 179 | 6-ADIT Activity | Production | | **Sub-Total Production** | **44,779,893** | **37,934,121** | **(1,552,506)** | **8,398,278** | **14,879,376** | **12,582,052** | **(478,281)** | **2,775,606** |
| 180 | | | | | | | | | | | | |
| 181 | 6-ADIT Activity | Transmission | 102000-Plant Purchased or Sold | Base | (117,768) | (117,768) | | | (28,551) | (28,551) | | |
| 182 | 6-ADIT Activity | Transmission | 102000-Plant Purchased or Sold | SPS Base Data - Adjust Sch M and DIT to Per Book | (170,405) | (170,405) | | | (41,312) | (41,312) | | |
| 183 | 6-ADIT Activity | Transmission | 102000-Plant Purchased or Sold | SPS Eliminate Amounts Related to the Sale of Sharyland Ass | 288,173 | | 288,173 | | 69,863 | | 69,863 | |
| 184 | 6-ADIT Activity | Transmission | 102000-Plant Purchased or Sold | Sub-Total 102000-Plant Purchased or Sold | | (288,173) | 288,173 | | | (69,863) | 69,863 | |
| 185 | | | | | | | | | | | | |
| 186 | 6-ADIT Activity | Transmission | 350001-Tran Land Owned in Fe | Base | 609 | 609 | | | 148 | 148 | | |
| 187 | 6-ADIT Activity | Transmission | 350001-Tran Land Owned in Fe | SPS Base Data - Adjust Sch M and DIT to Per Book | 881 | 881 | | | 214 | 214 | | |
| 188 | 6-ADIT Activity | Transmission | 350001-Tran Land Owned in Fe | SPS Sch M and DIT Post Test Year Adjustment | (1,244) | | | (1,244) | (302) | | | (302) |
| 189 | 6-ADIT Activity | Transmission | 350001-Tran Land Owned in Fe | Sub-Total 350001-Tran Land Owned in Fe | 245 | 1,489 | | (1,244) | 59 | 361 | | (302) |
| 190 | | | | | | | | | | | | |
| 191 | 6-ADIT Activity | Transmission | 350002E-Transmission Land Right | Base | 1,179,478 | 1,179,478 | | | 285,947 | 285,947 | | |
| 192 | 6-ADIT Activity | Transmission | 350002E-Transmission Land Right | SPS Base Data - Adjust Sch M and DIT to Per Book | 1,706,655 | 1,706,655 | | | 413,754 | 413,754 | | |
| 193 | 6-ADIT Activity | Transmission | 350002E-Transmission Land Right | SPS Sch M and DIT Post Test Year Adjustment | (1,709,979) | | | (1,709,979) | (414,559) | | | (414,559) |
| 194 | 6-ADIT Activity | Transmission | 350002E-Transmission Land Right | SPS Unblending Adjustment | (204,537) | | (204,537) | | (49,587) | | (49,587) | |
| 195 | 6-ADIT Activity | Transmission | 350002E-Transmission Land Right | Sub-Total 350002E-Transmission Land Right | 971,617 | 2,886,133 | (204,537) | (1,709,979) | 235,554 | 699,701 | (49,587) | (414,559) |
| 196 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 197 | 6-ADIT Activity | Transmission | 350002ERN-Transmission Land Right Radial NM | Base | 24,977 | 24,977 | | | 24,977 | 24,977 | | |
| 198 | 6-ADIT Activity | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Base Data - Adjust Sch M and DIT to Per Book | 36,141 | 36,141 | | | 36,141 | 36,141 | | |
| 199 | 6-ADIT Activity | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Sch M and DIT Post Test Year Adjustment | (36,211) | | | (36,211) | (36,211) | | | (36,211) |
| 200 | 6-ADIT Activity | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Unblending Adjustment | (4,331) | | (4,331) | | (4,331) | | (4,331) | |
| 201 | 6-ADIT Activity | Transmission | 350002ERN-Transmission Land Right Radial NM | Sub-Total 350002ERN-Transmission Land Right Radial NM | 20,575 | 61,118 | (4,331) | (36,211) | 20,575 | 61,118 | (4,331) | (36,211) |
| 202 | | | | | | | | | | | | |
| 203 | 6-ADIT Activity | Transmission | 350002ERT-Transmission Land Right Radial TX | Base | 39,252 | 39,252 | | | | | | |
| 204 | 6-ADIT Activity | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Base Data - Adjust Sch M and DIT to Per Book | 56,796 | 56,796 | | | | | | |
| 205 | 6-ADIT Activity | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Sch M and DIT Post Test Year Adjustment | (56,907) | | | (56,907) | | | | |
| 206 | 6-ADIT Activity | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Unblending Adjustment | (6,807) | | (6,807) | | | | | |
| 207 | 6-ADIT Activity | Transmission | 350002ERT-Transmission Land Right Radial TX | Sub-Total 350002ERT-Transmission Land Right Radial TX | 32,335 | 96,049 | (6,807) | (56,907) | | | | |
| 208 | | | | | | | | | | | | |
| 209 | 6-ADIT Activity | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Base | 7,734 | 7,734 | | | | | | |
| 210 | 6-ADIT Activity | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Base Data - Adjust Sch M and DIT to Per Book | 11,191 | 11,191 | | | | | | |
| 211 | 6-ADIT Activity | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Sch M and DIT Post Test Year Adjustment | (11,213) | | | (11,213) | | | | |
| 212 | 6-ADIT Activity | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Unblending Adjustment | (1,341) | | (1,341) | | | | | |
| 213 | 6-ADIT Activity | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Sub-Total 350002ERW-Transmission Land Right Radial Whc | 6,371 | 18,925 | (1,341) | (11,213) | | | | |
| 214 | | | | | | | | | | | | |
| 215 | 6-ADIT Activity | Transmission | 350011-Tran Fee Land - Prod | Base | 2 | 2 | | | 1 | 1 | | |
| 216 | 6-ADIT Activity | Transmission | 350011-Tran Fee Land - Prod | SPS Base Data - Adjust Sch M and DIT to Per Book | 2 | 2 | | | 1 | 1 | | |
| 217 | 6-ADIT Activity | Transmission | 350011-Tran Fee Land - Prod | SPS Sch M and DIT Post Test Year Adjustment | (2) | | | (2) | (1) | | | (1) |
| 218 | 6-ADIT Activity | Transmission | 350011-Tran Fee Land - Prod | Sub-Total 350011-Tran Fee Land - Prod | 2 | 4 | | (2) | 1 | 1 | | (1) |
| 219 | | | | | | | | | | | | |
| 220 | 6-ADIT Activity | Transmission | 350045-Tran Land Fee-Wind | Base | 1 | 1 | | | 0 | 0 | | |
| 221 | 6-ADIT Activity | Transmission | 350045-Tran Land Fee-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 2 | 2 | | | 1 | 1 | | |
| 222 | 6-ADIT Activity | Transmission | 350045-Tran Land Fee-Wind | SPS Sch M and DIT Post Test Year Adjustment | (3) | | | (3) | (1) | | | (1) |
| 223 | 6-ADIT Activity | Transmission | 350045-Tran Land Fee-Wind | Sub-Total 350045-Tran Land Fee-Wind | 0 | 3 | | (3) | 0 | 1 | | (1) |
| 224 | | | | | | | | | | | | |
| 225 | 6-ADIT Activity | Transmission | 352000-Transmission Str & Improv | Base | 703,536 | 703,536 | | | 170,562 | 170,562 | | |
| 226 | 6-ADIT Activity | Transmission | 352000-Transmission Str & Improv | SPS Base Data - Adjust Sch M and DIT to Per Book | 1,017,987 | 1,017,987 | | | 246,796 | 246,796 | | |
| 227 | 6-ADIT Activity | Transmission | 352000-Transmission Str & Improv | SPS Sch M and DIT Post Test Year Adjustment | (1,058,884) | | | (1,058,884) | (256,711) | | | (256,711) |
| 228 | 6-ADIT Activity | Transmission | 352000-Transmission Str & Improv | SPS Unblending Adjustment | (49,708) | | (49,708) | | (12,051) | | (12,051) | |
| 229 | 6-ADIT Activity | Transmission | 352000-Transmission Str & Improv | Sub-Total 352000-Transmission Str & Improv | 612,931 | 1,721,523 | (49,708) | (1,058,884) | 148,596 | 417,358 | (12,051) | (256,711) |
| 230 | | | | | | | | | | | | |
| 231 | 6-ADIT Activity | Transmission | 352010-Tran Str & Impr-Prod | Base | (5,335) | (5,335) | | | (1,639) | (1,639) | | |
| 232 | 6-ADIT Activity | Transmission | 352010-Tran Str & Impr-Prod | SPS Base Data - Adjust Sch M and DIT to Per Book | (7,720) | (7,720) | | | (2,372) | (2,372) | | |
| 233 | 6-ADIT Activity | Transmission | 352010-Tran Str & Impr-Prod | SPS Sch M and DIT Post Test Year Adjustment | 12,496 | | | 12,496 | 3,840 | | | 3,840 |
| 234 | 6-ADIT Activity | Transmission | 352010-Tran Str & Impr-Prod | SPS Unblending Adjustment | 2,684 | | 2,684 | | 825 | | 825 | |
| 235 | 6-ADIT Activity | Transmission | 352010-Tran Str & Impr-Prod | Sub-Total 352010-Tran Str & Impr-Prod | 2,125 | (13,055) | 2,684 | 12,496 | 653 | (4,012) | 825 | 3,840 |
| 236 | | | | | | | | | | | | |
| 237 | 6-ADIT Activity | Transmission | 352045-Tran Str & Impr-Wind | Base | 18,170 | 18,170 | | | 5,963 | 5,963 | | |
| 238 | 6-ADIT Activity | Transmission | 352045-Tran Str & Impr-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 26,292 | 26,292 | | | 8,628 | 8,628 | | |
| 239 | 6-ADIT Activity | Transmission | 352045-Tran Str & Impr-Wind | SPS Sch M and DIT Post Test Year Adjustment | (16,535) | | | (16,535) | (5,426) | | | (5,426) |
| 240 | 6-ADIT Activity | Transmission | 352045-Tran Str & Impr-Wind | SPS Unblending Adjustment | (358) | | (358) | | (118) | | (118) | |
| 241 | 6-ADIT Activity | Transmission | 352045-Tran Str & Impr-Wind | Sub-Total 352045-Tran Str & Impr-Wind | 27,569 | 44,462 | (358) | (16,535) | 9,047 | 14,590 | (118) | (5,426) |
| 242 | | | | | | | | | | | | |
| 243 | 6-ADIT Activity | Transmission | 353000E-Transmission Station | Base | 6,886,348 | 6,886,348 | | | 1,669,494 | 1,669,494 | | |
| 244 | 6-ADIT Activity | Transmission | 353000E-Transmission Station | SPS Base Data - Adjust Sch M and DIT to Per Book | 9,964,254 | 9,964,254 | | | 2,415,688 | 2,415,688 | | |
| 245 | 6-ADIT Activity | Transmission | 353000E-Transmission Station | SPS Sch M and DIT Post Test Year Adjustment | (10,395,250) | | | (10,395,250) | (2,520,176) | | | (2,520,176) |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 246 | 6-ADIT Activity | Transmission | 353000E-Transmission Station | SPS Unblending Adjustment | (485,556) | | (485,556) | | (117,716) | | (117,716) | |
| 247 | 6-ADIT Activity | Transmission | 353000E-Transmission Station | Sub-Total 353000E-Transmission Station | 5,969,795 | 16,850,602 | (485,556) | (10,395,250) | 1,447,290 | 4,085,182 | (117,716) | (2,520,176) |
| 248 | | | | | | | | | | | | |
| 249 | 6-ADIT Activity | Transmission | 353010-Tran Station Equip Pro | Base | (209,887) | (209,887) | | | (64,492) | (64,492) | | |
| 250 | 6-ADIT Activity | Transmission | 353010-Tran Station Equip Pro | SPS Base Data - Adjust Sch M and DIT to Per Book | (303,697) | (303,697) | | | (93,318) | (93,318) | | |
| 251 | 6-ADIT Activity | Transmission | 353010-Tran Station Equip Pro | SPS Base Data - Rate Base Non Integration | (63,878) | (63,878) | | | (19,628) | (19,628) | | |
| 252 | 6-ADIT Activity | Transmission | 353010-Tran Station Equip Pro | SPS Sch M and DIT Post Test Year Adjustment | 456,325 | | | 456,325 | 140,216 | | | 140,216 |
| 253 | 6-ADIT Activity | Transmission | 353010-Tran Station Equip Pro | SPS Unblending Adjustment | 105,366 | | 105,366 | | 32,376 | | 32,376 | |
| 254 | 6-ADIT Activity | Transmission | 353010-Tran Station Equip Pro | Sub-Total 353010-Tran Station Equip Pro | (15,772) | (577,462) | 105,366 | 456,325 | (4,846) | (177,438) | 32,376 | 140,216 |
| 255 | | | | | | | | | | | | |
| 256 | 6-ADIT Activity | Transmission | 353045-Tran Station Equip-Wind | Base | 200,952 | 200,952 | | | 65,942 | 65,942 | | |
| 257 | 6-ADIT Activity | Transmission | 353045-Tran Station Equip-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 290,769 | 290,769 | | | 95,416 | 95,416 | | |
| 258 | 6-ADIT Activity | Transmission | 353045-Tran Station Equip-Wind | SPS Base Data - Rate Base Non Integration | 63,878 | 63,878 | | | 20,962 | 20,962 | | |
| 259 | 6-ADIT Activity | Transmission | 353045-Tran Station Equip-Wind | SPS Sch M and DIT Post Test Year Adjustment | (147,036) | | | (147,036) | (48,250) | | | (48,250) |
| 260 | 6-ADIT Activity | Transmission | 353045-Tran Station Equip-Wind | SPS Unblending Adjustment | (3,961) | | (3,961) | | (1,300) | | (1,300) | |
| 261 | 6-ADIT Activity | Transmission | 353045-Tran Station Equip-Wind | Sub-Total 353045-Tran Station Equip-Wind | 404,602 | 555,600 | (3,961) | (147,036) | 132,770 | 182,319 | (1,300) | (48,250) |
| 262 | | | | | | | | | | | | |
| 263 | 6-ADIT Activity | Transmission | 354000E-Tran Towers & Fixture | Base | 419,583 | 419,583 | | | 101,722 | 101,722 | | |
| 264 | 6-ADIT Activity | Transmission | 354000E-Tran Towers & Fixture | SPS Base Data - Adjust Sch M and DIT to Per Book | 607,119 | 607,119 | | | 147,187 | 147,187 | | |
| 265 | 6-ADIT Activity | Transmission | 354000E-Tran Towers & Fixture | SPS Sch M and DIT Post Test Year Adjustment | (563,318) | | | (563,318) | (136,568) | | | (136,568) |
| 266 | 6-ADIT Activity | Transmission | 354000E-Tran Towers & Fixture | SPS Unblending Adjustment | (174) | | (174) | | (42) | | (42) | |
| 267 | 6-ADIT Activity | Transmission | 354000E-Tran Towers & Fixture | Sub-Total 354000E-Tran Towers & Fixture | 463,209 | 1,026,702 | (174) | (563,318) | 112,298 | 248,909 | (42) | (136,568) |
| 268 | | | | | | | | | | | | |
| 269 | 6-ADIT Activity | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Base | 8,885 | 8,885 | | | 8,885 | 8,885 | | |
| 270 | 6-ADIT Activity | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Base Data - Adjust Sch M and DIT to Per Book | 12,857 | 12,857 | | | 12,857 | 12,857 | | |
| 271 | 6-ADIT Activity | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Sch M and DIT Post Test Year Adjustment | (11,929) | | | (11,929) | (11,929) | | | (11,929) |
| 272 | 6-ADIT Activity | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Unblending Adjustment | (4) | | (4) | | (4) | | (4) | |
| 273 | 6-ADIT Activity | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Sub-Total 354000ERN-Tran Towers & Fixture Radial NM | 9,809 | 21,742 | (4) | (11,929) | 9,809 | 21,742 | (4) | (11,929) |
| 274 | | | | | | | | | | | | |
| 275 | 6-ADIT Activity | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Base | 13,963 | 13,963 | | | | | | |
| 276 | 6-ADIT Activity | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Base Data - Adjust Sch M and DIT to Per Book | 20,205 | 20,205 | | | | | | |
| 277 | 6-ADIT Activity | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Sch M and DIT Post Test Year Adjustment | (18,747) | | | (18,747) | | | | |
| 278 | 6-ADIT Activity | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Unblending Adjustment | (6) | | (6) | | | | | |
| 279 | 6-ADIT Activity | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Sub-Total 354000ERT-Tran Towers & Fixture Radial TX | 15,415 | 34,168 | (6) | (18,747) | | | | |
| 280 | | | | | | | | | | | | |
| 281 | 6-ADIT Activity | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Base | 2,751 | 2,751 | | | | | | |
| 282 | 6-ADIT Activity | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Base Data - Adjust Sch M and DIT to Per Book | 3,981 | 3,981 | | | | | | |
| 283 | 6-ADIT Activity | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Sch M and DIT Post Test Year Adjustment | (3,694) | | | (3,694) | | | | |
| 284 | 6-ADIT Activity | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Unblending Adjustment | (1) | | (1) | | | | | |
| 285 | 6-ADIT Activity | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Sub-Total 354000ERW-Tran Towers & Fixture Radial Whole | 3,037 | 6,732 | (1) | (3,694) | | | | |
| 286 | | | | | | | | | | | | |
| 287 | 6-ADIT Activity | Transmission | 355000E | Base | 6,094,400 | 6,094,400 | | | 1,477,498 | 1,477,498 | | |
| 288 | 6-ADIT Activity | Transmission | 355000E | SPS Base Data - Adjust Sch M and DIT to Per Book | 8,854,548 | 8,854,548 | | | 2,146,656 | 2,146,656 | | |
| 289 | 6-ADIT Activity | Transmission | 355000E | SPS Base Data - Rate Base Non Integration | (25,024) | (25,024) | | | (6,067) | (6,067) | | |
| 290 | 6-ADIT Activity | Transmission | 355000E | SPS Sch M and DIT Post Test Year Adjustment | (11,966,121) | | | (11,966,121) | (2,901,011) | | | (2,901,011) |
| 291 | 6-ADIT Activity | Transmission | 355000E | SPS Unblending Adjustment | 1,965 | | 1,965 | | 476 | | 476 | |
| 292 | 6-ADIT Activity | Transmission | 355000E | Sub-Total 355000E | 2,959,768 | 14,923,924 | 1,965 | (11,966,121) | 717,553 | 3,618,087 | 476 | (2,901,011) |
| 293 | | | | | | | | | | | | |
| 294 | 6-ADIT Activity | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Base | 129,057 | 129,057 | | | 129,057 | 129,057 | | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 295 | 6-ADIT Activity | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Base Data - Adjust Sch M and DIT to Per Book | 187,506 | 187,506 | | | 187,506 | 187,506 | | |
| 296 | 6-ADIT Activity | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Base Data - Rate Base Non Integration | (530) | (530) | | | (530) | (530) | | |
| 297 | 6-ADIT Activity | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Sch M and DIT Post Test Year Adjustment | (253,398) | | | (253,398) | (253,398) | | | (253,398) |
| 298 | 6-ADIT Activity | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Unblending Adjustment | 42 | | 42 | | 42 | | 42 | |
| 299 | 6-ADIT Activity | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Sub-Total 355000ERN-Tran Poles & Fixtures Radial NM | 62,677 | 316,033 | 42 | (253,398) | 62,677 | 316,033 | 42 | (253,398) |
| 300 | | | | | | | | | | | | |
| 301 | 6-ADIT Activity | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Base | 202,818 | 202,818 | | | | | | |
| 302 | 6-ADIT Activity | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Base Data - Adjust Sch M and DIT to Per Book | 294,674 | 294,674 | | | | | | |
| 303 | 6-ADIT Activity | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Base Data - Rate Base Non Integration | (833) | (833) | | | | | | |
| 304 | 6-ADIT Activity | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Sch M and DIT Post Test Year Adjustment | (398,225) | | | (398,225) | | | | |
| 305 | 6-ADIT Activity | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Unblending Adjustment | 65 | | 65 | | | | | |
| 306 | 6-ADIT Activity | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Sub-Total 355000ERT-Tran Poles & Fixtures Radial TX | 98,499 | 496,659 | 65 | (398,225) | | | | |
| 307 | | | | | | | | | | | | |
| 308 | 6-ADIT Activity | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Base | 39,962 | 39,962 | | | | | | |
| 309 | 6-ADIT Activity | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Base Data - Adjust Sch M and DIT to Per Book | 58,060 | 58,060 | | | | | | |
| 310 | 6-ADIT Activity | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Base Data - Rate Base Non Integration | (164) | (164) | | | | | | |
| 311 | 6-ADIT Activity | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Sch M and DIT Post Test Year Adjustment | (78,463) | | | (78,463) | | | | |
| 312 | 6-ADIT Activity | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Unblending Adjustment | 13 | | 13 | | | | | |
| 313 | 6-ADIT Activity | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Sub-Total 355000ERW-Tran Poles & Fixtures Radial Wholes | 19,408 | 97,858 | 13 | (78,463) | | | | |
| 314 | | | | | | | | | | | | |
| 315 | 6-ADIT Activity | Transmission | 355010-Tran Poles & Fixtures-Prod | Base | 248,311 | 248,311 | | | 76,299 | 76,299 | | |
| 316 | 6-ADIT Activity | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Base Data - Adjust Sch M and DIT to Per Book | 320,878 | 320,878 | | | 98,597 | 98,597 | | |
| 317 | 6-ADIT Activity | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Base Data - Rate Base Non Integration | (366,552) | (366,552) | | | (112,631) | (112,631) | | |
| 318 | 6-ADIT Activity | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Sch M and DIT Post Test Year Adjustment | (309,342) | | | (309,342) | (95,052) | | | (95,052) |
| 319 | 6-ADIT Activity | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Unblending Adjustment | (167) | | (167) | | (51) | | (51) | |
| 320 | 6-ADIT Activity | Transmission | 355010-Tran Poles & Fixtures-Prod | Sub-Total 355010-Tran Poles & Fixtures-Prod | (106,872) | 202,637 | (167) | (309,342) | (32,839) | 62,265 | (51) | (95,052) |
| 321 | | | | | | | | | | | | |
| 322 | 6-ADIT Activity | Transmission | 355045-Tran Poles & Fixtures-Wind | Base | 2,020 | 2,020 | | | 663 | 663 | | |
| 323 | 6-ADIT Activity | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | 2,923 | 2,923 | | | 959 | 959 | | |
| 324 | 6-ADIT Activity | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Base Data - Rate Base Non Integration | 393,103 | 393,103 | | | 128,996 | 128,996 | | |
| 325 | 6-ADIT Activity | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Sch M and DIT Post Test Year Adjustment | 43,872 | | | 43,872 | 14,396 | | | 14,396 |
| 326 | 6-ADIT Activity | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Unblending Adjustment | (1,704) | | (1,704) | | (559) | | (559) | |
| 327 | 6-ADIT Activity | Transmission | 355045-Tran Poles & Fixtures-Wind | Sub-Total 355045-Tran Poles & Fixtures-Wind | 440,215 | 398,047 | (1,704) | 43,872 | 144,456 | 130,619 | (559) | 14,396 |
| 328 | | | | | | | | | | | | |
| 329 | 6-ADIT Activity | Transmission | 356000E-Tran OH Conductor & D | Base | 2,231,333 | 2,231,333 | | | 540,954 | 540,954 | | |
| 330 | 6-ADIT Activity | Transmission | 356000E-Tran OH Conductor & D | SPS Base Data - Adjust Sch M and DIT to Per Book | 3,228,644 | 3,228,644 | | | 782,738 | 782,738 | | |
| 331 | 6-ADIT Activity | Transmission | 356000E-Tran OH Conductor & D | SPS Sch M and DIT Post Test Year Adjustment | (4,401,307) | | | (4,401,307) | (1,067,033) | | | (1,067,033) |
| 332 | 6-ADIT Activity | Transmission | 356000E-Tran OH Conductor & D | SPS Unblending Adjustment | (4,739) | | (4,739) | | (1,149) | | (1,149) | |
| 333 | 6-ADIT Activity | Transmission | 356000E-Tran OH Conductor & D | Sub-Total 356000E-Tran OH Conductor & D | 1,053,931 | 5,459,977 | (4,739) | (4,401,307) | 255,510 | 1,323,692 | (1,149) | (1,067,033) |
| 334 | | | | | | | | | | | | |
| 335 | 6-ADIT Activity | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Base | 47,251 | 47,251 | | | 47,251 | 47,251 | | |
| 336 | 6-ADIT Activity | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Base Data - Adjust Sch M and DIT to Per Book | 68,371 | 68,371 | | | 68,371 | 68,371 | | |
| 337 | 6-ADIT Activity | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Sch M and DIT Post Test Year Adjustment | (93,203) | | | (93,203) | (93,203) | | | (93,203) |
| 338 | 6-ADIT Activity | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Unblending Adjustment | (100) | | (100) | | (100) | | (100) | |
| 339 | 6-ADIT Activity | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Sub-Total 356000ERN-Tran OH Conductor& D Radial NM | 22,318 | 115,622 | (100) | (93,203) | 22,318 | 115,622 | (100) | (93,203) |
| 340 | | | | | | | | | | | | |
| 341 | 6-ADIT Activity | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Base | 74,257 | 74,257 | | | | | | |
| 342 | 6-ADIT Activity | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Base Data - Adjust Sch M and DIT to Per Book | 107,447 | 107,447 | | | | | | |
| 343 | 6-ADIT Activity | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Sch M and DIT Post Test Year Adjustment | (146,473) | | | (146,473) | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 344 | 6-ADIT Activity | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Unblending Adjustment | (158) | | (158) | | | | | |
| 345 | 6-ADIT Activity | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Sub-Total 356000ERT-Tran OH Conductor & D Radial TX | 35,074 | 181,705 | (158) | (146,473) | | | | |
| 346 | | | | | | | | | | | | |
| 347 | 6-ADIT Activity | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Base | 14,631 | 14,631 | | | | | | |
| 348 | 6-ADIT Activity | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Base Data - Adjust Sch M and DIT to Per Book | 21,171 | 21,171 | | | | | | |
| 349 | 6-ADIT Activity | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Sch M and DIT Post Test Year Adjustment | (28,860) | | | (28,860) | | | | |
| 350 | 6-ADIT Activity | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Unblending Adjustment | (31) | | (31) | | | | | |
| 351 | 6-ADIT Activity | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Sub-Total 356000ERW-Tran OH Conductor & D Radial Who | 6,911 | 35,802 | (31) | (28,860) | | | | |
| 352 | | | | | | | | | | | | |
| 353 | 6-ADIT Activity | Transmission | 356010-Tran OH Cond & Device-Prod | Base | 347,417 | 347,417 | | | 106,752 | 106,752 | | |
| 354 | 6-ADIT Activity | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Base Data - Adjust Sch M and DIT to Per Book | 502,698 | 502,698 | | | 154,465 | 154,465 | | |
| 355 | 6-ADIT Activity | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Base Data - Rate Base Non Integration | (16,412) | (16,412) | | | (5,043) | (5,043) | | |
| 356 | 6-ADIT Activity | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Sch M and DIT Post Test Year Adjustment | (436,659) | | | (436,659) | (134,174) | | | (134,174) |
| 357 | 6-ADIT Activity | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Unblending Adjustment | (232) | | (232) | | (71) | | (71) | |
| 358 | 6-ADIT Activity | Transmission | 356010-Tran OH Cond & Device-Prod | Sub-Total 356010-Tran OH Cond & Device-Prod | 396,813 | 833,704 | (232) | (436,659) | 121,930 | 256,175 | (71) | (134,174) |
| 359 | | | | | | | | | | | | |
| 360 | 6-ADIT Activity | Transmission | 356045-Tran OH Cond & Device-Wind | Base | (245) | (245) | | | (80) | (80) | | |
| 361 | 6-ADIT Activity | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Base Data - Adjust Sch M and DIT to Per Book | (354) | (354) | | | (116) | (116) | | |
| 362 | 6-ADIT Activity | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Base Data - Rate Base Non Integration | 16,412 | 16,412 | | | 5,385 | 5,385 | | |
| 363 | 6-ADIT Activity | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Sch M and DIT Post Test Year Adjustment | 3,207 | | | 3,207 | 1,052 | | | 1,052 |
| 364 | 6-ADIT Activity | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Unblending Adjustment | (962) | | (962) | | (316) | | (316) | |
| 365 | 6-ADIT Activity | Transmission | 356045-Tran OH Cond & Device-Wind | Sub-Total 356045-Tran OH Cond & Device-Wind | 18,057 | 15,812 | (962) | 3,207 | 5,925 | 5,189 | (316) | 1,052 |
| 366 | | | | | | | | | | | | |
| 367 | 6-ADIT Activity | Transmission | 357000E-Tran Underground Cond | Base | 1,364 | 1,364 | | | 331 | 331 | | |
| 368 | 6-ADIT Activity | Transmission | 357000E-Tran Underground Cond | SPS Base Data - Adjust Sch M and DIT to Per Book | 1,974 | 1,974 | | | 479 | 479 | | |
| 369 | 6-ADIT Activity | Transmission | 357000E-Tran Underground Cond | SPS Sch M and DIT Post Test Year Adjustment | (2,706) | | | (2,706) | (656) | | | (656) |
| 370 | 6-ADIT Activity | Transmission | 357000E-Tran Underground Cond | SPS Unblending Adjustment | (6) | | (6) | | (2) | | (2) | |
| 371 | 6-ADIT Activity | Transmission | 357000E-Tran Underground Cond | Sub-Total 357000E-Tran Underground Cond | 625 | 3,338 | (6) | (2,706) | 152 | 809 | (2) | (656) |
| 372 | | | | | | | | | | | | |
| 373 | 6-ADIT Activity | Transmission | 358000-Tran UG Conductor & Devic | Base | 2,429 | 2,429 | | | 589 | 589 | | |
| 374 | 6-ADIT Activity | Transmission | 358000-Tran UG Conductor & Devic | SPS Base Data - Adjust Sch M and DIT to Per Book | 3,515 | 3,515 | | | 852 | 852 | | |
| 375 | 6-ADIT Activity | Transmission | 358000-Tran UG Conductor & Devic | SPS Sch M and DIT Post Test Year Adjustment | (4,819) | | | (4,819) | (1,168) | | | (1,168) |
| 376 | 6-ADIT Activity | Transmission | 358000-Tran UG Conductor & Devic | SPS Unblending Adjustment | (11) | | (11) | | (3) | | (3) | |
| 377 | 6-ADIT Activity | Transmission | 358000-Tran UG Conductor & Devic | Sub-Total 358000-Tran UG Conductor & Devic | 1,114 | 5,944 | (11) | (4,819) | 270 | 1,441 | (3) | (1,168) |
| 378 | | | | | | | | | | | | |
| 379 | 6-ADIT Activity | Transmission | 359000-Transmission Road & Trai | Base | 2,568 | 2,568 | | | 623 | 623 | | |
| 380 | 6-ADIT Activity | Transmission | 359000-Transmission Road & Trai | SPS Base Data - Adjust Sch M and DIT to Per Book | 3,716 | 3,716 | | | 901 | 901 | | |
| 381 | 6-ADIT Activity | Transmission | 359000-Transmission Road & Trai | SPS Sch M and DIT Post Test Year Adjustment | (5,095) | | | (5,095) | (1,235) | | | (1,235) |
| 382 | 6-ADIT Activity | Transmission | 359000-Transmission Road & Trai | SPS Unblending Adjustment | (12) | | (12) | | (3) | | (3) | |
| 383 | 6-ADIT Activity | Transmission | 359000-Transmission Road & Trai | Sub-Total 359000-Transmission Road & Trai | 1,177 | 6,284 | (12) | (5,095) | 285 | 1,523 | (3) | (1,235) |
| 384 | | | | | | | | | | | | |
| 385 | 6-ADIT Activity | Transmission | | **Sub-Total Transmission** | **13,533,580** | **45,539,905** | **(366,599)** | **(31,639,726)** | **3,410,043** | **11,311,423** | **(83,820)** | **(7,817,560)** |
| 386 | | | | | | | | | | | | |
| 387 | 6-ADIT Activity | Distribution | 360001E-Dist Land Owned in Fee | Base | 504 | 504 | | | 147 | 147 | | |
| 388 | 6-ADIT Activity | Distribution | 360001E-Dist Land Owned in Fee | SPS Base Data - Adjust Sch M and DIT to Per Book | (12) | (12) | | | (3) | (3) | | |
| 389 | 6-ADIT Activity | Distribution | 360001E-Dist Land Owned in Fee | SPS Sch M and DIT Post Test Year Adjustment | (266) | | | (266) | (78) | | | (78) |
| 390 | 6-ADIT Activity | Distribution | 360001E-Dist Land Owned in Fee | Sub-Total 360001E-Dist Land Owned in Fee | 226 | 492 | | (266) | 65 | 143 | | (78) |
| 391 | | | | | | | | | | | | |
| 392 | 6-ADIT Activity | Distribution | 360004-Dist Land Rights-NM | Base | 62,141 | 62,141 | | | 62,141 | 62,141 | | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 393 | 6-ADIT Activity | Distribution | 360004-Dist Land Rights-NM | SPS Base Data - Adjust Sch M and DIT to Per Book | (1,432) | (1,432) | | | (1,432) | (1,432) | | |
| 394 | 6-ADIT Activity | Distribution | 360004-Dist Land Rights-NM | SPS Sch M and DIT Post Test Year Adjustment | 9,696 | | | 9,696 | 9,696 | | | 9,696 |
| 395 | 6-ADIT Activity | Distribution | 360004-Dist Land Rights-NM | Sub-Total 360004-Dist Land Rights-NM | 70,405 | 60,709 | | 9,696 | 70,405 | 60,709 | | 9,696 |
| 396 | | | | | | | | | | | | |
| 397 | 6-ADIT Activity | Distribution | 360005-Dist Land Rights-TX | Base | 9,690 | 9,690 | | | | | | |
| 398 | 6-ADIT Activity | Distribution | 360005-Dist Land Rights-TX | SPS Base Data - Adjust Sch M and DIT to Per Book | (223) | (223) | | | | | | |
| 399 | 6-ADIT Activity | Distribution | 360005-Dist Land Rights-TX | SPS Sch M and DIT Post Test Year Adjustment | 720 | | | 720 | | | | |
| 400 | 6-ADIT Activity | Distribution | 360005-Dist Land Rights-TX | Sub-Total 360005-Dist Land Rights-TX | 10,186 | 9,466 | | 720 | | | | |
| 401 | | | | | | | | | | | | |
| 402 | 6-ADIT Activity | Distribution | 361000E-Str & Improv | Base | 303,215 | 303,215 | | | 113,941 | 113,941 | | |
| 403 | 6-ADIT Activity | Distribution | 361000E-Str & Improv | SPS Base Data - Adjust Sch M and DIT to Per Book | (6,989) | (6,989) | | | (2,626) | (2,626) | | |
| 404 | 6-ADIT Activity | Distribution | 361000E-Str & Improv | SPS Sch M and DIT Post Test Year Adjustment | (40,690) | | | (40,690) | 16,094 | | | 16,094 |
| 405 | 6-ADIT Activity | Distribution | 361000E-Str & Improv | Sub-Total 361000E-Str & Improv | 255,535 | 296,226 | | (40,690) | 127,409 | 111,315 | | 16,094 |
| 406 | | | | | | | | | | | | |
| 407 | 6-ADIT Activity | Distribution | 362000E-Other Eq | Base | 452,409 | 452,409 | | | 489,479 | 489,479 | | |
| 408 | 6-ADIT Activity | Distribution | 362000E-Other Eq | SPS Base Data - Adjust Sch M and DIT to Per Book | (10,428) | (10,428) | | | (11,283) | (11,283) | | |
| 409 | 6-ADIT Activity | Distribution | 362000E-Other Eq | SPS Sch M and DIT Post Test Year Adjustment | (38,946) | | | (38,946) | (1,055) | | | (1,055) |
| 410 | 6-ADIT Activity | Distribution | 362000E-Other Eq | Sub-Total 362000E-Other Eq | 403,035 | 441,981 | | (38,946) | 477,141 | 478,196 | | (1,055) |
| 411 | | | | | | | | | | | | |
| 412 | 6-ADIT Activity | Distribution | 364000-Dist Poles, Towers & Fixt | Base | 1,646,397 | 1,646,397 | | | 866,027 | 866,027 | | |
| 413 | 6-ADIT Activity | Distribution | 364000-Dist Poles, Towers & Fixt | SPS Base Data - Adjust Sch M and DIT to Per Book | (37,950) | (37,950) | | | (19,962) | (19,962) | | |
| 414 | 6-ADIT Activity | Distribution | 364000-Dist Poles, Towers & Fixt | SPS Sch M and DIT Post Test Year Adjustment | (193,473) | | | (193,473) | (75,468) | | | (75,468) |
| 415 | 6-ADIT Activity | Distribution | 364000-Dist Poles, Towers & Fixt | Sub-Total 364000-Dist Poles, Towers & Fixt | 1,414,974 | 1,608,447 | | (193,473) | 770,597 | 846,065 | | (75,468) |
| 416 | | | | | | | | | | | | |
| 417 | 6-ADIT Activity | Distribution | 365000-Dist OH Conductor & Devic | Base | 1,000,160 | 1,000,160 | | | 740,255 | 740,255 | | |
| 418 | 6-ADIT Activity | Distribution | 365000-Dist OH Conductor & Devic | SPS Base Data - Adjust Sch M and DIT to Per Book | (23,054) | (23,054) | | | (17,063) | (17,063) | | |
| 419 | 6-ADIT Activity | Distribution | 365000-Dist OH Conductor & Devic | SPS Sch M and DIT Post Test Year Adjustment | (72,978) | | | (72,978) | (22,319) | | | (22,319) |
| 420 | 6-ADIT Activity | Distribution | 365000-Dist OH Conductor & Devic | Sub-Total 365000-Dist OH Conductor & Devic | 904,128 | 977,107 | | (72,978) | 700,873 | 723,192 | | (22,319) |
| 421 | | | | | | | | | | | | |
| 422 | 6-ADIT Activity | Distribution | 366000E-Dist Underground Cond | Base | 50,136 | 50,136 | | | 25,810 | 25,810 | | |
| 423 | 6-ADIT Activity | Distribution | 366000E-Dist Underground Cond | SPS Base Data - Adjust Sch M and DIT to Per Book | (1,156) | (1,156) | | | (595) | (595) | | |
| 424 | 6-ADIT Activity | Distribution | 366000E-Dist Underground Cond | SPS Sch M and DIT Post Test Year Adjustment | 133 | | | 133 | 2,797 | | | 2,797 |
| 425 | 6-ADIT Activity | Distribution | 366000E-Dist Underground Cond | Sub-Total 366000E-Dist Underground Cond | 49,113 | 48,980 | | 133 | 28,011 | 25,215 | | 2,797 |
| 426 | | | | | | | | | | | | |
| 427 | 6-ADIT Activity | Distribution | 367000E-Dist UG Conductor & D | Base | 107,277 | 107,277 | | | 69,991 | 69,991 | | |
| 428 | 6-ADIT Activity | Distribution | 367000E-Dist UG Conductor & D | SPS Base Data - Adjust Sch M and DIT to Per Book | (2,473) | (2,473) | | | (1,613) | (1,613) | | |
| 429 | 6-ADIT Activity | Distribution | 367000E-Dist UG Conductor & D | SPS Sch M and DIT Post Test Year Adjustment | 9,946 | | | 9,946 | 7,983 | | | 7,983 |
| 430 | 6-ADIT Activity | Distribution | 367000E-Dist UG Conductor & D | Sub-Total 367000E-Dist UG Conductor & D | 114,750 | 104,804 | | 9,946 | 76,360 | 68,377 | | 7,983 |
| 431 | | | | | | | | | | | | |
| 432 | 6-ADIT Activity | Distribution | 368000E-Dist Line Transformer | Base | (343,559) | (343,559) | | | (224,599) | (224,599) | | |
| 433 | 6-ADIT Activity | Distribution | 368000E-Dist Line Transformer | SPS Base Data - Adjust Sch M and DIT to Per Book | 7,919 | 7,919 | | | 5,177 | 5,177 | | |
| 434 | 6-ADIT Activity | Distribution | 368000E-Dist Line Transformer | SPS Sch M and DIT Post Test Year Adjustment | 129,235 | | | 129,235 | 155,295 | | | 155,295 |
| 435 | 6-ADIT Activity | Distribution | 368000E-Dist Line Transformer | Sub-Total 368000E-Dist Line Transformer | (206,406) | (335,640) | | 129,235 | (64,127) | (219,422) | | 155,295 |
| 436 | | | | | | | | | | | | |
| 437 | 6-ADIT Activity | Distribution | 369000E-Distribution Services | Base | (12,615) | (12,615) | | | 1,061 | 1,061 | | |
| 438 | 6-ADIT Activity | Distribution | 369000E-Distribution Services | SPS Base Data - Adjust Sch M and DIT to Per Book | 291 | 291 | | | (24) | (24) | | |
| 439 | 6-ADIT Activity | Distribution | 369000E-Distribution Services | SPS Sch M and DIT Post Test Year Adjustment | 1,063 | | | 1,063 | (1,058) | | | (1,058) |
| 440 | 6-ADIT Activity | Distribution | 369000E-Distribution Services | Sub-Total 369000E-Distribution Services | (11,262) | (12,325) | | 1,063 | (22) | 1,036 | | (1,058) |
| 441 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 442 | 6-ADIT Activity | Distribution | 369010-Distribution Services O | Base | 45,542 | 45,542 | | | 15,054 | 15,054 | | |
| 443 | 6-ADIT Activity | Distribution | 369010-Distribution Services O | SPS Base Data - Adjust Sch M and DIT to Per Book | (1,050) | (1,050) | | | (347) | (347) | | |
| 444 | 6-ADIT Activity | Distribution | 369010-Distribution Services O | SPS Sch M and DIT Post Test Year Adjustment | 13,633 | | | 13,633 | 19,226 | | | 19,226 |
| 445 | 6-ADIT Activity | Distribution | 369010-Distribution Services O | Sub-Total 369010-Distribution Services O | 58,126 | 44,492 | | 13,633 | 33,933 | 14,707 | | 19,226 |
| 446 | | | | | | | | | | | | |
| 447 | 6-ADIT Activity | Distribution | 369020-Distribution Services U | Base | 108,278 | 108,278 | | | 3,114 | 3,114 | | |
| 448 | 6-ADIT Activity | Distribution | 369020-Distribution Services U | SPS Base Data - Adjust Sch M and DIT to Per Book | (2,496) | (2,496) | | | (72) | (72) | | |
| 449 | 6-ADIT Activity | Distribution | 369020-Distribution Services U | SPS Sch M and DIT Post Test Year Adjustment | 13,873 | | | 13,873 | 20,223 | | | 20,223 |
| 450 | 6-ADIT Activity | Distribution | 369020-Distribution Services U | Sub-Total 369020-Distribution Services U | 119,655 | 105,782 | | 13,873 | 23,265 | 3,042 | | 20,223 |
| 451 | | | | | | | | | | | | |
| 452 | 6-ADIT Activity | Distribution | 370000E-Distribution Meter | Base | (15,240) | (15,240) | | | (27,028) | (27,028) | | |
| 453 | 6-ADIT Activity | Distribution | 370000E-Distribution Meter | SPS Base Data - Adjust Sch M and DIT to Per Book | 351 | 351 | | | 623 | 623 | | |
| 454 | 6-ADIT Activity | Distribution | 370000E-Distribution Meter | SPS Sch M and DIT Post Test Year Adjustment | 25,358 | | | 25,358 | 27,561 | | | 27,561 |
| 455 | 6-ADIT Activity | Distribution | 370000E-Distribution Meter | Sub-Total 370000E-Distribution Meter | 10,469 | (14,889) | | 25,358 | 1,156 | (26,405) | | 27,561 |
| 456 | | | | | | | | | | | | |
| 457 | 6-ADIT Activity | Distribution | 371000E-Dist Inst on Cust Premis | Base | (35,450) | (35,450) | | | (13,494) | (13,494) | | |
| 458 | 6-ADIT Activity | Distribution | 371000E-Dist Inst on Cust Premis | SPS Base Data - Adjust Sch M and DIT to Per Book | 817 | 817 | | | 311 | 311 | | |
| 459 | 6-ADIT Activity | Distribution | 371000E-Dist Inst on Cust Premis | SPS Sch M and DIT Post Test Year Adjustment | 2,542 | | | 2,542 | 3,626 | | | 3,626 |
| 460 | 6-ADIT Activity | Distribution | 371000E-Dist Inst on Cust Premis | Sub-Total 371000E-Dist Inst on Cust Premis | (32,091) | (34,633) | | 2,542 | (9,557) | (13,183) | | 3,626 |
| 461 | | | | | | | | | | | | |
| 462 | 6-ADIT Activity | Distribution | 373000-Dist Street Light & Sg Sy | Base | 51,676 | 51,676 | | | 113,675 | 113,675 | | |
| 463 | 6-ADIT Activity | Distribution | 373000-Dist Street Light & Sg Sy | SPS Base Data - Adjust Sch M and DIT to Per Book | (1,191) | (1,191) | | | (2,620) | (2,620) | | |
| 464 | 6-ADIT Activity | Distribution | 373000-Dist Street Light & Sg Sy | SPS Sch M and DIT Post Test Year Adjustment | (11,802) | | | (11,802) | (96,009) | | | (96,009) |
| 465 | 6-ADIT Activity | Distribution | 373000-Dist Street Light & Sg Sy | Sub-Total 373000-Dist Street Light & Sg Sy | 38,683 | 50,485 | | (11,802) | 15,046 | 111,055 | | (96,009) |
| 466 | | | | | | | | | | | | |
| 467 | 6-ADIT Activity | Distribution | | **Sub-Total Distribution** | **3,199,526** | **3,351,485** | | **(151,959)** | **2,250,554** | **2,184,042** | | **66,512** |
| 468 | | | | | | | | | | | | |
| 469 | 6-ADIT Activity | General | 389001-General Land Owned in Fe | Base | 92 | 92 | | | 28 | 28 | | |
| 470 | 6-ADIT Activity | General | 389001-General Land Owned in Fe | SPS Base Data - Adjust Sch M and DIT to Per Book | 83 | 83 | | | 25 | 25 | | |
| 471 | 6-ADIT Activity | General | 389001-General Land Owned in Fe | SPS Sch M and DIT Post Test Year Adjustment | (124) | | | (124) | (37) | | | (37) |
| 472 | 6-ADIT Activity | General | 389001-General Land Owned in Fe | Sub-Total 389001-General Land Owned in Fe | 51 | 175 | | (124) | 15 | 53 | | (37) |
| 473 | | | | | | | | | | | | |
| 474 | 6-ADIT Activity | General | 389002-General Land Rights | Base | (368) | (368) | | | (111) | (111) | | |
| 475 | 6-ADIT Activity | General | 389002-General Land Rights | SPS Base Data - Adjust Sch M and DIT to Per Book | (332) | (332) | | | (100) | (100) | | |
| 476 | 6-ADIT Activity | General | 389002-General Land Rights | SPS Sch M and DIT Post Test Year Adjustment | 331 | | | 331 | 100 | | | 100 |
| 477 | 6-ADIT Activity | General | 389002-General Land Rights | SPS Unblending Adjustment | 29 | | 29 | | 9 | | 9 | |
| 478 | 6-ADIT Activity | General | 389002-General Land Rights | Sub-Total 389002-General Land Rights | (340) | (700) | 29 | 331 | (102) | (211) | 9 | 100 |
| 479 | | | | | | | | | | | | |
| 480 | 6-ADIT Activity | General | 390000-Genl Structures & Improv | Base | (314,795) | (314,795) | | | (94,635) | (94,635) | | |
| 481 | 6-ADIT Activity | General | 390000-Genl Structures & Improv | SPS Base Data - Adjust Sch M and DIT to Per Book | (244,405) | (244,405) | | | (73,474) | (73,474) | | |
| 482 | 6-ADIT Activity | General | 390000-Genl Structures & Improv | SPS Base Data - General Call Center | 45,134 | 45,134 | | | 13,568 | 13,568 | | |
| 483 | 6-ADIT Activity | General | 390000-Genl Structures & Improv | SPS Sch M and DIT Post Test Year Adjustment | 252,715 | | | 252,715 | 75,972 | | | 75,972 |
| 484 | 6-ADIT Activity | General | 390000-Genl Structures & Improv | SPS Unblending Adjustment | (75,955) | | (75,955) | | (22,834) | | (22,834) | |
| 485 | 6-ADIT Activity | General | 390000-Genl Structures & Improv | Sub-Total 390000-Genl Structures & Improv | (337,307) | (514,066) | (75,955) | 252,715 | (101,403) | (154,540) | (22,834) | 75,972 |
| 486 | | | | | | | | | | | | |
| 487 | 6-ADIT Activity | General | 390007-Genl Str & Imp Lease Bld | Base | 100,127 | 100,127 | | | 30,101 | 30,101 | | |
| 488 | 6-ADIT Activity | General | 390007-Genl Str & Imp Lease Bld | SPS Base Data - Adjust Sch M and DIT to Per Book | 90,541 | 90,541 | | | 27,219 | 27,219 | | |
| 489 | 6-ADIT Activity | General | 390007-Genl Str & Imp Lease Bld | SPS Sch M and DIT Post Test Year Adjustment | (73,767) | | | (73,767) | (22,176) | | | (22,176) |
| 490 | 6-ADIT Activity | General | 390007-Genl Str & Imp Lease Bld | SPS Unblending Adjustment | 17 | | 17 | | 5 | | 5 | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 491 | 6-ADIT Activity | General | 390007-Genl Str & Imp Lease Bld | Sub-Total 390007-Genl Str & Imp Lease Bld | 116,919 | 190,669 | 17 | (73,767) | 35,149 | 57,319 | 5 | (22,176) |
| 492 | | | | | | | | | | | | |
| 493 | 6-ADIT Activity | General | 390050-Genl Str & Imp-Call Center | SPS Base Data - General Call Center | (45,134) | (45,134) | | | (14,107) | (14,107) | | |
| 494 | 6-ADIT Activity | General | 390050-Genl Str & Imp-Call Center | Sub-Total 390050-Genl Str & Imp-Call Center | (45,134) | (45,134) | | | (14,107) | (14,107) | | |
| 495 | | | | | | | | | | | | |
| 496 | 6-ADIT Activity | General | 391000-General Office Furn & E | Base | 153,923 | 153,923 | | | 46,273 | 46,273 | | |
| 497 | 6-ADIT Activity | General | 391000-General Office Furn & E | SPS Base Data - Adjust Sch M and DIT to Per Book | 139,192 | 139,192 | | | 41,844 | 41,844 | | |
| 498 | 6-ADIT Activity | General | 391000-General Office Furn & E | SPS Sch M and DIT Post Test Year Adjustment | (93,341) | | | (93,341) | (28,060) | | | (28,060) |
| 499 | 6-ADIT Activity | General | 391000-General Office Furn & E | SPS Unblending Adjustment | (2,428) | | (2,428) | | (730) | | (730) | |
| 500 | 6-ADIT Activity | General | 391000-General Office Furn & E | Sub-Total 391000-General Office Furn & E | 197,346 | 293,115 | (2,428) | (93,341) | 59,327 | 88,117 | (730) | (28,060) |
| 501 | | | | | | | | | | | | |
| 502 | 6-ADIT Activity | General | 391004-General Info Sys Computer | Base | (1,639,753) | (1,639,753) | | | (492,949) | (492,949) | | |
| 503 | 6-ADIT Activity | General | 391004-General Info Sys Computer | SPS Base Data - Adjust Sch M and DIT to Per Book | (1,482,334) | (1,482,334) | | | (445,625) | (445,625) | | |
| 504 | 6-ADIT Activity | General | 391004-General Info Sys Computer | SPS Sch M and DIT Post Test Year Adjustment | 1,517,314 | | | 1,517,314 | 456,141 | | | 456,141 |
| 505 | 6-ADIT Activity | General | 391004-General Info Sys Computer | SPS Unblending Adjustment | 71,551 | | 71,551 | | 21,510 | | 21,510 | |
| 506 | 6-ADIT Activity | General | 391004-General Info Sys Computer | Sub-Total 391004-General Info Sys Computer | (1,533,223) | (3,122,088) | 71,551 | 1,517,314 | (460,923) | (938,573) | 21,510 | 456,141 |
| 507 | | | | | | | | | | | | |
| 508 | 6-ADIT Activity | General | 391005-Genl Off Eq-Comp 3 Yr Life | Base | (0) | (0) | | | (0) | (0) | | |
| 509 | 6-ADIT Activity | General | 391005-Genl Off Eq-Comp 3 Yr Life | SPS Base Data - Adjust Sch M and DIT to Per Book | (0) | (0) | | | (0) | (0) | | |
| 510 | 6-ADIT Activity | General | 391005-Genl Off Eq-Comp 3 Yr Life | SPS Sch M and DIT Post Test Year Adjustment | 0 | | | 0 | 0 | | | 0 |
| 511 | 6-ADIT Activity | General | 391005-Genl Off Eq-Comp 3 Yr Life | SPS Unblending Adjustment | 0 | | 0 | | 0 | | 0 | |
| 512 | 6-ADIT Activity | General | 391005-Genl Off Eq-Comp 3 Yr Life | Sub-Total 391005-Genl Off Eq-Comp 3 Yr Life | (0) | (0) | 0 | 0 | (0) | (0) | 0 | 0 |
| 513 | | | | | | | | | | | | |
| 514 | 6-ADIT Activity | General | 392000-General Transportation E | Base | (0) | (0) | | | (0) | (0) | | |
| 515 | 6-ADIT Activity | General | 392000-General Transportation E | SPS Base Data - Adjust Sch M and DIT to Per Book | (0) | (0) | | | (0) | (0) | | |
| 516 | 6-ADIT Activity | General | 392000-General Transportation E | SPS Sch M and DIT Post Test Year Adjustment | 0 | | | 0 | 0 | | | 0 |
| 517 | 6-ADIT Activity | General | 392000-General Transportation E | SPS Unblending Adjustment | 0 | | 0 | | 0 | | 0 | |
| 518 | 6-ADIT Activity | General | 392000-General Transportation E | Sub-Total 392000-General Transportation E | (0) | (0) | 0 | 0 | (0) | (0) | 0 | 0 |
| 519 | | | | | | | | | | | | |
| 520 | 6-ADIT Activity | General | 392010-General Transp Eq Grp | Base | (38,348) | (38,348) | | | (11,528) | (11,528) | | |
| 521 | 6-ADIT Activity | General | 392010-General Transp Eq Grp | SPS Base Data - Adjust Sch M and DIT to Per Book | (34,672) | (34,672) | | | (10,423) | (10,423) | | |
| 522 | 6-ADIT Activity | General | 392010-General Transp Eq Grp | SPS Sch M and DIT Post Test Year Adjustment | 35,126 | | | 35,126 | 10,560 | | | 10,560 |
| 523 | 6-ADIT Activity | General | 392010-General Transp Eq Grp | SPS Unblending Adjustment | 3,499 | | 3,499 | | 1,052 | | 1,052 | |
| 524 | 6-ADIT Activity | General | 392010-General Transp Eq Grp | Sub-Total 392010-General Transp Eq Grp | (34,396) | (73,020) | 3,499 | 35,126 | (10,340) | (21,952) | 1,052 | 10,560 |
| 525 | | | | | | | | | | | | |
| 526 | 6-ADIT Activity | General | 392020-General Transp Eq Grp 2 | Base | (477,736) | (477,736) | | | (143,619) | (143,619) | | |
| 527 | 6-ADIT Activity | General | 392020-General Transp Eq Grp 2 | SPS Base Data - Adjust Sch M and DIT to Per Book | (431,943) | (431,943) | | | (129,852) | (129,852) | | |
| 528 | 6-ADIT Activity | General | 392020-General Transp Eq Grp 2 | SPS Sch M and DIT Post Test Year Adjustment | 434,624 | | | 434,624 | 130,658 | | | 130,658 |
| 529 | 6-ADIT Activity | General | 392020-General Transp Eq Grp 2 | SPS Unblending Adjustment | 43,510 | | 43,510 | | 13,080 | | 13,080 | |
| 530 | 6-ADIT Activity | General | 392020-General Transp Eq Grp 2 | Sub-Total 392020-General Transp Eq Grp 2 | (431,545) | (909,679) | 43,510 | 434,624 | (129,733) | (273,471) | 13,080 | 130,658 |
| 531 | | | | | | | | | | | | |
| 532 | 6-ADIT Activity | General | 392030-General Transp Eq Trailer | Base | (92,865) | (92,865) | | | (27,917) | (27,917) | | |
| 533 | 6-ADIT Activity | General | 392030-General Transp Eq Trailer | SPS Base Data - Adjust Sch M and DIT to Per Book | (83,963) | (83,963) | | | (25,241) | (25,241) | | |
| 534 | 6-ADIT Activity | General | 392030-General Transp Eq Trailer | SPS Sch M and DIT Post Test Year Adjustment | 85,048 | | | 85,048 | 25,567 | | | 25,567 |
| 535 | 6-ADIT Activity | General | 392030-General Transp Eq Trailer | SPS Unblending Adjustment | 8,473 | | 8,473 | | 2,547 | | 2,547 | |
| 536 | 6-ADIT Activity | General | 392030-General Transp Eq Trailer | Sub-Total 392030-General Transp Eq Trailer | (83,308) | (176,828) | 8,473 | 85,048 | (25,044) | (53,159) | 2,547 | 25,567 |
| 537 | | | | | | | | | | | | |
| 538 | 6-ADIT Activity | General | 392040-General Transp Eq Grp 4 | Base | (612,543) | (612,543) | | | (184,145) | (184,145) | | |
| 539 | 6-ADIT Activity | General | 392040-General Transp Eq Grp 4 | SPS Base Data - Adjust Sch M and DIT to Per Book | (553,828) | (553,828) | | | (166,494) | (166,494) | | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 540 | 6-ADIT Activity | General | 392040-General Transp Eq Grp 4 | SPS Sch M and DIT Post Test Year Adjustment | 561,993 | | | 561,993 | 168,948 | | | 168,948 |
| 541 | 6-ADIT Activity | General | 392040-General Transp Eq Grp 4 | SPS Unblending Adjustment | 55,912 | | 55,912 | | 16,808 | | 16,808 | |
| 542 | 6-ADIT Activity | General | 392040-General Transp Eq Grp 4 | Sub-Total 392040-General Transp Eq Grp 4 | (548,466) | (1,166,371) | 55,912 | 561,993 | (164,882) | (350,639) | 16,808 | 168,948 |
| 543 | | | | | | | | | | | | |
| 544 | 6-ADIT Activity | General | 393000-General Stores Equipmen | Base | (264) | (264) | | | (79) | (79) | | |
| 545 | 6-ADIT Activity | General | 393000-General Stores Equipmen | SPS Base Data - Adjust Sch M and DIT to Per Book | (239) | (239) | | | (72) | (72) | | |
| 546 | 6-ADIT Activity | General | 393000-General Stores Equipmen | SPS Sch M and DIT Post Test Year Adjustment | 122 | | | 122 | 37 | | | 37 |
| 547 | 6-ADIT Activity | General | 393000-General Stores Equipmen | SPS Unblending Adjustment | 678 | | 678 | | 204 | | 204 | |
| 548 | 6-ADIT Activity | General | 393000-General Stores Equipmen | Sub-Total 393000-General Stores Equipmen | 296 | (504) | 678 | 122 | 89 | (151) | 204 | 37 |
| 549 | | | | | | | | | | | | |
| 550 | 6-ADIT Activity | General | 394000-General Tools & Shop Equi | Base | (37,227) | (37,227) | | | (11,191) | (11,191) | | |
| 551 | 6-ADIT Activity | General | 394000-General Tools & Shop Equi | SPS Base Data - Adjust Sch M and DIT to Per Book | (33,695) | (33,695) | | | (10,130) | (10,130) | | |
| 552 | 6-ADIT Activity | General | 394000-General Tools & Shop Equi | SPS Sch M and DIT Post Test Year Adjustment | 31,146 | | | 31,146 | 9,363 | | | 9,363 |
| 553 | 6-ADIT Activity | General | 394000-General Tools & Shop Equi | SPS Unblending Adjustment | 79,802 | | 79,802 | | 23,990 | | 23,990 | |
| 554 | 6-ADIT Activity | General | 394000-General Tools & Shop Equi | Sub-Total 394000-General Tools & Shop Equi | 40,026 | (70,922) | 79,802 | 31,146 | 12,033 | (21,321) | 23,990 | 9,363 |
| 555 | | | | | | | | | | | | |
| 556 | 6-ADIT Activity | General | 395000-General Laboratory Equi | Base | (6,695) | (6,695) | | | (2,013) | (2,013) | | |
| 557 | 6-ADIT Activity | General | 395000-General Laboratory Equi | SPS Base Data - Adjust Sch M and DIT to Per Book | (6,063) | (6,063) | | | (1,823) | (1,823) | | |
| 558 | 6-ADIT Activity | General | 395000-General Laboratory Equi | SPS Sch M and DIT Post Test Year Adjustment | 3,075 | | | 3,075 | 925 | | | 925 |
| 559 | 6-ADIT Activity | General | 395000-General Laboratory Equi | SPS Unblending Adjustment | 17,200 | | 17,200 | | 5,171 | | 5,171 | |
| 560 | 6-ADIT Activity | General | 395000-General Laboratory Equi | Sub-Total 395000-General Laboratory Equi | 7,517 | (12,758) | 17,200 | 3,075 | 2,260 | (3,835) | 5,171 | 925 |
| 561 | | | | | | | | | | | | |
| 562 | 6-ADIT Activity | General | 396000-General Power Operated E | Base | (139,066) | (139,066) | | | (41,807) | (41,807) | | |
| 563 | 6-ADIT Activity | General | 396000-General Power Operated E | SPS Base Data - Adjust Sch M and DIT to Per Book | (125,736) | (125,736) | | | (37,799) | (37,799) | | |
| 564 | 6-ADIT Activity | General | 396000-General Power Operated E | SPS Sch M and DIT Post Test Year Adjustment | 128,944 | | | 128,944 | 38,764 | | | 38,764 |
| 565 | 6-ADIT Activity | General | 396000-General Power Operated E | SPS Unblending Adjustment | 12,730 | | 12,730 | | 3,827 | | 3,827 | |
| 566 | 6-ADIT Activity | General | 396000-General Power Operated E | Sub-Total 396000-General Power Operated E | (123,130) | (264,803) | 12,730 | 128,944 | (37,016) | (79,606) | 3,827 | 38,764 |
| 567 | | | | | | | | | | | | |
| 568 | 6-ADIT Activity | General | 397000-General Communication E | Base | (39,317) | (39,317) | | | (11,820) | (11,820) | | |
| 569 | 6-ADIT Activity | General | 397000-General Communication E | SPS Base Data - Adjust Sch M and DIT to Per Book | (35,603) | (35,603) | | | (10,703) | (10,703) | | |
| 570 | 6-ADIT Activity | General | 397000-General Communication E | SPS Sch M and DIT Post Test Year Adjustment | 18,479 | | | 18,479 | 5,555 | | | 5,555 |
| 571 | 6-ADIT Activity | General | 397000-General Communication E | SPS Unblending Adjustment | 100,366 | | 100,366 | | 30,173 | | 30,173 | |
| 572 | 6-ADIT Activity | General | 397000-General Communication E | Sub-Total 397000-General Communication E | 43,925 | (74,920) | 100,366 | 18,479 | 13,205 | (22,523) | 30,173 | 5,555 |
| 573 | | | | | | | | | | | | |
| 574 | 6-ADIT Activity | General | 397010-General Comm Eq Two Wa | Base | (33,304) | (33,304) | | | (10,012) | (10,012) | | |
| 575 | 6-ADIT Activity | General | 397010-General Comm Eq Two Wa | SPS Base Data - Adjust Sch M and DIT to Per Book | (30,151) | (30,151) | | | (9,064) | (9,064) | | |
| 576 | 6-ADIT Activity | General | 397010-General Comm Eq Two Wa | SPS Sch M and DIT Post Test Year Adjustment | 22,792 | | | 22,792 | 6,852 | | | 6,852 |
| 577 | 6-ADIT Activity | General | 397010-General Comm Eq Two Wa | SPS Unblending Adjustment | 74,154 | | 74,154 | | 22,293 | | 22,293 | |
| 578 | 6-ADIT Activity | General | 397010-General Comm Eq Two Wa | Sub-Total 397010-General Comm Eq Two Wa | 33,492 | (63,455) | 74,154 | 22,792 | 10,068 | (19,076) | 22,293 | 6,852 |
| 579 | | | | | | | | | | | | |
| 580 | 6-ADIT Activity | General | 397020-General Comm Eq AE | Base | (38) | (38) | | | (11) | (11) | | |
| 581 | 6-ADIT Activity | General | 397020-General Comm Eq AE | SPS Base Data - Adjust Sch M and DIT to Per Book | (34) | (34) | | | (10) | (10) | | |
| 582 | 6-ADIT Activity | General | 397020-General Comm Eq AE | SPS Sch M and DIT Post Test Year Adjustment | 18 | | | 18 | 5 | | | 5 |
| 583 | 6-ADIT Activity | General | 397020-General Comm Eq AE | SPS Unblending Adjustment | 96 | | 96 | | 29 | | 29 | |
| 584 | 6-ADIT Activity | General | 397020-General Comm Eq AE | Sub-Total 397020-General Comm Eq AE | 42 | (72) | 96 | 18 | 13 | (22) | 29 | 5 |
| 585 | | | | | | | | | | | | |
| 586 | 6-ADIT Activity | General | 397030-General Comm Eq EM | Base | (10,728) | (10,728) | | | (3,225) | (3,225) | | |
| 587 | 6-ADIT Activity | General | 397030-General Comm Eq EM | SPS Base Data - Adjust Sch M and DIT to Per Book | (9,715) | (9,715) | | | (2,921) | (2,921) | | |
| 588 | 6-ADIT Activity | General | 397030-General Comm Eq EM | SPS Sch M and DIT Post Test Year Adjustment | 4,700 | | | 4,700 | 1,413 | | | 1,413 |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 589 | 6-ADIT Activity | General | 397030-General Comm Eq EM | SPS Unblending Adjustment | 27,907 | | 27,907 | | 8,390 | | 8,390 | |
| 590 | 6-ADIT Activity | General | 397030-General Comm Eq EM | Sub-Total 397030-General Comm Eq EM | 12,164 | (20,443) | 27,907 | 4,700 | 3,657 | (6,146) | 8,390 | 1,413 |
| 591 | | | | | | | | | | | | |
| 592 | 6-ADIT Activity | General | 398000-General Miscellaneous E | Base | (1,657) | (1,657) | | | (498) | (498) | | |
| 593 | 6-ADIT Activity | General | 398000-General Miscellaneous E | SPS Base Data - Adjust Sch M and DIT to Per Book | (1,500) | (1,500) | | | (451) | (451) | | |
| 594 | 6-ADIT Activity | General | 398000-General Miscellaneous E | SPS Sch M and DIT Post Test Year Adjustment | 704 | | | 704 | 212 | | | 212 |
| 595 | 6-ADIT Activity | General | 398000-General Miscellaneous E | SPS Unblending Adjustment | 4,342 | | 4,342 | | 1,305 | | 1,305 | |
| 596 | 6-ADIT Activity | General | 398000-General Miscellaneous E | Sub-Total 398000-General Miscellaneous E | 1,889 | (3,157) | 4,342 | 704 | 568 | (949) | 1,305 | 212 |
| 597 | | | | | | | | | | | | |
| 598 | 6-ADIT Activity | General | | **Sub-Total General** | **(2,683,181)** | **(6,034,961)** | **421,880** | **2,929,900** | **(807,167)** | **(1,814,791)** | **126,827** | **880,797** |
| 599 | | | | | | | | | | | | |
| 600 | 6-ADIT Activity | Non-Plant ADIT | SchM-102 - Fuel Tax Credit - Inc Addback | SPS Base Data - Non-Plant Excess ADIT | 201 | 201 | | | 61 | 61 | | |
| 601 | 6-ADIT Activity | Non-Plant ADIT | SchM-102 - Fuel Tax Credit - Inc Addback | SPS Base Data - Non-Plant Income Tax | 66 | 66 | | | 20 | 20 | | |
| 602 | 6-ADIT Activity | Non-Plant ADIT | SchM-102 - Fuel Tax Credit - Inc Addback | Sub-Total SchM-102 - Fuel Tax Credit - Inc Addback | 267 | 267 | | | 81 | 81 | | |
| 603 | | | | | | | | | | | | |
| 604 | 6-ADIT Activity | Non-Plant ADIT | SchM-103 - Environmental Remediation | SPS Base Data - Non-Plant Excess ADIT | 2,252 | 2,252 | | | 692 | 692 | | |
| 605 | 6-ADIT Activity | Non-Plant ADIT | SchM-103 - Environmental Remediation | SPS Base Data - Non-Plant Income Tax | (555,960) | (555,960) | | | (170,831) | (170,831) | | |
| 606 | 6-ADIT Activity | Non-Plant ADIT | SchM-103 - Environmental Remediation | Sub-Total SchM-103 - Environmental Remediation | (553,708) | (553,708) | | | (170,139) | (170,139) | | |
| 607 | | | | | | | | | | | | |
| 608 | 6-ADIT Activity | Non-Plant ADIT | SchM-107 - Pension Expense | SPS Adjust Non-Plant ADIT SchM and DIT | (18,584) | | | (18,584) | (5,545) | | | (5,545) |
| 609 | 6-ADIT Activity | Non-Plant ADIT | SchM-107 - Pension Expense | SPS Base Data - Non-Plant Excess ADIT | (3,998,479) | (3,998,479) | | | (1,193,078) | (1,193,078) | | |
| 610 | 6-ADIT Activity | Non-Plant ADIT | SchM-107 - Pension Expense | SPS Base Data - Non-Plant Income Tax | 89,550 | 89,550 | | | 26,720 | 26,720 | | |
| 611 | 6-ADIT Activity | Non-Plant ADIT | SchM-107 - Pension Expense | Sub-Total SchM-107 - Pension Expense | (3,927,513) | (3,908,929) | | (18,584) | (1,171,903) | (1,166,358) | | (5,545) |
| 612 | | | | | | | | | | | | |
| 613 | 6-ADIT Activity | Non-Plant ADIT | SchM-108 - Accrued Vacation Paid | SPS Base Data - Non-Plant Excess ADIT | 41,625 | 41,625 | | | 12,420 | 12,420 | | |
| 614 | 6-ADIT Activity | Non-Plant ADIT | SchM-108 - Accrued Vacation Paid | SPS Base Data - Non-Plant Income Tax | (81,024) | (81,024) | | | (24,176) | (24,176) | | |
| 615 | 6-ADIT Activity | Non-Plant ADIT | SchM-108 - Accrued Vacation Paid | Sub-Total SchM-108 - Accrued Vacation Paid | (39,399) | (39,399) | | | (11,756) | (11,756) | | |
| 616 | | | | | | | | | | | | |
| 617 | 6-ADIT Activity | Non-Plant ADIT | SchM-109 - Employee Incentive | SPS Base Data - Non-Plant Excess ADIT | 108,591 | 108,591 | | | 32,402 | 32,402 | | |
| 618 | 6-ADIT Activity | Non-Plant ADIT | SchM-109 - Employee Incentive | SPS Base Data - Non-Plant Income Tax | (16,050) | (16,050) | | | (4,789) | (4,789) | | |
| 619 | 6-ADIT Activity | Non-Plant ADIT | SchM-109 - Employee Incentive | Sub-Total SchM-109 - Employee Incentive | 92,541 | 92,541 | | | 27,613 | 27,613 | | |
| 620 | | | | | | | | | | | | |
| 621 | 6-ADIT Activity | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | SPS Adjust Non-Plant ADIT SchM and DIT | 982 | | | 982 | 293 | | | 293 |
| 622 | 6-ADIT Activity | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | SPS Base Data - Non-Plant Excess ADIT | 493,455 | 493,455 | | | 147,238 | 147,238 | | |
| 623 | 6-ADIT Activity | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | SPS Base Data - Non-Plant Income Tax | (35,772) | (35,772) | | | (10,674) | (10,674) | | |
| 624 | 6-ADIT Activity | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | Sub-Total SchM-111 - Post Employment Benefits - FAS 106( | 458,665 | 457,683 | | 982 | 136,858 | 136,565 | | 293 |
| 625 | | | | | | | | | | | | |
| 626 | 6-ADIT Activity | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | SPS Adjust Non-Plant ADIT SchM and DIT | 5,520 | | | 5,520 | 1,647 | | | 1,647 |
| 627 | 6-ADIT Activity | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | SPS Base Data - Non-Plant Excess ADIT | 27,529 | 27,529 | | | 8,214 | 8,214 | | |
| 628 | 6-ADIT Activity | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | SPS Base Data - Non-Plant Income Tax | 19,873 | 19,873 | | | 5,930 | 5,930 | | |
| 629 | 6-ADIT Activity | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | Sub-Total SchM-112 - Post Employment Benefits FAS 112 | 52,921 | 47,401 | | 5,520 | 15,791 | 14,144 | | 1,647 |
| 630 | | | | | | | | | | | | |
| 631 | 6-ADIT Activity | Non-Plant ADIT | SchM-116 - Bad Debt | SPS Base Data - Non-Plant Excess ADIT | 21,987 | 21,987 | | | 6,873 | 6,873 | | |
| 632 | 6-ADIT Activity | Non-Plant ADIT | SchM-116 - Bad Debt | SPS Base Data - Non-Plant Income Tax | (383,669) | (383,669) | | | (119,924) | (119,924) | | |
| 633 | 6-ADIT Activity | Non-Plant ADIT | SchM-116 - Bad Debt | Sub-Total SchM-116 - Bad Debt | (361,682) | (361,682) | | | (113,051) | (113,051) | | |
| 634 | | | | | | | | | | | | |
| 635 | 6-ADIT Activity | Non-Plant ADIT | SchM-118 - Inventory Reserve | SPS Base Data - Non-Plant Excess ADIT | 12,567 | 12,567 | | | 3,810 | 3,810 | | |
| 636 | 6-ADIT Activity | Non-Plant ADIT | SchM-118 - Inventory Reserve | SPS Base Data - Non-Plant Income Tax | (3,896) | (3,896) | | | (1,181) | (1,181) | | |
| 637 | 6-ADIT Activity | Non-Plant ADIT | SchM-118 - Inventory Reserve | Sub-Total SchM-118 - Inventory Reserve | 8,672 | 8,672 | | | 2,629 | 2,629 | | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 638 | | | | | | | | | | | | |
| 639 | 6-ADIT Activity | Non-Plant ADIT | SchM-126 - Book Unamortized Cost of Reacquired Debt | SPS Base Data - Non-Plant Excess ADIT | (855,415) | (855,415) | | | (259,344) | (259,344) | | |
| 640 | 6-ADIT Activity | Non-Plant ADIT | SchM-126 - Book Unamortized Cost of Reacquired Debt | SPS Base Data - Non-Plant Income Tax | (159,560) | (159,560) | | | (48,375) | (48,375) | | |
| 641 | 6-ADIT Activity | Non-Plant ADIT | SchM-126 - Book Unamortized Cost of Reacquired Debt | Sub-Total SchM-126 - Book Unamortized Cost of Reacquire | (1,014,975) | (1,014,975) | | | (307,719) | (307,719) | | |
| 642 | | | | | | | | | | | | |
| 643 | 6-ADIT Activity | Non-Plant ADIT | SchM-127 - Litigation Reserve | SPS Base Data - Non-Plant Income Tax | 168,005 | 168,005 | | | 50,935 | 50,935 | | |
| 644 | 6-ADIT Activity | Non-Plant ADIT | SchM-127 - Litigation Reserve | Sub-Total SchM-127 - Litigation Reserve | 168,005 | 168,005 | | | 50,935 | 50,935 | | |
| 645 | | | | | | | | | | | | |
| 646 | 6-ADIT Activity | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | SPS Base Data - Non-Plant Excess ADIT | 12,074 | 12,074 | | | 3,603 | 3,603 | | |
| 647 | 6-ADIT Activity | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | SPS Base Data - Non-Plant Income Tax | (270,136) | (270,136) | | | (80,604) | (80,604) | | |
| 648 | 6-ADIT Activity | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | SPS Eliminate SchM/Deferred Taxes | 258,062 | | 258,062 | | 77,001 | | 77,001 | |
| 649 | 6-ADIT Activity | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | Sub-Total SchM-130 - Deferred Compensation Plan Reserve | | (258,062) | 258,062 | | | (77,001) | 77,001 | |
| 650 | | | | | | | | | | | | |
| 651 | 6-ADIT Activity | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | SPS Adjust Non-Plant ADIT SchM and DIT | 5,434 | | | 5,434 | 1,621 | | | 1,621 |
| 652 | 6-ADIT Activity | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | SPS Base Data - Non-Plant Excess ADIT | 4,721 | 4,721 | | | 1,409 | 1,409 | | |
| 653 | 6-ADIT Activity | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | SPS Base Data - Non-Plant Income Tax | (7,951) | (7,951) | | | (2,372) | (2,372) | | |
| 654 | 6-ADIT Activity | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | Sub-Total SchM-134 - Non-Qualified Pension Plans - 190 | 2,204 | (3,230) | | 5,434 | 658 | (964) | | 1,621 |
| 655 | | | | | | | | | | | | |
| 656 | 6-ADIT Activity | Non-Plant ADIT | SchM-136 - Performance Share Plan | SPS Base Data - Non-Plant Excess ADIT | 3,911 | 3,911 | | | 1,167 | 1,167 | | |
| 657 | 6-ADIT Activity | Non-Plant ADIT | SchM-136 - Performance Share Plan | SPS Base Data - Non-Plant Income Tax | (12,298) | (12,298) | | | (3,669) | (3,669) | | |
| 658 | 6-ADIT Activity | Non-Plant ADIT | SchM-136 - Performance Share Plan | SPS Eliminate SchM/Deferred Taxes | 8,387 | | 8,387 | | 2,502 | | 2,502 | |
| 659 | 6-ADIT Activity | Non-Plant ADIT | SchM-136 - Performance Share Plan | Sub-Total SchM-136 - Performance Share Plan | | (8,387) | 8,387 | | | (2,502) | 2,502 | |
| 660 | | | | | | | | | | | | |
| 661 | 6-ADIT Activity | Non-Plant ADIT | SchM-137 - R&E Credit | SPS Base Data - Non-Plant Income Tax | (2,035,699) | (2,035,699) | | | (617,181) | (617,181) | | |
| 662 | 6-ADIT Activity | Non-Plant ADIT | SchM-137 - R&E Credit | Sub-Total SchM-137 - R&E Credit | (2,035,699) | (2,035,699) | | | (617,181) | (617,181) | | |
| 663 | | | | | | | | | | | | |
| 664 | 6-ADIT Activity | Non-Plant ADIT | SchM-138 - Rate Case Expense | SPS Base Data - Non-Plant Excess ADIT | (609,067) | (609,067) | | | (168,226) | (168,226) | | |
| 665 | 6-ADIT Activity | Non-Plant ADIT | SchM-138 - Rate Case Expense | SPS Base Data - Non-Plant Income Tax | (1,291,616) | (1,291,616) | | | 10,661 | 10,661 | | |
| 666 | 6-ADIT Activity | Non-Plant ADIT | SchM-138 - Rate Case Expense | Sub-Total SchM-138 - Rate Case Expense | (1,900,683) | (1,900,683) | | | (157,565) | (157,565) | | |
| 667 | | | | | | | | | | | | |
| 668 | 6-ADIT Activity | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | SPS Base Data - Non-Plant Excess ADIT | (103,552) | (103,552) | | | (31,395) | (31,395) | | |
| 669 | 6-ADIT Activity | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | SPS Base Data - Non-Plant Income Tax | 632,942 | 632,942 | | | 191,894 | 191,894 | | |
| 670 | 6-ADIT Activity | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | SPS Eliminate SchM/Deferred Taxes | (529,390) | | (529,390) | | (160,500) | | (160,500) | |
| 671 | 6-ADIT Activity | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | Sub-Total SchM-146 - State Tax Deduction Cash Vs Accrual | | 529,390 | (529,390) | | | 160,500 | (160,500) | |
| 672 | | | | | | | | | | | | |
| 673 | 6-ADIT Activity | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | SPS Base Data - Non-Plant Income Tax | (10) | (10) | | | (3) | (3) | | |
| 674 | 6-ADIT Activity | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | SPS Eliminate SchM/Deferred Taxes | 10 | | 10 | | 3 | | 3 | |
| 675 | 6-ADIT Activity | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | Sub-Total SchM-147 - State Tax Deduction Cash Vs Accrual | | (10) | 10 | | | (3) | 3 | |
| 676 | | | | | | | | | | | | |
| 677 | 6-ADIT Activity | Non-Plant ADIT | SchM-168 - Reg Asset-NOx | SPS Base Data - Non-Plant Excess ADIT | (1,182) | (1,182) | | | (1,182) | (1,182) | | |
| 678 | 6-ADIT Activity | Non-Plant ADIT | SchM-168 - Reg Asset-NOx | SPS Base Data - Non-Plant Income Tax | (7,736) | (7,736) | | | (7,736) | (7,736) | | |
| 679 | 6-ADIT Activity | Non-Plant ADIT | SchM-168 - Reg Asset-NOx | Sub-Total SchM-168 - Reg Asset-NOx | (8,918) | (8,918) | | | (8,918) | (8,918) | | |
| 680 | | | | | | | | | | | | |
| 681 | 6-ADIT Activity | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | SPS Base Data - Non-Plant Income Tax | (232,755) | (232,755) | | | (70,566) | (70,566) | | |
| 682 | 6-ADIT Activity | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | SPS Eliminate SchM/Deferred Taxes | 232,755 | | 232,755 | | 70,566 | | 70,566 | |
| 683 | 6-ADIT Activity | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | Sub-Total SchM-178 - Interest Income on Disputed Tax | | (232,755) | 232,755 | | | (70,566) | 70,566 | |
| 684 | | | | | | | | | | | | |
| 685 | 6-ADIT Activity | Non-Plant ADIT | SchM-179 - DSM/CIP | SPS Base Data - Non-Plant Excess ADIT | 40,723 | 40,723 | | | 12,346 | 12,346 | | |
| 686 | 6-ADIT Activity | Non-Plant ADIT | SchM-179 - DSM/CIP | SPS Base Data - Non-Plant Income Tax | 276,456 | 276,456 | | | 83,816 | 83,816 | | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 687 | 6-ADIT Activity | Non-Plant ADIT | SchM-179 - DSM/CIP | SPS Eliminate SchM/Deferred Taxes | (317,179) | | (317,179) | | (96,162) | | (96,162) | |
| 688 | 6-ADIT Activity | Non-Plant ADIT | SchM-179 - DSM/CIP | Sub-Total SchM-179 - DSM/CIP | | 317,179 | (317,179) | | | 96,162 | (96,162) | |
| 689 | | | | | | | | | | | | |
| 690 | 6-ADIT Activity | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | SPS Base Data - Non-Plant Income Tax | 5,399,496 | 5,399,496 | | | 1,637,013 | 1,637,013 | | |
| 691 | 6-ADIT Activity | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | SPS Eliminate SchM/Deferred Taxes | (5,399,496) | | (5,399,496) | | (1,637,013) | | (1,637,013) | |
| 692 | 6-ADIT Activity | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | Sub-Total SchM-186 - Deferred Fuel Costs | | 5,399,496 | (5,399,496) | | | 1,637,013 | (1,637,013) | |
| 693 | | | | | | | | | | | | |
| 694 | 6-ADIT Activity | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment O | SPS Base Data - Non-Plant Income Tax | 1,294,624 | 1,294,624 | | | 392,502 | 392,502 | | |
| 695 | 6-ADIT Activity | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment O | SPS Eliminate SchM/Deferred Taxes | (1,294,624) | | (1,294,624) | | (392,502) | | (392,502) | |
| 696 | 6-ADIT Activity | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment O | Sub-Total SchM-187 - Reg Asset/Liability Transmission Attac | | 1,294,624 | (1,294,624) | | | 392,502 | (392,502) | |
| 697 | | | | | | | | | | | | |
| 698 | 6-ADIT Activity | Non-Plant ADIT | SchM-188 - Contributions Carryover | SPS Base Data - Non-Plant Income Tax | (179) | (179) | | | (54) | (54) | | |
| 699 | 6-ADIT Activity | Non-Plant ADIT | SchM-188 - Contributions Carryover | SPS Eliminate SchM/Deferred Taxes | 179 | | 179 | | 54 | | 54 | |
| 700 | 6-ADIT Activity | Non-Plant ADIT | SchM-188 - Contributions Carryover | Sub-Total SchM-188 - Contributions Carryover | | (179) | 179 | | | (54) | 54 | |
| 701 | | | | | | | | | | | | |
| 702 | 6-ADIT Activity | Non-Plant ADIT | SchM-189 - OCI Treasury | SPS Base Data - Non-Plant Income Tax | (5,239) | (5,239) | | | (1,588) | (1,588) | | |
| 703 | 6-ADIT Activity | Non-Plant ADIT | SchM-189 - OCI Treasury | SPS Eliminate SchM/Deferred Taxes | 5,239 | | 5,239 | | 1,588 | | 1,588 | |
| 704 | 6-ADIT Activity | Non-Plant ADIT | SchM-189 - OCI Treasury | Sub-Total SchM-189 - OCI Treasury | | (5,239) | 5,239 | | | (1,588) | 1,588 | |
| 705 | | | | | | | | | | | | |
| 706 | 6-ADIT Activity | Non-Plant ADIT | SchM-192 - Texas Margin Tax | SPS Base Data - Non-Plant Excess ADIT | (1,675) | (1,675) | | | (508) | (508) | | |
| 707 | 6-ADIT Activity | Non-Plant ADIT | SchM-192 - Texas Margin Tax | SPS Base Data - Non-Plant Income Tax | 385,173 | 385,173 | | | 116,776 | 116,776 | | |
| 708 | 6-ADIT Activity | Non-Plant ADIT | SchM-192 - Texas Margin Tax | Sub-Total SchM-192 - Texas Margin Tax | 383,498 | 383,498 | | | 116,268 | 116,268 | | |
| 709 | | | | | | | | | | | | |
| 710 | 6-ADIT Activity | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | SPS Base Data - Non-Plant Income Tax | 760,135 | 760,135 | | | 230,457 | 230,457 | | |
| 711 | 6-ADIT Activity | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | SPS Eliminate SchM/Deferred Taxes | (760,135) | | (760,135) | | (230,457) | | (230,457) | |
| 712 | 6-ADIT Activity | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | Sub-Total SchM-195 - Renewable Energy Standard | | 760,135 | (760,135) | | | 230,457 | (230,457) | |
| 713 | | | | | | | | | | | | |
| 714 | 6-ADIT Activity | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | SPS Base Data - Non-Plant Excess ADIT | 3,957 | 3,957 | | | 1,200 | 1,200 | | |
| 715 | 6-ADIT Activity | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | SPS Base Data - Non-Plant Income Tax | 37,734 | 37,734 | | | 11,440 | 11,440 | | |
| 716 | 6-ADIT Activity | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | SPS Eliminate SchM/Deferred Taxes | (41,692) | | (41,692) | | (12,640) | | (12,640) | |
| 717 | 6-ADIT Activity | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | Sub-Total SchM-201 - State Tax Deduction Cash vs Accrual - | | 41,692 | (41,692) | | | 12,640 | (12,640) | |
| 718 | | | | | | | | | | | | |
| 719 | 6-ADIT Activity | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | SPS Base Data - Non-Plant Excess ADIT | 1,107,126 | 1,107,126 | | | 335,657 | 335,657 | | |
| 720 | 6-ADIT Activity | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | SPS Eliminate SchM/Deferred Taxes | (1,107,126) | | (1,107,126) | | (335,657) | | (335,657) | |
| 721 | 6-ADIT Activity | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | Sub-Total SchM-203 - Fed NOL Benefit | | 1,107,126 | (1,107,126) | | | 335,657 | (335,657) | |
| 722 | | | | | | | | | | | | |
| 723 | 6-ADIT Activity | Non-Plant ADIT | SchM-205 - State Only NOL | SPS Base Data - Non-Plant Income Tax | 6,047 | 6,047 | | | 1,833 | 1,833 | | |
| 724 | 6-ADIT Activity | Non-Plant ADIT | SchM-205 - State Only NOL | SPS Eliminate SchM/Deferred Taxes | (6,047) | | (6,047) | | (1,833) | | (1,833) | |
| 725 | 6-ADIT Activity | Non-Plant ADIT | SchM-205 - State Only NOL | Sub-Total SchM-205 - State Only NOL | | 6,047 | (6,047) | | | 1,833 | (1,833) | |
| 726 | | | | | | | | | | | | |
| 727 | 6-ADIT Activity | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | SPS Base Data - Non-Plant Income Tax | (259,601) | (259,601) | | | (78,705) | (78,705) | | |
| 728 | 6-ADIT Activity | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | SPS Eliminate SchM/Deferred Taxes | 259,601 | | 259,601 | | 78,705 | | 78,705 | |
| 729 | 6-ADIT Activity | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | Sub-Total SchM-207 - Mark to Market Adjust | | (259,601) | 259,601 | | | (78,705) | 78,705 | |
| 730 | | | | | | | | | | | | |
| 731 | 6-ADIT Activity | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | SPS Base Data - Non-Plant Income Tax | 372,179 | 372,179 | | | 112,837 | 112,837 | | |
| 732 | 6-ADIT Activity | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | SPS Eliminate SchM/Deferred Taxes | (372,179) | | (372,179) | | (112,837) | | (112,837) | |
| 733 | 6-ADIT Activity | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | Sub-Total SchM-213 - Rate Refund Reserve | | 372,179 | (372,179) | | | 112,837 | (112,837) | |
| 734 | | | | | | | | | | | | |
| 735 | 6-ADIT Activity | Non-Plant ADIT | SchM-226 - Performance Recognition Award | SPS Base Data - Non-Plant Excess ADIT | 1,005 | 1,005 | | | 300 | 300 | | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 736 | 6-ADIT Activity | Non-Plant ADIT | SchM-226 - Performance Recognition Award | SPS Base Data - Non-Plant Income Tax | (4,740) | (4,740) | | | (1,414) | (1,414) | | |
| 737 | 6-ADIT Activity | Non-Plant ADIT | SchM-226 - Performance Recognition Award | Sub-Total SchM-226 - Performance Recognition Award | (3,736) | (3,736) | | | (1,115) | (1,115) | | |
| 738 | | | | | | | | | | | | |
| 739 | 6-ADIT Activity | Non-Plant ADIT | SchM-257 - Texas R&E Credit | SPS Base Data - Non-Plant Income Tax | (309,701) | (309,701) | | | (93,895) | (93,895) | | |
| 740 | 6-ADIT Activity | Non-Plant ADIT | SchM-257 - Texas R&E Credit | Sub-Total SchM-257 - Texas R&E Credit | (309,701) | (309,701) | | | (93,895) | (93,895) | | |
| 741 | | | | | | | | | | | | |
| 742 | 6-ADIT Activity | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | SPS Base Data - Non-Plant Income Tax | (4,817,127) | (4,817,127) | | | (1,460,450) | (1,460,450) | | |
| 743 | 6-ADIT Activity | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | SPS Eliminate SchM/Deferred Taxes | 4,817,127 | | 4,817,127 | | 1,460,450 | | 1,460,450 | |
| 744 | 6-ADIT Activity | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | Sub-Total SchM-261 - Section 59e Adjustment | | (4,817,127) | 4,817,127 | | | (1,460,450) | 1,460,450 | |
| 745 | | | | | | | | | | | | |
| 746 | 6-ADIT Activity | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | SPS Base Data - Non-Plant Income Tax | 15,678,590 | 15,678,590 | | | 4,753,415 | 4,753,415 | | |
| 747 | 6-ADIT Activity | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | SPS Eliminate SchM/Deferred Taxes | (15,678,590) | | (15,678,590) | | (4,753,415) | | (4,753,415) | |
| 748 | 6-ADIT Activity | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | Sub-Total SchM-275 - Reg Asset - Miscellaneous | | 15,678,590 | (15,678,590) | | | 4,753,415 | (4,753,415) | |
| 749 | | | | | | | | | | | | |
| 750 | 6-ADIT Activity | Non-Plant ADIT | SchM-293 - Rate Change | SPS Base Data - Non-Plant Excess ADIT | (879,482) | (879,482) | | | (266,640) | (266,640) | | |
| 751 | 6-ADIT Activity | Non-Plant ADIT | SchM-293 - Rate Change | SPS Eliminate SchM/Deferred Taxes | 879,482 | | 879,482 | | 266,640 | | 266,640 | |
| 752 | 6-ADIT Activity | Non-Plant ADIT | SchM-293 - Rate Change | Sub-Total SchM-293 - Rate Change | | (879,482) | 879,482 | | | (266,640) | 266,640 | |
| 753 | | | | | | | | | | | | |
| 754 | 6-ADIT Activity | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | SPS Base Data - Non-Plant Income Tax | 1,263,357 | 1,263,357 | | | 383,023 | 383,023 | | |
| 755 | 6-ADIT Activity | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | SPS Eliminate SchM/Deferred Taxes | (1,263,357) | | (1,263,357) | | (383,023) | | (383,023) | |
| 756 | 6-ADIT Activity | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | Sub-Total SchM-295 - Rate Change on Fin 48 Temp Items - I | | 1,263,357 | (1,263,357) | | | 383,023 | (383,023) | |
| 757 | | | | | | | | | | | | |
| 758 | 6-ADIT Activity | Non-Plant ADIT | SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg | SPS Base Data - Non-Plant Income Tax | 244,626 | 244,626 | | | 74,165 | 74,165 | | |
| 759 | 6-ADIT Activity | Non-Plant ADIT | SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg | SPS Eliminate SchM/Deferred Taxes | (244,626) | | (244,626) | | (74,165) | | (74,165) | |
| 760 | 6-ADIT Activity | Non-Plant ADIT | SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg | Sub-Total SchM-296 - Rate Change on Fin 48 Temp Items - I | | 244,626 | (244,626) | | | 74,165 | (74,165) | |
| 761 | | | | | | | | | | | | |
| 762 | 6-ADIT Activity | Non-Plant ADIT | SchM-299 - Operating Lease | SPS Base Data - Non-Plant Income Tax | | | | | | | | |
| 763 | 6-ADIT Activity | Non-Plant ADIT | SchM-299 - Operating Lease | Sub-Total SchM-299 - Operating Lease | | | | | | | | |
| 764 | | | | | | | | | | | | |
| 765 | 6-ADIT Activity | Non-Plant ADIT | SchM-300 - Reg A/L - Emergency Spec Response | SPS Base Data - Non-Plant Income Tax | 237,982 | 237,982 | | | 72,151 | 72,151 | | |
| 766 | 6-ADIT Activity | Non-Plant ADIT | SchM-300 - Reg A/L - Emergency Spec Response | Sub-Total SchM-300 - Reg A/L - Emergency Spec Response | 237,982 | 237,982 | | | 72,151 | 72,151 | | |
| 767 | | | | | | | | | | | | |
| 768 | 6-ADIT Activity | Non-Plant ADIT | SchM-301 - Cares Act Payroll Deferral | SPS Base Data - Non-Plant Income Tax | (683,384) | (683,384) | | | (203,910) | (203,910) | | |
| 769 | 6-ADIT Activity | Non-Plant ADIT | SchM-301 - Cares Act Payroll Deferral | Sub-Total SchM-301 - Cares Act Payroll Deferral | (683,384) | (683,384) | | | (203,910) | (203,910) | | |
| 770 | | | | | | | | | | | | |
| 771 | 6-ADIT Activity | Non-Plant ADIT | SchM-PTC - Deferred PTCs - Hale | SPS Base Data - Non-Plant Income Tax | (50,340,815) | (50,340,815) | | | (16,519,294) | (16,519,294) | | |
| 772 | 6-ADIT Activity | Non-Plant ADIT | SchM-PTC - Deferred PTCs - Hale | SPS Eliminate SchM/Deferred Taxes | 50,340,815 | | 50,340,815 | | 16,519,294 | | 16,519,294 | |
| 773 | 6-ADIT Activity | Non-Plant ADIT | SchM-PTC - Deferred PTCs - Hale | Sub-Total SchM-PTC - Deferred PTCs - Hale | | (50,340,815) | 50,340,815 | | | (16,519,294) | 16,519,294 | |
| 774 | | | | | | | | | | | | |
| 775 | 6-ADIT Activity | Non-Plant ADIT | SchM_NOL - NOL Excess ADIT | SPS Base Data - Non-Plant Excess ADIT | 602,714 | 602,714 | | | 300,696 | 300,696 | | |
| 776 | 6-ADIT Activity | Non-Plant ADIT | SchM_NOL - NOL Excess ADIT | Sub-Total SchM_NOL - NOL Excess ADIT | 602,714 | 602,714 | | | 300,696 | 300,696 | | |
| 777 | | | | | | | | | | | | |
| 778 | 6-ADIT Activity | Non-Plant ADIT | TXGMT-Texas Gross Margin Tax | SPS Base Data - Non-Plant Income Tax | 2,012,138 | 2,012,138 | | | 610,038 | 610,038 | | |
| 779 | 6-ADIT Activity | Non-Plant ADIT | TXGMT-Texas Gross Margin Tax | Sub-Total TXGMT-Texas Gross Margin Tax | 2,012,138 | 2,012,138 | | | 610,038 | 610,038 | | |
| 780 | | | | | | | | | | | | |
| 781 | 6-ADIT Activity | Non-Plant ADIT | | **Sub-Total Non-Plant ADIT** | **(6,819,791)** | **(36,600,360)** | **29,787,217** | **(6,648)** | **(1,523,434)** | **(11,808,053)** | **10,286,602** | **(1,984)** |
| 782 | | | | | | | | | | | | |
| 783 | 6-ADIT Activity | | | Sub-Total 6-ADIT Activity | 49,191,713 | 41,865,811 | 28,291,581 | (20,965,678) | 17,361,658 | 11,755,853 | 9,851,805 | (4,246,000) |
| 784 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
E.1 Deferred Tax Expense

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 785 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
F.1 Gains & Losses

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | 12-Gain/Loss | Other Revenues | 41181-Operating Income - Gains from disposition of allowances | SPS Base Data - Non-Plant Amortizations and Gains | (91,803) | (91,803) | | (28,209) | (28,209) | |
| 2 | 12-Gain/Loss | Other Revenues | 41181-Operating Income - Gains from disposition of allowances | SPS Gain on Sale of Disposition of Allowances | 91,803 | | 91,803 | 28,209 | | 28,209 |
| 3 | 12-Gain/Loss | Other Revenues | 41181-Operating Income - Gains from disposition of allowances | Sub-Total 41181-Operating Income - Gains from dispositior | | (91,803) | 91,803 | | (28,209) | 28,209 |
| 4 | | | | | | | | | | |
| 5 | 12-Gain/Loss | Other Revenues | | **Sub-Total Other Revenues** | | **(91,803)** | **91,803** | | **(28,209)** | **28,209** |
| 6 | | | | | | | | | | |
| 7 | 12-Gain/Loss | | | Sub-Total 12-Gain/Loss | | (91,803) | 91,803 | | (28,209) | 28,209 |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | 1-Plant End Bal | 0-Empty | 105000-Held for Future Us | SPS Base Data - Distribution Meters to Wholesale | | | | | | | | |
| 2 | 1-Plant End Bal | 0-Empty | 105000-Held for Future Us | Sub-Total 105000-Held for Future Us | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | 1-Plant End Bal | 0-Empty | | **Sub-Total 0-Empty** | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | 1-Plant End Bal | Intangible | 303003-Intg Misc Computr Softwar | Base | 4,143,511 | 4,143,511 | | | 1,245,637 | 1,245,637 | | |
| 7 | 1-Plant End Bal | Intangible | 303003-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | (17,881) | | (17,881) | | (5,375) | | (5,375) | |
| 8 | 1-Plant End Bal | Intangible | 303003-Intg Misc Computr Softwar | SPS Post Test Year Adjustment | 1,664,433 | | | 1,664,433 | 500,368 | | | 500,368 |
| 9 | 1-Plant End Bal | Intangible | 303003-Intg Misc Computr Softwar | Sub-Total 303003-Intg Misc Computr Softwar | 5,790,063 | 4,143,511 | (17,881) | 1,664,433 | 1,740,630 | 1,245,637 | (5,375) | 500,368 |
| 10 | | | | | | | | | | | | |
| 11 | 1-Plant End Bal | Intangible | 303004-Intg Misc Computr Softwar | Base | 136,761,852 | 136,761,852 | | | 41,113,843 | 41,113,843 | | |
| 12 | 1-Plant End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS Base Data - Reclass Retail Allocated | (1,078,669) | (1,078,669) | | | (324,273) | (324,273) | | |
| 13 | 1-Plant End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | (805,185) | | (805,185) | | (242,058) | | (242,058) | |
| 14 | 1-Plant End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS Post Test Year Adjustment | 7,400,580 | | | 7,400,580 | 2,224,789 | | | 2,224,789 |
| 15 | 1-Plant End Bal | Intangible | 303004-Intg Misc Computr Softwar | Sub-Total 303004-Intg Misc Computr Softwar | 142,278,578 | 135,683,183 | (805,185) | 7,400,580 | 42,772,301 | 40,789,569 | (242,058) | 2,224,789 |
| 16 | | | | | | | | | | | | |
| 17 | 1-Plant End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Base Data - Reclass Retail Allocated | 1,078,669 | 1,078,669 | | | 337,160 | 337,160 | | |
| 18 | 1-Plant End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Post Test Year Adjustment | 1,345,426 | | | 1,345,426 | 420,540 | | | 420,540 |
| 19 | 1-Plant End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | Sub-Total 303004R-Intg Misc Computr Softwar-Retail Alloca | 2,424,095 | 1,078,669 | | 1,345,426 | 757,701 | 337,160 | | 420,540 |
| 20 | | | | | | | | | | | | |
| 21 | 1-Plant End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | Base | 74,406,246 | 74,406,246 | | | 22,368,275 | 22,368,275 | | |
| 22 | 1-Plant End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Eliminate Non-Reg Software | (434,075) | | (434,075) | | (130,493) | | (130,493) | |
| 23 | 1-Plant End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | Sub-Total 303005-Intg Misc Computr Soft 15y | 73,972,172 | 74,406,246 | (434,075) | | 22,237,782 | 22,368,275 | (130,493) | |
| 24 | | | | | | | | | | | | |
| 25 | 1-Plant End Bal | Intangible | 303007-Intg Misc Computr Softwar | SPS Post Test Year Adjustment | 515,992 | | | 515,992 | 155,119 | | | 155,119 |
| 26 | 1-Plant End Bal | Intangible | 303007-Intg Misc Computr Softwar | Sub-Total 303007-Intg Misc Computr Softwar | 515,992 | | | 515,992 | 155,119 | | | 155,119 |
| 27 | | | | | | | | | | | | |
| 28 | 1-Plant End Bal | Intangible | 303010-Intg Misc Computr Softwar | Base | 8,927,804 | 8,927,804 | | | 2,683,909 | 2,683,909 | | |
| 29 | 1-Plant End Bal | Intangible | 303010-Intg Misc Computr Softwar | SPS Post Test Year Adjustment | (6,018) | | | (6,018) | (1,809) | | | (1,809) |
| 30 | 1-Plant End Bal | Intangible | 303010-Intg Misc Computr Softwar | Sub-Total 303010-Intg Misc Computr Softwar | 8,921,786 | 8,927,804 | | (6,018) | 2,682,100 | 2,683,909 | | (1,809) |
| 31 | | | | | | | | | | | | |
| 32 | 1-Plant End Bal | Intangible | 303010R-Intg Misc Computr Softwar-Retail Allocated | SPS Post Test Year Adjustment | 719,086 | | | 719,086 | 224,765 | | | 224,765 |
| 33 | 1-Plant End Bal | Intangible | 303010R-Intg Misc Computr Softwar-Retail Allocated | Sub-Total 303010R-Intg Misc Computr Softwar-Retail Alloca | 719,086 | | | 719,086 | 224,765 | | | 224,765 |
| 34 | | | | | | | | | | | | |
| 35 | 1-Plant End Bal | Intangible | 303014-Intg CRS Computr Softwar | Base | 12,757,602 | 12,757,602 | | | 3,987,650 | 3,987,650 | | |
| 36 | 1-Plant End Bal | Intangible | 303014-Intg CRS Computr Softwar | SPS Post Test Year Adjustment | 370,368 | | | 370,368 | 115,766 | | | 115,766 |
| 37 | 1-Plant End Bal | Intangible | 303014-Intg CRS Computr Softwar | Sub-Total 303014-Intg CRS Computr Softwar | 13,127,970 | 12,757,602 | | 370,368 | 4,103,416 | 3,987,650 | | 115,766 |
| 38 | | | | | | | | | | | | |
| 39 | 1-Plant End Bal | Intangible | | **Sub-Total Intangible** | 247,749,742 | 236,997,016 | (1,257,140) | 12,009,867 | 74,673,813 | 71,412,200 | (377,926) | 3,639,539 |
| 40 | | | | | | | | | | | | |
| 41 | 1-Plant End Bal | Production | 310001-Steam Prod Land Own in Fe | Base | 4,355,213 | 4,355,213 | | | 1,338,239 | 1,338,239 | | |
| 42 | 1-Plant End Bal | Production | 310001-Steam Prod Land Own in Fe | Sub-Total 310001-Steam Prod Land Own in Fe | 4,355,213 | 4,355,213 | | | 1,338,239 | 1,338,239 | | |
| 43 | | | | | | | | | | | | |
| 44 | 1-Plant End Bal | Production | 310002-Steam Prod Land Rights | Base | 1,098,015 | 1,098,015 | | | 337,390 | 337,390 | | |
| 45 | 1-Plant End Bal | Production | 310002-Steam Prod Land Rights | SPS Post Test Year Adjustment | (0) | | | (0) | (0) | | | (0) |
| 46 | 1-Plant End Bal | Production | 310002-Steam Prod Land Rights | Sub-Total 310002-Steam Prod Land Rights | 1,098,015 | 1,098,015 | | (0) | 337,390 | 337,390 | | (0) |
| 47 | | | | | | | | | | | | |
| 48 | 1-Plant End Bal | Production | 310003-Steam Prod Water Rights | Base | 11,551,745 | 11,551,745 | | | 3,549,538 | 3,549,538 | | |
| 49 | 1-Plant End Bal | Production | 310003-Steam Prod Water Rights | SPS Post Test Year Adjustment | 0 | | | 0 | 0 | | | 0 |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 50 | 1-Plant End Bal | Production | 310003-Steam Prod Water Rights | Sub-Total 310003-Steam Prod Water Rights | 11,551,745 | 11,551,745 | | 0 | 3,549,538 | 3,549,538 | | 0 |
| 51 | | | | | | | | | | | | |
| 52 | 1-Plant End Bal | Production | 310004-Steam Prod Land Rights-NM | Base | 73,071 | 73,071 | | | 22,453 | 22,453 | | |
| 53 | 1-Plant End Bal | Production | 310004-Steam Prod Land Rights-NM | SPS Post Test Year Adjustment | (0) | | | (0) | (0) | | | (0) |
| 54 | 1-Plant End Bal | Production | 310004-Steam Prod Land Rights-NM | Sub-Total 310004-Steam Prod Land Rights-NM | 73,071 | 73,071 | | (0) | 22,453 | 22,453 | | (0) |
| 55 | | | | | | | | | | | | |
| 56 | 1-Plant End Bal | Production | 311000E-Steam Prod Str & Improv | Base | 215,675,989 | 215,675,989 | | | 66,271,375 | 66,271,375 | | |
| 57 | 1-Plant End Bal | Production | 311000E-Steam Prod Str & Improv | SPS Post Test Year Adjustment | 3,197,850 | | | 3,197,850 | 982,612 | | | 982,612 |
| 58 | 1-Plant End Bal | Production | 311000E-Steam Prod Str & Improv | Sub-Total 311000E-Steam Prod Str & Improv | 218,873,839 | 215,675,989 | | 3,197,850 | 67,253,987 | 66,271,375 | | 982,612 |
| 59 | | | | | | | | | | | | |
| 60 | 1-Plant End Bal | Production | 311001-Steam Prod Str&Imp-TolkSC | Base | 26,924,386 | 26,924,386 | | | 8,273,133 | 8,273,133 | | |
| 61 | 1-Plant End Bal | Production | 311001-Steam Prod Str&Imp-TolkSC | Sub-Total 311001-Steam Prod Str&Imp-TolkSC | 26,924,386 | 26,924,386 | | | 8,273,133 | 8,273,133 | | |
| 62 | | | | | | | | | | | | |
| 63 | 1-Plant End Bal | Production | 312000E-Steam Prod Boiler Plant E | Base | 1,007,757,125 | 1,007,757,125 | | | 309,656,399 | 309,656,399 | | |
| 64 | 1-Plant End Bal | Production | 312000E-Steam Prod Boiler Plant E | SPS Post Test Year Adjustment | 14,372,694 | | | 14,372,694 | 4,416,338 | | | 4,416,338 |
| 65 | 1-Plant End Bal | Production | 312000E-Steam Prod Boiler Plant E | Sub-Total 312000E-Steam Prod Boiler Plant E | 1,022,129,819 | 1,007,757,125 | | 14,372,694 | 314,072,737 | 309,656,399 | | 4,416,338 |
| 66 | | | | | | | | | | | | |
| 67 | 1-Plant End Bal | Production | 312001-Steam Prod Blr Plt-TolkSC | Base | 15,685,164 | 15,685,164 | | | 4,819,625 | 4,819,625 | | |
| 68 | 1-Plant End Bal | Production | 312001-Steam Prod Blr Plt-TolkSC | Sub-Total 312001-Steam Prod Blr Plt-TolkSC | 15,685,164 | 15,685,164 | | | 4,819,625 | 4,819,625 | | |
| 69 | | | | | | | | | | | | |
| 70 | 1-Plant End Bal | Production | 314000-Steam Prod Turbogen Unit | Base | 479,456,059 | 479,456,059 | | | 147,323,827 | 147,323,827 | | |
| 71 | 1-Plant End Bal | Production | 314000-Steam Prod Turbogen Unit | SPS Post Test Year Adjustment | 8,335,833 | | | 8,335,833 | 2,561,375 | | | 2,561,375 |
| 72 | 1-Plant End Bal | Production | 314000-Steam Prod Turbogen Unit | Sub-Total 314000-Steam Prod Turbogen Unit | 487,791,892 | 479,456,059 | | 8,335,833 | 149,885,202 | 147,323,827 | | 2,561,375 |
| 73 | | | | | | | | | | | | |
| 74 | 1-Plant End Bal | Production | 314001-Steam Prod Turbogen-TolkSC | Base | 44,699,883 | 44,699,883 | | | 13,735,060 | 13,735,060 | | |
| 75 | 1-Plant End Bal | Production | 314001-Steam Prod Turbogen-TolkSC | Sub-Total 314001-Steam Prod Turbogen-TolkSC | 44,699,883 | 44,699,883 | | | 13,735,060 | 13,735,060 | | |
| 76 | | | | | | | | | | | | |
| 77 | 1-Plant End Bal | Production | 315000E-Steam Prod Acc Elec Eq | Base | 65,508,959 | 65,508,959 | | | 20,129,124 | 20,129,124 | | |
| 78 | 1-Plant End Bal | Production | 315000E-Steam Prod Acc Elec Eq | SPS Post Test Year Adjustment | 1,372,877 | | | 1,372,877 | 421,848 | | | 421,848 |
| 79 | 1-Plant End Bal | Production | 315000E-Steam Prod Acc Elec Eq | Sub-Total 315000E-Steam Prod Acc Elec Eq | 66,881,836 | 65,508,959 | | 1,372,877 | 20,550,972 | 20,129,124 | | 421,848 |
| 80 | | | | | | | | | | | | |
| 81 | 1-Plant End Bal | Production | 315001-Steam Prod Acc El Eq-TolkS | Base | 22,439,593 | 22,439,593 | | | 6,895,078 | 6,895,078 | | |
| 82 | 1-Plant End Bal | Production | 315001-Steam Prod Acc El Eq-TolkS | Sub-Total 315001-Steam Prod Acc El Eq-TolkS | 22,439,593 | 22,439,593 | | | 6,895,078 | 6,895,078 | | |
| 83 | | | | | | | | | | | | |
| 84 | 1-Plant End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | Base | 27,084,556 | 27,084,556 | | | 8,322,348 | 8,322,348 | | |
| 85 | 1-Plant End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Post Test Year Adjustment | 573,138 | | | 573,138 | 176,110 | | | 176,110 |
| 86 | 1-Plant End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | Sub-Total 316000E-Steam Prod Misc Pwr Plt E | 27,657,693 | 27,084,556 | | 573,138 | 8,498,458 | 8,322,348 | | 176,110 |
| 87 | | | | | | | | | | | | |
| 88 | 1-Plant End Bal | Production | 316001-Steam Prod PwrPltEq-TolkSC | Base | 5,181,717 | 5,181,717 | | | 1,592,201 | 1,592,201 | | |
| 89 | 1-Plant End Bal | Production | 316001-Steam Prod PwrPltEq-TolkSC | Sub-Total 316001-Steam Prod PwrPltEq-TolkSC | 5,181,717 | 5,181,717 | | | 1,592,201 | 1,592,201 | | |
| 90 | | | | | | | | | | | | |
| 91 | 1-Plant End Bal | Production | 340001-Other Prod Land Own in Fee | Base | 115,046 | 115,046 | | | 35,351 | 35,351 | | |
| 92 | 1-Plant End Bal | Production | 340001-Other Prod Land Own in Fee | Sub-Total 340001-Other Prod Land Own in Fee | 115,046 | 115,046 | | | 35,351 | 35,351 | | |
| 93 | | | | | | | | | | | | |
| 94 | 1-Plant End Bal | Production | 340002-Other Prod Land Rights | Base | 676 | 676 | | | 208 | 208 | | |
| 95 | 1-Plant End Bal | Production | 340002-Other Prod Land Rights | Sub-Total 340002-Other Prod Land Rights | 676 | 676 | | | 208 | 208 | | |
| 96 | | | | | | | | | | | | |
| 97 | 1-Plant End Bal | Production | 340145-Other Prod Wind Land Own | Base | 954,053 | 954,053 | | | 313,072 | 313,072 | | |
| 98 | 1-Plant End Bal | Production | 340145-Other Prod Wind Land Own | SPS Post Test Year Adjustment | 166,893 | | | 166,893 | 54,766 | | | 54,766 |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 99 | 1-Plant End Bal | Production | 340145-Other Prod Wind Land Own | Sub-Total 340145-Other Prod Wind Land Own | 1,120,947 | 954,053 | | 166,893 | 367,838 | 313,072 | | 54,766 |
| 100 | | | | | | | | | | | | |
| 101 | 1-Plant End Bal | Production | 341000E-Other Prod Str & Impr | Base | 14,281,391 | 14,281,391 | | | 4,388,284 | 4,388,284 | | |
| 102 | 1-Plant End Bal | Production | 341000E-Other Prod Str & Impr | SPS Post Test Year Adjustment | 760,330 | | | 760,330 | 233,629 | | | 233,629 |
| 103 | 1-Plant End Bal | Production | 341000E-Other Prod Str & Impr | Sub-Total 341000E-Other Prod Str & Impr | 15,041,720 | 14,281,391 | | 760,330 | 4,621,912 | 4,388,284 | | 233,629 |
| 104 | | | | | | | | | | | | |
| 105 | 1-Plant End Bal | Production | 341045-Other Prod Str & Imp-Wind | Base | 45,742,725 | 45,742,725 | | | 15,010,435 | 15,010,435 | | |
| 106 | 1-Plant End Bal | Production | 341045-Other Prod Str & Imp-Wind | SPS Post Test Year Adjustment | 398,225 | | | 398,225 | 130,677 | | | 130,677 |
| 107 | 1-Plant End Bal | Production | 341045-Other Prod Str & Imp-Wind | Sub-Total 341045-Other Prod Str & Imp-Wind | 46,140,950 | 45,742,725 | | 398,225 | 15,141,112 | 15,010,435 | | 130,677 |
| 108 | | | | | | | | | | | | |
| 109 | 1-Plant End Bal | Production | 342000E-Other Prod Fuel Hldr | Base | 6,193,387 | 6,193,387 | | | 1,903,060 | 1,903,060 | | |
| 110 | 1-Plant End Bal | Production | 342000E-Other Prod Fuel Hldr | SPS Post Test Year Adjustment | 68,729 | | | 68,729 | 21,119 | | | 21,119 |
| 111 | 1-Plant End Bal | Production | 342000E-Other Prod Fuel Hldr | Sub-Total 342000E-Other Prod Fuel Hldr | 6,262,116 | 6,193,387 | | 68,729 | 1,924,178 | 1,903,060 | | 21,119 |
| 112 | | | | | | | | | | | | |
| 113 | 1-Plant End Bal | Production | 343000-Other Prod Prime Mover | Base | 55,003,053 | 55,003,053 | | | 16,900,945 | 16,900,945 | | |
| 114 | 1-Plant End Bal | Production | 343000-Other Prod Prime Mover | SPS Post Test Year Adjustment | 2,216,609 | | | 2,216,609 | 681,104 | | | 681,104 |
| 115 | 1-Plant End Bal | Production | 343000-Other Prod Prime Mover | Sub-Total 343000-Other Prod Prime Mover | 57,219,662 | 55,003,053 | | 2,216,609 | 17,582,048 | 16,900,945 | | 681,104 |
| 116 | | | | | | | | | | | | |
| 117 | 1-Plant End Bal | Production | 344000E-Other Prod Generator | Base | 192,442,099 | 192,442,099 | | | 59,132,231 | 59,132,231 | | |
| 118 | 1-Plant End Bal | Production | 344000E-Other Prod Generator | SPS Post Test Year Adjustment | 11,432,419 | | | 11,432,419 | 3,512,872 | | | 3,512,872 |
| 119 | 1-Plant End Bal | Production | 344000E-Other Prod Generator | Sub-Total 344000E-Other Prod Generator | 203,874,518 | 192,442,099 | | 11,432,419 | 62,645,103 | 59,132,231 | | 3,512,872 |
| 120 | | | | | | | | | | | | |
| 121 | 1-Plant End Bal | Production | 344045-Other Prod Generator-Wind | Base | 610,114,945 | 610,114,945 | | | 200,208,681 | 200,208,681 | | |
| 122 | 1-Plant End Bal | Production | 344045-Other Prod Generator-Wind | SPS Post Test Year Adjustment | 809,472,351 | | | 809,472,351 | 265,627,638 | | | 265,627,638 |
| 123 | 1-Plant End Bal | Production | 344045-Other Prod Generator-Wind | Sub-Total 344045-Other Prod Generator-Wind | 1,419,587,296 | 610,114,945 | | 809,472,351 | 465,836,320 | 200,208,681 | | 265,627,638 |
| 124 | | | | | | | | | | | | |
| 125 | 1-Plant End Bal | Production | 345000E-Other Prod Access Elect Equip | Base | 32,009,618 | 32,009,618 | | | 9,835,686 | 9,835,686 | | |
| 126 | 1-Plant End Bal | Production | 345000E-Other Prod Access Elect Equip | SPS Post Test Year Adjustment | 1,878,205 | | | 1,878,205 | 577,121 | | | 577,121 |
| 127 | 1-Plant End Bal | Production | 345000E-Other Prod Access Elect Equip | Sub-Total 345000E-Other Prod Access Elect Equip | 33,887,823 | 32,009,618 | | 1,878,205 | 10,412,808 | 9,835,686 | | 577,121 |
| 128 | | | | | | | | | | | | |
| 129 | 1-Plant End Bal | Production | 345045-Other Prod Acc El Eq-Wind | Base | 19,691,394 | 19,691,394 | | | 6,461,714 | 6,461,714 | | |
| 130 | 1-Plant End Bal | Production | 345045-Other Prod Acc El Eq-Wind | SPS Post Test Year Adjustment | 171,429 | | | 171,429 | 56,254 | | | 56,254 |
| 131 | 1-Plant End Bal | Production | 345045-Other Prod Acc El Eq-Wind | Sub-Total 345045-Other Prod Acc El Eq-Wind | 19,862,823 | 19,691,394 | | 171,429 | 6,517,968 | 6,461,714 | | 56,254 |
| 132 | | | | | | | | | | | | |
| 133 | 1-Plant End Bal | Production | 346000E-Other Prod Misc Pwr P | Base | 4,754,886 | 4,754,886 | | | 1,461,047 | 1,461,047 | | |
| 134 | 1-Plant End Bal | Production | 346000E-Other Prod Misc Pwr P | SPS Post Test Year Adjustment | 295,919 | | | 295,919 | 90,928 | | | 90,928 |
| 135 | 1-Plant End Bal | Production | 346000E-Other Prod Misc Pwr P | Sub-Total 346000E-Other Prod Misc Pwr P | 5,050,806 | 4,754,886 | | 295,919 | 1,551,975 | 1,461,047 | | 90,928 |
| 136 | | | | | | | | | | | | |
| 137 | 1-Plant End Bal | Production | 346045-Other Prod Misc P Eq-Wind | Base | 16,096 | 16,096 | | | 5,282 | 5,282 | | |
| 138 | 1-Plant End Bal | Production | 346045-Other Prod Misc P Eq-Wind | SPS Post Test Year Adjustment | 140 | | | 140 | 46 | | | 46 |
| 139 | 1-Plant End Bal | Production | 346045-Other Prod Misc P Eq-Wind | Sub-Total 346045-Other Prod Misc P Eq-Wind | 16,236 | 16,096 | | 140 | 5,328 | 5,282 | | 46 |
| 140 | | | | | | | | | | | | |
| 141 | 1-Plant End Bal | Production | | **Sub-Total Production** | 3,763,524,487 | 2,908,810,846 | | 854,713,641 | 1,187,466,221 | 907,921,784 | | 279,544,438 |
| 142 | | | | | | | | | | | | |
| 143 | 1-Plant End Bal | Transmission | 350001-Tran Land Owned in Fe | Base | 10,291,440 | 10,291,440 | | | 2,495,009 | 2,495,009 | | |
| 144 | 1-Plant End Bal | Transmission | 350001-Tran Land Owned in Fe | SPS Post Test Year Adjustment | 186,643 | | | 186,643 | 45,249 | | | 45,249 |
| 145 | 1-Plant End Bal | Transmission | 350001-Tran Land Owned in Fe | Sub-Total 350001-Tran Land Owned in Fe | 10,478,083 | 10,291,440 | | 186,643 | 2,540,258 | 2,495,009 | | 45,249 |
| 146 | | | | | | | | | | | | |
| 147 | 1-Plant End Bal | Transmission | 350002E-Transmission Land Right | Base | 152,456,348 | 152,456,348 | | | 36,960,813 | 36,960,813 | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 148 | 1-Plant End Bal | Transmission | 350002E-Transmission Land Right | SPS Post Test Year Adjustment | 503,874 | | | 503,874 | 122,157 | | | 122,157 |
| 149 | 1-Plant End Bal | Transmission | 350002E-Transmission Land Right | Sub-Total 350002E-Transmission Land Right | 152,960,222 | 152,456,348 | | 503,874 | 37,082,970 | 36,960,813 | | 122,157 |
| 150 | | | | | | | | | | | | |
| 151 | 1-Plant End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | Base | 3,228,460 | 3,228,460 | | | 3,228,460 | 3,228,460 | | |
| 152 | 1-Plant End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Post Test Year Adjustment | 10,670 | | | 10,670 | 10,670 | | | 10,670 |
| 153 | 1-Plant End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | Sub-Total 350002ERN-Transmission Land Right Radial NM | 3,239,130 | 3,228,460 | | 10,670 | 3,239,130 | 3,228,460 | | 10,670 |
| 154 | | | | | | | | | | | | |
| 155 | 1-Plant End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | Base | 5,073,651 | 5,073,651 | | | | | | |
| 156 | 1-Plant End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Post Test Year Adjustment | 16,769 | | | 16,769 | | | | |
| 157 | 1-Plant End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | Sub-Total 350002ERT-Transmission Land Right Radial TX | 5,090,420 | 5,073,651 | | 16,769 | | | | |
| 158 | | | | | | | | | | | | |
| 159 | 1-Plant End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Base | 999,676 | 999,676 | | | | | | |
| 160 | 1-Plant End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Post Test Year Adjustment | 3,304 | | | 3,304 | | | | |
| 161 | 1-Plant End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Sub-Total 350002ERW-Transmission Land Right Radial Whc | 1,002,980 | 999,676 | | 3,304 | | | | |
| 162 | | | | | | | | | | | | |
| 163 | 1-Plant End Bal | Transmission | 350011-Tran Fee Land - Prod | Base | 154,062 | 154,062 | | | 47,339 | 47,339 | | |
| 164 | 1-Plant End Bal | Transmission | 350011-Tran Fee Land - Prod | SPS JUR Correction | (154,062) | | (154,062) | | (47,339) | | (47,339) | |
| 165 | 1-Plant End Bal | Transmission | 350011-Tran Fee Land - Prod | Sub-Total 350011-Tran Fee Land - Prod | (0) | 154,062 | (154,062) | | (0) | 47,339 | (47,339) | |
| 166 | | | | | | | | | | | | |
| 167 | 1-Plant End Bal | Transmission | 350045-Tran Land Fee-Wind | Base | 63,075 | 63,075 | | | 20,698 | 20,698 | | |
| 168 | 1-Plant End Bal | Transmission | 350045-Tran Land Fee-Wind | SPS JUR Correction | 154,062 | | 154,062 | | 50,555 | | 50,555 | |
| 169 | 1-Plant End Bal | Transmission | 350045-Tran Land Fee-Wind | Sub-Total 350045-Tran Land Fee-Wind | 217,137 | 63,075 | 154,062 | | 71,253 | 20,698 | 50,555 | |
| 170 | | | | | | | | | | | | |
| 171 | 1-Plant End Bal | Transmission | 352000-Transmission Str & Improv | Base | 123,262,963 | 123,262,963 | | | 29,883,304 | 29,883,304 | | |
| 172 | 1-Plant End Bal | Transmission | 352000-Transmission Str & Improv | SPS Post Test Year Adjustment | 9,487,134 | | | 9,487,134 | 2,300,017 | | | 2,300,017 |
| 173 | 1-Plant End Bal | Transmission | 352000-Transmission Str & Improv | Sub-Total 352000-Transmission Str & Improv | 132,750,097 | 123,262,963 | | 9,487,134 | 32,183,321 | 29,883,304 | | 2,300,017 |
| 174 | | | | | | | | | | | | |
| 175 | 1-Plant End Bal | Transmission | 352010-Tran Str & Impr-Prod | Base | 723,970 | 723,970 | | | 222,456 | 222,456 | | |
| 176 | 1-Plant End Bal | Transmission | 352010-Tran Str & Impr-Prod | SPS Post Test Year Adjustment | 159,181 | | | 159,181 | 48,912 | | | 48,912 |
| 177 | 1-Plant End Bal | Transmission | 352010-Tran Str & Impr-Prod | Sub-Total 352010-Tran Str & Impr-Prod | 883,151 | 723,970 | | 159,181 | 271,368 | 222,456 | | 48,912 |
| 178 | | | | | | | | | | | | |
| 179 | 1-Plant End Bal | Transmission | 352045-Tran Str & Impr-Wind | Base | 1,236,641 | 1,236,641 | | | 405,803 | 405,803 | | |
| 180 | 1-Plant End Bal | Transmission | 352045-Tran Str & Impr-Wind | SPS Post Test Year Adjustment | 2,501,060 | | | 2,501,060 | 820,721 | | | 820,721 |
| 181 | 1-Plant End Bal | Transmission | 352045-Tran Str & Impr-Wind | Sub-Total 352045-Tran Str & Impr-Wind | 3,737,701 | 1,236,641 | | 2,501,060 | 1,226,523 | 405,803 | | 820,721 |
| 182 | | | | | | | | | | | | |
| 183 | 1-Plant End Bal | Transmission | 353000E-Transmission Station | Base | 1,201,154,413 | 1,201,154,413 | | | 291,202,331 | 291,202,331 | | |
| 184 | 1-Plant End Bal | Transmission | 353000E-Transmission Station | SPS Post Test Year Adjustment | 92,448,794 | | | 92,448,794 | 22,412,859 | | | 22,412,859 |
| 185 | 1-Plant End Bal | Transmission | 353000E-Transmission Station | Sub-Total 353000E-Transmission Station | 1,293,603,207 | 1,201,154,413 | | 92,448,794 | 313,615,190 | 291,202,331 | | 22,412,859 |
| 186 | | | | | | | | | | | | |
| 187 | 1-Plant End Bal | Transmission | 353010-Tran Station Equip Pro | Base | 28,357,689 | 28,357,689 | | | 8,713,548 | 8,713,548 | | |
| 188 | 1-Plant End Bal | Transmission | 353010-Tran Station Equip Pro | SPS Post Test Year Adjustment | (91,348) | | | (91,348) | (28,069) | | | (28,069) |
| 189 | 1-Plant End Bal | Transmission | 353010-Tran Station Equip Pro | Sub-Total 353010-Tran Station Equip Pro | 28,266,342 | 28,357,689 | | (91,348) | 8,685,479 | 8,713,548 | | (28,069) |
| 190 | | | | | | | | | | | | |
| 191 | 1-Plant End Bal | Transmission | 353045-Tran Station Equip-Wind | Base | 13,707,555 | 13,707,555 | | | 4,498,122 | 4,498,122 | | |
| 192 | 1-Plant End Bal | Transmission | 353045-Tran Station Equip-Wind | SPS Post Test Year Adjustment | 34,049,421 | | | 34,049,421 | 11,173,287 | | | 11,173,287 |
| 193 | 1-Plant End Bal | Transmission | 353045-Tran Station Equip-Wind | Sub-Total 353045-Tran Station Equip-Wind | 47,756,975 | 13,707,555 | | 34,049,421 | 15,671,409 | 4,498,122 | | 11,173,287 |
| 194 | | | | | | | | | | | | |
| 195 | 1-Plant End Bal | Transmission | 354000E-Tran Towers & Fixture | Base | 7,738,038 | 7,738,038 | | | 1,875,974 | 1,875,974 | | |
| 196 | 1-Plant End Bal | Transmission | 354000E-Tran Towers & Fixture | SPS Post Test Year Adjustment | 363,367 | | | 363,367 | 88,093 | | | 88,093 |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 197 | 1-Plant End Bal | Transmission | 354000E-Tran Towers & Fixture | Sub-Total 354000E-Tran Towers & Fixture | 8,101,405 | 7,738,038 | | 363,367 | 1,964,067 | 1,875,974 | | 88,093 |
| 198 | | | | | | | | | | | | |
| 199 | 1-Plant End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Base | 163,863 | 163,863 | | | 163,863 | 163,863 | | |
| 200 | 1-Plant End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Post Test Year Adjustment | 7,695 | | | 7,695 | 7,695 | | | 7,695 |
| 201 | 1-Plant End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Sub-Total 354000ERN-Tran Towers & Fixture Radial NM | 171,558 | 163,863 | | 7,695 | 171,558 | 163,863 | | 7,695 |
| 202 | | | | | | | | | | | | |
| 203 | 1-Plant End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Base | 257,517 | 257,517 | | | | | | |
| 204 | 1-Plant End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Post Test Year Adjustment | 12,093 | | | 12,093 | | | | |
| 205 | 1-Plant End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Sub-Total 354000ERT-Tran Towers & Fixture Radial TX | 269,610 | 257,517 | | 12,093 | | | | |
| 206 | | | | | | | | | | | | |
| 207 | 1-Plant End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Base | 50,739 | 50,739 | | | | | | |
| 208 | 1-Plant End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Post Test Year Adjustment | 2,383 | | | 2,383 | | | | |
| 209 | 1-Plant End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Sub-Total 354000ERW-Tran Towers & Fixture Radial Whole | 53,122 | 50,739 | | 2,383 | | | | |
| 210 | | | | | | | | | | | | |
| 211 | 1-Plant End Bal | Transmission | 355000E | Base | 1,308,907,113 | 1,308,907,113 | | | 317,325,398 | 317,325,398 | | |
| 212 | 1-Plant End Bal | Transmission | 355000E | SPS Base Data - Rate Base Non Integration | (5,018,434) | (5,018,434) | | | (1,216,646) | (1,216,646) | | |
| 213 | 1-Plant End Bal | Transmission | 355000E | SPS Post Test Year Adjustment | 65,342,942 | | | 65,342,942 | 15,841,441 | | | 15,841,441 |
| 214 | 1-Plant End Bal | Transmission | 355000E | Sub-Total 355000E | 1,369,231,622 | 1,303,888,679 | | 65,342,942 | 331,950,194 | 316,108,753 | | 15,841,441 |
| 215 | | | | | | | | | | | | |
| 216 | 1-Plant End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Base | 27,717,795 | 27,717,795 | | | 27,717,795 | 27,717,795 | | |
| 217 | 1-Plant End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Base Data - Rate Base Non Integration | (106,272) | (106,272) | | | (106,272) | (106,272) | | |
| 218 | 1-Plant End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Post Test Year Adjustment | 1,383,721 | | | 1,383,721 | 1,383,721 | | | 1,383,721 |
| 219 | 1-Plant End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Sub-Total 355000ERN-Tran Poles & Fixtures Radial NM | 28,995,244 | 27,611,523 | | 1,383,721 | 28,995,244 | 27,611,523 | | 1,383,721 |
| 220 | | | | | | | | | | | | |
| 221 | 1-Plant End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Base | 43,559,606 | 43,559,606 | | | | | | |
| 222 | 1-Plant End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Base Data - Rate Base Non Integration | (167,010) | (167,010) | | | | | | |
| 223 | 1-Plant End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Post Test Year Adjustment | 2,174,572 | | | 2,174,572 | | | | |
| 224 | 1-Plant End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Sub-Total 355000ERT-Tran Poles & Fixtures Radial TX | 45,567,168 | 43,392,596 | | 2,174,572 | | | | |
| 225 | | | | | | | | | | | | |
| 226 | 1-Plant End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Base | 8,582,675 | 8,582,675 | | | | | | |
| 227 | 1-Plant End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Base Data - Rate Base Non Integration | (32,907) | (32,907) | | | | | | |
| 228 | 1-Plant End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Post Test Year Adjustment | 428,462 | | | 428,462 | | | | |
| 229 | 1-Plant End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Sub-Total 355000ERW-Tran Poles & Fixtures Radial Wholes | 8,978,231 | 8,549,768 | | 428,462 | | | | |
| 230 | | | | | | | | | | | | |
| 231 | 1-Plant End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | Base | 251,807 | 251,807 | | | 77,373 | 77,373 | | |
| 232 | 1-Plant End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Post Test Year Adjustment | 1,800,089 | | | 1,800,089 | 553,118 | | | 553,118 |
| 233 | 1-Plant End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | Sub-Total 355010-Tran Poles & Fixtures-Prod | 2,051,895 | 251,807 | | 1,800,089 | 630,492 | 77,373 | | 553,118 |
| 234 | | | | | | | | | | | | |
| 235 | 1-Plant End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | Base | 7,821,381 | 7,821,381 | | | 2,566,579 | 2,566,579 | | |
| 236 | 1-Plant End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Base Data - Rate Base Non Integration | 5,324,622 | 5,324,622 | | | 1,747,270 | 1,747,270 | | |
| 237 | 1-Plant End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Post Test Year Adjustment | 5,523,536 | | | 5,523,536 | 1,812,544 | | | 1,812,544 |
| 238 | 1-Plant End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | Sub-Total 355045-Tran Poles & Fixtures-Wind | 18,669,540 | 13,146,003 | | 5,523,536 | 6,126,393 | 4,313,849 | | 1,812,544 |
| 239 | | | | | | | | | | | | |
| 240 | 1-Plant End Bal | Transmission | 356000E-Tran OH Conductor & D | Base | 463,504,490 | 463,504,490 | | | 112,369,889 | 112,369,889 | | |
| 241 | 1-Plant End Bal | Transmission | 356000E-Tran OH Conductor & D | SPS Post Test Year Adjustment | 21,765,500 | | | 21,765,500 | 5,276,727 | | | 5,276,727 |
| 242 | 1-Plant End Bal | Transmission | 356000E-Tran OH Conductor & D | Sub-Total 356000E-Tran OH Conductor & D | 485,269,991 | 463,504,490 | | 21,765,500 | 117,646,616 | 112,369,889 | | 5,276,727 |
| 243 | | | | | | | | | | | | |
| 244 | 1-Plant End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Base | 9,815,305 | 9,815,305 | | | 9,815,305 | 9,815,305 | | |
| 245 | 1-Plant End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Post Test Year Adjustment | 460,913 | | | 460,913 | 460,913 | | | 460,913 |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 246 | 1-Plant End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Sub-Total 356000ERN-Tran OH Conductor& D Radial NM | 10,276,217 | 9,815,305 | | 460,913 | 10,276,217 | 9,815,305 | | 460,913 |
| 247 | | | | | | | | | | | | |
| 248 | 1-Plant End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Base | 15,425,138 | 15,425,138 | | | | | | |
| 249 | 1-Plant End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Post Test Year Adjustment | 724,342 | | | 724,342 | | | | |
| 250 | 1-Plant End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Sub-Total 356000ERT-Tran OH Conductor & D Radial TX | 16,149,480 | 15,425,138 | | 724,342 | | | | |
| 251 | | | | | | | | | | | | |
| 252 | 1-Plant End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Base | 3,039,259 | 3,039,259 | | | | | | |
| 253 | 1-Plant End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Post Test Year Adjustment | 142,719 | | | 142,719 | | | | |
| 254 | 1-Plant End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Sub-Total 356000ERW-Tran OH Conductor & D Radial Who | 3,181,979 | 3,039,259 | | 142,719 | | | | |
| 255 | | | | | | | | | | | | |
| 256 | 1-Plant End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | Base | 352,316 | 352,316 | | | 108,257 | 108,257 | | |
| 257 | 1-Plant End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Post Test Year Adjustment | 181,746 | | | 181,746 | 55,846 | | | 55,846 |
| 258 | 1-Plant End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | Sub-Total 356010-Tran OH Cond & Device-Prod | 534,062 | 352,316 | | 181,746 | 164,103 | 108,257 | | 55,846 |
| 259 | | | | | | | | | | | | |
| 260 | 1-Plant End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | Base | 5,160,948 | 5,160,948 | | | 1,693,560 | 1,693,560 | | |
| 261 | 1-Plant End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Post Test Year Adjustment | 5,981,567 | | | 5,981,567 | 1,962,846 | | | 1,962,846 |
| 262 | 1-Plant End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | Sub-Total 356045-Tran OH Cond & Device-Wind | 11,142,515 | 5,160,948 | | 5,981,567 | 3,656,406 | 1,693,560 | | 1,962,846 |
| 263 | | | | | | | | | | | | |
| 264 | 1-Plant End Bal | Transmission | 357000E-Tran Underground Cond | Base | 275,005 | 275,005 | | | 66,671 | 66,671 | | |
| 265 | 1-Plant End Bal | Transmission | 357000E-Tran Underground Cond | SPS Post Test Year Adjustment | 12,914 | | | 12,914 | 3,131 | | | 3,131 |
| 266 | 1-Plant End Bal | Transmission | 357000E-Tran Underground Cond | Sub-Total 357000E-Tran Underground Cond | 287,918 | 275,005 | | 12,914 | 69,802 | 66,671 | | 3,131 |
| 267 | | | | | | | | | | | | |
| 268 | 1-Plant End Bal | Transmission | 358000-Tran UG Conductor & Devic | Base | 489,717 | 489,717 | | | 118,725 | 118,725 | | |
| 269 | 1-Plant End Bal | Transmission | 358000-Tran UG Conductor & Devic | SPS Post Test Year Adjustment | 22,996 | | | 22,996 | 5,575 | | | 5,575 |
| 270 | 1-Plant End Bal | Transmission | 358000-Tran UG Conductor & Devic | Sub-Total 358000-Tran UG Conductor & Devic | 512,713 | 489,717 | | 22,996 | 124,300 | 118,725 | | 5,575 |
| 271 | | | | | | | | | | | | |
| 272 | 1-Plant End Bal | Transmission | 359000-Transmission Road & Trai | Base | 517,736 | 517,736 | | | 125,518 | 125,518 | | |
| 273 | 1-Plant End Bal | Transmission | 359000-Transmission Road & Trai | SPS Post Test Year Adjustment | 24,312 | | | 24,312 | 5,894 | | | 5,894 |
| 274 | 1-Plant End Bal | Transmission | 359000-Transmission Road & Trai | Sub-Total 359000-Transmission Road & Trai | 542,048 | 517,736 | | 24,312 | 131,412 | 125,518 | | 5,894 |
| 275 | | | | | | | | | | | | |
| 276 | 1-Plant End Bal | Transmission | | **Sub-Total Transmission** | 3,689,971,763 | 3,444,340,393 | (0) | 245,631,371 | 916,493,707 | 852,127,144 | 3,216 | 64,363,347 |
| 277 | | | | | | | | | | | | |
| 278 | 1-Plant End Bal | Distribution | 360001E-Dist Land Owned in Fee | Base | 9,612,889 | 9,612,889 | | | 3,249,394 | 3,249,394 | | |
| 279 | 1-Plant End Bal | Distribution | 360001E-Dist Land Owned in Fee | SPS Post Test Year Adjustment | 5,221,139 | | | 5,221,139 | 135,324 | | | 135,324 |
| 280 | 1-Plant End Bal | Distribution | 360001E-Dist Land Owned in Fee | Sub-Total 360001E-Dist Land Owned in Fee | 14,834,029 | 9,612,889 | | 5,221,139 | 3,384,718 | 3,249,394 | | 135,324 |
| 281 | | | | | | | | | | | | |
| 282 | 1-Plant End Bal | Distribution | 360004-Dist Land Rights-NM | Base | 11,399,922 | 11,399,922 | | | 11,399,922 | 11,399,922 | | |
| 283 | 1-Plant End Bal | Distribution | 360004-Dist Land Rights-NM | SPS Post Test Year Adjustment | 771,897 | | | 771,897 | 771,897 | | | 771,897 |
| 284 | 1-Plant End Bal | Distribution | 360004-Dist Land Rights-NM | Sub-Total 360004-Dist Land Rights-NM | 12,171,819 | 11,399,922 | | 771,897 | 12,171,819 | 11,399,922 | | 771,897 |
| 285 | | | | | | | | | | | | |
| 286 | 1-Plant End Bal | Distribution | 360005-Dist Land Rights-TX | Base | 2,963,957 | 2,963,957 | | | | | | |
| 287 | 1-Plant End Bal | Distribution | 360005-Dist Land Rights-TX | SPS Post Test Year Adjustment | 27,000 | | | 27,000 | | | | |
| 288 | 1-Plant End Bal | Distribution | 360005-Dist Land Rights-TX | Sub-Total 360005-Dist Land Rights-TX | 2,990,957 | 2,963,957 | | 27,000 | | | | |
| 289 | | | | | | | | | | | | |
| 290 | 1-Plant End Bal | Distribution | 361000E-Str & Improv | Base | 34,461,542 | 34,461,542 | | | 16,534,145 | 16,534,145 | | |
| 291 | 1-Plant End Bal | Distribution | 361000E-Str & Improv | SPS Post Test Year Adjustment | 3,236,128 | | | 3,236,128 | 2,031,204 | | | 2,031,204 |
| 292 | 1-Plant End Bal | Distribution | 361000E-Str & Improv | Sub-Total 361000E-Str & Improv | 37,697,670 | 34,461,542 | | 3,236,128 | 18,565,349 | 16,534,145 | | 2,031,204 |
| 293 | | | | | | | | | | | | |
| 294 | 1-Plant End Bal | Distribution | 362000E-Other Eq | Base | 313,615,734 | 313,615,734 | | | 129,594,743 | 129,594,743 | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 295 | 1-Plant End Bal | Distribution | 362000E-Other Eq | SPS Post Test Year Adjustment | 28,288,883 | | | 28,288,883 | 15,920,595 | | | 15,920,595 |
| 296 | 1-Plant End Bal | Distribution | 362000E-Other Eq | Sub-Total 362000E-Other Eq | 341,904,616 | 313,615,734 | | 28,288,883 | 145,515,339 | 129,594,743 | | 15,920,595 |
| 297 | | | | | | | | | | | | |
| 298 | 1-Plant End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | Base | 363,494,965 | 363,494,965 | | | 122,464,131 | 122,464,131 | | |
| 299 | 1-Plant End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | SPS Post Test Year Adjustment | 18,649,444 | | | 18,649,444 | 10,603,772 | | | 10,603,772 |
| 300 | 1-Plant End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | Sub-Total 364000-Dist Poles, Towers & Fixt | 382,144,408 | 363,494,965 | | 18,649,444 | 133,067,904 | 122,464,131 | | 10,603,772 |
| 301 | | | | | | | | | | | | |
| 302 | 1-Plant End Bal | Distribution | 365000-Dist OH Conductor & Devic | Base | 303,843,509 | 303,843,509 | | | 123,489,806 | 123,489,806 | | |
| 303 | 1-Plant End Bal | Distribution | 365000-Dist OH Conductor & Devic | SPS Post Test Year Adjustment | 16,712,834 | | | 16,712,834 | 10,692,582 | | | 10,692,582 |
| 304 | 1-Plant End Bal | Distribution | 365000-Dist OH Conductor & Devic | Sub-Total 365000-Dist OH Conductor & Devic | 320,556,344 | 303,843,509 | | 16,712,834 | 134,182,388 | 123,489,806 | | 10,692,582 |
| 305 | | | | | | | | | | | | |
| 306 | 1-Plant End Bal | Distribution | 366000E-Dist Underground Cond | Base | 26,851,935 | 26,851,935 | | | 7,009,072 | 7,009,072 | | |
| 307 | 1-Plant End Bal | Distribution | 366000E-Dist Underground Cond | SPS Post Test Year Adjustment | 1,269,253 | | | 1,269,253 | 606,893 | | | 606,893 |
| 308 | 1-Plant End Bal | Distribution | 366000E-Dist Underground Cond | Sub-Total 366000E-Dist Underground Cond | 28,121,188 | 26,851,935 | | 1,269,253 | 7,615,965 | 7,009,072 | | 606,893 |
| 309 | | | | | | | | | | | | |
| 310 | 1-Plant End Bal | Distribution | 367000E-Dist UG Conductor & D | Base | 51,748,259 | 51,748,259 | | | 13,982,714 | 13,982,714 | | |
| 311 | 1-Plant End Bal | Distribution | 367000E-Dist UG Conductor & D | SPS Post Test Year Adjustment | 2,471,342 | | | 2,471,342 | 1,210,718 | | | 1,210,718 |
| 312 | 1-Plant End Bal | Distribution | 367000E-Dist UG Conductor & D | Sub-Total 367000E-Dist UG Conductor & D | 54,219,601 | 51,748,259 | | 2,471,342 | 15,193,432 | 13,982,714 | | 1,210,718 |
| 313 | | | | | | | | | | | | |
| 314 | 1-Plant End Bal | Distribution | 368000E-Dist Line Transformer | Base | 237,038,367 | 237,038,367 | | | 76,056,005 | 76,056,005 | | |
| 315 | 1-Plant End Bal | Distribution | 368000E-Dist Line Transformer | SPS Post Test Year Adjustment | (1,711,405) | | | (1,711,405) | 9,052 | | | 9,052 |
| 316 | 1-Plant End Bal | Distribution | 368000E-Dist Line Transformer | Sub-Total 368000E-Dist Line Transformer | 235,326,962 | 237,038,367 | | (1,711,405) | 76,065,057 | 76,056,005 | | 9,052 |
| 317 | | | | | | | | | | | | |
| 318 | 1-Plant End Bal | Distribution | 369000E-Distribution Services | Base | (1) | (1) | | | | | | |
| 319 | 1-Plant End Bal | Distribution | 369000E-Distribution Services | SPS Post Test Year Adjustment | 0 | | | 0 | | | | |
| 320 | 1-Plant End Bal | Distribution | 369000E-Distribution Services | Sub-Total 369000E-Distribution Services | (1) | (1) | | 0 | | | | |
| 321 | | | | | | | | | | | | |
| 322 | 1-Plant End Bal | Distribution | 369010-Distribution Services O | Base | 50,842,612 | 50,842,612 | | | 17,254,379 | 17,254,379 | | |
| 323 | 1-Plant End Bal | Distribution | 369010-Distribution Services O | SPS Post Test Year Adjustment | (356,912) | | | (356,912) | 2,054 | | | 2,054 |
| 324 | 1-Plant End Bal | Distribution | 369010-Distribution Services O | Sub-Total 369010-Distribution Services O | 50,485,700 | 50,842,612 | | (356,912) | 17,256,432 | 17,254,379 | | 2,054 |
| 325 | | | | | | | | | | | | |
| 326 | 1-Plant End Bal | Distribution | 369020-Distribution Services U | Base | 47,150,877 | 47,150,877 | | | 16,387,349 | 16,387,349 | | |
| 327 | 1-Plant End Bal | Distribution | 369020-Distribution Services U | SPS Post Test Year Adjustment | (326,827) | | | (326,827) | 1,950 | | | 1,950 |
| 328 | 1-Plant End Bal | Distribution | 369020-Distribution Services U | Sub-Total 369020-Distribution Services U | 46,824,050 | 47,150,877 | | (326,827) | 16,389,300 | 16,387,349 | | 1,950 |
| 329 | | | | | | | | | | | | |
| 330 | 1-Plant End Bal | Distribution | 370000E-Distribution Meter | Base | 70,196,206 | 70,196,206 | | | 26,146,630 | 26,146,630 | | |
| 331 | 1-Plant End Bal | Distribution | 370000E-Distribution Meter | SPS Base Data - Distribution Meters to Wholesale | | | | | (385,147) | (385,147) | | |
| 332 | 1-Plant End Bal | Distribution | 370000E-Distribution Meter | SPS Post Test Year Adjustment | (467,657) | | | (467,657) | 3,112 | | | 3,112 |
| 333 | 1-Plant End Bal | Distribution | 370000E-Distribution Meter | Sub-Total 370000E-Distribution Meter | 69,728,549 | 70,196,206 | | (467,657) | 25,764,595 | 25,761,483 | | 3,112 |
| 334 | | | | | | | | | | | | |
| 335 | 1-Plant End Bal | Distribution | 371000E-Dist Inst on Cust Premis | Base | 13,045,583 | 13,045,583 | | | 4,915,732 | 4,915,732 | | |
| 336 | 1-Plant End Bal | Distribution | 371000E-Dist Inst on Cust Premis | Sub-Total 371000E-Dist Inst on Cust Premis | 13,045,583 | 13,045,583 | | | 4,915,732 | 4,915,732 | | |
| 337 | | | | | | | | | | | | |
| 338 | 1-Plant End Bal | Distribution | 373000-Dist Street Light & Sg Sy | Base | 33,072,498 | 33,072,498 | | | 13,684,772 | 13,684,772 | | |
| 339 | 1-Plant End Bal | Distribution | 373000-Dist Street Light & Sg Sy | SPS Post Test Year Adjustment | 3,688,158 | | | 3,688,158 | 1,460,825 | | | 1,460,825 |
| 340 | 1-Plant End Bal | Distribution | 373000-Dist Street Light & Sg Sy | Sub-Total 373000-Dist Street Light & Sg Sy | 36,760,655 | 33,072,498 | | 3,688,158 | 15,145,597 | 13,684,772 | | 1,460,825 |
| 341 | | | | | | | | | | | | |
| 342 | 1-Plant End Bal | Distribution | | **Sub-Total Distribution** | 1,646,812,129 | 1,569,338,853 | | 77,473,276 | 625,233,626 | 581,783,648 | | 43,449,978 |
| 343 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 344 | 1-Plant End Bal | General | 389001-General Land Owned in Fe | Base | 3,060,360 | 3,060,360 | | | 920,016 | 920,016 | | |
| 345 | 1-Plant End Bal | General | 389001-General Land Owned in Fe | Sub-Total 389001-General Land Owned in Fe | 3,060,360 | 3,060,360 | | | 920,016 | 920,016 | | |
| 346 | | | | | | | | | | | | |
| 347 | 1-Plant End Bal | General | 389002-General Land Rights | Base | 45,967 | 45,967 | | | 13,819 | 13,819 | | |
| 348 | 1-Plant End Bal | General | 389002-General Land Rights | Sub-Total 389002-General Land Rights | 45,967 | 45,967 | | | 13,819 | 13,819 | | |
| 349 | | | | | | | | | | | | |
| 350 | 1-Plant End Bal | General | 390000-Genl Structures & Improv | Base | 82,772,340 | 82,772,340 | | | 24,883,320 | 24,883,320 | | |
| 351 | 1-Plant End Bal | General | 390000-Genl Structures & Improv | SPS Base Data - General Call Center | (9,027,760) | (9,027,760) | | | (2,713,958) | (2,713,958) | | |
| 352 | 1-Plant End Bal | General | 390000-Genl Structures & Improv | SPS Post Test Year Adjustment | 10,304,527 | | | 10,304,527 | 3,097,784 | | | 3,097,784 |
| 353 | 1-Plant End Bal | General | 390000-Genl Structures & Improv | Sub-Total 390000-Genl Structures & Improv | 84,049,106 | 73,744,579 | | 10,304,527 | 25,267,146 | 22,169,362 | | 3,097,784 |
| 354 | | | | | | | | | | | | |
| 355 | 1-Plant End Bal | General | 390007-Genl Str & Imp Lease Bld | Base | 3,663,394 | 3,663,394 | | | 1,101,303 | 1,101,303 | | |
| 356 | 1-Plant End Bal | General | 390007-Genl Str & Imp Lease Bld | SPS Post Test Year Adjustment | (0) | | | (0) | (0) | | | (0) |
| 357 | 1-Plant End Bal | General | 390007-Genl Str & Imp Lease Bld | Sub-Total 390007-Genl Str & Imp Lease Bld | 3,663,394 | 3,663,394 | | (0) | 1,101,303 | 1,101,303 | | (0) |
| 358 | | | | | | | | | | | | |
| 359 | 1-Plant End Bal | General | 390050-Genl Str & Imp-Call Center | SPS Base Data - General Call Center | 9,027,760 | 9,027,760 | | | 2,821,811 | 2,821,811 | | |
| 360 | 1-Plant End Bal | General | 390050-Genl Str & Imp-Call Center | Sub-Total 390050-Genl Str & Imp-Call Center | 9,027,760 | 9,027,760 | | | 2,821,811 | 2,821,811 | | |
| 361 | | | | | | | | | | | | |
| 362 | 1-Plant End Bal | General | 391000-General Office Furn & E | Base | 20,956,894 | 20,956,894 | | | 6,300,137 | 6,300,137 | | |
| 363 | 1-Plant End Bal | General | 391000-General Office Furn & E | SPS Post Test Year Adjustment | 2,489,103 | | | 2,489,103 | 748,283 | | | 748,283 |
| 364 | 1-Plant End Bal | General | 391000-General Office Furn & E | Sub-Total 391000-General Office Furn & E | 23,445,997 | 20,956,894 | | 2,489,103 | 7,048,420 | 6,300,137 | | 748,283 |
| 365 | | | | | | | | | | | | |
| 366 | 1-Plant End Bal | General | 391004-General Info Sys Computer | Base | 93,427,796 | 93,427,796 | | | 28,086,602 | 28,086,602 | | |
| 367 | 1-Plant End Bal | General | 391004-General Info Sys Computer | SPS Post Test Year Adjustment | 7,385,507 | | | 7,385,507 | 2,220,258 | | | 2,220,258 |
| 368 | 1-Plant End Bal | General | 391004-General Info Sys Computer | Sub-Total 391004-General Info Sys Computer | 100,813,302 | 93,427,796 | | 7,385,507 | 30,306,860 | 28,086,602 | | 2,220,258 |
| 369 | | | | | | | | | | | | |
| 370 | 1-Plant End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | SPS Post Test Year Adjustment | 0 | | | 0 | 0 | | | 0 |
| 371 | 1-Plant End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | Sub-Total 391005-Genl Off Eq-Comp 3 Yr Life | 0 | | | 0 | 0 | | | 0 |
| 372 | | | | | | | | | | | | |
| 373 | 1-Plant End Bal | General | 392010-General Transp Eq Grp | Base | 3,832,165 | 3,832,165 | | | 1,152,039 | 1,152,039 | | |
| 374 | 1-Plant End Bal | General | 392010-General Transp Eq Grp | SPS Post Test Year Adjustment | 101,126 | | | 101,126 | 30,401 | | | 30,401 |
| 375 | 1-Plant End Bal | General | 392010-General Transp Eq Grp | Sub-Total 392010-General Transp Eq Grp | 3,933,291 | 3,832,165 | | 101,126 | 1,182,440 | 1,152,039 | | 30,401 |
| 376 | | | | | | | | | | | | |
| 377 | 1-Plant End Bal | General | 392020-General Transp Eq Grp 2 | Base | 48,080,161 | 48,080,161 | | | 14,454,032 | 14,454,032 | | |
| 378 | 1-Plant End Bal | General | 392020-General Transp Eq Grp 2 | SPS Post Test Year Adjustment | 1,268,769 | | | 1,268,769 | 381,422 | | | 381,422 |
| 379 | 1-Plant End Bal | General | 392020-General Transp Eq Grp 2 | Sub-Total 392020-General Transp Eq Grp 2 | 49,348,930 | 48,080,161 | | 1,268,769 | 14,835,454 | 14,454,032 | | 381,422 |
| 380 | | | | | | | | | | | | |
| 381 | 1-Plant End Bal | General | 392030-General Transp Eq Trailer | Base | 9,281,685 | 9,281,685 | | | 2,790,294 | 2,790,294 | | |
| 382 | 1-Plant End Bal | General | 392030-General Transp Eq Trailer | SPS Post Test Year Adjustment | 244,931 | | | 244,931 | 73,632 | | | 73,632 |
| 383 | 1-Plant End Bal | General | 392030-General Transp Eq Trailer | Sub-Total 392030-General Transp Eq Trailer | 9,526,616 | 9,281,685 | | 244,931 | 2,863,926 | 2,790,294 | | 73,632 |
| 384 | | | | | | | | | | | | |
| 385 | 1-Plant End Bal | General | 392040-General Transp Eq Grp 4 | Base | 61,106,748 | 61,106,748 | | | 18,370,132 | 18,370,132 | | |
| 386 | 1-Plant End Bal | General | 392040-General Transp Eq Grp 4 | SPS Post Test Year Adjustment | 1,612,523 | | | 1,612,523 | 484,762 | | | 484,762 |
| 387 | 1-Plant End Bal | General | 392040-General Transp Eq Grp 4 | Sub-Total 392040-General Transp Eq Grp 4 | 62,719,270 | 61,106,748 | | 1,612,523 | 18,854,894 | 18,370,132 | | 484,762 |
| 388 | | | | | | | | | | | | |
| 389 | 1-Plant End Bal | General | 393000-General Stores Equipmen | Base | 430,925 | 430,925 | | | 129,546 | 129,546 | | |
| 390 | 1-Plant End Bal | General | 393000-General Stores Equipmen | SPS Post Test Year Adjustment | 8,076 | | | 8,076 | 2,428 | | | 2,428 |
| 391 | 1-Plant End Bal | General | 393000-General Stores Equipmen | Sub-Total 393000-General Stores Equipmen | 439,001 | 430,925 | | 8,076 | 131,974 | 129,546 | | 2,428 |
| 392 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.1 Plant in Service Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 393 | 1-Plant End Bal | General | 394000-General Tools & Shop Equi | Base | 51,629,128 | 51,629,128 | | | 15,520,935 | 15,520,935 | | |
| 394 | 1-Plant End Bal | General | 394000-General Tools & Shop Equi | SPS Post Test Year Adjustment | 967,609 | | | 967,609 | 290,886 | | | 290,886 |
| 395 | 1-Plant End Bal | General | 394000-General Tools & Shop Equi | Sub-Total 394000-General Tools & Shop Equi | 52,596,738 | 51,629,128 | | 967,609 | 15,811,821 | 15,520,935 | | 290,886 |
| 396 | | | | | | | | | | | | |
| 397 | 1-Plant End Bal | General | 395000-General Laboratory Equi | Base | 10,928,508 | 10,928,508 | | | 3,285,368 | 3,285,368 | | |
| 398 | 1-Plant End Bal | General | 395000-General Laboratory Equi | SPS Post Test Year Adjustment | 204,817 | | | 204,817 | 61,573 | | | 61,573 |
| 399 | 1-Plant End Bal | General | 395000-General Laboratory Equi | Sub-Total 395000-General Laboratory Equi | 11,133,325 | 10,928,508 | | 204,817 | 3,346,940 | 3,285,368 | | 61,573 |
| 400 | | | | | | | | | | | | |
| 401 | 1-Plant End Bal | General | 396000-General Power Operated E | Base | 13,718,357 | 13,718,357 | | | 4,124,062 | 4,124,062 | | |
| 402 | 1-Plant End Bal | General | 396000-General Power Operated E | SPS Post Test Year Adjustment | 362,009 | | | 362,009 | 108,828 | | | 108,828 |
| 403 | 1-Plant End Bal | General | 396000-General Power Operated E | Sub-Total 396000-General Power Operated E | 14,080,365 | 13,718,357 | | 362,009 | 4,232,890 | 4,124,062 | | 108,828 |
| 404 | | | | | | | | | | | | |
| 405 | 1-Plant End Bal | General | 397000-General Communication E | Base | 63,859,720 | 63,859,720 | | | 19,197,740 | 19,197,740 | | |
| 406 | 1-Plant End Bal | General | 397000-General Communication E | SPS Post Test Year Adjustment | 5,577,849 | | | 5,577,849 | 1,676,833 | | | 1,676,833 |
| 407 | 1-Plant End Bal | General | 397000-General Communication E | Sub-Total 397000-General Communication E | 69,437,570 | 63,859,720 | | 5,577,849 | 20,874,573 | 19,197,740 | | 1,676,833 |
| 408 | | | | | | | | | | | | |
| 409 | 1-Plant End Bal | General | 397010-General Comm Eq Two Wa | Base | 48,691,046 | 48,691,046 | | | 14,637,679 | 14,637,679 | | |
| 410 | 1-Plant End Bal | General | 397010-General Comm Eq Two Wa | Sub-Total 397010-General Comm Eq Two Wa | 48,691,046 | 48,691,046 | | | 14,637,679 | 14,637,679 | | |
| 411 | | | | | | | | | | | | |
| 412 | 1-Plant End Bal | General | 397020-General Comm Eq AE | Base | 60,849 | 60,849 | | | 18,293 | 18,293 | | |
| 413 | 1-Plant End Bal | General | 397020-General Comm Eq AE | Sub-Total 397020-General Comm Eq AE | 60,849 | 60,849 | | | 18,293 | 18,293 | | |
| 414 | | | | | | | | | | | | |
| 415 | 1-Plant End Bal | General | 397030-General Comm Eq EM | Base | 17,684,067 | 17,684,067 | | | 5,316,248 | 5,316,248 | | |
| 416 | 1-Plant End Bal | General | 397030-General Comm Eq EM | Sub-Total 397030-General Comm Eq EM | 17,684,067 | 17,684,067 | | | 5,316,248 | 5,316,248 | | |
| 417 | | | | | | | | | | | | |
| 418 | 1-Plant End Bal | General | 398000-General Miscellaneous E | Base | 2,746,736 | 2,746,736 | | | 825,734 | 825,734 | | |
| 419 | 1-Plant End Bal | General | 398000-General Miscellaneous E | SPS Post Test Year Adjustment | 51,478 | | | 51,478 | 15,476 | | | 15,476 |
| 420 | 1-Plant End Bal | General | 398000-General Miscellaneous E | Sub-Total 398000-General Miscellaneous E | 2,798,214 | 2,746,736 | | 51,478 | 841,209 | 825,734 | | 15,476 |
| 421 | | | | | | | | | | | | |
| 422 | 1-Plant End Bal | General | | **Sub-Total General** | 566,555,169 | 535,976,846 | | 30,578,323 | 170,427,718 | 161,235,152 | | 9,192,566 |
| 423 | | | | | | | | | | | | |
| 424 | 1-Plant End Bal | | | **Sub-Total 1-Plant End Bal** | 9,914,613,292 | 8,695,463,954 | (1,257,140) | 1,220,406,478 | 2,974,295,085 | 2,574,479,927 | (374,710) | 400,189,868 |
| 425 | | | | | | | | | | | | |
| 426 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | 65Net-Accum Depr End bal net of RWIP | Intangible | 301000-Intg Organization Costs | SPS Post Test Year Adjustment | 0 | | | 0 | 0 | | | 0 |
| 2 | 65Net-Accum Depr End bal net of RWIP | Intangible | 301000-Intg Organization Costs | Sub-Total 301000-Intg Organization Costs | 0 | | | 0 | 0 | | | 0 |
| 3 | | | | | | | | | | | | |
| 4 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303003-Intg Misc Computr Softwar | Base | (2,468,617) | (2,468,617) | | | (742,125) | (742,125) | | |
| 5 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303003-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | 1,701 | | 1,701 | | 511 | | 511 | |
| 6 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303003-Intg Misc Computr Softwar | SPS Post Test Year Adjustment | (635,989) | | | (635,989) | (191,193) | | | (191,193) |
| 7 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303003-Intg Misc Computr Softwar | Sub-Total 303003-Intg Misc Computr Softwar | (3,102,905) | (2,468,617) | 1,701 | (635,989) | (932,807) | (742,125) | 511 | (191,193) |
| 8 | | | | | | | | | | | | |
| 9 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004-Intg Misc Computr Softwar | Base | (106,375,390) | (106,375,390) | | | (31,978,954) | (31,978,954) | | |
| 10 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004-Intg Misc Computr Softwar | SPS Base Data - Reclass Retail Allocated | 168,554 | 168,554 | | | 50,671 | 50,671 | | |
| 11 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | 525,073 | | 525,073 | | 157,849 | | 157,849 | |
| 12 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004-Intg Misc Computr Softwar | SPS Post Test Year Adjustment | (5,552,631) | | | (5,552,631) | (1,669,252) | | | (1,669,252) |
| 13 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004-Intg Misc Computr Softwar | Sub-Total 303004-Intg Misc Computr Softwar | (111,234,393) | (106,206,835) | 525,073 | (5,552,631) | (33,439,686) | (31,928,283) | 157,849 | (1,669,252) |
| 14 | | | | | | | | | | | | |
| 15 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Base Data - Reclass Retail Allocated | (168,554) | (168,554) | | | (52,685) | (52,685) | | |
| 16 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Post Test Year Adjustment | (482,628) | | | (482,628) | (150,855) | | | (150,855) |
| 17 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | Sub-Total 303004R-Intg Misc Computr Softwar-Retail Alloc | (651,183) | (168,554) | | (482,628) | (203,540) | (52,685) | | (150,855) |
| 18 | | | | | | | | | | | | |
| 19 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303005-Intg Misc Computr Soft 15y | Base | (16,776,904) | (16,776,904) | | | (5,043,534) | (5,043,534) | | |
| 20 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Eliminate Non-Reg Software | 51,332 | | 51,332 | | 15,432 | | 15,432 | |
| 21 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Post Test Year Adjustment | (2,022,018) | | | (2,022,018) | (607,866) | | | (607,866) |
| 22 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303005-Intg Misc Computr Soft 15y | Sub-Total 303005-Intg Misc Computr Soft 15y | (18,747,590) | (16,776,904) | 51,332 | (2,022,018) | (5,635,968) | (5,043,534) | 15,432 | (607,866) |
| 23 | | | | | | | | | | | | |
| 24 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303007-Intg Misc Computr Softwar | SPS Post Test Year Adjustment | (16,997) | | | (16,997) | (5,110) | | | (5,110) |
| 25 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303007-Intg Misc Computr Softwar | Sub-Total 303007-Intg Misc Computr Softwar | (16,997) | | | (16,997) | (5,110) | | | (5,110) |
| 26 | | | | | | | | | | | | |
| 27 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303010-Intg Misc Computr Softwar | Base | (6,337,111) | (6,337,111) | | | (1,905,085) | (1,905,085) | | |
| 28 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303010-Intg Misc Computr Softwar | SPS Post Test Year Adjustment | (324,518) | | | (324,518) | (97,558) | | | (97,558) |
| 29 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303010-Intg Misc Computr Softwar | Sub-Total 303010-Intg Misc Computr Softwar | (6,661,629) | (6,337,111) | | (324,518) | (2,002,643) | (1,905,085) | | (97,558) |
| 30 | | | | | | | | | | | | |
| 31 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303010R-Intg Misc Computr Softwar-Retail Allocated | SPS Post Test Year Adjustment | (14,981) | | | (14,981) | (4,683) | | | (4,683) |
| 32 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303010R-Intg Misc Computr Softwar-Retail Allocated | Sub-Total 303010R-Intg Misc Computr Softwar-Retail Alloc | (14,981) | | | (14,981) | (4,683) | | | (4,683) |
| 33 | | | | | | | | | | | | |
| 34 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303014-Intg CRS Computr Softwar | Base | (12,300,189) | (12,300,189) | | | (3,844,676) | (3,844,676) | | |
| 35 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303014-Intg CRS Computr Softwar | SPS Post Test Year Adjustment | (95,568) | | | (95,568) | (29,872) | | | (29,872) |
| 36 | 65Net-Accum Depr End bal net of RWIP | Intangible | 303014-Intg CRS Computr Softwar | Sub-Total 303014-Intg CRS Computr Softwar | (12,395,757) | (12,300,189) | | (95,568) | (3,874,547) | (3,844,676) | | (29,872) |
| 37 | | | | | | | | | | | | |
| 38 | 65Net-Accum Depr End bal net of RWIP | Intangible | | **Sub-Total Intangible** | (152,825,435) | (144,258,211) | 578,106 | (9,145,329) | (46,098,984) | (43,516,388) | 173,792 | (2,756,388) |
| 39 | | | | | | | | | | | | |
| 40 | 65Net-Accum Depr End bal net of RWIP | Production | 310002-Steam Prod Land Rights | Base | (692,738) | (692,738) | | | (212,859) | (212,859) | | |
| 41 | 65Net-Accum Depr End bal net of RWIP | Production | 310002-Steam Prod Land Rights | SPS Post Test Year Adjustment | (13,678) | | | (13,678) | (4,203) | | | (4,203) |
| 42 | 65Net-Accum Depr End bal net of RWIP | Production | 310002-Steam Prod Land Rights | SPS Unblending Adjustment | (18,838) | | (18,838) | | (5,789) | | (5,789) | |
| 43 | 65Net-Accum Depr End bal net of RWIP | Production | 310002-Steam Prod Land Rights | Sub-Total 310002-Steam Prod Land Rights | (725,255) | (692,738) | (18,838) | (13,678) | (222,851) | (212,859) | (5,789) | (4,203) |
| 44 | | | | | | | | | | | | |
| 45 | 65Net-Accum Depr End bal net of RWIP | Production | 310003-Steam Prod Water Rights | Base | (4,508,093) | (4,508,093) | | | (1,385,214) | (1,385,214) | | |
| 46 | 65Net-Accum Depr End bal net of RWIP | Production | 310003-Steam Prod Water Rights | SPS Post Test Year Adjustment | (164,492) | | | (164,492) | (50,544) | | | (50,544) |
| 47 | 65Net-Accum Depr End bal net of RWIP | Production | 310003-Steam Prod Water Rights | SPS Unblending Adjustment | (826) | | (826) | | (254) | | (254) | |
| 48 | 65Net-Accum Depr End bal net of RWIP | Production | 310003-Steam Prod Water Rights | Sub-Total 310003-Steam Prod Water Rights | (4,673,411) | (4,508,093) | (826) | (164,492) | (1,436,012) | (1,385,214) | (254) | (50,544) |
| 49 | | | | | | | | | | | | |
| 50 | 65Net-Accum Depr End bal net of RWIP | Production | 310004-Steam Prod Land Rights-NM | Base | (57,612) | (57,612) | | | (17,702) | (17,702) | | |
| 51 | 65Net-Accum Depr End bal net of RWIP | Production | 310004-Steam Prod Land Rights-NM | SPS Post Test Year Adjustment | (1,084) | | | (1,084) | (333) | | | (333) |
| 52 | 65Net-Accum Depr End bal net of RWIP | Production | 310004-Steam Prod Land Rights-NM | SPS Unblending Adjustment | (459) | | (459) | | (141) | | (141) | |
| 53 | 65Net-Accum Depr End bal net of RWIP | Production | 310004-Steam Prod Land Rights-NM | Sub-Total 310004-Steam Prod Land Rights-NM | (59,155) | (57,612) | (459) | (1,084) | (18,177) | (17,702) | (141) | (333) |
| 54 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 55 | 65Net-Accum Depr End bal net of RWIP | Production | 311000E-Steam Prod Str & Improv | Base | (135,625,359) | (135,625,359) | | | (41,673,990) | (41,673,990) | | |
| 56 | 65Net-Accum Depr End bal net of RWIP | Production | 311000E-Steam Prod Str & Improv | SPS Post Test Year Adjustment | (3,463,671) | | | (3,463,671) | (1,064,292) | | | (1,064,292) |
| 57 | 65Net-Accum Depr End bal net of RWIP | Production | 311000E-Steam Prod Str & Improv | SPS Unblending Adjustment | (21,482,373) | | (21,482,373) | | (6,600,950) | | (6,600,950) | |
| 58 | 65Net-Accum Depr End bal net of RWIP | Production | 311000E-Steam Prod Str & Improv | Sub-Total 311000E-Steam Prod Str & Improv | (160,571,404) | (135,625,359) | (21,482,373) | (3,463,671) | (49,339,232) | (41,673,990) | (6,600,950) | (1,064,292) |
| 59 | | | | | | | | | | | | |
| 60 | 65Net-Accum Depr End bal net of RWIP | Production | 311001-Steam Prod Str&Imp-TolkSC | Base | (14,127,286) | (14,127,286) | | | (4,340,931) | (4,340,931) | | |
| 61 | 65Net-Accum Depr End bal net of RWIP | Production | 311001-Steam Prod Str&Imp-TolkSC | SPS Post Test Year Adjustment | (238,683) | | | (238,683) | (73,341) | | | (73,341) |
| 62 | 65Net-Accum Depr End bal net of RWIP | Production | 311001-Steam Prod Str&Imp-TolkSC | SPS Unblending Adjustment | (358,395) | | (358,395) | | (110,125) | | (110,125) | |
| 63 | 65Net-Accum Depr End bal net of RWIP | Production | 311001-Steam Prod Str&Imp-TolkSC | Sub-Total 311001-Steam Prod Str&Imp-TolkSC | (14,724,364) | (14,127,286) | (358,395) | (238,683) | (4,524,397) | (4,340,931) | (110,125) | (73,341) |
| 64 | | | | | | | | | | | | |
| 65 | 65Net-Accum Depr End bal net of RWIP | Production | 312000E-Steam Prod Boiler Plant E | Base | (616,833,458) | (616,833,458) | | | (189,536,171) | (189,536,171) | | |
| 66 | 65Net-Accum Depr End bal net of RWIP | Production | 312000E-Steam Prod Boiler Plant E | SPS Post Test Year Adjustment | (13,114,867) | | | (13,114,867) | (4,029,843) | | | (4,029,843) |
| 67 | 65Net-Accum Depr End bal net of RWIP | Production | 312000E-Steam Prod Boiler Plant E | SPS Unblending Adjustment | (32,865,783) | | (32,865,783) | | (10,098,763) | | (10,098,763) | |
| 68 | 65Net-Accum Depr End bal net of RWIP | Production | 312000E-Steam Prod Boiler Plant E | Sub-Total 312000E-Steam Prod Boiler Plant E | (662,814,107) | (616,833,458) | (32,865,783) | (13,114,867) | (203,664,776) | (189,536,171) | (10,098,763) | (4,029,843) |
| 69 | | | | | | | | | | | | |
| 70 | 65Net-Accum Depr End bal net of RWIP | Production | 312001-Steam Prod Blr Plt-TolkSC | Base | (9,769,296) | (9,769,296) | | | (3,001,839) | (3,001,839) | | |
| 71 | 65Net-Accum Depr End bal net of RWIP | Production | 312001-Steam Prod Blr Plt-TolkSC | SPS Post Test Year Adjustment | (172,374) | | | (172,374) | (52,966) | | | (52,966) |
| 72 | 65Net-Accum Depr End bal net of RWIP | Production | 312001-Steam Prod Blr Plt-TolkSC | SPS Unblending Adjustment | (692,055) | | (692,055) | | (212,650) | | (212,650) | |
| 73 | 65Net-Accum Depr End bal net of RWIP | Production | 312001-Steam Prod Blr Plt-TolkSC | Sub-Total 312001-Steam Prod Blr Plt-TolkSC | (10,633,725) | (9,769,296) | (692,055) | (172,374) | (3,267,455) | (3,001,839) | (212,650) | (52,966) |
| 74 | | | | | | | | | | | | |
| 75 | 65Net-Accum Depr End bal net of RWIP | Production | 314000-Steam Prod Turbogen Unit | Base | (302,437,673) | (302,437,673) | | | (92,930,884) | (92,930,884) | | |
| 76 | 65Net-Accum Depr End bal net of RWIP | Production | 314000-Steam Prod Turbogen Unit | SPS Post Test Year Adjustment | (6,468,746) | | | (6,468,746) | (1,987,670) | | | (1,987,670) |
| 77 | 65Net-Accum Depr End bal net of RWIP | Production | 314000-Steam Prod Turbogen Unit | SPS Unblending Adjustment | (14,982,225) | | (14,982,225) | | (4,603,631) | | (4,603,631) | |
| 78 | 65Net-Accum Depr End bal net of RWIP | Production | 314000-Steam Prod Turbogen Unit | Sub-Total 314000-Steam Prod Turbogen Unit | (323,888,645) | (302,437,673) | (14,982,225) | (6,468,746) | (99,522,185) | (92,930,884) | (4,603,631) | (1,987,670) |
| 79 | | | | | | | | | | | | |
| 80 | 65Net-Accum Depr End bal net of RWIP | Production | 314001-Steam Prod Turbogen-TolkSC | Base | (19,670,351) | (19,670,351) | | | (6,044,165) | (6,044,165) | | |
| 81 | 65Net-Accum Depr End bal net of RWIP | Production | 314001-Steam Prod Turbogen-TolkSC | SPS Post Test Year Adjustment | (422,502) | | | (422,502) | (129,823) | | | (129,823) |
| 82 | 65Net-Accum Depr End bal net of RWIP | Production | 314001-Steam Prod Turbogen-TolkSC | SPS Unblending Adjustment | (32,501) | | (32,501) | | (9,987) | | (9,987) | |
| 83 | 65Net-Accum Depr End bal net of RWIP | Production | 314001-Steam Prod Turbogen-TolkSC | Sub-Total 314001-Steam Prod Turbogen-TolkSC | (20,125,354) | (19,670,351) | (32,501) | (422,502) | (6,183,975) | (6,044,165) | (9,987) | (129,823) |
| 84 | | | | | | | | | | | | |
| 85 | 65Net-Accum Depr End bal net of RWIP | Production | 315000E-Steam Prod Acc Elec Eq | Base | (40,592,152) | (40,592,152) | | | (12,472,866) | (12,472,866) | | |
| 86 | 65Net-Accum Depr End bal net of RWIP | Production | 315000E-Steam Prod Acc Elec Eq | SPS Post Test Year Adjustment | (980,972) | | | (980,972) | (301,426) | | | (301,426) |
| 87 | 65Net-Accum Depr End bal net of RWIP | Production | 315000E-Steam Prod Acc Elec Eq | SPS Unblending Adjustment | (3,111,059) | | (3,111,059) | | (955,944) | | (955,944) | |
| 88 | 65Net-Accum Depr End bal net of RWIP | Production | 315000E-Steam Prod Acc Elec Eq | Sub-Total 315000E-Steam Prod Acc Elec Eq | (44,684,182) | (40,592,152) | (3,111,059) | (980,972) | (13,730,236) | (12,472,866) | (955,944) | (301,426) |
| 89 | | | | | | | | | | | | |
| 90 | 65Net-Accum Depr End bal net of RWIP | Production | 315001-Steam Prod Acc El Eq-TolkS | Base | (12,200,021) | (12,200,021) | | | (3,748,735) | (3,748,735) | | |
| 91 | 65Net-Accum Depr End bal net of RWIP | Production | 315001-Steam Prod Acc El Eq-TolkS | SPS Post Test Year Adjustment | (215,187) | | | (215,187) | (66,121) | | | (66,121) |
| 92 | 65Net-Accum Depr End bal net of RWIP | Production | 315001-Steam Prod Acc El Eq-TolkS | SPS Unblending Adjustment | (859,687) | | (859,687) | | (264,158) | | (264,158) | |
| 93 | 65Net-Accum Depr End bal net of RWIP | Production | 315001-Steam Prod Acc El Eq-TolkS | Sub-Total 315001-Steam Prod Acc El Eq-TolkS | (13,274,896) | (12,200,021) | (859,687) | (215,187) | (4,079,015) | (3,748,735) | (264,158) | (66,121) |
| 94 | | | | | | | | | | | | |
| 95 | 65Net-Accum Depr End bal net of RWIP | Production | 316000E-Steam Prod Misc Pwr Plt E | Base | (20,261,184) | (20,261,184) | | | (6,225,712) | (6,225,712) | | |
| 96 | 65Net-Accum Depr End bal net of RWIP | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Post Test Year Adjustment | (530,974) | | | (530,974) | (163,154) | | | (163,154) |
| 97 | 65Net-Accum Depr End bal net of RWIP | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Unblending Adjustment | (3,405,918) | | (3,405,918) | | (1,046,546) | | (1,046,546) | |
| 98 | 65Net-Accum Depr End bal net of RWIP | Production | 316000E-Steam Prod Misc Pwr Plt E | Sub-Total 316000E-Steam Prod Misc Pwr Plt E | (24,198,077) | (20,261,184) | (3,405,918) | (530,974) | (7,435,412) | (6,225,712) | (1,046,546) | (163,154) |
| 99 | | | | | | | | | | | | |
| 100 | 65Net-Accum Depr End bal net of RWIP | Production | 316001-Steam Prod PwrPltEq-TolkSC | Base | (2,750,106) | (2,750,106) | | | (845,033) | (845,033) | | |
| 101 | 65Net-Accum Depr End bal net of RWIP | Production | 316001-Steam Prod PwrPltEq-TolkSC | SPS Post Test Year Adjustment | (49,345) | | | (49,345) | (15,162) | | | (15,162) |
| 102 | 65Net-Accum Depr End bal net of RWIP | Production | 316001-Steam Prod PwrPltEq-TolkSC | SPS Unblending Adjustment | (244,640) | | (244,640) | | (75,171) | | (75,171) | |
| 103 | 65Net-Accum Depr End bal net of RWIP | Production | 316001-Steam Prod PwrPltEq-TolkSC | Sub-Total 316001-Steam Prod PwrPltEq-TolkSC | (3,044,091) | (2,750,106) | (244,640) | (49,345) | (935,367) | (845,033) | (75,171) | (15,162) |
| 104 | | | | | | | | | | | | |
| 105 | 65Net-Accum Depr End bal net of RWIP | Production | 340002-Other Prod Land Rights | Base | (675) | (675) | | | (207) | (207) | | |
| 106 | 65Net-Accum Depr End bal net of RWIP | Production | 340002-Other Prod Land Rights | SPS Post Test Year Adjustment | 0 | | | 0 | 0 | | | 0 |
| 107 | 65Net-Accum Depr End bal net of RWIP | Production | 340002-Other Prod Land Rights | SPS Unblending Adjustment | 0 | | 0 | | 0 | | 0 | |
| 108 | 65Net-Accum Depr End bal net of RWIP | Production | 340002-Other Prod Land Rights | Sub-Total 340002-Other Prod Land Rights | (675) | (675) | 0 | 0 | (207) | (207) | 0 | 0 |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 109 | | | | | | | | | | | | |
| 110 | 65Net-Accum Depr End bal net of RWIP | Production | 341000E-Other Prod Str & Impr | Base | (4,019,023) | (4,019,023) | | | (1,234,936) | (1,234,936) | | |
| 111 | 65Net-Accum Depr End bal net of RWIP | Production | 341000E-Other Prod Str & Impr | SPS Post Test Year Adjustment | (112,216) | | | (112,216) | (34,481) | | | (34,481) |
| 112 | 65Net-Accum Depr End bal net of RWIP | Production | 341000E-Other Prod Str & Impr | SPS Unblending Adjustment | (80,018) | | (80,018) | | (24,587) | | (24,587) | |
| 113 | 65Net-Accum Depr End bal net of RWIP | Production | 341000E-Other Prod Str & Impr | Sub-Total 341000E-Other Prod Str & Impr | (4,211,256) | (4,019,023) | (80,018) | (112,216) | (1,294,005) | (1,234,936) | (24,587) | (34,481) |
| 114 | | | | | | | | | | | | |
| 115 | 65Net-Accum Depr End bal net of RWIP | Production | 341045-Other Prod Str & Imp-Wind | Base | (2,711,281) | (2,711,281) | | | (889,704) | (889,704) | | |
| 116 | 65Net-Accum Depr End bal net of RWIP | Production | 341045-Other Prod Str & Imp-Wind | SPS Post Test Year Adjustment | (808,714) | | | (808,714) | (265,379) | | | (265,379) |
| 117 | 65Net-Accum Depr End bal net of RWIP | Production | 341045-Other Prod Str & Imp-Wind | SPS Unblending Adjustment | (94,402) | | (94,402) | | (30,978) | | (30,978) | |
| 118 | 65Net-Accum Depr End bal net of RWIP | Production | 341045-Other Prod Str & Imp-Wind | Sub-Total 341045-Other Prod Str & Imp-Wind | (3,614,397) | (2,711,281) | (94,402) | (808,714) | (1,186,061) | (889,704) | (30,978) | (265,379) |
| 119 | | | | | | | | | | | | |
| 120 | 65Net-Accum Depr End bal net of RWIP | Production | 342000E-Other Prod Fuel Hldr | Base | (4,203,778) | (4,203,778) | | | (1,291,707) | (1,291,707) | | |
| 121 | 65Net-Accum Depr End bal net of RWIP | Production | 342000E-Other Prod Fuel Hldr | SPS Post Test Year Adjustment | (100,729) | | | (100,729) | (30,951) | | | (30,951) |
| 122 | 65Net-Accum Depr End bal net of RWIP | Production | 342000E-Other Prod Fuel Hldr | SPS Unblending Adjustment | (61,057) | | (61,057) | | (18,761) | | (18,761) | |
| 123 | 65Net-Accum Depr End bal net of RWIP | Production | 342000E-Other Prod Fuel Hldr | Sub-Total 342000E-Other Prod Fuel Hldr | (4,365,564) | (4,203,778) | (61,057) | (100,729) | (1,341,419) | (1,291,707) | (18,761) | (30,951) |
| 124 | | | | | | | | | | | | |
| 125 | 65Net-Accum Depr End bal net of RWIP | Production | 343000-Other Prod Prime Mover | Base | (34,000,371) | (34,000,371) | | | (10,447,391) | (10,447,391) | | |
| 126 | 65Net-Accum Depr End bal net of RWIP | Production | 343000-Other Prod Prime Mover | SPS Post Test Year Adjustment | (3,313,777) | | | (3,313,777) | (1,018,234) | | | (1,018,234) |
| 127 | 65Net-Accum Depr End bal net of RWIP | Production | 343000-Other Prod Prime Mover | SPS Unblending Adjustment | (1,533,353) | | (1,533,353) | | (471,158) | | (471,158) | |
| 128 | 65Net-Accum Depr End bal net of RWIP | Production | 343000-Other Prod Prime Mover | Sub-Total 343000-Other Prod Prime Mover | (38,847,501) | (34,000,371) | (1,533,353) | (3,313,777) | (11,936,782) | (10,447,391) | (471,158) | (1,018,234) |
| 129 | | | | | | | | | | | | |
| 130 | 65Net-Accum Depr End bal net of RWIP | Production | 344000E-Other Prod Generator | Base | (46,415,876) | (46,415,876) | | | (14,262,338) | (14,262,338) | | |
| 131 | 65Net-Accum Depr End bal net of RWIP | Production | 344000E-Other Prod Generator | SPS Post Test Year Adjustment | 1,958,536 | | | 1,958,536 | 601,805 | | | 601,805 |
| 132 | 65Net-Accum Depr End bal net of RWIP | Production | 344000E-Other Prod Generator | SPS Unblending Adjustment | (1,883,998) | | (1,883,998) | | (578,901) | | (578,901) | |
| 133 | 65Net-Accum Depr End bal net of RWIP | Production | 344000E-Other Prod Generator | Sub-Total 344000E-Other Prod Generator | (46,341,338) | (46,415,876) | (1,883,998) | 1,958,536 | (14,239,435) | (14,262,338) | (578,901) | 601,805 |
| 134 | | | | | | | | | | | | |
| 135 | 65Net-Accum Depr End bal net of RWIP | Production | 344045-Other Prod Generator-Wind | Base | (36,196,146) | (36,196,146) | | | (11,877,733) | (11,877,733) | | |
| 136 | 65Net-Accum Depr End bal net of RWIP | Production | 344045-Other Prod Generator-Wind | SPS Post Test Year Adjustment | (17,868,083) | | | (17,868,083) | (5,863,396) | | | (5,863,396) |
| 137 | 65Net-Accum Depr End bal net of RWIP | Production | 344045-Other Prod Generator-Wind | SPS Unblending Adjustment | (1,353,472) | | (1,353,472) | | (444,141) | | (444,141) | |
| 138 | 65Net-Accum Depr End bal net of RWIP | Production | 344045-Other Prod Generator-Wind | Sub-Total 344045-Other Prod Generator-Wind | (55,417,701) | (36,196,146) | (1,353,472) | (17,868,083) | (18,185,270) | (11,877,733) | (444,141) | (5,863,396) |
| 139 | | | | | | | | | | | | |
| 140 | 65Net-Accum Depr End bal net of RWIP | Production | 345000E-Other Prod Access Elect Equip | Base | (10,974,390) | (10,974,390) | | | (3,372,132) | (3,372,132) | | |
| 141 | 65Net-Accum Depr End bal net of RWIP | Production | 345000E-Other Prod Access Elect Equip | SPS Post Test Year Adjustment | (618,935) | | | (618,935) | (190,182) | | | (190,182) |
| 142 | 65Net-Accum Depr End bal net of RWIP | Production | 345000E-Other Prod Access Elect Equip | SPS Unblending Adjustment | (494,164) | | (494,164) | | (151,843) | | (151,843) | |
| 143 | 65Net-Accum Depr End bal net of RWIP | Production | 345000E-Other Prod Access Elect Equip | Sub-Total 345000E-Other Prod Access Elect Equip | (12,087,489) | (10,974,390) | (494,164) | (618,935) | (3,714,157) | (3,372,132) | (151,843) | (190,182) |
| 144 | | | | | | | | | | | | |
| 145 | 65Net-Accum Depr End bal net of RWIP | Production | 345045-Other Prod Acc El Eq-Wind | Base | (1,166,127) | (1,166,127) | | | (382,664) | (382,664) | | |
| 146 | 65Net-Accum Depr End bal net of RWIP | Production | 345045-Other Prod Acc El Eq-Wind | SPS Post Test Year Adjustment | (346,558) | | | (346,558) | (113,723) | | | (113,723) |
| 147 | 65Net-Accum Depr End bal net of RWIP | Production | 345045-Other Prod Acc El Eq-Wind | SPS Unblending Adjustment | (38,019) | | (38,019) | | (12,476) | | (12,476) | |
| 148 | 65Net-Accum Depr End bal net of RWIP | Production | 345045-Other Prod Acc El Eq-Wind | Sub-Total 345045-Other Prod Acc El Eq-Wind | (1,550,704) | (1,166,127) | (38,019) | (346,558) | (508,862) | (382,664) | (12,476) | (113,723) |
| 149 | | | | | | | | | | | | |
| 150 | 65Net-Accum Depr End bal net of RWIP | Production | 346000E-Other Prod Misc Pwr P | Base | (1,597,673) | (1,597,673) | | | (490,921) | (490,921) | | |
| 151 | 65Net-Accum Depr End bal net of RWIP | Production | 346000E-Other Prod Misc Pwr P | SPS Post Test Year Adjustment | (72,175) | | | (72,175) | (22,177) | | | (22,177) |
| 152 | 65Net-Accum Depr End bal net of RWIP | Production | 346000E-Other Prod Misc Pwr P | SPS Unblending Adjustment | (61,584) | | (61,584) | | (18,923) | | (18,923) | |
| 153 | 65Net-Accum Depr End bal net of RWIP | Production | 346000E-Other Prod Misc Pwr P | Sub-Total 346000E-Other Prod Misc Pwr P | (1,731,432) | (1,597,673) | (61,584) | (72,175) | (532,022) | (490,921) | (18,923) | (22,177) |
| 154 | | | | | | | | | | | | |
| 155 | 65Net-Accum Depr End bal net of RWIP | Production | 346045-Other Prod Misc P Eq-Wind | Base | (956) | (956) | | | (314) | (314) | | |
| 156 | 65Net-Accum Depr End bal net of RWIP | Production | 346045-Other Prod Misc P Eq-Wind | SPS Post Test Year Adjustment | (287) | | | (287) | (94) | | | (94) |
| 157 | 65Net-Accum Depr End bal net of RWIP | Production | 346045-Other Prod Misc P Eq-Wind | SPS Unblending Adjustment | (37) | | (37) | | (12) | | (12) | |
| 158 | 65Net-Accum Depr End bal net of RWIP | Production | 346045-Other Prod Misc P Eq-Wind | Sub-Total 346045-Other Prod Misc P Eq-Wind | (1,279) | (956) | (37) | (287) | (420) | (314) | (12) | (94) |
| 159 | | | | | | | | | | | | |
| 160 | 65Net-Accum Depr End bal net of RWIP | Production | | **Sub-Total Production** | (1,451,586,000) | (1,320,811,622) | (83,654,863) | (47,119,515) | (447,297,729) | (406,686,151) | (25,735,888) | (14,875,690) |
| 161 | | | | | | | | | | | | |
| 162 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002E-Transmission Land Right | Base | (22,036,021) | (22,036,021) | | | (5,342,311) | (5,342,311) | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 163 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002E-Transmission Land Right | SPS Post Test Year Adjustment | (925,257) | | | (925,257) | (224,315) | | | (224,315) |
| 164 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002E-Transmission Land Right | SPS Unblending Adjustment | 3,271,250 | | 3,271,250 | | 793,067 | | 793,067 | |
| 165 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002E-Transmission Land Right | Sub-Total 350002E-Transmission Land Right | (19,690,029) | (22,036,021) | 3,271,250 | (925,257) | (4,773,560) | (5,342,311) | 793,067 | (224,315) |
| 166 | | | | | | | | | | | | |
| 167 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERN-Transmission Land Right Radial NM | Base | (466,641) | (466,641) | | | (466,641) | (466,641) | | |
| 168 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Post Test Year Adjustment | (19,594) | | | (19,594) | (19,594) | | | (19,594) |
| 169 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Unblending Adjustment | 69,273 | | 69,273 | | 69,273 | | 69,273 | |
| 170 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERN-Transmission Land Right Radial NM | Sub-Total 350002ERN-Transmission Land Right Radial NM | (416,962) | (466,641) | 69,273 | (19,594) | (416,962) | (466,641) | 69,273 | (19,594) |
| 171 | | | | | | | | | | | | |
| 172 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERT-Transmission Land Right Radial TX | Base | (733,345) | (733,345) | | | | | | |
| 173 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Post Test Year Adjustment | (30,792) | | | (30,792) | | | | |
| 174 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Unblending Adjustment | 108,865 | | 108,865 | | | | | |
| 175 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERT-Transmission Land Right Radial TX | Sub-Total 350002ERT-Transmission Land Right Radial TX | (655,272) | (733,345) | 108,865 | (30,792) | | | | |
| 176 | | | | | | | | | | | | |
| 177 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Base | (144,493) | (144,493) | | | | | | |
| 178 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Post Test Year Adjustment | (6,067) | | | (6,067) | | | | |
| 179 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Unblending Adjustment | 21,450 | | 21,450 | | | | | |
| 180 | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Sub-Total 350002ERW-Transmission Land Right Radial Whc | (129,110) | (144,493) | 21,450 | (6,067) | | | | |
| 181 | | | | | | | | | | | | |
| 182 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352000-Transmission Str & Improv | Base | (17,498,964) | (17,498,964) | | | (4,242,368) | (4,242,368) | | |
| 183 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352000-Transmission Str & Improv | SPS Post Test Year Adjustment | (557,838) | | | (557,838) | (135,240) | | | (135,240) |
| 184 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352000-Transmission Str & Improv | SPS Unblending Adjustment | (4,038,671) | | (4,038,671) | | (979,117) | | (979,117) | |
| 185 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352000-Transmission Str & Improv | Sub-Total 352000-Transmission Str & Improv | (22,095,472) | (17,498,964) | (4,038,671) | (557,838) | (5,356,724) | (4,242,368) | (979,117) | (135,240) |
| 186 | | | | | | | | | | | | |
| 187 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352010-Tran Str & Impr-Prod | Base | (93,447) | (93,447) | | | (28,714) | (28,714) | | |
| 188 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352010-Tran Str & Impr-Prod | SPS Post Test Year Adjustment | (5,680) | | | (5,680) | (1,745) | | | (1,745) |
| 189 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352010-Tran Str & Impr-Prod | SPS Unblending Adjustment | (9,422) | | (9,422) | | (2,895) | | (2,895) | |
| 190 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352010-Tran Str & Impr-Prod | Sub-Total 352010-Tran Str & Impr-Prod | (108,548) | (93,447) | (9,422) | (5,680) | (33,354) | (28,714) | (2,895) | (1,745) |
| 191 | | | | | | | | | | | | |
| 192 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352045-Tran Str & Impr-Wind | Base | (26,084) | (26,084) | | | (8,560) | (8,560) | | |
| 193 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352045-Tran Str & Impr-Wind | SPS Post Test Year Adjustment | (10,108) | | | (10,108) | (3,317) | | | (3,317) |
| 194 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352045-Tran Str & Impr-Wind | SPS Unblending Adjustment | (3,903) | | (3,903) | | (1,281) | | (1,281) | |
| 195 | 65Net-Accum Depr End bal net of RWIP | Transmission | 352045-Tran Str & Impr-Wind | Sub-Total 352045-Tran Str & Impr-Wind | (40,095) | (26,084) | (3,903) | (10,108) | (13,157) | (8,560) | (1,281) | (3,317) |
| 196 | | | | | | | | | | | | |
| 197 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353000E-Transmission Station | Base | (147,277,555) | (147,277,555) | | | (35,705,290) | (35,705,290) | | |
| 198 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353000E-Transmission Station | SPS Post Test Year Adjustment | (5,960,961) | | | (5,960,961) | (1,445,148) | | | (1,445,148) |
| 199 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353000E-Transmission Station | SPS Unblending Adjustment | 4,331,437 | | 4,331,437 | | 1,050,093 | | 1,050,093 | |
| 200 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353000E-Transmission Station | Sub-Total 353000E-Transmission Station | (148,907,079) | (147,277,555) | 4,331,437 | (5,960,961) | (36,100,345) | (35,705,290) | 1,050,093 | (1,445,148) |
| 201 | | | | | | | | | | | | |
| 202 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353010-Tran Station Equip Pro | Base | (16,042,012) | (16,042,012) | | | (4,929,275) | (4,929,275) | | |
| 203 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353010-Tran Station Equip Pro | SPS Base Data - Rate Base Non Integration | (61,019) | (61,019) | | | (18,749) | (18,749) | | |
| 204 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353010-Tran Station Equip Pro | SPS Post Test Year Adjustment | (233,741) | | | (233,741) | (71,822) | | | (71,822) |
| 205 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353010-Tran Station Equip Pro | SPS Unblending Adjustment | (266,812) | | (266,812) | | (81,984) | | (81,984) | |
| 206 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353010-Tran Station Equip Pro | Sub-Total 353010-Tran Station Equip Pro | (16,603,584) | (16,103,031) | (266,812) | (233,741) | (5,101,830) | (4,948,024) | (81,984) | (71,822) |
| 207 | | | | | | | | | | | | |
| 208 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353045-Tran Station Equip-Wind | Base | (354,571) | (354,571) | | | (116,352) | (116,352) | | |
| 209 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353045-Tran Station Equip-Wind | SPS Base Data - Rate Base Non Integration | 61,019 | 61,019 | | | 20,023 | 20,023 | | |
| 210 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353045-Tran Station Equip-Wind | SPS Post Test Year Adjustment | 36,890 | | | 36,890 | 12,105 | | | 12,105 |
| 211 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353045-Tran Station Equip-Wind | SPS Unblending Adjustment | (15,166) | | (15,166) | | (4,977) | | (4,977) | |
| 212 | 65Net-Accum Depr End bal net of RWIP | Transmission | 353045-Tran Station Equip-Wind | Sub-Total 353045-Tran Station Equip-Wind | (271,827) | (293,552) | (15,166) | 36,890 | (89,200) | (96,329) | (4,977) | 12,105 |
| 213 | | | | | | | | | | | | |
| 214 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000E-Tran Towers & Fixture | Base | (2,577,707) | (2,577,707) | | | (624,927) | (624,927) | | |
| 215 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000E-Tran Towers & Fixture | SPS Post Test Year Adjustment | (83,626) | | | (83,626) | (20,274) | | | (20,274) |
| 216 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000E-Tran Towers & Fixture | SPS Unblending Adjustment | (77,795) | | (77,795) | | (18,860) | | (18,860) | |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 217 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000E-Tran Towers & Fixture | Sub-Total 354000E-Tran Towers & Fixture | (2,739,127) | (2,577,707) | (77,795) | (83,626) | (664,061) | (624,927) | (18,860) | (20,274) |
| 218 | | | | | | | | | | | | |
| 219 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Base | (54,586) | (54,586) | | | (54,586) | (54,586) | | |
| 220 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Post Test Year Adjustment | (1,771) | | | (1,771) | (1,771) | | | (1,771) |
| 221 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Unblending Adjustment | (1,647) | | (1,647) | | (1,647) | | (1,647) | |
| 222 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Sub-Total 354000ERN-Tran Towers & Fixture Radial NM | (58,005) | (54,586) | (1,647) | (1,771) | (58,005) | (54,586) | (1,647) | (1,771) |
| 223 | | | | | | | | | | | | |
| 224 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Base | (85,784) | (85,784) | | | | | | |
| 225 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Post Test Year Adjustment | (2,783) | | | (2,783) | | | | |
| 226 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Unblending Adjustment | (2,589) | | (2,589) | | | | | |
| 227 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Sub-Total 354000ERT-Tran Towers & Fixture Radial TX | (91,156) | (85,784) | (2,589) | (2,783) | | | | |
| 228 | | | | | | | | | | | | |
| 229 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Base | (16,902) | (16,902) | | | | | | |
| 230 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Post Test Year Adjustment | (548) | | | (548) | | | | |
| 231 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Unblending Adjustment | (510) | | (510) | | | | | |
| 232 | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Sub-Total 354000ERW-Tran Towers & Fixture Radial Whole | (17,961) | (16,902) | (510) | (548) | | | | |
| 233 | | | | | | | | | | | | |
| 234 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000E | Base | (196,868,509) | (196,868,509) | | | (47,727,893) | (47,727,893) | | |
| 235 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000E | SPS Base Data - Rate Base Non Integration | 47,976 | 47,976 | | | 11,631 | 11,631 | | |
| 236 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000E | SPS Post Test Year Adjustment | (24,394,277) | | | (24,394,277) | (5,914,036) | | | (5,914,036) |
| 237 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000E | SPS Unblending Adjustment | (51,742,935) | | (51,742,935) | | (12,544,318) | | (12,544,318) | |
| 238 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000E | Sub-Total 355000E | (272,957,745) | (196,820,534) | (51,742,935) | (24,394,277) | (66,174,616) | (47,716,262) | (12,544,318) | (5,914,036) |
| 239 | | | | | | | | | | | | |
| 240 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Base | (4,168,944) | (4,168,944) | | | (4,168,944) | (4,168,944) | | |
| 241 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Base Data - Rate Base Non Integration | 1,016 | 1,016 | | | 1,016 | 1,016 | | |
| 242 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Post Test Year Adjustment | (516,580) | | | (516,580) | (516,580) | | | (516,580) |
| 243 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Unblending Adjustment | (1,095,723) | | (1,095,723) | | (1,095,723) | | (1,095,723) | |
| 244 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Sub-Total 355000ERN-Tran Poles & Fixtures Radial NM | (5,780,232) | (4,167,928) | (1,095,723) | (516,580) | (5,780,232) | (4,167,928) | (1,095,723) | (516,580) |
| 245 | | | | | | | | | | | | |
| 246 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Base | (6,551,660) | (6,551,660) | | | | | | |
| 247 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Base Data - Rate Base Non Integration | 1,597 | 1,597 | | | | | | |
| 248 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Post Test Year Adjustment | (811,826) | | | (811,826) | | | | |
| 249 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Unblending Adjustment | (1,721,972) | | (1,721,972) | | | | | |
| 250 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Sub-Total 355000ERT-Tran Poles & Fixtures Radial TX | (9,083,862) | (6,550,064) | (1,721,972) | (811,826) | | | | |
| 251 | | | | | | | | | | | | |
| 252 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Base | (1,290,893) | (1,290,893) | | | | | | |
| 253 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Base Data - Rate Base Non Integration | 315 | 315 | | | | | | |
| 254 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Post Test Year Adjustment | (159,956) | | | (159,956) | | | | |
| 255 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Unblending Adjustment | (339,285) | | (339,285) | | | | | |
| 256 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Sub-Total 355000ERW-Tran Poles & Fixtures Radial Wholes | (1,789,820) | (1,290,578) | (339,285) | (159,956) | | | | |
| 257 | | | | | | | | | | | | |
| 258 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355010-Tran Poles & Fixtures-Prod | Base | 886,310 | 886,310 | | | 272,339 | 272,339 | | |
| 259 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Base Data - Rate Base Non Integration | (2,099,153) | (2,099,153) | | | (645,013) | (645,013) | | |
| 260 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Post Test Year Adjustment | 699,490 | | | 699,490 | 214,934 | | | 214,934 |
| 261 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Unblending Adjustment | (6,206) | | (6,206) | | (1,907) | | (1,907) | |
| 262 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355010-Tran Poles & Fixtures-Prod | Sub-Total 355010-Tran Poles & Fixtures-Prod | (519,558) | (1,212,842) | (6,206) | 699,490 | (159,646) | (372,674) | (1,907) | 214,934 |
| 263 | | | | | | | | | | | | |
| 264 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355045-Tran Poles & Fixtures-Wind | Base | (149,713) | (149,713) | | | (49,128) | (49,128) | | |
| 265 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Base Data - Rate Base Non Integration | 2,048,250 | 2,048,250 | | | 672,131 | 672,131 | | |
| 266 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Post Test Year Adjustment | (131,513) | | | (131,513) | (43,156) | | | (43,156) |
| 267 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Unblending Adjustment | (28,196) | | (28,196) | | (9,253) | | (9,253) | |
| 268 | 65Net-Accum Depr End bal net of RWIP | Transmission | 355045-Tran Poles & Fixtures-Wind | Sub-Total 355045-Tran Poles & Fixtures-Wind | 1,738,828 | 1,898,536 | (28,196) | (131,513) | 570,595 | 623,003 | (9,253) | (43,156) |
| 269 | | | | | | | | | | | | |
| 270 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000E-Tran OH Conductor & D | Base | (105,454,070) | (105,454,070) | | | (25,565,798) | (25,565,798) | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 271 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000E-Tran OH Conductor & D | SPS Post Test Year Adjustment | 3,450,681 | | | 3,450,681 | 836,567 | | | 836,567 |
| 272 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000E-Tran OH Conductor & D | SPS Unblending Adjustment | (1,396,459) | | (1,396,459) | | (338,551) | | (338,551) | |
| 273 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000E-Tran OH Conductor & D | Sub-Total 356000E-Tran OH Conductor & D | (103,399,848) | (105,454,070) | (1,396,459) | 3,450,681 | (25,067,782) | (25,565,798) | (338,551) | 836,567 |
| 274 | | | | | | | | | | | | |
| 275 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Base | (2,233,126) | (2,233,126) | | | (2,233,126) | (2,233,126) | | |
| 276 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Post Test Year Adjustment | 73,073 | | | 73,073 | 73,073 | | | 73,073 |
| 277 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Unblending Adjustment | (29,572) | | (29,572) | | (29,572) | | (29,572) | |
| 278 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Sub-Total 356000ERN-Tran OH Conductor& D Radial NM | (2,189,625) | (2,233,126) | (29,572) | 73,073 | (2,189,625) | (2,233,126) | (29,572) | 73,073 |
| 279 | | | | | | | | | | | | |
| 280 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Base | (3,509,445) | (3,509,445) | | | | | | |
| 281 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Post Test Year Adjustment | 114,837 | | | 114,837 | | | | |
| 282 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Unblending Adjustment | (46,473) | | (46,473) | | | | | |
| 283 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Sub-Total 356000ERT-Tran OH Conductor & D Radial TX | (3,441,082) | (3,509,445) | (46,473) | 114,837 | | | | |
| 284 | | | | | | | | | | | | |
| 285 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Base | (691,476) | (691,476) | | | | | | |
| 286 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Post Test Year Adjustment | 22,627 | | | 22,627 | | | | |
| 287 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Unblending Adjustment | (9,157) | | (9,157) | | | | | |
| 288 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Sub-Total 356000ERW-Tran OH Conductor & D Radial Who | (678,006) | (691,476) | (9,157) | 22,627 | | | | |
| 289 | | | | | | | | | | | | |
| 290 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356010-Tran OH Cond & Device-Prod | Base | 1,245,002 | 1,245,002 | | | 382,555 | 382,555 | | |
| 291 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Post Test Year Adjustment | (723,505) | | | (723,505) | (222,313) | | | (222,313) |
| 292 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Unblending Adjustment | (232) | | (232) | | (71) | | (71) | |
| 293 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356010-Tran OH Cond & Device-Prod | Sub-Total 356010-Tran OH Cond & Device-Prod | 521,265 | 1,245,002 | (232) | (723,505) | 160,171 | 382,555 | (71) | (222,313) |
| 294 | | | | | | | | | | | | |
| 295 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356045-Tran OH Cond & Device-Wind | Base | (48,573) | (48,573) | | | (15,939) | (15,939) | | |
| 296 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Post Test Year Adjustment | (90,879) | | | (90,879) | (29,822) | | | (29,822) |
| 297 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Unblending Adjustment | 2,693 | | 2,693 | | 884 | | 884 | |
| 298 | 65Net-Accum Depr End bal net of RWIP | Transmission | 356045-Tran OH Cond & Device-Wind | Sub-Total 356045-Tran OH Cond & Device-Wind | (136,759) | (48,573) | 2,693 | (90,879) | (44,877) | (15,939) | 884 | (29,822) |
| 299 | | | | | | | | | | | | |
| 300 | 65Net-Accum Depr End bal net of RWIP | Transmission | 357000E-Tran Underground Cond | Base | (177,823) | (177,823) | | | (43,111) | (43,111) | | |
| 301 | 65Net-Accum Depr End bal net of RWIP | Transmission | 357000E-Tran Underground Cond | SPS Post Test Year Adjustment | (6,636) | | | (6,636) | (1,609) | | | (1,609) |
| 302 | 65Net-Accum Depr End bal net of RWIP | Transmission | 357000E-Tran Underground Cond | SPS Unblending Adjustment | (13,596) | | (13,596) | | (3,296) | | (3,296) | |
| 303 | 65Net-Accum Depr End bal net of RWIP | Transmission | 357000E-Tran Underground Cond | Sub-Total 357000E-Tran Underground Cond | (198,056) | (177,823) | (13,596) | (6,636) | (48,016) | (43,111) | (3,296) | (1,609) |
| 304 | | | | | | | | | | | | |
| 305 | 65Net-Accum Depr End bal net of RWIP | Transmission | 358000-Tran UG Conductor & Devic | Base | (330,770) | (330,770) | | | (80,190) | (80,190) | | |
| 306 | 65Net-Accum Depr End bal net of RWIP | Transmission | 358000-Tran UG Conductor & Devic | SPS Post Test Year Adjustment | (3,532) | | | (3,532) | (856) | | | (856) |
| 307 | 65Net-Accum Depr End bal net of RWIP | Transmission | 358000-Tran UG Conductor & Devic | SPS Unblending Adjustment | (61,633) | | (61,633) | | (14,942) | | (14,942) | |
| 308 | 65Net-Accum Depr End bal net of RWIP | Transmission | 358000-Tran UG Conductor & Devic | Sub-Total 358000-Tran UG Conductor & Devic | (395,934) | (330,770) | (61,633) | (3,532) | (95,988) | (80,190) | (14,942) | (856) |
| 309 | | | | | | | | | | | | |
| 310 | 65Net-Accum Depr End bal net of RWIP | Transmission | 359000-Transmission Road & Trai | Base | (34,068) | (34,068) | | | (8,259) | (8,259) | | |
| 311 | 65Net-Accum Depr End bal net of RWIP | Transmission | 359000-Transmission Road & Trai | SPS Post Test Year Adjustment | (2,670) | | | (2,670) | (647) | | | (647) |
| 312 | 65Net-Accum Depr End bal net of RWIP | Transmission | 359000-Transmission Road & Trai | SPS Unblending Adjustment | 2,073 | | 2,073 | | 503 | | 503 | |
| 313 | 65Net-Accum Depr End bal net of RWIP | Transmission | 359000-Transmission Road & Trai | Sub-Total 359000-Transmission Road & Trai | (34,665) | (34,068) | 2,073 | (2,670) | (8,404) | (8,259) | 503 | (647) |
| 314 | | | | | | | | | | | | |
| 315 | 65Net-Accum Depr End bal net of RWIP | Transmission | | **Sub-Total Transmission** | (610,169,326) | (526,785,870) | (53,100,912) | (30,282,543) | (151,445,619) | (130,715,479) | (13,214,574) | (7,515,565) |
| 316 | | | | | | | | | | | | |
| 317 | 65Net-Accum Depr End bal net of RWIP | Distribution | 360004-Dist Land Rights-NM | Base | (1,156,240) | (1,156,240) | | | (1,156,240) | (1,156,240) | | |
| 318 | 65Net-Accum Depr End bal net of RWIP | Distribution | 360004-Dist Land Rights-NM | SPS Post Test Year Adjustment | (46,840) | | | (46,840) | (46,840) | | | (46,840) |
| 319 | 65Net-Accum Depr End bal net of RWIP | Distribution | 360004-Dist Land Rights-NM | Sub-Total 360004-Dist Land Rights-NM | (1,203,080) | (1,156,240) | | (46,840) | (1,203,080) | (1,156,240) | | (46,840) |
| 320 | | | | | | | | | | | | |
| 321 | 65Net-Accum Depr End bal net of RWIP | Distribution | 360005-Dist Land Rights-TX | Base | (618,404) | (618,404) | | | | | | |
| 322 | 65Net-Accum Depr End bal net of RWIP | Distribution | 360005-Dist Land Rights-TX | SPS Post Test Year Adjustment | (17,404) | | | (17,404) | | | | |
| 323 | 65Net-Accum Depr End bal net of RWIP | Distribution | 360005-Dist Land Rights-TX | Sub-Total 360005-Dist Land Rights-TX | (635,808) | (618,404) | | (17,404) | | | | |
| 324 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 325 | 65Net-Accum Depr End bal net of RWIP | Distribution | 361000E-Str & Improv | Base | (3,334,744) | (3,334,744) | | | (975,533) | (975,533) | | |
| 326 | 65Net-Accum Depr End bal net of RWIP | Distribution | 361000E-Str & Improv | SPS Post Test Year Adjustment | (324,731) | | | (324,731) | (284,793) | | | (284,793) |
| 327 | 65Net-Accum Depr End bal net of RWIP | Distribution | 361000E-Str & Improv | Sub-Total 361000E-Str & Improv | (3,659,475) | (3,334,744) | | (324,731) | (1,260,326) | (975,533) | | (284,793) |
| 328 | | | | | | | | | | | | |
| 329 | 65Net-Accum Depr End bal net of RWIP | Distribution | 362000E-Other Eq | Base | (58,156,373) | (58,156,373) | | | (19,389,421) | (19,389,421) | | |
| 330 | 65Net-Accum Depr End bal net of RWIP | Distribution | 362000E-Other Eq | SPS Post Test Year Adjustment | (2,356,948) | | | (2,356,948) | (818,612) | | | (818,612) |
| 331 | 65Net-Accum Depr End bal net of RWIP | Distribution | 362000E-Other Eq | Sub-Total 362000E-Other Eq | (60,513,321) | (58,156,373) | | (2,356,948) | (20,208,032) | (19,389,421) | | (818,612) |
| 332 | | | | | | | | | | | | |
| 333 | 65Net-Accum Depr End bal net of RWIP | Distribution | 364000-Dist Poles, Towers & Fixt | Base | (80,027,905) | (80,027,905) | | | (23,405,944) | (23,405,944) | | |
| 334 | 65Net-Accum Depr End bal net of RWIP | Distribution | 364000-Dist Poles, Towers & Fixt | SPS Post Test Year Adjustment | (1,121,318) | | | (1,121,318) | (566,240) | | | (566,240) |
| 335 | 65Net-Accum Depr End bal net of RWIP | Distribution | 364000-Dist Poles, Towers & Fixt | Sub-Total 364000-Dist Poles, Towers & Fixt | (81,149,222) | (80,027,905) | | (1,121,318) | (23,972,184) | (23,405,944) | | (566,240) |
| 336 | | | | | | | | | | | | |
| 337 | 65Net-Accum Depr End bal net of RWIP | Distribution | 365000-Dist OH Conductor & Devic | Base | (64,458,830) | (64,458,830) | | | (13,158,662) | (13,158,662) | | |
| 338 | 65Net-Accum Depr End bal net of RWIP | Distribution | 365000-Dist OH Conductor & Devic | SPS Post Test Year Adjustment | (976,345) | | | (976,345) | (421,789) | | | (421,789) |
| 339 | 65Net-Accum Depr End bal net of RWIP | Distribution | 365000-Dist OH Conductor & Devic | Sub-Total 365000-Dist OH Conductor & Devic | (65,435,175) | (64,458,830) | | (976,345) | (13,580,451) | (13,158,662) | | (421,789) |
| 340 | | | | | | | | | | | | |
| 341 | 65Net-Accum Depr End bal net of RWIP | Distribution | 366000E-Dist Underground Cond | Base | (11,127,209) | (11,127,209) | | | (2,941,125) | (2,941,125) | | |
| 342 | 65Net-Accum Depr End bal net of RWIP | Distribution | 366000E-Dist Underground Cond | SPS Post Test Year Adjustment | (182,729) | | | (182,729) | (53,635) | | | (53,635) |
| 343 | 65Net-Accum Depr End bal net of RWIP | Distribution | 366000E-Dist Underground Cond | Sub-Total 366000E-Dist Underground Cond | (11,309,938) | (11,127,209) | | (182,729) | (2,994,761) | (2,941,125) | | (53,635) |
| 344 | | | | | | | | | | | | |
| 345 | 65Net-Accum Depr End bal net of RWIP | Distribution | 367000E-Dist UG Conductor & D | Base | (13,612,203) | (13,612,203) | | | (3,275,348) | (3,275,348) | | |
| 346 | 65Net-Accum Depr End bal net of RWIP | Distribution | 367000E-Dist UG Conductor & D | SPS Post Test Year Adjustment | (675,733) | | | (675,733) | (87,160) | | | (87,160) |
| 347 | 65Net-Accum Depr End bal net of RWIP | Distribution | 367000E-Dist UG Conductor & D | Sub-Total 367000E-Dist UG Conductor & D | (14,287,936) | (13,612,203) | | (675,733) | (3,362,508) | (3,275,348) | | (87,160) |
| 348 | | | | | | | | | | | | |
| 349 | 65Net-Accum Depr End bal net of RWIP | Distribution | 368000E-Dist Line Transformer | Base | (72,055,382) | (72,055,382) | | | (14,415,372) | (14,415,372) | | |
| 350 | 65Net-Accum Depr End bal net of RWIP | Distribution | 368000E-Dist Line Transformer | SPS Post Test Year Adjustment | (214,378) | | | (214,378) | (132,287) | | | (132,287) |
| 351 | 65Net-Accum Depr End bal net of RWIP | Distribution | 368000E-Dist Line Transformer | Sub-Total 368000E-Dist Line Transformer | (72,269,759) | (72,055,382) | | (214,378) | (14,547,659) | (14,415,372) | | (132,287) |
| 352 | | | | | | | | | | | | |
| 353 | 65Net-Accum Depr End bal net of RWIP | Distribution | 369000E-Distribution Services | Base | (1,893) | (1,893) | | | (1,893) | (1,893) | | |
| 354 | 65Net-Accum Depr End bal net of RWIP | Distribution | 369000E-Distribution Services | SPS Post Test Year Adjustment | 1,893 | | | 1,893 | 1,893 | | | 1,893 |
| 355 | 65Net-Accum Depr End bal net of RWIP | Distribution | 369000E-Distribution Services | Sub-Total 369000E-Distribution Services | (1) | (1,893) | | 1,893 | 0 | (1,893) | | 1,893 |
| 356 | | | | | | | | | | | | |
| 357 | 65Net-Accum Depr End bal net of RWIP | Distribution | 369010-Distribution Services O | Base | (22,574,267) | (22,574,267) | | | (8,262,273) | (8,262,273) | | |
| 358 | 65Net-Accum Depr End bal net of RWIP | Distribution | 369010-Distribution Services O | SPS Post Test Year Adjustment | 51,172 | | | 51,172 | 71,555 | | | 71,555 |
| 359 | 65Net-Accum Depr End bal net of RWIP | Distribution | 369010-Distribution Services O | Sub-Total 369010-Distribution Services O | (22,523,096) | (22,574,267) | | 51,172 | (8,190,719) | (8,262,273) | | 71,555 |
| 360 | | | | | | | | | | | | |
| 361 | 65Net-Accum Depr End bal net of RWIP | Distribution | 369020-Distribution Services U | Base | (23,757,411) | (23,757,411) | | | (10,325,415) | (10,325,415) | | |
| 362 | 65Net-Accum Depr End bal net of RWIP | Distribution | 369020-Distribution Services U | SPS Post Test Year Adjustment | 70,213 | | | 70,213 | 89,343 | | | 89,343 |
| 363 | 65Net-Accum Depr End bal net of RWIP | Distribution | 369020-Distribution Services U | Sub-Total 369020-Distribution Services U | (23,687,198) | (23,757,411) | | 70,213 | (10,236,072) | (10,325,415) | | 89,343 |
| 364 | | | | | | | | | | | | |
| 365 | 65Net-Accum Depr End bal net of RWIP | Distribution | 370000E-Distribution Meter | Base | (25,407,195) | (25,407,195) | | | (8,926,023) | (8,926,023) | | |
| 366 | 65Net-Accum Depr End bal net of RWIP | Distribution | 370000E-Distribution Meter | SPS Base Data - Distribution Meters to Wholesale | | | | | 132,902 | 132,902 | | |
| 367 | 65Net-Accum Depr End bal net of RWIP | Distribution | 370000E-Distribution Meter | SPS Post Test Year Adjustment | (41,676) | | | (41,676) | (18,203) | | | (18,203) |
| 368 | 65Net-Accum Depr End bal net of RWIP | Distribution | 370000E-Distribution Meter | Sub-Total 370000E-Distribution Meter | (25,448,870) | (25,407,195) | | (41,676) | (8,811,325) | (8,793,121) | | (18,203) |
| 369 | | | | | | | | | | | | |
| 370 | 65Net-Accum Depr End bal net of RWIP | Distribution | 371000E-Dist Inst on Cust Premis | Base | (12,317,461) | (12,317,461) | | | (5,653,092) | (5,653,092) | | |
| 371 | 65Net-Accum Depr End bal net of RWIP | Distribution | 371000E-Dist Inst on Cust Premis | SPS Post Test Year Adjustment | (149,491) | | | (149,491) | | | | |
| 372 | 65Net-Accum Depr End bal net of RWIP | Distribution | 371000E-Dist Inst on Cust Premis | Sub-Total 371000E-Dist Inst on Cust Premis | (12,466,952) | (12,317,461) | | (149,491) | (5,653,092) | (5,653,092) | | |
| 373 | | | | | | | | | | | | |
| 374 | 65Net-Accum Depr End bal net of RWIP | Distribution | 373000-Dist Street Light & Sg Sy | Base | (5,625,787) | (5,625,787) | | | (2,786,623) | (2,786,623) | | |
| 375 | 65Net-Accum Depr End bal net of RWIP | Distribution | 373000-Dist Street Light & Sg Sy | SPS Post Test Year Adjustment | (443,464) | | | (443,464) | (214,783) | | | (214,783) |
| 376 | 65Net-Accum Depr End bal net of RWIP | Distribution | 373000-Dist Street Light & Sg Sy | Sub-Total 373000-Dist Street Light & Sg Sy | (6,069,251) | (5,625,787) | | (443,464) | (3,001,406) | (2,786,623) | | (214,783) |
| 377 | | | | | | | | | | | | |
| 378 | 65Net-Accum Depr End bal net of RWIP | Distribution | | **Sub-Total Distribution** | (400,659,083) | (394,231,304) | | (6,427,779) | (117,021,614) | (114,540,063) | | (2,481,551) |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 379 | | | | | | | | | | | | |
| 380 | 65Net-Accum Depr End bal net of RWIP | General | 389002-General Land Rights | Base | (19,333) | (19,333) | | | (5,812) | (5,812) | | |
| 381 | 65Net-Accum Depr End bal net of RWIP | General | 389002-General Land Rights | SPS Post Test Year Adjustment | (328) | | | (328) | (99) | | | (99) |
| 382 | 65Net-Accum Depr End bal net of RWIP | General | 389002-General Land Rights | SPS Unblending Adjustment | 516 | | 516 | | 155 | | 155 | |
| 383 | 65Net-Accum Depr End bal net of RWIP | General | 389002-General Land Rights | Sub-Total 389002-General Land Rights | (19,145) | (19,333) | 516 | (328) | (5,755) | (5,812) | 155 | (99) |
| 384 | | | | | | | | | | | | |
| 385 | 65Net-Accum Depr End bal net of RWIP | General | 390000-Genl Structures & Improv | Base | (22,875,480) | (22,875,480) | | | (6,876,910) | (6,876,910) | | |
| 386 | 65Net-Accum Depr End bal net of RWIP | General | 390000-Genl Structures & Improv | SPS Base Data - General Call Center | 2,628,420 | 2,628,420 | | | 790,165 | 790,165 | | |
| 387 | 65Net-Accum Depr End bal net of RWIP | General | 390000-Genl Structures & Improv | SPS Post Test Year Adjustment | (250,953) | | | (250,953) | (75,443) | | | (75,443) |
| 388 | 65Net-Accum Depr End bal net of RWIP | General | 390000-Genl Structures & Improv | SPS Unblending Adjustment | 5,054,688 | | 5,054,688 | | 1,519,558 | | 1,519,558 | |
| 389 | 65Net-Accum Depr End bal net of RWIP | General | 390000-Genl Structures & Improv | Sub-Total 390000-Genl Structures & Improv | (15,443,326) | (20,247,060) | 5,054,688 | (250,953) | (4,642,629) | (6,086,745) | 1,519,558 | (75,443) |
| 390 | | | | | | | | | | | | |
| 391 | 65Net-Accum Depr End bal net of RWIP | General | 390007-Genl Str & Imp Lease Bld | Base | (646,760) | (646,760) | | | (194,431) | (194,431) | | |
| 392 | 65Net-Accum Depr End bal net of RWIP | General | 390007-Genl Str & Imp Lease Bld | SPS Post Test Year Adjustment | (77,751) | | | (77,751) | (23,374) | | | (23,374) |
| 393 | 65Net-Accum Depr End bal net of RWIP | General | 390007-Genl Str & Imp Lease Bld | SPS Unblending Adjustment | 103 | | 103 | | 31 | | 31 | |
| 394 | 65Net-Accum Depr End bal net of RWIP | General | 390007-Genl Str & Imp Lease Bld | Sub-Total 390007-Genl Str & Imp Lease Bld | (724,408) | (646,760) | 103 | (77,751) | (217,774) | (194,431) | 31 | (23,374) |
| 395 | | | | | | | | | | | | |
| 396 | 65Net-Accum Depr End bal net of RWIP | General | 390050-Genl Str & Imp-Call Center | SPS Base Data - General Call Center | (2,628,420) | (2,628,420) | | | (821,566) | (821,566) | | |
| 397 | 65Net-Accum Depr End bal net of RWIP | General | 390050-Genl Str & Imp-Call Center | SPS Post Test Year Adjustment | (43,417) | | | (43,417) | (13,571) | | | (13,571) |
| 398 | 65Net-Accum Depr End bal net of RWIP | General | 390050-Genl Str & Imp-Call Center | Sub-Total 390050-Genl Str & Imp-Call Center | (2,671,837) | (2,628,420) | | (43,417) | (835,137) | (821,566) | | (13,571) |
| 399 | | | | | | | | | | | | |
| 400 | 65Net-Accum Depr End bal net of RWIP | General | 391000-General Office Furn & E | Base | (5,298,706) | (5,298,706) | | | (1,592,916) | (1,592,916) | | |
| 401 | 65Net-Accum Depr End bal net of RWIP | General | 391000-General Office Furn & E | SPS Post Test Year Adjustment | (382,209) | | | (382,209) | (114,901) | | | (114,901) |
| 402 | 65Net-Accum Depr End bal net of RWIP | General | 391000-General Office Furn & E | SPS Unblending Adjustment | 219,467 | | 219,467 | | 65,977 | | 65,977 | |
| 403 | 65Net-Accum Depr End bal net of RWIP | General | 391000-General Office Furn & E | Sub-Total 391000-General Office Furn & E | (5,461,448) | (5,298,706) | 219,467 | (382,209) | (1,641,840) | (1,592,916) | 65,977 | (114,901) |
| 404 | | | | | | | | | | | | |
| 405 | 65Net-Accum Depr End bal net of RWIP | General | 391004-General Info Sys Computer | Base | (47,757,653) | (47,757,653) | | | (14,357,078) | (14,357,078) | | |
| 406 | 65Net-Accum Depr End bal net of RWIP | General | 391004-General Info Sys Computer | SPS Post Test Year Adjustment | (6,818,918) | | | (6,818,918) | (2,049,928) | | | (2,049,928) |
| 407 | 65Net-Accum Depr End bal net of RWIP | General | 391004-General Info Sys Computer | SPS Unblending Adjustment | 3,436,937 | | 3,436,937 | | 1,033,225 | | 1,033,225 | |
| 408 | 65Net-Accum Depr End bal net of RWIP | General | 391004-General Info Sys Computer | Sub-Total 391004-General Info Sys Computer | (51,139,633) | (47,757,653) | 3,436,937 | (6,818,918) | (15,373,781) | (14,357,078) | 1,033,225 | (2,049,928) |
| 409 | | | | | | | | | | | | |
| 410 | 65Net-Accum Depr End bal net of RWIP | General | 392010-General Transp Eq Grp | Base | (1,309,896) | (1,309,896) | | | (393,786) | (393,786) | | |
| 411 | 65Net-Accum Depr End bal net of RWIP | General | 392010-General Transp Eq Grp | SPS Post Test Year Adjustment | (20,608) | | | (20,608) | (6,195) | | | (6,195) |
| 412 | 65Net-Accum Depr End bal net of RWIP | General | 392010-General Transp Eq Grp | SPS Unblending Adjustment | 131,900 | | 131,900 | | 39,652 | | 39,652 | |
| 413 | 65Net-Accum Depr End bal net of RWIP | General | 392010-General Transp Eq Grp | Sub-Total 392010-General Transp Eq Grp | (1,198,604) | (1,309,896) | 131,900 | (20,608) | (360,329) | (393,786) | 39,652 | (6,195) |
| 414 | | | | | | | | | | | | |
| 415 | 65Net-Accum Depr End bal net of RWIP | General | 392020-General Transp Eq Grp 2 | Base | (30,941,817) | (30,941,817) | | | (9,301,841) | (9,301,841) | | |
| 416 | 65Net-Accum Depr End bal net of RWIP | General | 392020-General Transp Eq Grp 2 | SPS Post Test Year Adjustment | (1,026,769) | | | (1,026,769) | (308,671) | | | (308,671) |
| 417 | 65Net-Accum Depr End bal net of RWIP | General | 392020-General Transp Eq Grp 2 | SPS Unblending Adjustment | 1,172,875 | | 1,172,875 | | 352,594 | | 352,594 | |
| 418 | 65Net-Accum Depr End bal net of RWIP | General | 392020-General Transp Eq Grp 2 | Sub-Total 392020-General Transp Eq Grp 2 | (30,795,711) | (30,941,817) | 1,172,875 | (1,026,769) | (9,257,918) | (9,301,841) | 352,594 | (308,671) |
| 419 | | | | | | | | | | | | |
| 420 | 65Net-Accum Depr End bal net of RWIP | General | 392030-General Transp Eq Trailer | Base | (4,168,233) | (4,168,233) | | | (1,253,069) | (1,253,069) | | |
| 421 | 65Net-Accum Depr End bal net of RWIP | General | 392030-General Transp Eq Trailer | SPS Post Test Year Adjustment | (127,853) | | | (127,853) | (38,436) | | | (38,436) |
| 422 | 65Net-Accum Depr End bal net of RWIP | General | 392030-General Transp Eq Trailer | SPS Unblending Adjustment | (462,799) | | (462,799) | | (139,128) | | (139,128) | |
| 423 | 65Net-Accum Depr End bal net of RWIP | General | 392030-General Transp Eq Trailer | Sub-Total 392030-General Transp Eq Trailer | (4,758,885) | (4,168,233) | (462,799) | (127,853) | (1,430,633) | (1,253,069) | (139,128) | (38,436) |
| 424 | | | | | | | | | | | | |
| 425 | 65Net-Accum Depr End bal net of RWIP | General | 392040-General Transp Eq Grp 4 | Base | (36,068,802) | (36,068,802) | | | (10,843,134) | (10,843,134) | | |
| 426 | 65Net-Accum Depr End bal net of RWIP | General | 392040-General Transp Eq Grp 4 | SPS Post Test Year Adjustment | (1,737,427) | | | (1,737,427) | (522,312) | | | (522,312) |
| 427 | 65Net-Accum Depr End bal net of RWIP | General | 392040-General Transp Eq Grp 4 | SPS Unblending Adjustment | (2,964,040) | | (2,964,040) | | (891,060) | | (891,060) | |
| 428 | 65Net-Accum Depr End bal net of RWIP | General | 392040-General Transp Eq Grp 4 | Sub-Total 392040-General Transp Eq Grp 4 | (40,770,270) | (36,068,802) | (2,964,040) | (1,737,427) | (12,256,506) | (10,843,134) | (891,060) | (522,312) |
| 429 | | | | | | | | | | | | |
| 430 | 65Net-Accum Depr End bal net of RWIP | General | 393000-General Stores Equipmen | Base | (311,317) | (311,317) | | | (93,589) | (93,589) | | |
| 431 | 65Net-Accum Depr End bal net of RWIP | General | 393000-General Stores Equipmen | SPS Post Test Year Adjustment | 9,350 | | | 9,350 | 2,811 | | | 2,811 |
| 432 | 65Net-Accum Depr End bal net of RWIP | General | 393000-General Stores Equipmen | SPS Unblending Adjustment | 58,422 | | 58,422 | | 17,563 | | 17,563 | |

Southwestern Public Service Company

12 Months Ending September 2020
G.2 Accum Depr Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 433 | 65Net-Accum Depr End bal net of RWIP | General | 393000-General Stores Equipmen | Sub-Total 393000-General Stores Equipmen | (243,545) | (311,317) | 58,422 | 9,350 | (73,215) | (93,589) | 17,563 | 2,811 |
| 434 | | | | | | | | | | | | |
| 435 | 65Net-Accum Depr End bal net of RWIP | General | 394000-General Tools & Shop Equi | Base | (9,518,636) | (9,518,636) | | | (2,861,527) | (2,861,527) | | |
| 436 | 65Net-Accum Depr End bal net of RWIP | General | 394000-General Tools & Shop Equi | SPS Post Test Year Adjustment | (1,292,808) | | | (1,292,808) | (388,649) | | | (388,649) |
| 437 | 65Net-Accum Depr End bal net of RWIP | General | 394000-General Tools & Shop Equi | SPS Unblending Adjustment | 409,856 | | 409,856 | | 123,212 | | 123,212 | |
| 438 | 65Net-Accum Depr End bal net of RWIP | General | 394000-General Tools & Shop Equi | Sub-Total 394000-General Tools & Shop Equi | (10,401,588) | (9,518,636) | 409,856 | (1,292,808) | (3,126,963) | (2,861,527) | 123,212 | (388,649) |
| 439 | | | | | | | | | | | | |
| 440 | 65Net-Accum Depr End bal net of RWIP | General | 395000-General Laboratory Equi | Base | (8,675,044) | (8,675,044) | | | (2,607,923) | (2,607,923) | | |
| 441 | 65Net-Accum Depr End bal net of RWIP | General | 395000-General Laboratory Equi | SPS Post Test Year Adjustment | 335,836 | | | 335,836 | 100,960 | | | 100,960 |
| 442 | 65Net-Accum Depr End bal net of RWIP | General | 395000-General Laboratory Equi | SPS Unblending Adjustment | (412,666) | | (412,666) | | (124,057) | | (124,057) | |
| 443 | 65Net-Accum Depr End bal net of RWIP | General | 395000-General Laboratory Equi | Sub-Total 395000-General Laboratory Equi | (8,751,873) | (8,675,044) | (412,666) | 335,836 | (2,631,020) | (2,607,923) | (124,057) | 100,960 |
| 444 | | | | | | | | | | | | |
| 445 | 65Net-Accum Depr End bal net of RWIP | General | 396000-General Power Operated E | Base | (6,458,554) | (6,458,554) | | | (1,941,594) | (1,941,594) | | |
| 446 | 65Net-Accum Depr End bal net of RWIP | General | 396000-General Power Operated E | SPS Post Test Year Adjustment | (402,100) | | | (402,100) | (120,881) | | | (120,881) |
| 447 | 65Net-Accum Depr End bal net of RWIP | General | 396000-General Power Operated E | SPS Unblending Adjustment | (1,921,110) | | (1,921,110) | | (577,531) | | (577,531) | |
| 448 | 65Net-Accum Depr End bal net of RWIP | General | 396000-General Power Operated E | Sub-Total 396000-General Power Operated E | (8,781,763) | (6,458,554) | (1,921,110) | (402,100) | (2,640,005) | (1,941,594) | (577,531) | (120,881) |
| 449 | | | | | | | | | | | | |
| 450 | 65Net-Accum Depr End bal net of RWIP | General | 397000-General Communication E | Base | (50,928,713) | (50,928,713) | | | (15,310,374) | (15,310,374) | | |
| 451 | 65Net-Accum Depr End bal net of RWIP | General | 397000-General Communication E | SPS Post Test Year Adjustment | (1,629,329) | | | (1,629,329) | (489,815) | | | (489,815) |
| 452 | 65Net-Accum Depr End bal net of RWIP | General | 397000-General Communication E | SPS Unblending Adjustment | 6,373,045 | | 6,373,045 | | 1,915,888 | | 1,915,888 | |
| 453 | 65Net-Accum Depr End bal net of RWIP | General | 397000-General Communication E | Sub-Total 397000-General Communication E | (46,184,997) | (50,928,713) | 6,373,045 | (1,629,329) | (13,884,301) | (15,310,374) | 1,915,888 | (489,815) |
| 454 | | | | | | | | | | | | |
| 455 | 65Net-Accum Depr End bal net of RWIP | General | 397010-General Comm Eq Two Wa | Base | (8,839,183) | (8,839,183) | | | (2,657,267) | (2,657,267) | | |
| 456 | 65Net-Accum Depr End bal net of RWIP | General | 397010-General Comm Eq Two Wa | SPS Post Test Year Adjustment | (910,478) | | | (910,478) | (273,711) | | | (273,711) |
| 457 | 65Net-Accum Depr End bal net of RWIP | General | 397010-General Comm Eq Two Wa | SPS Unblending Adjustment | 2,520,291 | | 2,520,291 | | 757,659 | | 757,659 | |
| 458 | 65Net-Accum Depr End bal net of RWIP | General | 397010-General Comm Eq Two Wa | Sub-Total 397010-General Comm Eq Two Wa | (7,229,369) | (8,839,183) | 2,520,291 | (910,478) | (2,173,319) | (2,657,267) | 757,659 | (273,711) |
| 459 | | | | | | | | | | | | |
| 460 | 65Net-Accum Depr End bal net of RWIP | General | 397020-General Comm Eq AE | Base | (9,290) | (9,290) | | | (2,793) | (2,793) | | |
| 461 | 65Net-Accum Depr End bal net of RWIP | General | 397020-General Comm Eq AE | SPS Post Test Year Adjustment | (1,155) | | | (1,155) | (347) | | | (347) |
| 462 | 65Net-Accum Depr End bal net of RWIP | General | 397020-General Comm Eq AE | SPS Unblending Adjustment | 2,652 | | 2,652 | | 797 | | 797 | |
| 463 | 65Net-Accum Depr End bal net of RWIP | General | 397020-General Comm Eq AE | Sub-Total 397020-General Comm Eq AE | (7,793) | (9,290) | 2,652 | (1,155) | (2,343) | (2,793) | 797 | (347) |
| 464 | | | | | | | | | | | | |
| 465 | 65Net-Accum Depr End bal net of RWIP | General | 397030-General Comm Eq EM | Base | (6,432,794) | (6,432,794) | | | (1,933,850) | (1,933,850) | | |
| 466 | 65Net-Accum Depr End bal net of RWIP | General | 397030-General Comm Eq EM | SPS Post Test Year Adjustment | (312,187) | | | (312,187) | (93,851) | | | (93,851) |
| 467 | 65Net-Accum Depr End bal net of RWIP | General | 397030-General Comm Eq EM | SPS Unblending Adjustment | 2,046,567 | | 2,046,567 | | 615,246 | | 615,246 | |
| 468 | 65Net-Accum Depr End bal net of RWIP | General | 397030-General Comm Eq EM | Sub-Total 397030-General Comm Eq EM | (4,698,413) | (6,432,794) | 2,046,567 | (312,187) | (1,412,454) | (1,933,850) | 615,246 | (93,851) |
| 469 | | | | | | | | | | | | |
| 470 | 65Net-Accum Depr End bal net of RWIP | General | 398000-General Miscellaneous E | Base | (1,815,713) | (1,815,713) | | | (545,846) | (545,846) | | |
| 471 | 65Net-Accum Depr End bal net of RWIP | General | 398000-General Miscellaneous E | SPS Post Test Year Adjustment | 69,431 | | | 69,431 | 20,873 | | | 20,873 |
| 472 | 65Net-Accum Depr End bal net of RWIP | General | 398000-General Miscellaneous E | SPS Unblending Adjustment | 52,949 | | 52,949 | | 15,918 | | 15,918 | |
| 473 | 65Net-Accum Depr End bal net of RWIP | General | 398000-General Miscellaneous E | Sub-Total 398000-General Miscellaneous E | (1,693,333) | (1,815,713) | 52,949 | 69,431 | (509,056) | (545,846) | 15,918 | 20,873 |
| 474 | | | | | | | | | | | | |
| 475 | 65Net-Accum Depr End bal net of RWIP | General | | **Sub-Total General** | (240,975,942) | (242,075,924) | 15,719,653 | (14,619,672) | (72,474,980) | (72,805,141) | 4,725,699 | (4,395,537) |
| 476 | | | | | | | | | | | | |
| 477 | 65Net-Accum Depr End bal net of RWIP | | | **Sub-Total 65Net-Accum Depr End bal net of RWIP** | (2,856,215,786) | (2,628,162,931) | (120,458,016) | (107,594,839) | (834,338,925) | (768,263,221) | (34,050,971) | (32,024,733) |
| 478 | | | | | | | | | | | | |
| 479 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.3 Other Plant Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | 22-CWIP End Bal | Intangible | 303000-Intg Misc | Base | 240,954 | 240,954 | | | 72,436 | 72,436 | | |
| 2 | 22-CWIP End Bal | Intangible | 303000-Intg Misc | SPS Remove CWIP from Ratebase | (240,954) | | (240,954) | | (72,436) | | (72,436) | |
| 3 | 22-CWIP End Bal | Intangible | 303000-Intg Misc | Sub-Total 303000-Intg Misc | | 240,954 | (240,954) | | | 72,436 | (72,436) | |
| 4 | | | | | | | | | | | | |
| 5 | 22-CWIP End Bal | Intangible | 303003-Intg Misc Computr Softwar | Base | 1,504,235 | 1,504,235 | | | 452,209 | 452,209 | | |
| 6 | 22-CWIP End Bal | Intangible | 303003-Intg Misc Computr Softwar | SPS Remove CWIP from Ratebase | (1,504,235) | | (1,504,235) | | (452,209) | | (452,209) | |
| 7 | 22-CWIP End Bal | Intangible | 303003-Intg Misc Computr Softwar | Sub-Total 303003-Intg Misc Computr Softwar | | 1,504,235 | (1,504,235) | | | 452,209 | (452,209) | |
| 8 | | | | | | | | | | | | |
| 9 | 22-CWIP End Bal | Intangible | 303004-Intg Misc Computr Softwar | Base | 14,933,459 | 14,933,459 | | | 4,489,350 | 4,489,350 | | |
| 10 | 22-CWIP End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS Remove CWIP from Ratebase | (14,933,459) | | (14,933,459) | | (4,489,350) | | (4,489,350) | |
| 11 | 22-CWIP End Bal | Intangible | 303004-Intg Misc Computr Softwar | Sub-Total 303004-Intg Misc Computr Softwar | | 14,933,459 | (14,933,459) | | | 4,489,350 | (4,489,350) | |
| 12 | | | | | | | | | | | | |
| 13 | 22-CWIP End Bal | Intangible | 303007-Intg Misc Computr Softwar | Base | 5,684,845 | 5,684,845 | | | 1,708,999 | 1,708,999 | | |
| 14 | 22-CWIP End Bal | Intangible | 303007-Intg Misc Computr Softwar | SPS Remove CWIP from Ratebase | (5,684,845) | | (5,684,845) | | (1,708,999) | | (1,708,999) | |
| 15 | 22-CWIP End Bal | Intangible | 303007-Intg Misc Computr Softwar | Sub-Total 303007-Intg Misc Computr Softwar | | 5,684,845 | (5,684,845) | | | 1,708,999 | (1,708,999) | |
| 16 | | | | | | | | | | | | |
| 17 | 22-CWIP End Bal | Intangible | 303010-Intg Misc Computr Softwar | Base | 1,282,321 | 1,282,321 | | | 385,496 | 385,496 | | |
| 18 | 22-CWIP End Bal | Intangible | 303010-Intg Misc Computr Softwar | SPS Remove CWIP from Ratebase | (1,282,321) | | (1,282,321) | | (385,496) | | (385,496) | |
| 19 | 22-CWIP End Bal | Intangible | 303010-Intg Misc Computr Softwar | Sub-Total 303010-Intg Misc Computr Softwar | | 1,282,321 | (1,282,321) | | | 385,496 | (385,496) | |
| 20 | | | | | | | | | | | | |
| 21 | 22-CWIP End Bal | Intangible | 303014-Intg CRS Computr Softwar | Base | 411,070 | 411,070 | | | 128,488 | 128,488 | | |
| 22 | 22-CWIP End Bal | Intangible | 303014-Intg CRS Computr Softwar | SPS Remove CWIP from Ratebase | (411,070) | | (411,070) | | (128,488) | | (128,488) | |
| 23 | 22-CWIP End Bal | Intangible | 303014-Intg CRS Computr Softwar | Sub-Total 303014-Intg CRS Computr Softwar | | 411,070 | (411,070) | | | 128,488 | (128,488) | |
| 24 | | | | | | | | | | | | |
| 25 | 22-CWIP End Bal | Intangible | | **Sub-Total Intangible** | | 24,056,884 | (24,056,884) | | | 7,236,979 | (7,236,979) | |
| 26 | | | | | | | | | | | | |
| 27 | 22-CWIP End Bal | Production | 311000E-Steam Prod Str & Improv | Base | 14,287,274 | 14,287,274 | | | 4,390,091 | 4,390,091 | | |
| 28 | 22-CWIP End Bal | Production | 311000E-Steam Prod Str & Improv | SPS Remove CWIP from Ratebase | (14,287,274) | | (14,287,274) | | (4,390,091) | | (4,390,091) | |
| 29 | 22-CWIP End Bal | Production | 311000E-Steam Prod Str & Improv | Sub-Total 311000E-Steam Prod Str & Improv | | 14,287,274 | (14,287,274) | | | 4,390,091 | (4,390,091) | |
| 30 | | | | | | | | | | | | |
| 31 | 22-CWIP End Bal | Production | 312000E-Steam Prod Boiler Plant E | Base | 14,013,570 | 14,013,570 | | | 4,305,990 | 4,305,990 | | |
| 32 | 22-CWIP End Bal | Production | 312000E-Steam Prod Boiler Plant E | SPS Remove CWIP from Ratebase | (14,013,570) | | (14,013,570) | | (4,305,990) | | (4,305,990) | |
| 33 | 22-CWIP End Bal | Production | 312000E-Steam Prod Boiler Plant E | Sub-Total 312000E-Steam Prod Boiler Plant E | | 14,013,570 | (14,013,570) | | | 4,305,990 | (4,305,990) | |
| 34 | | | | | | | | | | | | |
| 35 | 22-CWIP End Bal | Production | 314000-Steam Prod Turbogen Unit | Base | 4,196,420 | 4,196,420 | | | 1,289,446 | 1,289,446 | | |
| 36 | 22-CWIP End Bal | Production | 314000-Steam Prod Turbogen Unit | SPS Remove CWIP from Ratebase | (4,196,420) | | (4,196,420) | | (1,289,446) | | (1,289,446) | |
| 37 | 22-CWIP End Bal | Production | 314000-Steam Prod Turbogen Unit | Sub-Total 314000-Steam Prod Turbogen Unit | | 4,196,420 | (4,196,420) | | | 1,289,446 | (1,289,446) | |
| 38 | | | | | | | | | | | | |
| 39 | 22-CWIP End Bal | Production | 315000E-Steam Prod Acc Elec Eq | Base | 863,966 | 863,966 | | | 265,473 | 265,473 | | |
| 40 | 22-CWIP End Bal | Production | 315000E-Steam Prod Acc Elec Eq | SPS Remove CWIP from Ratebase | (863,966) | | (863,966) | | (265,473) | | (265,473) | |
| 41 | 22-CWIP End Bal | Production | 315000E-Steam Prod Acc Elec Eq | Sub-Total 315000E-Steam Prod Acc Elec Eq | | 863,966 | (863,966) | | | 265,473 | (265,473) | |
| 42 | | | | | | | | | | | | |
| 43 | 22-CWIP End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | Base | 577,109 | 577,109 | | | 177,330 | 177,330 | | |
| 44 | 22-CWIP End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Remove CWIP from Ratebase | (577,109) | | (577,109) | | (177,330) | | (177,330) | |
| 45 | 22-CWIP End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | Sub-Total 316000E-Steam Prod Misc Pwr Plt E | | 577,109 | (577,109) | | | 177,330 | (177,330) | |
| 46 | | | | | | | | | | | | |
| 47 | 22-CWIP End Bal | Production | 340001-Other Prod Land Own in Fee | Base | (0) | (0) | | | (0) | (0) | | |
| 48 | 22-CWIP End Bal | Production | 340001-Other Prod Land Own in Fee | SPS Remove CWIP from Ratebase | 0 | | 0 | | 0 | | 0 | |
| 49 | 22-CWIP End Bal | Production | 340001-Other Prod Land Own in Fee | Sub-Total 340001-Other Prod Land Own in Fee | | (0) | 0 | | | (0) | 0 | |
| 50 | | | | | | | | | | | | |
| 51 | 22-CWIP End Bal | Production | 340145-Other Prod Wind Land Own | Base | (74) | (74) | | | (24) | (24) | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.3 Other Plant Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 52 | 22-CWIP End Bal | Production | 340145-Other Prod Wind Land Own | SPS Remove CWIP from Ratebase | 74 | | 74 | | 24 | | 24 | |
| 53 | 22-CWIP End Bal | Production | 340145-Other Prod Wind Land Own | Sub-Total 340145-Other Prod Wind Land Own | | (74) | 74 | | | (24) | 24 | |
| 54 | | | | | | | | | | | | |
| 55 | 22-CWIP End Bal | Production | 341000E-Other Prod Str & Impr | Base | 263,058 | 263,058 | | | 80,831 | 80,831 | | |
| 56 | 22-CWIP End Bal | Production | 341000E-Other Prod Str & Impr | SPS Remove CWIP from Ratebase | (263,058) | | (263,058) | | (80,831) | | (80,831) | |
| 57 | 22-CWIP End Bal | Production | 341000E-Other Prod Str & Impr | Sub-Total 341000E-Other Prod Str & Impr | | 263,058 | (263,058) | | | 80,831 | (80,831) | |
| 58 | | | | | | | | | | | | |
| 59 | 22-CWIP End Bal | Production | 341045-Other Prod Str & Imp-Wind | Base | 337,755 | 337,755 | | | 110,834 | 110,834 | | |
| 60 | 22-CWIP End Bal | Production | 341045-Other Prod Str & Imp-Wind | SPS Remove CWIP from Ratebase | (337,755) | | (337,755) | | (110,834) | | (110,834) | |
| 61 | 22-CWIP End Bal | Production | 341045-Other Prod Str & Imp-Wind | Sub-Total 341045-Other Prod Str & Imp-Wind | | 337,755 | (337,755) | | | 110,834 | (110,834) | |
| 62 | | | | | | | | | | | | |
| 63 | 22-CWIP End Bal | Production | 342000E-Other Prod Fuel Hldr | Base | 25,281 | 25,281 | | | 7,768 | 7,768 | | |
| 64 | 22-CWIP End Bal | Production | 342000E-Other Prod Fuel Hldr | SPS Remove CWIP from Ratebase | (25,281) | | (25,281) | | (7,768) | | (7,768) | |
| 65 | 22-CWIP End Bal | Production | 342000E-Other Prod Fuel Hldr | Sub-Total 342000E-Other Prod Fuel Hldr | | 25,281 | (25,281) | | | 7,768 | (7,768) | |
| 66 | | | | | | | | | | | | |
| 67 | 22-CWIP End Bal | Production | 343000-Other Prod Prime Mover | Base | 1,223,228 | 1,223,228 | | | 375,865 | 375,865 | | |
| 68 | 22-CWIP End Bal | Production | 343000-Other Prod Prime Mover | SPS Remove CWIP from Ratebase | (1,223,228) | | (1,223,228) | | (375,865) | | (375,865) | |
| 69 | 22-CWIP End Bal | Production | 343000-Other Prod Prime Mover | Sub-Total 343000-Other Prod Prime Mover | | 1,223,228 | (1,223,228) | | | 375,865 | (375,865) | |
| 70 | | | | | | | | | | | | |
| 71 | 22-CWIP End Bal | Production | 344000E-Other Prod Generator | Base | 4,363,914 | 4,363,914 | | | 1,340,912 | 1,340,912 | | |
| 72 | 22-CWIP End Bal | Production | 344000E-Other Prod Generator | SPS Remove CWIP from Ratebase | (4,363,914) | | (4,363,914) | | (1,340,912) | | (1,340,912) | |
| 73 | 22-CWIP End Bal | Production | 344000E-Other Prod Generator | Sub-Total 344000E-Other Prod Generator | | 4,363,914 | (4,363,914) | | | 1,340,912 | (1,340,912) | |
| 74 | | | | | | | | | | | | |
| 75 | 22-CWIP End Bal | Production | 344045-Other Prod Generator-Wind | Base | 712,490,958 | 712,490,958 | | | 233,803,280 | 233,803,280 | | |
| 76 | 22-CWIP End Bal | Production | 344045-Other Prod Generator-Wind | SPS Remove CWIP from Ratebase | (712,490,958) | | (712,490,958) | | (233,803,280) | | (233,803,280) | |
| 77 | 22-CWIP End Bal | Production | 344045-Other Prod Generator-Wind | Sub-Total 344045-Other Prod Generator-Wind | | 712,490,958 | (712,490,958) | | | 233,803,280 | (233,803,280) | |
| 78 | | | | | | | | | | | | |
| 79 | 22-CWIP End Bal | Production | 345000E-Other Prod Access Elect Equip | Base | 374,592 | 374,592 | | | 115,102 | 115,102 | | |
| 80 | 22-CWIP End Bal | Production | 345000E-Other Prod Access Elect Equip | SPS Remove CWIP from Ratebase | (374,592) | | (374,592) | | (115,102) | | (115,102) | |
| 81 | 22-CWIP End Bal | Production | 345000E-Other Prod Access Elect Equip | Sub-Total 345000E-Other Prod Access Elect Equip | | 374,592 | (374,592) | | | 115,102 | (115,102) | |
| 82 | | | | | | | | | | | | |
| 83 | 22-CWIP End Bal | Production | 345045-Other Prod Acc El Eq-Wind | Base | 145,397 | 145,397 | | | 47,712 | 47,712 | | |
| 84 | 22-CWIP End Bal | Production | 345045-Other Prod Acc El Eq-Wind | SPS Remove CWIP from Ratebase | (145,397) | | (145,397) | | (47,712) | | (47,712) | |
| 85 | 22-CWIP End Bal | Production | 345045-Other Prod Acc El Eq-Wind | Sub-Total 345045-Other Prod Acc El Eq-Wind | | 145,397 | (145,397) | | | 47,712 | (47,712) | |
| 86 | | | | | | | | | | | | |
| 87 | 22-CWIP End Bal | Production | 346000E-Other Prod Misc Pwr P | Base | 61,176 | 61,176 | | | 18,798 | 18,798 | | |
| 88 | 22-CWIP End Bal | Production | 346000E-Other Prod Misc Pwr P | SPS Remove CWIP from Ratebase | (61,176) | | (61,176) | | (18,798) | | (18,798) | |
| 89 | 22-CWIP End Bal | Production | 346000E-Other Prod Misc Pwr P | Sub-Total 346000E-Other Prod Misc Pwr P | | 61,176 | (61,176) | | | 18,798 | (18,798) | |
| 90 | | | | | | | | | | | | |
| 91 | 22-CWIP End Bal | Production | 346045-Other Prod Misc P Eq-Wind | Base | 119 | 119 | | | 39 | 39 | | |
| 92 | 22-CWIP End Bal | Production | 346045-Other Prod Misc P Eq-Wind | SPS Remove CWIP from Ratebase | (119) | | (119) | | (39) | | (39) | |
| 93 | 22-CWIP End Bal | Production | 346045-Other Prod Misc P Eq-Wind | Sub-Total 346045-Other Prod Misc P Eq-Wind | | 119 | (119) | | | 39 | (39) | |
| 94 | | | | | | | | | | | | |
| 95 | 22-CWIP End Bal | Production | | **Sub-Total Production** | | 753,223,743 | (753,223,743) | | | 246,329,446 | (246,329,446) | |
| 96 | | | | | | | | | | | | |
| 97 | 22-CWIP End Bal | Transmission | 350001-Tran Land Owned in Fe | Base | 50,643 | 50,643 | | | 12,278 | 12,278 | | |
| 98 | 22-CWIP End Bal | Transmission | 350001-Tran Land Owned in Fe | SPS Remove CWIP from Ratebase | (50,643) | | (50,643) | | (12,278) | | (12,278) | |
| 99 | 22-CWIP End Bal | Transmission | 350001-Tran Land Owned in Fe | Sub-Total 350001-Tran Land Owned in Fe | | 50,643 | (50,643) | | | 12,278 | (12,278) | |
| 100 | | | | | | | | | | | | |
| 101 | 22-CWIP End Bal | Transmission | 350002E-Transmission Land Right | Base | 117,568 | 117,568 | | | 28,503 | 28,503 | | |
| 102 | 22-CWIP End Bal | Transmission | 350002E-Transmission Land Right | SPS Remove CWIP from Ratebase | (117,568) | | (117,568) | | (28,503) | | (28,503) | |

Southwestern Public Service Company

12 Months Ending September 2020
G.3 Other Plant Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 103 | 22-CWIP End Bal | Transmission | 350002E-Transmission Land Right | Sub-Total 350002E-Transmission Land Right | | 117,568 | (117,568) | | | 28,503 | (28,503) | |
| 104 | | | | | | | | | | | | |
| 105 | 22-CWIP End Bal | Transmission | 352000-Transmission Str & Improv | Base | 13,305,482 | 13,305,482 | | | 3,225,720 | 3,225,720 | | |
| 106 | 22-CWIP End Bal | Transmission | 352000-Transmission Str & Improv | SPS Remove CWIP from Ratebase | (13,305,482) | | (13,305,482) | | (3,225,720) | | (3,225,720) | |
| 107 | 22-CWIP End Bal | Transmission | 352000-Transmission Str & Improv | Sub-Total 352000-Transmission Str & Improv | | 13,305,482 | (13,305,482) | | | 3,225,720 | (3,225,720) | |
| 108 | | | | | | | | | | | | |
| 109 | 22-CWIP End Bal | Transmission | 352010-Tran Str & Impr-Prod | Base | 583,030 | 583,030 | | | 179,149 | 179,149 | | |
| 110 | 22-CWIP End Bal | Transmission | 352010-Tran Str & Impr-Prod | SPS Remove CWIP from Ratebase | (583,030) | | (583,030) | | (179,149) | | (179,149) | |
| 111 | 22-CWIP End Bal | Transmission | 352010-Tran Str & Impr-Prod | Sub-Total 352010-Tran Str & Impr-Prod | | 583,030 | (583,030) | | | 179,149 | (179,149) | |
| 112 | | | | | | | | | | | | |
| 113 | 22-CWIP End Bal | Transmission | 352045-Tran Str & Impr-Wind | Base | 2,252,284 | 2,252,284 | | | 739,085 | 739,085 | | |
| 114 | 22-CWIP End Bal | Transmission | 352045-Tran Str & Impr-Wind | SPS Remove CWIP from Ratebase | (2,252,284) | | (2,252,284) | | (739,085) | | (739,085) | |
| 115 | 22-CWIP End Bal | Transmission | 352045-Tran Str & Impr-Wind | Sub-Total 352045-Tran Str & Impr-Wind | | 2,252,284 | (2,252,284) | | | 739,085 | (739,085) | |
| 116 | | | | | | | | | | | | |
| 117 | 22-CWIP End Bal | Transmission | 353000E-Transmission Station | Base | 81,497,099 | 81,497,099 | | | 19,757,780 | 19,757,780 | | |
| 118 | 22-CWIP End Bal | Transmission | 353000E-Transmission Station | SPS Remove CWIP from Ratebase | (81,497,099) | | (81,497,099) | | (19,757,780) | | (19,757,780) | |
| 119 | 22-CWIP End Bal | Transmission | 353000E-Transmission Station | Sub-Total 353000E-Transmission Station | | 81,497,099 | (81,497,099) | | | 19,757,780 | (19,757,780) | |
| 120 | | | | | | | | | | | | |
| 121 | 22-CWIP End Bal | Transmission | 353010-Tran Station Equip Pro | Base | 6,206,242 | 6,206,242 | | | 1,907,010 | 1,907,010 | | |
| 122 | 22-CWIP End Bal | Transmission | 353010-Tran Station Equip Pro | SPS Remove CWIP from Ratebase | (6,206,242) | | (6,206,242) | | (1,907,010) | | (1,907,010) | |
| 123 | 22-CWIP End Bal | Transmission | 353010-Tran Station Equip Pro | Sub-Total 353010-Tran Station Equip Pro | | 6,206,242 | (6,206,242) | | | 1,907,010 | (1,907,010) | |
| 124 | | | | | | | | | | | | |
| 125 | 22-CWIP End Bal | Transmission | 353045-Tran Station Equip-Wind | Base | 24,965,460 | 24,965,460 | | | 8,192,394 | 8,192,394 | | |
| 126 | 22-CWIP End Bal | Transmission | 353045-Tran Station Equip-Wind | SPS Remove CWIP from Ratebase | (24,965,460) | | (24,965,460) | | (8,192,394) | | (8,192,394) | |
| 127 | 22-CWIP End Bal | Transmission | 353045-Tran Station Equip-Wind | Sub-Total 353045-Tran Station Equip-Wind | | 24,965,460 | (24,965,460) | | | 8,192,394 | (8,192,394) | |
| 128 | | | | | | | | | | | | |
| 129 | 22-CWIP End Bal | Transmission | 354000E-Tran Towers & Fixture | Base | 136,782 | 136,782 | | | 33,161 | 33,161 | | |
| 130 | 22-CWIP End Bal | Transmission | 354000E-Tran Towers & Fixture | SPS Remove CWIP from Ratebase | (136,782) | | (136,782) | | (33,161) | | (33,161) | |
| 131 | 22-CWIP End Bal | Transmission | 354000E-Tran Towers & Fixture | Sub-Total 354000E-Tran Towers & Fixture | | 136,782 | (136,782) | | | 33,161 | (33,161) | |
| 132 | | | | | | | | | | | | |
| 133 | 22-CWIP End Bal | Transmission | 355000E-Tran Poles & Fixture | Base | 52,314,841 | 52,314,841 | | | 12,682,969 | 12,682,969 | | |
| 134 | 22-CWIP End Bal | Transmission | 355000E-Tran Poles & Fixture | SPS Remove CWIP from Ratebase | (52,314,841) | | (52,314,841) | | (12,682,969) | | (12,682,969) | |
| 135 | 22-CWIP End Bal | Transmission | 355000E-Tran Poles & Fixture | Sub-Total 355000E-Tran Poles & Fixture | | 52,314,841 | (52,314,841) | | | 12,682,969 | (12,682,969) | |
| 136 | | | | | | | | | | | | |
| 137 | 22-CWIP End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | Base | 1,337,975 | 1,337,975 | | | 411,123 | 411,123 | | |
| 138 | 22-CWIP End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Remove CWIP from Ratebase | (1,337,975) | | (1,337,975) | | (411,123) | | (411,123) | |
| 139 | 22-CWIP End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | Sub-Total 355010-Tran Poles & Fixtures-Prod | | 1,337,975 | (1,337,975) | | | 411,123 | (411,123) | |
| 140 | | | | | | | | | | | | |
| 141 | 22-CWIP End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | Base | 5,469,670 | 5,469,670 | | | 1,794,867 | 1,794,867 | | |
| 142 | 22-CWIP End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Remove CWIP from Ratebase | (5,469,670) | | (5,469,670) | | (1,794,867) | | (1,794,867) | |
| 143 | 22-CWIP End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | Sub-Total 355045-Tran Poles & Fixtures-Wind | | 5,469,670 | (5,469,670) | | | 1,794,867 | (1,794,867) | |
| 144 | | | | | | | | | | | | |
| 145 | 22-CWIP End Bal | Transmission | 356000E-Tran OH Conductor & D | Base | 19,801,515 | 19,801,515 | | | 4,800,588 | 4,800,588 | | |
| 146 | 22-CWIP End Bal | Transmission | 356000E-Tran OH Conductor & D | SPS Remove CWIP from Ratebase | (19,801,515) | | (19,801,515) | | (4,800,588) | | (4,800,588) | |
| 147 | 22-CWIP End Bal | Transmission | 356000E-Tran OH Conductor & D | Sub-Total 356000E-Tran OH Conductor & D | | 19,801,515 | (19,801,515) | | | 4,800,588 | (4,800,588) | |
| 148 | | | | | | | | | | | | |
| 149 | 22-CWIP End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | Base | 1,196,807 | 1,196,807 | | | 367,746 | 367,746 | | |
| 150 | 22-CWIP End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Remove CWIP from Ratebase | (1,196,807) | | (1,196,807) | | (367,746) | | (367,746) | |
| 151 | 22-CWIP End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | Sub-Total 356010-Tran OH Cond & Device-Prod | | 1,196,807 | (1,196,807) | | | 367,746 | (367,746) | |
| 152 | | | | | | | | | | | | |
| 153 | 22-CWIP End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | Base | 3,609,168 | 3,609,168 | | | 1,184,345 | 1,184,345 | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.3 Other Plant Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 154 | 22-CWIP End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Remove CWIP from Ratebase | (3,609,168) | | (3,609,168) | | (1,184,345) | | (1,184,345) | |
| 155 | 22-CWIP End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | Sub-Total 356045-Tran OH Cond & Device-Wind | | 3,609,168 | (3,609,168) | | | 1,184,345 | (1,184,345) | |
| 156 | | | | | | | | | | | | |
| 157 | 22-CWIP End Bal | Transmission | 357000E-Tran Underground Cond | Base | 1,173 | 1,173 | | | 284 | 284 | | |
| 158 | 22-CWIP End Bal | Transmission | 357000E-Tran Underground Cond | SPS Remove CWIP from Ratebase | (1,173) | | (1,173) | | (284) | | (284) | |
| 159 | 22-CWIP End Bal | Transmission | 357000E-Tran Underground Cond | Sub-Total 357000E-Tran Underground Cond | | 1,173 | (1,173) | | | 284 | (284) | |
| 160 | | | | | | | | | | | | |
| 161 | 22-CWIP End Bal | Transmission | 359000-Transmission Road & Trai | Base | 14,011 | 14,011 | | | 3,397 | 3,397 | | |
| 162 | 22-CWIP End Bal | Transmission | 359000-Transmission Road & Trai | SPS Remove CWIP from Ratebase | (14,011) | | (14,011) | | (3,397) | | (3,397) | |
| 163 | 22-CWIP End Bal | Transmission | 359000-Transmission Road & Trai | Sub-Total 359000-Transmission Road & Trai | | 14,011 | (14,011) | | | 3,397 | (3,397) | |
| 164 | | | | | | | | | | | | |
| 165 | 22-CWIP End Bal | Transmission | | **Sub-Total Transmission** | | 212,859,749 | (212,859,749) | | | 55,320,399 | (55,320,399) | |
| 166 | | | | | | | | | | | | |
| 167 | 22-CWIP End Bal | Distribution | 360001E-Dist Land Owned in Fee | Base | 32,733 | 32,733 | | | 19,481 | 19,481 | | |
| 168 | 22-CWIP End Bal | Distribution | 360001E-Dist Land Owned in Fee | SPS Remove CWIP from Ratebase | (32,733) | | (32,733) | | (19,481) | | (19,481) | |
| 169 | 22-CWIP End Bal | Distribution | 360001E-Dist Land Owned in Fee | Sub-Total 360001E-Dist Land Owned in Fee | | 32,733 | (32,733) | | | 19,481 | (19,481) | |
| 170 | | | | | | | | | | | | |
| 171 | 22-CWIP End Bal | Distribution | 361000E-Str & Improv | Base | 2,932,029 | 2,932,029 | | | 1,870,413 | 1,870,413 | | |
| 172 | 22-CWIP End Bal | Distribution | 361000E-Str & Improv | SPS Remove CWIP from Ratebase | (2,932,029) | | (2,932,029) | | (1,870,413) | | (1,870,413) | |
| 173 | 22-CWIP End Bal | Distribution | 361000E-Str & Improv | Sub-Total 361000E-Str & Improv | | 2,932,029 | (2,932,029) | | | 1,870,413 | (1,870,413) | |
| 174 | | | | | | | | | | | | |
| 175 | 22-CWIP End Bal | Distribution | 362000E-Other Eq | Base | 27,569,437 | 27,569,437 | | | 15,421,240 | 15,421,240 | | |
| 176 | 22-CWIP End Bal | Distribution | 362000E-Other Eq | SPS Remove CWIP from Ratebase | (27,569,437) | | (27,569,437) | | (15,421,240) | | (15,421,240) | |
| 177 | 22-CWIP End Bal | Distribution | 362000E-Other Eq | Sub-Total 362000E-Other Eq | | 27,569,437 | (27,569,437) | | | 15,421,240 | (15,421,240) | |
| 178 | | | | | | | | | | | | |
| 179 | 22-CWIP End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | Base | 5,742,924 | 5,742,924 | | | 4,008,229 | 4,008,229 | | |
| 180 | 22-CWIP End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | SPS Remove CWIP from Ratebase | (5,742,924) | | (5,742,924) | | (4,008,229) | | (4,008,229) | |
| 181 | 22-CWIP End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | Sub-Total 364000-Dist Poles, Towers & Fixt | | 5,742,924 | (5,742,924) | | | 4,008,229 | (4,008,229) | |
| 182 | | | | | | | | | | | | |
| 183 | 22-CWIP End Bal | Distribution | 365000-Dist OH Conductor & Devic | Base | 6,564,734 | 6,564,734 | | | 5,226,540 | 5,226,540 | | |
| 184 | 22-CWIP End Bal | Distribution | 365000-Dist OH Conductor & Devic | SPS Remove CWIP from Ratebase | (6,564,734) | | (6,564,734) | | (5,226,540) | | (5,226,540) | |
| 185 | 22-CWIP End Bal | Distribution | 365000-Dist OH Conductor & Devic | Sub-Total 365000-Dist OH Conductor & Devic | | 6,564,734 | (6,564,734) | | | 5,226,540 | (5,226,540) | |
| 186 | | | | | | | | | | | | |
| 187 | 22-CWIP End Bal | Distribution | 366000E-Dist Underground Cond | Base | 318,354 | 318,354 | | | 80,536 | 80,536 | | |
| 188 | 22-CWIP End Bal | Distribution | 366000E-Dist Underground Cond | SPS Remove CWIP from Ratebase | (318,354) | | (318,354) | | (80,536) | | (80,536) | |
| 189 | 22-CWIP End Bal | Distribution | 366000E-Dist Underground Cond | Sub-Total 366000E-Dist Underground Cond | | 318,354 | (318,354) | | | 80,536 | (80,536) | |
| 190 | | | | | | | | | | | | |
| 191 | 22-CWIP End Bal | Distribution | 367000E-Dist UG Conductor & D | Base | 756,306 | 756,306 | | | 278,773 | 278,773 | | |
| 192 | 22-CWIP End Bal | Distribution | 367000E-Dist UG Conductor & D | SPS Remove CWIP from Ratebase | (756,306) | | (756,306) | | (278,773) | | (278,773) | |
| 193 | 22-CWIP End Bal | Distribution | 367000E-Dist UG Conductor & D | Sub-Total 367000E-Dist UG Conductor & D | | 756,306 | (756,306) | | | 278,773 | (278,773) | |
| 194 | | | | | | | | | | | | |
| 195 | 22-CWIP End Bal | Distribution | 368000E-Dist Line Transformer | Base | 58,058 | 58,058 | | | 0 | 0 | | |
| 196 | 22-CWIP End Bal | Distribution | 368000E-Dist Line Transformer | SPS Remove CWIP from Ratebase | (58,058) | | (58,058) | | (0) | | (0) | |
| 197 | 22-CWIP End Bal | Distribution | 368000E-Dist Line Transformer | Sub-Total 368000E-Dist Line Transformer | | 58,058 | (58,058) | | | 0 | (0) | |
| 198 | | | | | | | | | | | | |
| 199 | 22-CWIP End Bal | Distribution | 369000E-Distribution Services | Base | (111) | (111) | | | | | | |
| 200 | 22-CWIP End Bal | Distribution | 369000E-Distribution Services | SPS Remove CWIP from Ratebase | 111 | | 111 | | | | | |
| 201 | 22-CWIP End Bal | Distribution | 369000E-Distribution Services | Sub-Total 369000E-Distribution Services | | (111) | 111 | | | | | |
| 202 | | | | | | | | | | | | |
| 203 | 22-CWIP End Bal | Distribution | 369010-Distribution Services O | Base | 0 | 0 | | | 0 | 0 | | |
| 204 | 22-CWIP End Bal | Distribution | 369010-Distribution Services O | SPS Remove CWIP from Ratebase | (0) | | (0) | | (0) | | (0) | |

Southwestern Public Service Company

12 Months Ending September 2020
G.3 Other Plant Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 205 | 22-CWIP End Bal | Distribution | 369010-Distribution Services O | Sub-Total 369010-Distribution Services O | | 0 | (0) | | | 0 | (0) | |
| 206 | | | | | | | | | | | | |
| 207 | 22-CWIP End Bal | Distribution | 369020-Distribution Services U | Base | 0 | 0 | | | | | | |
| 208 | 22-CWIP End Bal | Distribution | 369020-Distribution Services U | SPS Remove CWIP from Ratebase | (0) | | (0) | | | | | |
| 209 | 22-CWIP End Bal | Distribution | 369020-Distribution Services U | Sub-Total 369020-Distribution Services U | | 0 | (0) | | | | | |
| 210 | | | | | | | | | | | | |
| 211 | 22-CWIP End Bal | Distribution | 370000E-Distribution Meter | Base | 16,426 | 16,426 | | | | | | |
| 212 | 22-CWIP End Bal | Distribution | 370000E-Distribution Meter | SPS Remove CWIP from Ratebase | (16,426) | | (16,426) | | | | | |
| 213 | 22-CWIP End Bal | Distribution | 370000E-Distribution Meter | Sub-Total 370000E-Distribution Meter | | 16,426 | (16,426) | | | | | |
| 214 | | | | | | | | | | | | |
| 215 | 22-CWIP End Bal | Distribution | 373000-Dist Street Light & Sg Sy | Base | 881,982 | 881,982 | | | 190,872 | 190,872 | | |
| 216 | 22-CWIP End Bal | Distribution | 373000-Dist Street Light & Sg Sy | SPS Remove CWIP from Ratebase | (881,982) | | (881,982) | | (190,872) | | (190,872) | |
| 217 | 22-CWIP End Bal | Distribution | 373000-Dist Street Light & Sg Sy | Sub-Total 373000-Dist Street Light & Sg Sy | | 881,982 | (881,982) | | | 190,872 | (190,872) | |
| 218 | | | | | | | | | | | | |
| 219 | 22-CWIP End Bal | Distribution | | **Sub-Total Distribution** | | 44,872,872 | (44,872,872) | | | 27,096,084 | (27,096,084) | |
| 220 | | | | | | | | | | | | |
| 221 | 22-CWIP End Bal | General | 390000-Genl Structures & Improv | Base | 7,847,597 | 7,847,597 | | | 2,359,173 | 2,359,173 | | |
| 222 | 22-CWIP End Bal | General | 390000-Genl Structures & Improv | SPS Remove CWIP from Ratebase | (7,847,597) | | (7,847,597) | | (2,359,173) | | (2,359,173) | |
| 223 | 22-CWIP End Bal | General | 390000-Genl Structures & Improv | Sub-Total 390000-Genl Structures & Improv | | 7,847,597 | (7,847,597) | | | 2,359,173 | (2,359,173) | |
| 224 | | | | | | | | | | | | |
| 225 | 22-CWIP End Bal | General | 391000-General Office Furn & E | Base | 1,008,878 | 1,008,878 | | | 303,292 | 303,292 | | |
| 226 | 22-CWIP End Bal | General | 391000-General Office Furn & E | SPS Remove CWIP from Ratebase | (1,008,878) | | (1,008,878) | | (303,292) | | (303,292) | |
| 227 | 22-CWIP End Bal | General | 391000-General Office Furn & E | Sub-Total 391000-General Office Furn & E | | 1,008,878 | (1,008,878) | | | 303,292 | (303,292) | |
| 228 | | | | | | | | | | | | |
| 229 | 22-CWIP End Bal | General | 391004-General Info Sys Computer | Base | 6,656,252 | 6,656,252 | | | 2,001,027 | 2,001,027 | | |
| 230 | 22-CWIP End Bal | General | 391004-General Info Sys Computer | SPS Remove CWIP from Ratebase | (6,656,252) | | (6,656,252) | | (2,001,027) | | (2,001,027) | |
| 231 | 22-CWIP End Bal | General | 391004-General Info Sys Computer | Sub-Total 391004-General Info Sys Computer | | 6,656,252 | (6,656,252) | | | 2,001,027 | (2,001,027) | |
| 232 | | | | | | | | | | | | |
| 233 | 22-CWIP End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | Base | 388,035 | 388,035 | | | 116,652 | 116,652 | | |
| 234 | 22-CWIP End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | SPS Remove CWIP from Ratebase | (388,035) | | (388,035) | | (116,652) | | (116,652) | |
| 235 | 22-CWIP End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | Sub-Total 391005-Genl Off Eq-Comp 3 Yr Life | | 388,035 | (388,035) | | | 116,652 | (116,652) | |
| 236 | | | | | | | | | | | | |
| 237 | 22-CWIP End Bal | General | 392010-General Transp Eq Grp | Base | 46,577 | 46,577 | | | 14,002 | 14,002 | | |
| 238 | 22-CWIP End Bal | General | 392010-General Transp Eq Grp | SPS Remove CWIP from Ratebase | (46,577) | | (46,577) | | (14,002) | | (14,002) | |
| 239 | 22-CWIP End Bal | General | 392010-General Transp Eq Grp | Sub-Total 392010-General Transp Eq Grp | | 46,577 | (46,577) | | | 14,002 | (14,002) | |
| 240 | | | | | | | | | | | | |
| 241 | 22-CWIP End Bal | General | 392020-General Transp Eq Grp 2 | Base | 555,549 | 555,549 | | | 167,011 | 167,011 | | |
| 242 | 22-CWIP End Bal | General | 392020-General Transp Eq Grp 2 | SPS Remove CWIP from Ratebase | (555,549) | | (555,549) | | (167,011) | | (167,011) | |
| 243 | 22-CWIP End Bal | General | 392020-General Transp Eq Grp 2 | Sub-Total 392020-General Transp Eq Grp 2 | | 555,549 | (555,549) | | | 167,011 | (167,011) | |
| 244 | | | | | | | | | | | | |
| 245 | 22-CWIP End Bal | General | 392030-General Transp Eq Trailer | Base | 118,095 | 118,095 | | | 35,502 | 35,502 | | |
| 246 | 22-CWIP End Bal | General | 392030-General Transp Eq Trailer | SPS Remove CWIP from Ratebase | (118,095) | | (118,095) | | (35,502) | | (35,502) | |
| 247 | 22-CWIP End Bal | General | 392030-General Transp Eq Trailer | Sub-Total 392030-General Transp Eq Trailer | | 118,095 | (118,095) | | | 35,502 | (35,502) | |
| 248 | | | | | | | | | | | | |
| 249 | 22-CWIP End Bal | General | 392040-General Transp Eq Grp 4 | Base | 737,822 | 737,822 | | | 221,807 | 221,807 | | |
| 250 | 22-CWIP End Bal | General | 392040-General Transp Eq Grp 4 | SPS Remove CWIP from Ratebase | (737,822) | | (737,822) | | (221,807) | | (221,807) | |
| 251 | 22-CWIP End Bal | General | 392040-General Transp Eq Grp 4 | Sub-Total 392040-General Transp Eq Grp 4 | | 737,822 | (737,822) | | | 221,807 | (221,807) | |
| 252 | | | | | | | | | | | | |
| 253 | 22-CWIP End Bal | General | 393000-General Stores Equipmen | Base | (0) | (0) | | | (0) | (0) | | |
| 254 | 22-CWIP End Bal | General | 393000-General Stores Equipmen | SPS Remove CWIP from Ratebase | 0 | | 0 | | 0 | | 0 | |
| 255 | 22-CWIP End Bal | General | 393000-General Stores Equipmen | Sub-Total 393000-General Stores Equipmen | | (0) | 0 | | | (0) | 0 | |

Southwestern Public Service Company

12 Months Ending September 2020
G.3 Other Plant Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 256 | | | | | | | | | | | | |
| 257 | 22-CWIP End Bal | General | 394000-General Tools & Shop Equi | Base | 395,525 | 395,525 | | | 118,904 | 118,904 | | |
| 258 | 22-CWIP End Bal | General | 394000-General Tools & Shop Equi | SPS Remove CWIP from Ratebase | (395,525) | | (395,525) | | (118,904) | | (118,904) | |
| 259 | 22-CWIP End Bal | General | 394000-General Tools & Shop Equi | Sub-Total 394000-General Tools & Shop Equi | | 395,525 | (395,525) | | | 118,904 | (118,904) | |
| 260 | | | | | | | | | | | | |
| 261 | 22-CWIP End Bal | General | 395000-General Laboratory Equi | Base | 6,057 | 6,057 | | | 1,821 | 1,821 | | |
| 262 | 22-CWIP End Bal | General | 395000-General Laboratory Equi | SPS Remove CWIP from Ratebase | (6,057) | | (6,057) | | (1,821) | | (1,821) | |
| 263 | 22-CWIP End Bal | General | 395000-General Laboratory Equi | Sub-Total 395000-General Laboratory Equi | | 6,057 | (6,057) | | | 1,821 | (1,821) | |
| 264 | | | | | | | | | | | | |
| 265 | 22-CWIP End Bal | General | 396000-General Power Operated E | Base | 89,758 | 89,758 | | | 26,983 | 26,983 | | |
| 266 | 22-CWIP End Bal | General | 396000-General Power Operated E | SPS Remove CWIP from Ratebase | (89,758) | | (89,758) | | (26,983) | | (26,983) | |
| 267 | 22-CWIP End Bal | General | 396000-General Power Operated E | Sub-Total 396000-General Power Operated E | | 89,758 | (89,758) | | | 26,983 | (26,983) | |
| 268 | | | | | | | | | | | | |
| 269 | 22-CWIP End Bal | General | 397000-General Communication E | Base | 22,505,875 | 22,505,875 | | | 6,765,797 | 6,765,797 | | |
| 270 | 22-CWIP End Bal | General | 397000-General Communication E | SPS Remove CWIP from Ratebase | (22,505,875) | | (22,505,875) | | (6,765,797) | | (6,765,797) | |
| 271 | 22-CWIP End Bal | General | 397000-General Communication E | Sub-Total 397000-General Communication E | | 22,505,875 | (22,505,875) | | | 6,765,797 | (6,765,797) | |
| 272 | | | | | | | | | | | | |
| 273 | 22-CWIP End Bal | General | 398000-General Miscellaneous E | Base | 858 | 858 | | | 258 | 258 | | |
| 274 | 22-CWIP End Bal | General | 398000-General Miscellaneous E | SPS Remove CWIP from Ratebase | (858) | | (858) | | (258) | | (258) | |
| 275 | 22-CWIP End Bal | General | 398000-General Miscellaneous E | Sub-Total 398000-General Miscellaneous E | | 858 | (858) | | | 258 | (258) | |
| 276 | | | | | | | | | | | | |
| 277 | 22-CWIP End Bal | General | | **Sub-Total General** | | 40,356,878 | (40,356,878) | | | 12,132,231 | (12,132,231) | |
| 278 | | | | | | | | | | | | |
| 279 | 22-CWIP End Bal | | | **Sub-Total 22-CWIP End Bal** | | 1,075,370,126 | (1,075,370,126) | | | 348,115,138 | (348,115,138) | |
| 280 | | | | | | | | | | | | |
| 281 | Plant Held for Future Use | Production | 105000-Held for Future Us | Base | 4,167,109 | 4,167,109 | | | 1,010,255 | 1,010,255 | | |
| 282 | Plant Held for Future Use | Production | 105000-Held for Future Us | SPS Eliminate Gaines County Land Held for Future Use | (4,167,109) | | | (4,167,109) | (1,010,255) | | | (1,010,255) |
| 283 | Plant Held for Future Use | Production | 105000-Held for Future Us | Sub-Total 105000-Held for Future Us | | 4,167,109 | | (4,167,109) | | 1,010,255 | | (1,010,255) |
| 284 | | | | | | | | | | | | |
| 285 | Plant Held for Future Use | Production | | **Sub-Total Production** | | 4,167,109 | | (4,167,109) | | 1,010,255 | | (1,010,255) |
| 286 | | | | | | | | | | | | |
| 287 | Plant Held for Future Use | | | **Sub-Total Plant Held for Future Use** | | 4,167,109 | | (4,167,109) | | 1,010,255 | | (1,010,255) |
| 288 | | | | | | | | | | | | |
| 289 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.4 Other Rate Base Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 1 | Regulatory Assets | Other Rate Base | 182300NQP-Prepaid Pension Asset Non-Qualified | SPS Base Data - Prepaid Pension FAS 106 112 | (429,482) | (429,482) | | (128,150) | (128,150) | |
| 2 | Regulatory Assets | Other Rate Base | 182300NQP-Prepaid Pension Asset Non-Qualified | Sub-Total 182300NQP-Prepaid Pension Asset Non-Qualified | (429,482) | (429,482) | | (128,150) | (128,150) | |
| 3 | | | | | | | | | | |
| 4 | Regulatory Assets | Other Rate Base | 182300QP-Prepaid Pension Asset Qualified | SPS Base Data - Prepaid Pension FAS 106 112 | 155,743,854 | 155,743,854 | | 46,471,308 | 46,471,308 | |
| 5 | Regulatory Assets | Other Rate Base | 182300QP-Prepaid Pension Asset Qualified | Sub-Total 182300QP-Prepaid Pension Asset Qualified | 155,743,854 | 155,743,854 | | 46,471,308 | 46,471,308 | |
| 6 | | | | | | | | | | |
| 7 | Regulatory Assets | Other Rate Base | 182300TXMTR-Reg Asset Texas Restrucuting Meters | SPS Base Data - Regulatory Asset | 78,521 | 78,521 | | | | |
| 8 | Regulatory Assets | Other Rate Base | 182300TXMTR-Reg Asset Texas Restrucuting Meters | Sub-Total 182300TXMTR-Reg Asset Texas Restrucuting Met | 78,521 | 78,521 | | | | |
| 9 | | | | | | | | | | |
| 10 | Regulatory Assets | Other Rate Base | | **Sub-Total Other Rate Base** | 155,392,894 | 155,392,894 | | 46,343,158 | 46,343,158 | |
| 11 | | | | | | | | | | |
| 12 | Regulatory Assets | | | **Sub-Total Regulatory Assets** | 155,392,894 | 155,392,894 | | 46,343,158 | 46,343,158 | |
| 13 | | | | | | | | | | |
| 14 | 100-Fuel Inventory | Other Rate Base | 15100-Fuel Inventory | SPS Base Data - Other Non-Plant Rate Base | 6,371,683 | 6,371,683 | | 2,090,862 | 2,090,862 | |
| 15 | 100-Fuel Inventory | Other Rate Base | 15100-Fuel Inventory | Sub-Total 15100-Fuel Inventory | 6,371,683 | 6,371,683 | | 2,090,862 | 2,090,862 | |
| 16 | | | | | | | | | | |
| 17 | 100-Fuel Inventory | Other Rate Base | | **Sub-Total Other Rate Base** | 6,371,683 | 6,371,683 | | 2,090,862 | 2,090,862 | |
| 18 | | | | | | | | | | |
| 19 | 100-Fuel Inventory | | | **Sub-Total 100-Fuel Inventory** | 6,371,683 | 6,371,683 | | 2,090,862 | 2,090,862 | |
| 20 | | | | | | | | | | |
| 21 | Materials & Supplies End Bal | Other Rate Base | 15400-Plant Materials and Operating Supplies Prod | SPS Base Data - Materials and Supplies | 12,709,814 | 12,709,814 | | 3,905,381 | 3,905,381 | |
| 22 | Materials & Supplies End Bal | Other Rate Base | 15400-Plant Materials and Operating Supplies Prod | Sub-Total 15400-Plant Materials and Operating Supplies Prc | 12,709,814 | 12,709,814 | | 3,905,381 | 3,905,381 | |
| 23 | | | | | | | | | | |
| 24 | Materials & Supplies End Bal | Other Rate Base | 15410-Plant Materials and Operating Supplies Trans | SPS Base Data - Materials and Supplies | 4,364,425 | 4,364,425 | | 1,058,091 | 1,058,091 | |
| 25 | Materials & Supplies End Bal | Other Rate Base | 15410-Plant Materials and Operating Supplies Trans | Sub-Total 15410-Plant Materials and Operating Supplies Tra | 4,364,425 | 4,364,425 | | 1,058,091 | 1,058,091 | |
| 26 | | | | | | | | | | |
| 27 | Materials & Supplies End Bal | Other Rate Base | 15420-Plant Materials and Operating Supplies Dist | SPS Base Data - Materials and Supplies | 4,642,048 | 4,642,048 | | 1,762,414 | 1,762,414 | |
| 28 | Materials & Supplies End Bal | Other Rate Base | 15420-Plant Materials and Operating Supplies Dist | Sub-Total 15420-Plant Materials and Operating Supplies Dis | 4,642,048 | 4,642,048 | | 1,762,414 | 1,762,414 | |
| 29 | | | | | | | | | | |
| 30 | Materials & Supplies End Bal | Other Rate Base | | **Sub-Total Other Rate Base** | 21,716,287 | 21,716,287 | | 6,725,886 | 6,725,886 | |
| 31 | | | | | | | | | | |
| 32 | Materials & Supplies End Bal | | | **Sub-Total Materials & Supplies End Bal** | 21,716,287 | 21,716,287 | | 6,725,886 | 6,725,886 | |
| 33 | | | | | | | | | | |
| 34 | Prepaids End Bal | Other Rate Base | 16510-Prepayments-Insurance | SPS Base Data - Prepaids | 3,091,173 | 3,091,173 | | 937,178 | 937,178 | |
| 35 | Prepaids End Bal | Other Rate Base | 16510-Prepayments-Insurance | Sub-Total 16510-Prepayments-Insurance | 3,091,173 | 3,091,173 | | 937,178 | 937,178 | |
| 36 | | | | | | | | | | |
| 37 | Prepaids End Bal | Other Rate Base | 16512-Prepayments-NERC Fees | SPS Base Data - Prepaids | 278,567 | 278,567 | | 97,358 | 97,358 | |
| 38 | Prepaids End Bal | Other Rate Base | 16512-Prepayments-NERC Fees | Sub-Total 16512-Prepayments-NERC Fees | 278,567 | 278,567 | | 97,358 | 97,358 | |
| 39 | | | | | | | | | | |
| 40 | Prepaids End Bal | Other Rate Base | 16515-Prepayments-Auto Licensing | SPS Base Data - Prepaids | 1,453 | 1,453 | | 441 | 441 | |
| 41 | Prepaids End Bal | Other Rate Base | 16515-Prepayments-Auto Licensing | Sub-Total 16515-Prepayments-Auto Licensing | 1,453 | 1,453 | | 441 | 441 | |
| 42 | | | | | | | | | | |
| 43 | Prepaids End Bal | Other Rate Base | 16516-Prepayments-I/T Related | SPS Base Data - Prepaids | 623,123 | 623,123 | | 188,918 | 188,918 | |
| 44 | Prepaids End Bal | Other Rate Base | 16516-Prepayments-I/T Related | Sub-Total 16516-Prepayments-I/T Related | 623,123 | 623,123 | | 188,918 | 188,918 | |
| 45 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.4 Other Rate Base Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 46 | Prepaids End Bal | Other Rate Base | 16517-Prepayments-Brand Adv | SPS Base Data - Prepaids | 5,786 | 5,786 | | 1,754 | 1,754 | |
| 47 | Prepaids End Bal | Other Rate Base | 16517-Prepayments-Brand Adv | SPS Eliminate Prepayments | (5,786) | | (5,786) | (1,754) | | (1,754) |
| 48 | Prepaids End Bal | Other Rate Base | 16517-Prepayments-Brand Adv | Sub-Total 16517-Prepayments-Brand Adv | | 5,786 | (5,786) | | 1,754 | (1,754) |
| 49 | | | | | | | | | | |
| 50 | Prepaids End Bal | Other Rate Base | 16518-Prepayments-Pollution Emissions | SPS Base Data - Prepaids | 821,224 | 821,224 | | 252,340 | 252,340 | |
| 51 | Prepaids End Bal | Other Rate Base | 16518-Prepayments-Pollution Emissions | Sub-Total 16518-Prepayments-Pollution Emissions | 821,224 | 821,224 | | 252,340 | 252,340 | |
| 52 | | | | | | | | | | |
| 53 | Prepaids End Bal | Other Rate Base | 16519-Prepayments-Benefits | SPS Base Data - Prepaids | 17,048 | 17,048 | | 5,087 | 5,087 | |
| 54 | Prepaids End Bal | Other Rate Base | 16519-Prepayments-Benefits | Sub-Total 16519-Prepayments-Benefits | 17,048 | 17,048 | | 5,087 | 5,087 | |
| 55 | | | | | | | | | | |
| 56 | Prepaids End Bal | Other Rate Base | 16523-Prepaid Taxes State | SPS Base Data - Prepaids | 567,023 | 567,023 | | 171,909 | 171,909 | |
| 57 | Prepaids End Bal | Other Rate Base | 16523-Prepaid Taxes State | SPS Eliminate Prepayments | (567,023) | | (567,023) | (171,909) | | (171,909) |
| 58 | Prepaids End Bal | Other Rate Base | 16523-Prepaid Taxes State | Sub-Total 16523-Prepaid Taxes State | | 567,023 | (567,023) | | 171,909 | (171,909) |
| 59 | | | | | | | | | | |
| 60 | Prepaids End Bal | Other Rate Base | 16526-Prepayments-Other Distribution Utility | SPS Base Data - Prepaids | 76,554 | 76,554 | | 29,065 | 29,065 | |
| 61 | Prepaids End Bal | Other Rate Base | 16526-Prepayments-Other Distribution Utility | Sub-Total 16526-Prepayments-Other Distribution Utility | 76,554 | 76,554 | | 29,065 | 29,065 | |
| 62 | | | | | | | | | | |
| 63 | Prepaids End Bal | Other Rate Base | 16527-Prepaid Interest - Commercial Paper | SPS Base Data - Prepaids | 3,683 | 3,683 | | 1,117 | 1,117 | |
| 64 | Prepaids End Bal | Other Rate Base | 16527-Prepaid Interest - Commercial Paper | SPS Eliminate Prepayments | (3,683) | | (3,683) | (1,117) | | (1,117) |
| 65 | Prepaids End Bal | Other Rate Base | 16527-Prepaid Interest - Commercial Paper | Sub-Total 16527-Prepaid Interest - Commercial Paper | | 3,683 | (3,683) | | 1,117 | (1,117) |
| 66 | | | | | | | | | | |
| 67 | Prepaids End Bal | Other Rate Base | 165295-Prepayments Hardware Maintenance | SPS Base Data - Prepaids | 9,807 | 9,807 | | 2,973 | 2,973 | |
| 68 | Prepaids End Bal | Other Rate Base | 165295-Prepayments Hardware Maintenance | Sub-Total 165295-Prepayments Hardware Maintenance | 9,807 | 9,807 | | 2,973 | 2,973 | |
| 69 | | | | | | | | | | |
| 70 | Prepaids End Bal | Other Rate Base | | **Sub-Total Other Rate Base** | 4,918,949 | 5,495,442 | (576,493) | 1,513,359 | 1,688,139 | (174,780) |
| 71 | | | | | | | | | | |
| 72 | Prepaids End Bal | | | **Sub-Total Prepaids End Bal** | 4,918,949 | 5,495,442 | (576,493) | 1,513,359 | 1,688,139 | (174,780) |
| 73 | | | | | | | | | | |
| 74 | Customer Deposits End Bal | Other Rate Base | 23500-Customer Deposits | SPS Base Data - Other Non-Plant Rate Base | (6,006,369) | (6,006,369) | | (941,083) | (941,083) | |
| 75 | Customer Deposits End Bal | Other Rate Base | 23500-Customer Deposits | SPS Eliminate Out-of-Period Adjustments | (50,000) | | (50,000) | | | |
| 76 | Customer Deposits End Bal | Other Rate Base | 23500-Customer Deposits | Sub-Total 23500-Customer Deposits | (6,056,369) | (6,006,369) | (50,000) | (941,083) | (941,083) | |
| 77 | | | | | | | | | | |
| 78 | Customer Deposits End Bal | Other Rate Base | | **Sub-Total Other Rate Base** | (6,056,369) | (6,006,369) | (50,000) | (941,083) | (941,083) | |
| 79 | | | | | | | | | | |
| 80 | Customer Deposits End Bal | | | **Sub-Total Customer Deposits End Bal** | (6,056,369) | (6,006,369) | (50,000) | (941,083) | (941,083) | |
| 81 | | | | | | | | | | |
| 82 | Regulatory Liabilities | Other Rate Base | 25410-Reg Liability - Retiree Medical | SPS Base Data - Prepaid Pension FAS 106 112 | (384,819) | (384,819) | | (114,824) | (114,824) | |
| 83 | Regulatory Liabilities | Other Rate Base | 25410-Reg Liability - Retiree Medical | Sub-Total 25410-Reg Liability - Retiree Medical | (384,819) | (384,819) | | (114,824) | (114,824) | |
| 84 | | | | | | | | | | |
| 85 | Regulatory Liabilities | Other Rate Base | 25430-Retiree Liability FAS 158/106 | SPS Base Data - Prepaid Pension FAS 106 112 | (12,604,665) | (12,604,665) | | (3,761,017) | (3,761,017) | |
| 86 | Regulatory Liabilities | Other Rate Base | 25430-Retiree Liability FAS 158/106 | Sub-Total 25430-Retiree Liability FAS 158/106 | (12,604,665) | (12,604,665) | | (3,761,017) | (3,761,017) | |
| 87 | | | | | | | | | | |
| 88 | Regulatory Liabilities | Other Rate Base | | **Sub-Total Other Rate Base** | (12,989,484) | (12,989,484) | | (3,875,840) | (3,875,840) | |
| 89 | | | | | | | | | | |
| 90 | Regulatory Liabilities | | | **Sub-Total Regulatory Liabilities** | (12,989,484) | (12,989,484) | | (3,875,840) | (3,875,840) | |

Southwestern Public Service Company

12 Months Ending September 2020
G.4 Other Rate Base Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | SPS NM Electric Retail | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | Total | Per Book | BP Adjustments |
| 91 | | | | | | | | | | |
| 92 | NOx Inventory | Other Rate Base | 15810-NOx Inventory | SPS Base Data - Other Non-Plant Rate Base | 3,887,760 | 3,887,760 | | 1,275,765 | 1,275,765 | |
| 93 | NOx Inventory | Other Rate Base | 15810-NOx Inventory | SPS Eliminate REC Inventory | (3,887,760) | | (3,887,760) | (1,275,765) | | (1,275,765) |
| 94 | NOx Inventory | Other Rate Base | 15810-NOx Inventory | Sub-Total 15810-NOx Inventory | | 3,887,760 | (3,887,760) | | 1,275,765 | (1,275,765) |
| 95 | | | | | | | | | | |
| 96 | NOx Inventory | Other Rate Base | | **Sub-Total Other Rate Base** | | 3,887,760 | (3,887,760) | | 1,275,765 | (1,275,765) |
| 97 | | | | | | | | | | |
| 98 | NOx Inventory | | | **Sub-Total NOx Inventory** | | 3,887,760 | (3,887,760) | | 1,275,765 | (1,275,765) |
| 99 | | | | | | | | | | |
| 100 | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.5 Cash Working Capital

| Line No. | Cash Working Capital Component | Total | SPS NM Electric Retail |
|---|---|---|---|
| 1 | **Pro Forma Book Energy Costs:** | | |
| 2 | Gas For Generation | 110,839,005 | 36,371,722 |
| 3 | Gas For Generation Factor | (0.014760) | (0.014760) |
| 4 | Gas For Generation CWC | (1,636,000) | (536,852) |
| 5 | | | |
| 6 | Coal Fossil Fuel & Freight | 99,449,682 | 32,634,326 |
| 7 | Coal Fossil Fuel & Freight Factor | 0.010199 | 0.010199 |
| 8 | Coal Fossil Fuel & Freight CWC | 1,014,264 | 332,830 |
| 9 | | | |
| 10 | Fuel Oil | 71,907 | 23,596 |
| 11 | Fuel Oil Factor | 0.069103 | 0.069103 |
| 12 | Fuel Oil CWC | 4,969 | 1,631 |
| 13 | | | |
| 14 | Purchased Power - Energy | 323,442,798 | 106,137,469 |
| 15 | Purchased Power - Energy Factor | (0.009555) | (0.009555) |
| 16 | Purchased Power - Energy CWC | (3,090,387) | (1,014,108) |
| 17 | | | |
| 18 | Purchased Power - Capacity | 63,064,430 | 19,377,987 |
| 19 | Purchased Power - Capacity Factor | (0.009555) | (0.009555) |
| 20 | Purchased Power - Capacity CWC | (602,559) | (185,150) |
| 21 | **Total Energy Costs** | (4,309,714) | (1,401,650) |
| 22 | | | |
| 23 | *Check total Energy cost* | 559,989,374 | 182,534,606 |
| 24 | | 36,878,448 | 12,010,493 |
| 25 | | | |
| 26 | **Pro Forma O&M Expense:** | | |
| 27 | Labor O&M - Regular OM | 145,140,410 | 43,295,440 |
| 28 | Labor O&M - Regular Factor | 0.060911 | 0.060911 |
| 29 | Labor O&M - Regular CWC | 8,840,661 | 2,637,172 |
| 30 | | | |
| 31 | Labor O&M - Incentive | 6,897,501 | 2,071,161 |
| 32 | Labor O&M - Incentive Factor | (0.585938) | (0.585938) |
| 33 | Labor O&M - Incentive CWC | (4,041,509) | (1,213,572) |
| 34 | | | |
| 35 | Total O&M Expenses | 362,138,269 | 103,634,536 |
| 36 | Other O&M Factor | (0.018651) | (0.018651) |
| 37 | Other O&M CWC | (6,754,079) | (1,932,842) |
| 38 | **Total Pro Forma O&M Expense** | (1,954,928) | (509,242) |
| 39 | | | |
| 40 | *Check total OM* | 514,176,179 | 149,001,136 |
| 41 | | (0) | |
| 42 | | | |

Southwestern Public Service Company

12 Months Ending September 2020

G.5 Cash Working Capital

| Line No. | Cash Working Capital Component | Total | SPS NM Electric Retail |
|---|---|---|---|
| 43 | **Pro Forma Taxes Other Than Income Texas:** | | |
| 44 | Property Taxes | 72,076,000 | 21,851,912 |
| 45 | Property Taxes Factor | (0.416130) | (0.416130) |
| 46 | Property Taxes CWC | (29,992,987) | (9,093,236) |
| 47 | | | |
| 48 | Payroll | 8,209,104 | 2,449,456 |
| 49 | Payroll Factor | 0.035240 | 0.035240 |
| 50 | Payroll CWC | 289,288 | 86,318 |
| 51 | | | |
| 52 | Sales & Use Tax | 49,243 | 3,473 |
| 53 | Sales & Use Tax Factor | (0.010322) | (0.010322) |
| 54 | Sales & Use Tax CWC | (508) | (36) |
| 55 | | | |
| 56 | Franchise Fees Paid | 8,127,809 | |
| 57 | Franchise Fees Paid Factor | (0.076212) | (0.076212) |
| 58 | Franchise Fees Paid CWC | (619,438) | |
| 59 | **Total Pro Forma Taxes Other Than Income Texas** | (30,323,645) | (9,006,954) |
| 60 | | | |
| 61 | Check TOTI | 94,949,504 | 24,304,842 |
| 62 | | 6,487,347 | |
| 63 | | | |
| 64 | **Paid and Income Taxes** | | |
| 65 | Texas Gross Margin (Franchise) Tax | 2,012,138 | 610,038 |
| 66 | Texas Gross Margin (Franchise) Tax Factor | 0.190966 | 0.190966 |
| 67 | Texas Gross Margin (Franchise) Tax CWC | 384,250 | 116,496 |
| 68 | | | |
| 69 | Texas Gross Receipts Tax | 6,487,347 | |
| 70 | Texas Gross Receipts Tax Factor | (0.189089) | (0.189089) |
| 71 | Texas Gross Receipts Tax CWC | (1,226,685) | |
| 72 | | | |
| 73 | Federal Income Taxes | (37,155,312) | (17,198,788) |
| 74 | Federal Income Taxes Factor | (0.008733) | (0.008733) |
| 75 | Federal Income Taxes CWC | 324,468 | 150,193 |
| 76 | | | |
| 77 | State Income Taxes | (3,750,568) | (1,736,097) |
| 78 | State Income Taxes Factor | (0.008733) | (0.008733) |
| 79 | State Income Taxes CWC | 32,753 | 15,161 |
| 80 | | | |
| 81 | **Total Electric CWC** | (37,073,502) | (10,635,995) |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | Base | (427,888) | (427,888) | | | (128,633) | (128,633) | | |
| 2 | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | SPS ADIT Post Test Year Adjustment | 26,809 | | | 26,809 | 8,059 | | | 8,059 |
| 3 | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | SPS Base Data - Adjust ADIT to Per Book | (3,902) | (3,902) | | | (1,173) | (1,173) | | |
| 4 | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | 1,461 | | 1,461 | | 439 | | 439 | |
| 5 | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | SPS Unblending Adjustment | (0) | | (0) | | (0) | | (0) | |
| 6 | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | Sub-Total 303003-Intg Misc Computr Softwar | (403,520) | (431,789) | 1,461 | 26,809 | (121,307) | (129,806) | 439 | 8,059 |
| 7 | | | | | | | | | | | | |
| 8 | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | Base | (14,490,128) | (14,490,128) | | | (4,356,075) | (4,356,075) | | |
| 9 | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS ADIT Post Test Year Adjustment | 888,005 | | | 888,005 | 266,955 | | | 266,955 |
| 10 | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS Base Data - Adjust ADIT to Per Book | (135,194) | (135,194) | | | (40,642) | (40,642) | | |
| 11 | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS Base Data - Reclass Retail Allocated | 95,975 | 95,975 | | | 28,852 | 28,852 | | |
| 12 | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS Eliminate Non-Reg Software | 65,770 | | 65,770 | | 19,772 | | 19,772 | |
| 13 | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | SPS Unblending Adjustment | (0) | | (0) | | (0) | | (0) | |
| 14 | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | Sub-Total 303004-Intg Misc Computr Softwar | (13,575,571) | (14,529,346) | 65,770 | 888,005 | (4,081,137) | (4,367,865) | 19,772 | 266,955 |
| 15 | | | | | | | | | | | | |
| 16 | 74-ADIT End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS ADIT Post Test Year Adjustment | (29,475) | | | (29,475) | (9,213) | | | (9,213) |
| 17 | 74-ADIT End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Base Data - Adjust ADIT to Per Book | (835) | (835) | | | (261) | (261) | | |
| 18 | 74-ADIT End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | SPS Base Data - Reclass Retail Allocated | (95,975) | (95,975) | | | (29,999) | (29,999) | | |
| 19 | 74-ADIT End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | Sub-Total 303004R-Intg Misc Computr Softwar-Retail Alloca | (126,285) | (96,811) | | (29,475) | (39,473) | (30,260) | | (9,213) |
| 20 | | | | | | | | | | | | |
| 21 | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | Base | (7,683,705) | (7,683,705) | | | (2,309,903) | (2,309,903) | | |
| 22 | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | SPS ADIT Post Test Year Adjustment | 481,390 | | | 481,390 | 144,717 | | | 144,717 |
| 23 | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Base Data - Adjust ADIT to Per Book | (70,063) | (70,063) | | | (21,063) | (21,063) | | |
| 24 | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Eliminate Non-Reg Software | 35,456 | | 35,456 | | 10,659 | | 10,659 | |
| 25 | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | SPS Unblending Adjustment | (0) | | (0) | | (0) | | (0) | |
| 26 | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | Sub-Total 303005-Intg Misc Computr Soft 15y | (7,236,922) | (7,753,768) | 35,456 | 481,390 | (2,175,590) | (2,330,966) | 10,659 | 144,717 |
| 27 | | | | | | | | | | | | |
| 28 | 74-ADIT End Bal | Intangible | 303007-Intg Misc Computr Softwar | Base | (0) | (0) | | | (0) | (0) | | |
| 29 | 74-ADIT End Bal | Intangible | 303007-Intg Misc Computr Softwar | SPS ADIT Post Test Year Adjustment | 0 | | | 0 | 0 | | | 0 |
| 30 | 74-ADIT End Bal | Intangible | 303007-Intg Misc Computr Softwar | SPS Base Data - Adjust ADIT to Per Book | (0) | (0) | | | (0) | (0) | | |
| 31 | 74-ADIT End Bal | Intangible | 303007-Intg Misc Computr Softwar | SPS Unblending Adjustment | | | | | | | | |
| 32 | 74-ADIT End Bal | Intangible | 303007-Intg Misc Computr Softwar | Sub-Total 303007-Intg Misc Computr Softwar | (0) | (0) | | 0 | (0) | (0) | | 0 |
| 33 | | | | | | | | | | | | |
| 34 | 74-ADIT End Bal | Intangible | 303010-Intg Misc Computr Softwar | Base | (921,947) | (921,947) | | | (277,159) | (277,159) | | |
| 35 | 74-ADIT End Bal | Intangible | 303010-Intg Misc Computr Softwar | SPS ADIT Post Test Year Adjustment | 94,973 | | | 94,973 | 28,551 | | | 28,551 |
| 36 | 74-ADIT End Bal | Intangible | 303010-Intg Misc Computr Softwar | SPS Base Data - Adjust ADIT to Per Book | (8,407) | (8,407) | | | (2,527) | (2,527) | | |
| 37 | 74-ADIT End Bal | Intangible | 303010-Intg Misc Computr Softwar | SPS Unblending Adjustment | (0) | | (0) | | (0) | | (0) | |
| 38 | 74-ADIT End Bal | Intangible | 303010-Intg Misc Computr Softwar | Sub-Total 303010-Intg Misc Computr Softwar | (835,380) | (930,354) | (0) | 94,973 | (251,135) | (279,686) | (0) | 28,551 |
| 39 | | | | | | | | | | | | |
| 40 | 74-ADIT End Bal | Intangible | 303010R-Intg Misc Computr Softwar-Retail Allocated | SPS ADIT Post Test Year Adjustment | (37,198) | | | (37,198) | (11,627) | | | (11,627) |
| 41 | 74-ADIT End Bal | Intangible | 303010R-Intg Misc Computr Softwar-Retail Allocated | Sub-Total 303010R-Intg Misc Computr Softwar-Retail Alloca | (37,198) | | | (37,198) | (11,627) | | | (11,627) |
| 42 | | | | | | | | | | | | |
| 43 | 74-ADIT End Bal | Intangible | 303014-Intg CRS Computr Softwar | Base | (105,754) | (105,754) | | | (33,056) | (33,056) | | |
| 44 | 74-ADIT End Bal | Intangible | 303014-Intg CRS Computr Softwar | SPS ADIT Post Test Year Adjustment | (30,413) | | | (30,413) | (9,506) | | | (9,506) |
| 45 | 74-ADIT End Bal | Intangible | 303014-Intg CRS Computr Softwar | SPS Base Data - Adjust ADIT to Per Book | (958) | (958) | | | (299) | (299) | | |
| 46 | 74-ADIT End Bal | Intangible | 303014-Intg CRS Computr Softwar | Sub-Total 303014-Intg CRS Computr Softwar | (137,125) | (106,712) | | (30,413) | (42,861) | (33,355) | | (9,506) |
| 47 | | | | | | | | | | | | |
| 48 | 74-ADIT End Bal | Intangible | | **Sub-Total Intangible** | (22,352,001) | (23,848,780) | 102,687 | 1,394,092 | (6,723,131) | (7,171,938) | 30,870 | 417,937 |
| 49 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 50 | 74-ADIT End Bal | Production | 310001-Steam Prod Land Own in Fe | Base | (8,229) | (8,229) | | | (2,528) | (2,528) | | |
| 51 | 74-ADIT End Bal | Production | 310001-Steam Prod Land Own in Fe | SPS ADIT Post Test Year Adjustment | (446) | | | (446) | (137) | | | (137) |
| 52 | 74-ADIT End Bal | Production | 310001-Steam Prod Land Own in Fe | SPS Base Data - Adjust ADIT to Per Book | 413 | 413 | | | 127 | 127 | | |
| 53 | 74-ADIT End Bal | Production | 310001-Steam Prod Land Own in Fe | Sub-Total 310001-Steam Prod Land Own in Fe | (8,262) | (7,816) | | (446) | (2,539) | (2,402) | | (137) |
| 54 | | | | | | | | | | | | |
| 55 | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | Base | (253,646) | (253,646) | | | (77,938) | (77,938) | | |
| 56 | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | SPS ADIT Post Test Year Adjustment | 6,778 | | | 6,778 | 2,083 | | | 2,083 |
| 57 | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | SPS Base Data - Adjust ADIT to Per Book | (3,451) | (3,451) | | | (1,060) | (1,060) | | |
| 58 | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | SPS Unblending Adjustment | 267 | | 267 | | 82 | | 82 | |
| 59 | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | SPS Unblending Plant Related ADIT Adj | 132 | | 132 | | 41 | | 41 | |
| 60 | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | Sub-Total 310002-Steam Prod Land Rights | (249,920) | (257,097) | 399 | 6,778 | (76,793) | (78,999) | 123 | 2,083 |
| 61 | | | | | | | | | | | | |
| 62 | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | Base | 364,647 | 364,647 | | | 112,046 | 112,046 | | |
| 63 | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | SPS ADIT Post Test Year Adjustment | (359,037) | | | (359,037) | (110,322) | | | (110,322) |
| 64 | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | SPS Base Data - Adjust ADIT to Per Book | 10,747 | 10,747 | | | 3,302 | 3,302 | | |
| 65 | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | SPS Unblending Adjustment | (23,928) | | (23,928) | | (7,353) | | (7,353) | |
| 66 | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | SPS Unblending Plant Related ADIT Adj | 9 | | 9 | | 3 | | 3 | |
| 67 | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | Sub-Total 310003-Steam Prod Water Rights | (7,563) | 375,393 | (23,920) | (359,037) | (2,324) | 115,348 | (7,350) | (110,322) |
| 68 | | | | | | | | | | | | |
| 69 | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | Base | (16,880) | (16,880) | | | (5,187) | (5,187) | | |
| 70 | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | SPS ADIT Post Test Year Adjustment | 437,262 | | | 437,262 | 134,359 | | | 134,359 |
| 71 | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | SPS Base Data - Adjust ADIT to Per Book | (230) | (230) | | | (71) | (71) | | |
| 72 | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | SPS Unblending Adjustment | 18 | | 18 | | 5 | | 5 | |
| 73 | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | SPS Unblending Plant Related ADIT Adj | (168) | | (168) | | (52) | | (52) | |
| 74 | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | Sub-Total 310004-Steam Prod Land Rights-NM | 420,002 | (17,109) | (150) | 437,262 | 129,055 | (5,257) | (46) | 134,359 |
| 75 | | | | | | | | | | | | |
| 76 | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | Base | (21,971,187) | (21,971,187) | | | (6,751,149) | (6,751,149) | | |
| 77 | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | SPS ADIT Post Test Year Adjustment | 861,771 | | | 861,771 | 264,799 | | | 264,799 |
| 78 | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | SPS Base Data - Adjust ADIT to Per Book | (347,575) | (347,575) | | | (106,801) | (106,801) | | |
| 79 | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | SPS Unblending Adjustment | 2,269,950 | | 2,269,950 | | 697,494 | | 697,494 | |
| 80 | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | SPS Unblending Plant Related ADIT Adj | 10,648 | | 10,648 | | 3,272 | | 3,272 | |
| 81 | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | Sub-Total 311000E-Steam Prod Str & Improv | (19,176,393) | (22,318,763) | 2,280,598 | 861,771 | (5,892,385) | (6,857,950) | 700,766 | 264,799 |
| 82 | | | | | | | | | | | | |
| 83 | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | Base | (110,286,458) | (110,286,458) | | | (33,888,034) | (33,888,034) | | |
| 84 | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | SPS ADIT Post Test Year Adjustment | 4,264,444 | | | 4,264,444 | 1,310,348 | | | 1,310,348 |
| 85 | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | SPS Base Data - Adjust ADIT to Per Book | (1,898,848) | (1,898,848) | | | (583,465) | (583,465) | | |
| 86 | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | SPS Unblending Adjustment | 8,882,435 | | 8,882,435 | | 2,729,331 | | 2,729,331 | |
| 87 | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | SPS Unblending Plant Related ADIT Adj | 55,937 | | 55,937 | | 17,188 | | 17,188 | |
| 88 | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | Sub-Total 312000E-Steam Prod Boiler Plant E | (98,982,490) | (112,185,307) | 8,938,372 | 4,264,444 | (30,414,631) | (34,471,498) | 2,746,519 | 1,310,348 |
| 89 | | | | | | | | | | | | |
| 90 | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | Base | (47,463,036) | (47,463,036) | | | (14,584,102) | (14,584,102) | | |
| 91 | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | SPS ADIT Post Test Year Adjustment | 1,792,463 | | | 1,792,463 | 550,775 | | | 550,775 |
| 92 | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | SPS Base Data - Adjust ADIT to Per Book | (809,691) | (809,691) | | | (248,796) | (248,796) | | |
| 93 | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | SPS Unblending Adjustment | 4,566,928 | | 4,566,928 | | 1,403,293 | | 1,403,293 | |
| 94 | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | SPS Unblending Plant Related ADIT Adj | 24,102 | | 24,102 | | 7,406 | | 7,406 | |
| 95 | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | Sub-Total 314000-Steam Prod Turbogen Unit | (41,889,234) | (48,272,727) | 4,591,030 | 1,792,463 | (12,871,424) | (14,832,898) | 1,410,699 | 550,775 |
| 96 | | | | | | | | | | | | |
| 97 | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | Base | (5,027,995) | (5,027,995) | | | (1,544,966) | (1,544,966) | | |
| 98 | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | SPS ADIT Post Test Year Adjustment | 92,358 | | | 92,358 | 28,379 | | | 28,379 |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 99 | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | SPS Base Data - Adjust ADIT to Per Book | (83,210) | (83,210) | | | (25,568) | (25,568) | | |
| 100 | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | SPS Unblending Adjustment | 727,374 | | 727,374 | | 223,502 | | 223,502 | |
| 101 | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | SPS Unblending Plant Related ADIT Adj | 2,563 | | 2,563 | | 788 | | 788 | |
| 102 | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | Sub-Total 315000E-Steam Prod Acc Elec Eq | (4,288,909) | (5,111,205) | 729,937 | 92,358 | (1,317,865) | (1,570,534) | 224,290 | 28,379 |
| 103 | | | | | | | | | | | | |
| 104 | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | Base | (1,942,822) | (1,942,822) | | | (596,976) | (596,976) | | |
| 105 | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS ADIT Post Test Year Adjustment | (68,626) | | | (68,626) | (21,087) | | | (21,087) |
| 106 | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Base Data - Adjust ADIT to Per Book | (31,537) | (31,537) | | | (9,690) | (9,690) | | |
| 107 | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Unblending Adjustment | 361,352 | | 361,352 | | 111,034 | | 111,034 | |
| 108 | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | SPS Unblending Plant Related ADIT Adj | 993 | | 993 | | 305 | | 305 | |
| 109 | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | Sub-Total 316000E-Steam Prod Misc Pwr Plt E | (1,680,640) | (1,974,359) | 362,345 | (68,626) | (516,415) | (606,667) | 111,339 | (21,087) |
| 110 | | | | | | | | | | | | |
| 111 | 74-ADIT End Bal | Production | 340001-Other Prod Land Own in Fee | Base | (1,220) | (1,220) | | | (375) | (375) | | |
| 112 | 74-ADIT End Bal | Production | 340001-Other Prod Land Own in Fee | SPS ADIT Post Test Year Adjustment | (6) | | | (6) | (2) | | | (2) |
| 113 | 74-ADIT End Bal | Production | 340001-Other Prod Land Own in Fee | SPS Base Data - Adjust ADIT to Per Book | (24) | (24) | | | (7) | (7) | | |
| 114 | 74-ADIT End Bal | Production | 340001-Other Prod Land Own in Fee | Sub-Total 340001-Other Prod Land Own in Fee | (1,250) | (1,243) | | (6) | (384) | (382) | | (2) |
| 115 | | | | | | | | | | | | |
| 116 | 74-ADIT End Bal | Production | 340045-Other Prod Wind Rights | Base | (0) | (0) | | | (0) | (0) | | |
| 117 | 74-ADIT End Bal | Production | 340045-Other Prod Wind Rights | SPS Base Data - Adjust ADIT to Per Book | (0) | (0) | | | (0) | (0) | | |
| 118 | 74-ADIT End Bal | Production | 340045-Other Prod Wind Rights | SPS Unblending Adjustment | 0 | | 0 | | 0 | | 0 | |
| 119 | 74-ADIT End Bal | Production | 340045-Other Prod Wind Rights | Sub-Total 340045-Other Prod Wind Rights | (0) | (0) | 0 | | (0) | (0) | 0 | |
| 120 | | | | | | | | | | | | |
| 121 | 74-ADIT End Bal | Production | 340145-Other Prod Wind Land Own | Base | (272) | (272) | | | (89) | (89) | | |
| 122 | 74-ADIT End Bal | Production | 340145-Other Prod Wind Land Own | SPS ADIT Post Test Year Adjustment | (1) | | | (1) | (0) | | | (0) |
| 123 | 74-ADIT End Bal | Production | 340145-Other Prod Wind Land Own | SPS Base Data - Adjust ADIT to Per Book | (5) | (5) | | | (2) | (2) | | |
| 124 | 74-ADIT End Bal | Production | 340145-Other Prod Wind Land Own | Sub-Total 340145-Other Prod Wind Land Own | (278) | (277) | | (1) | (91) | (91) | | (0) |
| 125 | | | | | | | | | | | | |
| 126 | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | Base | (2,001,884) | (2,001,884) | | | (615,125) | (615,125) | | |
| 127 | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | SPS ADIT Post Test Year Adjustment | (258,466) | | | (258,466) | (79,420) | | | (79,420) |
| 128 | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | SPS Base Data - Adjust ADIT to Per Book | 4,094 | 4,094 | | | 1,258 | 1,258 | | |
| 129 | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | SPS Unblending Adjustment | 66,880 | | 66,880 | | 20,550 | | 20,550 | |
| 130 | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | SPS Unblending Plant Related ADIT Adj | 1,161 | | 1,161 | | 357 | | 357 | |
| 131 | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | Sub-Total 341000E-Other Prod Str & Impr | (2,188,215) | (1,997,790) | 68,041 | (258,466) | (672,379) | (613,867) | 20,907 | (79,420) |
| 132 | | | | | | | | | | | | |
| 133 | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | Base | (3,840,543) | (3,840,543) | | | (1,260,271) | (1,260,271) | | |
| 134 | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | SPS ADIT Post Test Year Adjustment | (869,331) | | | (869,331) | (285,270) | | | (285,270) |
| 135 | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | SPS Base Data - Adjust ADIT to Per Book | (42,076) | (42,076) | | | (13,807) | (13,807) | | |
| 136 | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | SPS Unblending Adjustment | 24,337 | | 24,337 | | 7,986 | | 7,986 | |
| 137 | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | SPS Unblending Plant Related ADIT Adj | 2,039 | | 2,039 | | 669 | | 669 | |
| 138 | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | Sub-Total 341045-Other Prod Str & Imp-Wind | (4,725,574) | (3,882,619) | 26,376 | (869,331) | (1,550,693) | (1,274,078) | 8,655 | (285,270) |
| 139 | | | | | | | | | | | | |
| 140 | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | Base | (509,761) | (509,761) | | | (156,636) | (156,636) | | |
| 141 | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | SPS ADIT Post Test Year Adjustment | (69,426) | | | (69,426) | (21,333) | | | (21,333) |
| 142 | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | SPS Base Data - Adjust ADIT to Per Book | (8,077) | (8,077) | | | (2,482) | (2,482) | | |
| 143 | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | SPS Unblending Adjustment | 67,259 | | 67,259 | | 20,667 | | 20,667 | |
| 144 | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | SPS Unblending Plant Related ADIT Adj | 261 | | 261 | | 80 | | 80 | |
| 145 | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | Sub-Total 342000E-Other Prod Fuel Hldr | (519,744) | (517,839) | 67,520 | (69,426) | (159,703) | (159,118) | 20,747 | (21,333) |
| 146 | | | | | | | | | | | | |
| 147 | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | Base | (7,631,172) | (7,631,172) | | | (2,344,852) | (2,344,852) | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 148 | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | SPS ADIT Post Test Year Adjustment | 470,408 | | | 470,408 | 144,544 | | | 144,544 |
| 149 | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | SPS Base Data - Adjust ADIT to Per Book | (89,709) | (89,709) | | | (27,565) | (27,565) | | |
| 150 | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | SPS Unblending Adjustment | 83,488 | | 83,488 | | 25,654 | | 25,654 | |
| 151 | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | SPS Unblending Plant Related ADIT Adj | 4,028 | | 4,028 | | 1,238 | | 1,238 | |
| 152 | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | Sub-Total 343000-Other Prod Prime Mover | (7,162,958) | (7,720,881) | 87,515 | 470,408 | (2,200,982) | (2,372,417) | 26,891 | 144,544 |
| 153 | | | | | | | | | | | | |
| 154 | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | Base | (38,383,991) | (38,383,991) | | | (11,794,358) | (11,794,358) | | |
| 155 | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | SPS ADIT Post Test Year Adjustment | 530,454 | | | 530,454 | 162,994 | | | 162,994 |
| 156 | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | SPS Base Data - Adjust ADIT to Per Book | (500,291) | (500,291) | | | (153,726) | (153,726) | | |
| 157 | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | SPS Unblending Adjustment | 516,732 | | 516,732 | | 158,778 | | 158,778 | |
| 158 | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | SPS Unblending Plant Related ADIT Adj | 20,074 | | 20,074 | | 6,168 | | 6,168 | |
| 159 | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | Sub-Total 344000E-Other Prod Generator | (37,817,022) | (38,884,282) | 536,806 | 530,454 | (11,620,144) | (11,948,084) | 164,946 | 162,994 |
| 160 | | | | | | | | | | | | |
| 161 | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | Base | (58,062,757) | (58,062,757) | | | (19,053,243) | (19,053,243) | | |
| 162 | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | SPS ADIT Post Test Year Adjustment | (24,022,439) | | | (24,022,439) | (7,882,942) | | | (7,882,942) |
| 163 | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | SPS Base Data - Adjust ADIT to Per Book | (245,365) | (245,365) | | | (80,516) | (80,516) | | |
| 164 | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | SPS Unblending Adjustment | 326,723 | | 326,723 | | 107,214 | | 107,214 | |
| 165 | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | SPS Unblending Plant Related ADIT Adj | 32,295 | | 32,295 | | 10,597 | | 10,597 | |
| 166 | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | Sub-Total 344045-Other Prod Generator-Wind | (81,971,544) | (58,308,123) | 359,018 | (24,022,439) | (26,898,890) | (19,133,759) | 117,811 | (7,882,942) |
| 167 | | | | | | | | | | | | |
| 168 | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | Base | (6,354,640) | (6,354,640) | | | (1,952,608) | (1,952,608) | | |
| 169 | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | SPS ADIT Post Test Year Adjustment | 23,217 | | | 23,217 | 7,134 | | | 7,134 |
| 170 | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | SPS Base Data - Adjust ADIT to Per Book | (81,787) | (81,787) | | | (25,131) | (25,131) | | |
| 171 | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | SPS Unblending Adjustment | 100,087 | | 100,087 | | 30,754 | | 30,754 | |
| 172 | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | SPS Unblending Plant Related ADIT Adj | 3,327 | | 3,327 | | 1,022 | | 1,022 | |
| 173 | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | Sub-Total 345000E-Other Prod Access Elect Equip | (6,309,796) | (6,436,428) | 103,414 | 23,217 | (1,938,829) | (1,977,739) | 31,776 | 7,134 |
| 174 | | | | | | | | | | | | |
| 175 | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | Base | (1,653,282) | (1,653,282) | | | (542,523) | (542,523) | | |
| 176 | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | SPS ADIT Post Test Year Adjustment | (374,231) | | | (374,231) | (122,803) | | | (122,803) |
| 177 | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | SPS Base Data - Adjust ADIT to Per Book | (18,113) | (18,113) | | | (5,944) | (5,944) | | |
| 178 | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | SPS Unblending Adjustment | 10,477 | | 10,477 | | 3,438 | | 3,438 | |
| 179 | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | SPS Unblending Plant Related ADIT Adj | 878 | | 878 | | 288 | | 288 | |
| 180 | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | Sub-Total 345045-Other Prod Acc El Eq-Wind | (2,034,272) | (1,671,395) | 11,354 | (374,231) | (667,545) | (548,467) | 3,726 | (122,803) |
| 181 | | | | | | | | | | | | |
| 182 | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | Base | (963,948) | (963,948) | | | (296,195) | (296,195) | | |
| 183 | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | SPS ADIT Post Test Year Adjustment | (76,408) | | | (76,408) | (23,478) | | | (23,478) |
| 184 | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | SPS Base Data - Adjust ADIT to Per Book | (12,335) | (12,335) | | | (3,790) | (3,790) | | |
| 185 | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | SPS Unblending Adjustment | 47,953 | | 47,953 | | 14,735 | | 14,735 | |
| 186 | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | SPS Unblending Plant Related ADIT Adj | 505 | | 505 | | 155 | | 155 | |
| 187 | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | Sub-Total 346000E-Other Prod Misc Pwr P | (1,004,233) | (976,283) | 48,458 | (76,408) | (308,574) | (299,985) | 14,890 | (23,478) |
| 188 | | | | | | | | | | | | |
| 189 | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | Base | (1,351) | (1,351) | | | (443) | (443) | | |
| 190 | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | SPS ADIT Post Test Year Adjustment | (306) | | | (306) | (100) | | | (100) |
| 191 | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | SPS Base Data - Adjust ADIT to Per Book | (15) | (15) | | | (5) | (5) | | |
| 192 | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | SPS Unblending Adjustment | 9 | | 9 | | 3 | | 3 | |
| 193 | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | SPS Unblending Plant Related ADIT Adj | 1 | | 1 | | 0 | | 0 | |
| 194 | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | Sub-Total 346045-Other Prod Misc P Eq-Wind | (1,663) | (1,366) | 9 | (306) | (546) | (448) | 3 | (100) |
| 195 | | | | | | | | | | | | |
| 196 | 74-ADIT End Bal | Production | | **Sub-Total Production** | (309,599,959) | (310,167,514) | 18,187,123 | (17,619,568) | (96,984,081) | (96,639,292) | 5,596,692 | (5,941,481) |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 197 | | | | | | | | | | | | |
| 198 | 74-ADIT End Bal | Transmission | 102000-Plant Purchased or Sold | Base | 478,725 | 478,725 | | | 116,060 | 116,060 | | |
| 199 | 74-ADIT End Bal | Transmission | 102000-Plant Purchased or Sold | SPS Eliminate Amounts Related to the Sale of Sharyland Ass | (478,725) | | (478,725) | | (116,060) | | (116,060) | |
| 200 | 74-ADIT End Bal | Transmission | 102000-Plant Purchased or Sold | Sub-Total 102000-Plant Purchased or Sold | | 478,725 | (478,725) | | | 116,060 | (116,060) | |
| 201 | | | | | | | | | | | | |
| 202 | 74-ADIT End Bal | Transmission | 105000-Held for Future Us | Base | (16) | (16) | | | (4) | (4) | | |
| 203 | 74-ADIT End Bal | Transmission | 105000-Held for Future Us | SPS ADIT Post Test Year Adjustment | 1 | | | 1 | 0 | | | 0 |
| 204 | 74-ADIT End Bal | Transmission | 105000-Held for Future Us | SPS Base Data - Adjust ADIT to Per Book | (1) | (1) | | | (0) | (0) | | |
| 205 | 74-ADIT End Bal | Transmission | 105000-Held for Future Us | Sub-Total 105000-Held for Future Us | (16) | (17) | | 1 | (4) | (4) | | 0 |
| 206 | | | | | | | | | | | | |
| 207 | 74-ADIT End Bal | Transmission | 350001-Tran Land Owned in Fe | Base | 21,249 | 21,249 | | | 5,152 | 5,152 | | |
| 208 | 74-ADIT End Bal | Transmission | 350001-Tran Land Owned in Fe | SPS ADIT Post Test Year Adjustment | (710) | | | (710) | (172) | | | (172) |
| 209 | 74-ADIT End Bal | Transmission | 350001-Tran Land Owned in Fe | SPS Base Data - Adjust ADIT to Per Book | 636 | 636 | | | 154 | 154 | | |
| 210 | 74-ADIT End Bal | Transmission | 350001-Tran Land Owned in Fe | Sub-Total 350001-Tran Land Owned in Fe | 21,176 | 21,886 | | (710) | 5,134 | 5,306 | | (172) |
| 211 | | | | | | | | | | | | |
| 212 | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | Base | (12,207,404) | (12,207,404) | | | (2,959,507) | (2,959,507) | | |
| 213 | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | SPS ADIT Post Test Year Adjustment | (175,718) | | | (175,718) | (42,600) | | | (42,600) |
| 214 | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | SPS Base Data - Adjust ADIT to Per Book | (226,488) | (226,488) | | | (54,909) | (54,909) | | |
| 215 | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | SPS Unblending Adjustment | (790,624) | | (790,624) | | (191,675) | | (191,675) | |
| 216 | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | SPS Unblending Plant Related ADIT Adj | (59) | | (59) | | (14) | | (14) | |
| 217 | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | Sub-Total 350002E-Transmission Land Right | (13,400,292) | (12,433,892) | (790,682) | (175,718) | (3,248,705) | (3,014,415) | (191,689) | (42,600) |
| 218 | | | | | | | | | | | | |
| 219 | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | Base | (258,508) | (258,508) | | | (258,508) | (258,508) | | |
| 220 | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS ADIT Post Test Year Adjustment | (3,721) | | | (3,721) | (3,721) | | | (3,721) |
| 221 | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Base Data - Adjust ADIT to Per Book | (4,796) | (4,796) | | | (4,796) | (4,796) | | |
| 222 | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Unblending Adjustment | (16,742) | | (16,742) | | (16,742) | | (16,742) | |
| 223 | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | SPS Unblending Plant Related ADIT Adj | (1) | | (1) | | (1) | | (1) | |
| 224 | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | Sub-Total 350002ERN-Transmission Land Right Radial NM | (283,768) | (263,304) | (16,744) | (3,721) | (283,768) | (263,304) | (16,744) | (3,721) |
| 225 | | | | | | | | | | | | |
| 226 | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | Base | (406,255) | (406,255) | | | | | | |
| 227 | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS ADIT Post Test Year Adjustment | (5,848) | | | (5,848) | | | | |
| 228 | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Base Data - Adjust ADIT to Per Book | (7,537) | (7,537) | | | | | | |
| 229 | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Unblending Adjustment | (26,311) | | (26,311) | | | | | |
| 230 | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | SPS Unblending Plant Related ADIT Adj | (2) | | (2) | | | | | |
| 231 | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | Sub-Total 350002ERT-Transmission Land Right Radial TX | (445,953) | (413,792) | (26,313) | (5,848) | | | | |
| 232 | | | | | | | | | | | | |
| 233 | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Base | (80,046) | (80,046) | | | | | | |
| 234 | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS ADIT Post Test Year Adjustment | (1,152) | | | (1,152) | | | | |
| 235 | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Base Data - Adjust ADIT to Per Book | (1,485) | (1,485) | | | | | | |
| 236 | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Unblending Adjustment | (5,184) | | (5,184) | | | | | |
| 237 | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | | | | | |
| 238 | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | Sub-Total 350002ERW-Transmission Land Right Radial Whc | (87,867) | (81,531) | (5,185) | (1,152) | | | | |
| 239 | | | | | | | | | | | | |
| 240 | 74-ADIT End Bal | Transmission | 350011-Tran Fee Land - Prod | Base | (2) | (2) | | | (1) | (1) | | |
| 241 | 74-ADIT End Bal | Transmission | 350011-Tran Fee Land - Prod | SPS ADIT Post Test Year Adjustment | 1 | | | 1 | 0 | | | 0 |
| 242 | 74-ADIT End Bal | Transmission | 350011-Tran Fee Land - Prod | SPS Base Data - Adjust ADIT to Per Book | (0) | (0) | | | (0) | (0) | | |
| 243 | 74-ADIT End Bal | Transmission | 350011-Tran Fee Land - Prod | SPS JUR Correction | (2) | | (2) | | (1) | | (1) | |
| 244 | 74-ADIT End Bal | Transmission | 350011-Tran Fee Land - Prod | Sub-Total 350011-Tran Fee Land - Prod | (2) | (2) | (2) | 1 | (1) | (1) | (1) | 0 |
| 245 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 246 | 74-ADIT End Bal | Transmission | 350045-Tran Land Fee-Wind | Base | (0) | (0) | | | (0) | (0) | | |
| 247 | 74-ADIT End Bal | Transmission | 350045-Tran Land Fee-Wind | SPS ADIT Post Test Year Adjustment | (2) | | | (2) | (1) | | | (1) |
| 248 | 74-ADIT End Bal | Transmission | 350045-Tran Land Fee-Wind | SPS Base Data - Adjust ADIT to Per Book | | | | | | | | |
| 249 | 74-ADIT End Bal | Transmission | 350045-Tran Land Fee-Wind | SPS JUR Correction | 2 | | 2 | | 1 | | 1 | |
| 250 | 74-ADIT End Bal | Transmission | 350045-Tran Land Fee-Wind | Sub-Total 350045-Tran Land Fee-Wind | (0) | (0) | 2 | (2) | (0) | (0) | 1 | (1) |
| 251 | | | | | | | | | | | | |
| 252 | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | Base | (23,185,949) | (23,185,949) | | | (5,621,094) | (5,621,094) | | |
| 253 | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | SPS ADIT Post Test Year Adjustment | (21,036) | | | (21,036) | (5,100) | | | (5,100) |
| 254 | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | SPS Base Data - Adjust ADIT to Per Book | (243,805) | (243,805) | | | (59,107) | (59,107) | | |
| 255 | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | SPS Unblending Adjustment | (3,070) | | (3,070) | | (744) | | (744) | |
| 256 | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | SPS Unblending Plant Related ADIT Adj | (118) | | (118) | | (29) | | (29) | |
| 257 | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | Sub-Total 352000-Transmission Str & Improv | (23,453,978) | (23,429,754) | (3,188) | (21,036) | (5,686,074) | (5,680,201) | (773) | (5,100) |
| 258 | | | | | | | | | | | | |
| 259 | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | Base | (100,464) | (100,464) | | | (30,870) | (30,870) | | |
| 260 | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | SPS ADIT Post Test Year Adjustment | (2,240) | | | (2,240) | (688) | | | (688) |
| 261 | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | SPS Base Data - Adjust ADIT to Per Book | (1,452) | (1,452) | | | (446) | (446) | | |
| 262 | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | SPS Unblending Adjustment | 2,374 | | 2,374 | | 730 | | 730 | |
| 263 | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | | (0) | | (0) | |
| 264 | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | Sub-Total 352010-Tran Str & Impr-Prod | (101,783) | (101,917) | 2,374 | (2,240) | (31,275) | (31,316) | 729 | (688) |
| 265 | | | | | | | | | | | | |
| 266 | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | Base | (23,446) | (23,446) | | | (7,694) | (7,694) | | |
| 267 | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | SPS ADIT Post Test Year Adjustment | (16,548) | | | (16,548) | (5,430) | | | (5,430) |
| 268 | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | SPS Base Data - Adjust ADIT to Per Book | 1,457 | 1,457 | | | 478 | 478 | | |
| 269 | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | SPS Unblending Adjustment | 446 | | 446 | | 146 | | 146 | |
| 270 | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | | (0) | | (0) | |
| 271 | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | Sub-Total 352045-Tran Str & Impr-Wind | (38,091) | (21,989) | 446 | (16,548) | (12,499) | (7,216) | 146 | (5,430) |
| 272 | | | | | | | | | | | | |
| 273 | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | Base | (225,953,264) | (225,953,264) | | | (54,779,066) | (54,779,066) | | |
| 274 | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | SPS ADIT Post Test Year Adjustment | (203,456) | | | (203,456) | (49,325) | | | (49,325) |
| 275 | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | SPS Base Data - Adjust ADIT to Per Book | (2,376,077) | (2,376,077) | | | (576,045) | (576,045) | | |
| 276 | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | SPS Unblending Adjustment | (29,917) | | (29,917) | | (7,253) | | (7,253) | |
| 277 | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | SPS Unblending Plant Related ADIT Adj | (1,150) | | (1,150) | | (279) | | (279) | |
| 278 | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | Sub-Total 353000E-Transmission Station | (228,563,864) | (228,329,342) | (31,066) | (203,456) | (55,411,968) | (55,355,112) | (7,532) | (49,325) |
| 279 | | | | | | | | | | | | |
| 280 | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | Base | (3,935,147) | (3,935,147) | | | (1,209,164) | (1,209,164) | | |
| 281 | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | SPS ADIT Post Test Year Adjustment | (38,406) | | | (38,406) | (11,801) | | | (11,801) |
| 282 | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | SPS Base Data - Adjust ADIT to Per Book | (56,894) | (56,894) | | | (17,482) | (17,482) | | |
| 283 | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | SPS Base Data - Rate Base Non Integration | 63,914 | 63,914 | | | 19,639 | 19,639 | | |
| 284 | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | SPS Unblending Adjustment | 92,995 | | 92,995 | | 28,575 | | 28,575 | |
| 285 | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | SPS Unblending Plant Related ADIT Adj | (19) | | (19) | | (6) | | (6) | |
| 286 | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | Sub-Total 353010-Tran Station Equip Pro | (3,873,557) | (3,928,127) | 92,975 | (38,406) | (1,190,239) | (1,207,007) | 28,569 | (11,801) |
| 287 | | | | | | | | | | | | |
| 288 | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | Base | (259,890) | (259,890) | | | (85,283) | (85,283) | | |
| 289 | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | SPS ADIT Post Test Year Adjustment | (232,764) | | | (232,764) | (76,381) | | | (76,381) |
| 290 | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | SPS Base Data - Adjust ADIT to Per Book | 16,152 | 16,152 | | | 5,300 | 5,300 | | |
| 291 | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | SPS Base Data - Rate Base Non Integration | (63,914) | (63,914) | | | (20,973) | (20,973) | | |
| 292 | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | SPS Unblending Adjustment | 4,947 | | 4,947 | | 1,623 | | 1,623 | |
| 293 | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | SPS Unblending Plant Related ADIT Adj | (2) | | (2) | | (1) | | (1) | |
| 294 | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | Sub-Total 353045-Tran Station Equip-Wind | (535,471) | (307,652) | 4,945 | (232,764) | (175,714) | (100,956) | 1,623 | (76,381) |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 295 | | | | | | | | | | | | |
| 296 | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | Base | (490,211) | (490,211) | | | (118,845) | (118,845) | | |
| 297 | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | SPS ADIT Post Test Year Adjustment | (297,544) | | | (297,544) | (72,135) | | | (72,135) |
| 298 | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | SPS Base Data - Adjust ADIT to Per Book | 139,885 | 139,885 | | | 33,913 | 33,913 | | |
| 299 | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | SPS Unblending Adjustment | 52,808 | | 52,808 | | 12,802 | | 12,802 | |
| 300 | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | SPS Unblending Plant Related ADIT Adj | (8) | | (8) | | (2) | | (2) | |
| 301 | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | Sub-Total 354000E-Tran Towers & Fixture | (595,071) | (350,326) | 52,800 | (297,544) | (144,266) | (84,931) | 12,801 | (72,135) |
| 302 | | | | | | | | | | | | |
| 303 | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Base | (10,381) | (10,381) | | | (10,381) | (10,381) | | |
| 304 | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS ADIT Post Test Year Adjustment | (6,301) | | | (6,301) | (6,301) | | | (6,301) |
| 305 | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Base Data - Adjust ADIT to Per Book | 2,962 | 2,962 | | | 2,962 | 2,962 | | |
| 306 | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Unblending Adjustment | 1,118 | | 1,118 | | 1,118 | | 1,118 | |
| 307 | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | | (0) | | (0) | |
| 308 | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | Sub-Total 354000ERN-Tran Towers & Fixture Radial NM | (12,601) | (7,419) | 1,118 | (6,301) | (12,601) | (7,419) | 1,118 | (6,301) |
| 309 | | | | | | | | | | | | |
| 310 | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Base | (16,314) | (16,314) | | | | | | |
| 311 | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS ADIT Post Test Year Adjustment | (9,902) | | | (9,902) | | | | |
| 312 | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Base Data - Adjust ADIT to Per Book | 4,655 | 4,655 | | | | | | |
| 313 | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Unblending Adjustment | 1,757 | | 1,757 | | | | | |
| 314 | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | | | | | |
| 315 | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | Sub-Total 354000ERT-Tran Towers & Fixture Radial TX | (19,804) | (11,659) | 1,757 | (9,902) | | | | |
| 316 | | | | | | | | | | | | |
| 317 | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Base | (3,214) | (3,214) | | | | | | |
| 318 | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS ADIT Post Test Year Adjustment | (1,951) | | | (1,951) | | | | |
| 319 | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Base Data - Adjust ADIT to Per Book | 917 | 917 | | | | | | |
| 320 | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Unblending Adjustment | 346 | | 346 | | | | | |
| 321 | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | | | | | |
| 322 | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | Sub-Total 354000ERW-Tran Towers & Fixture Radial Whole | (3,902) | (2,297) | 346 | (1,951) | | | | |
| 323 | | | | | | | | | | | | |
| 324 | 74-ADIT End Bal | Transmission | 355000E | Base | (228,498,846) | (228,498,846) | | | (55,396,205) | (55,396,205) | | |
| 325 | 74-ADIT End Bal | Transmission | 355000E | SPS ADIT Post Test Year Adjustment | 1,745,573 | | | 1,745,573 | 423,189 | | | 423,189 |
| 326 | 74-ADIT End Bal | Transmission | 355000E | SPS Base Data - Adjust ADIT to Per Book | (2,989,039) | (2,989,039) | | | (724,649) | (724,649) | | |
| 327 | 74-ADIT End Bal | Transmission | 355000E | SPS Base Data - Rate Base Non Integration | 25,024 | 25,024 | | | 6,067 | 6,067 | | |
| 328 | 74-ADIT End Bal | Transmission | 355000E | SPS Unblending Adjustment | 8,932,542 | | 8,932,542 | | 2,165,564 | | 2,165,564 | |
| 329 | 74-ADIT End Bal | Transmission | 355000E | SPS Unblending Plant Related ADIT Adj | (1,142) | | (1,142) | | (277) | | (277) | |
| 330 | 74-ADIT End Bal | Transmission | 355000E | Sub-Total 355000E | (220,785,887) | (231,462,861) | 8,931,400 | 1,745,573 | (53,526,311) | (56,114,788) | 2,165,288 | 423,189 |
| 331 | | | | | | | | | | | | |
| 332 | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Base | (4,838,758) | (4,838,758) | | | (4,838,758) | (4,838,758) | | |
| 333 | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS ADIT Post Test Year Adjustment | 36,965 | | | 36,965 | 36,965 | | | 36,965 |
| 334 | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Base Data - Adjust ADIT to Per Book | (63,297) | (63,297) | | | (63,297) | (63,297) | | |
| 335 | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Base Data - Rate Base Non Integration | 530 | 530 | | | 530 | 530 | | |
| 336 | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Unblending Adjustment | 189,158 | | 189,158 | | 189,158 | | 189,158 | |
| 337 | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | SPS Unblending Plant Related ADIT Adj | (24) | | (24) | | (24) | | (24) | |
| 338 | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | Sub-Total 355000ERN-Tran Poles & Fixtures Radial NM | (4,675,426) | (4,901,524) | 189,134 | 36,965 | (4,675,426) | (4,901,524) | 189,134 | 36,965 |
| 339 | | | | | | | | | | | | |
| 340 | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Base | (7,604,298) | (7,604,298) | | | | | | |
| 341 | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS ADIT Post Test Year Adjustment | 58,092 | | | 58,092 | | | | |
| 342 | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Base Data - Adjust ADIT to Per Book | (99,473) | (99,473) | | | | | | |
| 343 | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Base Data - Rate Base Non Integration | 833 | 833 | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 344 | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Unblending Adjustment | 297,269 | | 297,269 | | | | | |
| 345 | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | SPS Unblending Plant Related ADIT Adj | (38) | | (38) | | | | | |
| 346 | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | Sub-Total 355000ERT-Tran Poles & Fixtures Radial TX | (7,347,616) | (7,702,939) | 297,231 | 58,092 | | | | |
| 347 | | | | | | | | | | | | |
| 348 | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Base | (1,498,297) | (1,498,297) | | | | | | |
| 349 | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS ADIT Post Test Year Adjustment | 11,446 | | | 11,446 | | | | |
| 350 | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Base Data - Adjust ADIT to Per Book | (19,600) | (19,600) | | | | | | |
| 351 | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Base Data - Rate Base Non Integration | 164 | 164 | | | | | | |
| 352 | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Unblending Adjustment | 58,572 | | 58,572 | | | | | |
| 353 | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | SPS Unblending Plant Related ADIT Adj | (7) | | (7) | | | | | |
| 354 | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | Sub-Total 355000ERW-Tran Poles & Fixtures Radial Wholes | (1,447,722) | (1,517,732) | 58,564 | 11,446 | | | | |
| 355 | | | | | | | | | | | | |
| 356 | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | Base | (315,013) | (315,013) | | | (96,795) | (96,795) | | |
| 357 | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS ADIT Post Test Year Adjustment | 17,287 | | | 17,287 | 5,312 | | | 5,312 |
| 358 | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Base Data - Adjust ADIT to Per Book | (2,608) | (2,608) | | | (801) | (801) | | |
| 359 | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Base Data - Rate Base Non Integration | 366,552 | 366,552 | | | 112,631 | 112,631 | | |
| 360 | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Unblending Adjustment | 783 | | 783 | | 241 | | 241 | |
| 361 | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | SPS Unblending Plant Related ADIT Adj | (2) | | (2) | | (1) | | (1) | |
| 362 | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | Sub-Total 355010-Tran Poles & Fixtures-Prod | 66,999 | 48,931 | 781 | 17,287 | 20,587 | 15,035 | 240 | 5,312 |
| 363 | | | | | | | | | | | | |
| 364 | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | Base | 10,203 | 10,203 | | | 3,348 | 3,348 | | |
| 365 | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS ADIT Post Test Year Adjustment | (145,286) | | | (145,286) | (47,675) | | | (47,675) |
| 366 | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Base Data - Adjust ADIT to Per Book | 2,532 | 2,532 | | | 831 | 831 | | |
| 367 | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Base Data - Rate Base Non Integration | (393,103) | (393,103) | | | (128,996) | (128,996) | | |
| 368 | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Unblending Adjustment | 5,196 | | 5,196 | | 1,705 | | 1,705 | |
| 369 | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | | (0) | | (0) | |
| 370 | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | Sub-Total 355045-Tran Poles & Fixtures-Wind | (520,458) | (380,368) | 5,196 | (145,286) | (170,788) | (124,817) | 1,705 | (47,675) |
| 371 | | | | | | | | | | | | |
| 372 | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | Base | (80,872,087) | (80,872,087) | | | (19,606,256) | (19,606,256) | | |
| 373 | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | SPS ADIT Post Test Year Adjustment | 643,855 | | | 643,855 | 156,093 | | | 156,093 |
| 374 | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | SPS Base Data - Adjust ADIT to Per Book | (1,057,796) | (1,057,796) | | | (256,447) | (256,447) | | |
| 375 | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | SPS Unblending Adjustment | 3,163,153 | | 3,163,153 | | 766,860 | | 766,860 | |
| 376 | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | SPS Unblending Plant Related ADIT Adj | (404) | | (404) | | (98) | | (98) | |
| 377 | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | Sub-Total 356000E-Tran OH Conductor & D | (78,123,279) | (81,929,883) | 3,162,749 | 643,855 | (18,939,847) | (19,862,703) | 766,762 | 156,093 |
| 378 | | | | | | | | | | | | |
| 379 | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Base | (1,712,571) | (1,712,571) | | | (1,712,571) | (1,712,571) | | |
| 380 | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS ADIT Post Test Year Adjustment | 13,634 | | | 13,634 | 13,634 | | | 13,634 |
| 381 | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Base Data - Adjust ADIT to Per Book | (22,400) | (22,400) | | | (22,400) | (22,400) | | |
| 382 | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Unblending Adjustment | 66,984 | | 66,984 | | 66,984 | | 66,984 | |
| 383 | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | SPS Unblending Plant Related ADIT Adj | (9) | | (9) | | (9) | | (9) | |
| 384 | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | Sub-Total 356000ERN-Tran OH Conductor& D Radial NM | (1,654,361) | (1,734,971) | 66,975 | 13,634 | (1,654,361) | (1,734,971) | 66,975 | 13,634 |
| 385 | | | | | | | | | | | | |
| 386 | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Base | (2,691,372) | (2,691,372) | | | | | | |
| 387 | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS ADIT Post Test Year Adjustment | 21,427 | | | 21,427 | | | | |
| 388 | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Base Data - Adjust ADIT to Per Book | (35,203) | (35,203) | | | | | | |
| 389 | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Unblending Adjustment | 105,268 | | 105,268 | | | | | |
| 390 | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | SPS Unblending Plant Related ADIT Adj | (13) | | (13) | | | | | |
| 391 | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | Sub-Total 356000ERT-Tran OH Conductor & D Radial TX | (2,599,894) | (2,726,575) | 105,254 | 21,427 | | | | |
| 392 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 393 | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Base | (530,289) | (530,289) | | | | | | |
| 394 | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS ADIT Post Test Year Adjustment | 4,222 | | | 4,222 | | | | |
| 395 | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Base Data - Adjust ADIT to Per Book | (6,936) | (6,936) | | | | | | |
| 396 | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Unblending Adjustment | 20,741 | | 20,741 | | | | | |
| 397 | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | SPS Unblending Plant Related ADIT Adj | (3) | | (3) | | | | | |
| 398 | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | Sub-Total 356000ERW-Tran OH Conductor & D Radial Who | (512,265) | (537,225) | 20,739 | 4,222 | | | | |
| 399 | | | | | | | | | | | | |
| 400 | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | Base | (440,752) | (440,752) | | | (135,431) | (135,431) | | |
| 401 | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | SPS ADIT Post Test Year Adjustment | (136,759) | | | (136,759) | (42,022) | | | (42,022) |
| 402 | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Base Data - Adjust ADIT to Per Book | (2,919) | (2,919) | | | (897) | (897) | | |
| 403 | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Base Data - Rate Base Non Integration | 16,411 | 16,411 | | | 5,043 | 5,043 | | |
| 404 | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Unblending Adjustment | 1,096 | | 1,096 | | 337 | | 337 | |
| 405 | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | SPS Unblending Plant Related ADIT Adj | (2) | | (2) | | (1) | | (1) | |
| 406 | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | Sub-Total 356010-Tran OH Cond & Device-Prod | (562,924) | (427,259) | 1,093 | (136,759) | (172,971) | (131,285) | 336 | (42,022) |
| 407 | | | | | | | | | | | | |
| 408 | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | Base | 6,733 | 6,733 | | | 2,209 | 2,209 | | |
| 409 | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | SPS ADIT Post Test Year Adjustment | (12,431) | | | (12,431) | (4,079) | | | (4,079) |
| 410 | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Base Data - Adjust ADIT to Per Book | 1,671 | 1,671 | | | 548 | 548 | | |
| 411 | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Base Data - Rate Base Non Integration | (16,411) | (16,411) | | | (5,385) | (5,385) | | |
| 412 | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Unblending Adjustment | 3,429 | | 3,429 | | 1,125 | | 1,125 | |
| 413 | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | | (0) | | (0) | |
| 414 | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | Sub-Total 356045-Tran OH Cond & Device-Wind | (17,010) | (8,008) | 3,429 | (12,431) | (5,582) | (2,628) | 1,125 | (4,079) |
| 415 | | | | | | | | | | | | |
| 416 | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | Base | (47,983) | (47,983) | | | (11,633) | (11,633) | | |
| 417 | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | SPS ADIT Post Test Year Adjustment | 382 | | | 382 | 93 | | | 93 |
| 418 | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | SPS Base Data - Adjust ADIT to Per Book | (628) | (628) | | | (152) | (152) | | |
| 419 | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | SPS Unblending Adjustment | 1,877 | | 1,877 | | 455 | | 455 | |
| 420 | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | | (0) | | (0) | |
| 421 | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | Sub-Total 357000E-Tran Underground Cond | (46,352) | (48,610) | 1,877 | 382 | (11,237) | (11,785) | 455 | 93 |
| 422 | | | | | | | | | | | | |
| 423 | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | Base | (85,446) | (85,446) | | | (20,715) | (20,715) | | |
| 424 | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | SPS ADIT Post Test Year Adjustment | 680 | | | 680 | 165 | | | 165 |
| 425 | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | SPS Base Data - Adjust ADIT to Per Book | (1,118) | (1,118) | | | (271) | (271) | | |
| 426 | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | SPS Unblending Adjustment | 3,342 | | 3,342 | | 810 | | 810 | |
| 427 | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | | (0) | | (0) | |
| 428 | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | Sub-Total 358000-Tran UG Conductor & Devic | (82,541) | (86,563) | 3,342 | 680 | (20,011) | (20,986) | 810 | 165 |
| 429 | | | | | | | | | | | | |
| 430 | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | Base | (90,334) | (90,334) | | | (21,900) | (21,900) | | |
| 431 | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | SPS ADIT Post Test Year Adjustment | 719 | | | 719 | 174 | | | 174 |
| 432 | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | SPS Base Data - Adjust ADIT to Per Book | (1,182) | (1,182) | | | (286) | (286) | | |
| 433 | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | SPS Unblending Adjustment | 3,533 | | 3,533 | | 857 | | 857 | |
| 434 | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | SPS Unblending Plant Related ADIT Adj | (0) | | (0) | | (0) | | (0) | |
| 435 | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | Sub-Total 359000-Transmission Road & Trai | (87,264) | (91,516) | 3,533 | 719 | (21,156) | (22,187) | 856 | 174 |
| 436 | | | | | | | | | | | | |
| 437 | 74-ADIT End Bal | Transmission | | **Sub-Total Transmission** | (589,790,843) | (602,689,510) | 11,656,155 | 1,242,512 | (145,369,085) | (148,543,153) | 2,905,875 | 268,193 |
| 438 | | | | | | | | | | | | |
| 439 | 74-ADIT End Bal | Distribution | 360001E-Dist Land Owned in Fee | Base | (1,308) | (1,308) | | | (441) | (441) | | |
| 440 | 74-ADIT End Bal | Distribution | 360001E-Dist Land Owned in Fee | SPS ADIT Post Test Year Adjustment | (64) | | | (64) | (13) | | | (13) |
| 441 | 74-ADIT End Bal | Distribution | 360001E-Dist Land Owned in Fee | SPS Base Data - Adjust ADIT to Per Book | (4) | (4) | | | (7) | (7) | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 442 | 74-ADIT End Bal | Distribution | 360001E-Dist Land Owned in Fee | Sub-Total 360001E-Dist Land Owned in Fee | (1,375) | (1,311) | | (64) | (461) | (448) | | (13) |
| 443 | | | | | | | | | | | | |
| 444 | 74-ADIT End Bal | Distribution | 360004-Dist Land Rights-NM | Base | (523,737) | (523,737) | | | (523,737) | (523,737) | | |
| 445 | 74-ADIT End Bal | Distribution | 360004-Dist Land Rights-NM | SPS ADIT Post Test Year Adjustment | (21,245) | | | (21,245) | (21,245) | | | (21,245) |
| 446 | 74-ADIT End Bal | Distribution | 360004-Dist Land Rights-NM | SPS Base Data - Adjust ADIT to Per Book | (10,025) | (10,025) | | | (10,025) | (10,025) | | |
| 447 | 74-ADIT End Bal | Distribution | 360004-Dist Land Rights-NM | Sub-Total 360004-Dist Land Rights-NM | (555,007) | (533,762) | | (21,245) | (555,007) | (533,762) | | (21,245) |
| 448 | | | | | | | | | | | | |
| 449 | 74-ADIT End Bal | Distribution | 360005-Dist Land Rights-TX | Base | (353,264) | (353,264) | | | | | | |
| 450 | 74-ADIT End Bal | Distribution | 360005-Dist Land Rights-TX | SPS ADIT Post Test Year Adjustment | 2,327 | | | 2,327 | | | | |
| 451 | 74-ADIT End Bal | Distribution | 360005-Dist Land Rights-TX | SPS Base Data - Adjust ADIT to Per Book | (6,702) | (6,702) | | | | | | |
| 452 | 74-ADIT End Bal | Distribution | 360005-Dist Land Rights-TX | Sub-Total 360005-Dist Land Rights-TX | (357,639) | (359,966) | | 2,327 | | | | |
| 453 | | | | | | | | | | | | |
| 454 | 74-ADIT End Bal | Distribution | 361000E-Str & Improv | Base | (3,774,158) | (3,774,158) | | | (2,269,050) | (2,269,050) | | |
| 455 | 74-ADIT End Bal | Distribution | 361000E-Str & Improv | SPS ADIT Post Test Year Adjustment | (84,140) | | | (84,140) | (34,470) | | | (34,470) |
| 456 | 74-ADIT End Bal | Distribution | 361000E-Str & Improv | SPS Base Data - Adjust ADIT to Per Book | (33,263) | (33,263) | | | (22,857) | (22,857) | | |
| 457 | 74-ADIT End Bal | Distribution | 361000E-Str & Improv | Sub-Total 361000E-Str & Improv | (3,891,561) | (3,807,421) | | (84,140) | (2,326,377) | (2,291,907) | | (34,470) |
| 458 | | | | | | | | | | | | |
| 459 | 74-ADIT End Bal | Distribution | 362000E-Other Eq | Base | (57,953,636) | (57,953,636) | | | (23,097,779) | (23,097,779) | | |
| 460 | 74-ADIT End Bal | Distribution | 362000E-Other Eq | SPS ADIT Post Test Year Adjustment | 286,369 | | | 286,369 | (59,060) | | | (59,060) |
| 461 | 74-ADIT End Bal | Distribution | 362000E-Other Eq | SPS Base Data - Adjust ADIT to Per Book | (472,449) | (472,449) | | | (144,530) | (144,530) | | |
| 462 | 74-ADIT End Bal | Distribution | 362000E-Other Eq | Sub-Total 362000E-Other Eq | (58,139,716) | (58,426,085) | | 286,369 | (23,301,369) | (23,242,309) | | (59,060) |
| 463 | | | | | | | | | | | | |
| 464 | 74-ADIT End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | Base | (57,700,884) | (57,700,884) | | | (19,723,594) | (19,723,594) | | |
| 465 | 74-ADIT End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | SPS ADIT Post Test Year Adjustment | (496,349) | | | (496,349) | (341,124) | | | (341,124) |
| 466 | 74-ADIT End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | SPS Base Data - Adjust ADIT to Per Book | (128,980) | (128,980) | | | 15,681 | 15,681 | | |
| 467 | 74-ADIT End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | Sub-Total 364000-Dist Poles, Towers & Fixt | (58,326,214) | (57,829,865) | | (496,349) | (20,049,037) | (19,707,913) | | (341,124) |
| 468 | | | | | | | | | | | | |
| 469 | 74-ADIT End Bal | Distribution | 365000-Dist OH Conductor & Devic | Base | (45,860,450) | (45,860,450) | | | (18,634,201) | (18,634,201) | | |
| 470 | 74-ADIT End Bal | Distribution | 365000-Dist OH Conductor & Devic | SPS ADIT Post Test Year Adjustment | (507,421) | | | (507,421) | (413,973) | | | (413,973) |
| 471 | 74-ADIT End Bal | Distribution | 365000-Dist OH Conductor & Devic | SPS Base Data - Adjust ADIT to Per Book | 113,356 | 113,356 | | | 110,766 | 110,766 | | |
| 472 | 74-ADIT End Bal | Distribution | 365000-Dist OH Conductor & Devic | Sub-Total 365000-Dist OH Conductor & Devic | (46,254,515) | (45,747,094) | | (507,421) | (18,937,408) | (18,523,435) | | (413,973) |
| 473 | | | | | | | | | | | | |
| 474 | 74-ADIT End Bal | Distribution | 366000E-Dist Underground Cond | Base | (3,165,069) | (3,165,069) | | | (1,011,919) | (1,011,919) | | |
| 475 | 74-ADIT End Bal | Distribution | 366000E-Dist Underground Cond | SPS ADIT Post Test Year Adjustment | (21,733) | | | (21,733) | (9,551) | | | (9,551) |
| 476 | 74-ADIT End Bal | Distribution | 366000E-Dist Underground Cond | SPS Base Data - Adjust ADIT to Per Book | 3,671 | 3,671 | | | (989) | (989) | | |
| 477 | 74-ADIT End Bal | Distribution | 366000E-Dist Underground Cond | Sub-Total 366000E-Dist Underground Cond | (3,183,131) | (3,161,398) | | (21,733) | (1,022,460) | (1,012,909) | | (9,551) |
| 478 | | | | | | | | | | | | |
| 479 | 74-ADIT End Bal | Distribution | 367000E-Dist UG Conductor & D | Base | (10,851,262) | (10,851,262) | | | (1,948,084) | (1,948,084) | | |
| 480 | 74-ADIT End Bal | Distribution | 367000E-Dist UG Conductor & D | SPS ADIT Post Test Year Adjustment | (48,398) | | | (48,398) | (50,743) | | | (50,743) |
| 481 | 74-ADIT End Bal | Distribution | 367000E-Dist UG Conductor & D | SPS Base Data - Adjust ADIT to Per Book | (1,958) | (1,958) | | | 18,103 | 18,103 | | |
| 482 | 74-ADIT End Bal | Distribution | 367000E-Dist UG Conductor & D | Sub-Total 367000E-Dist UG Conductor & D | (10,901,619) | (10,853,220) | | (48,398) | (1,980,724) | (1,929,981) | | (50,743) |
| 483 | | | | | | | | | | | | |
| 484 | 74-ADIT End Bal | Distribution | 368000E-Dist Line Transformer | Base | (32,475,890) | (32,475,890) | | | (11,381,370) | (11,381,370) | | |
| 485 | 74-ADIT End Bal | Distribution | 368000E-Dist Line Transformer | SPS ADIT Post Test Year Adjustment | 240,681 | | | 240,681 | 167,350 | | | 167,350 |
| 486 | 74-ADIT End Bal | Distribution | 368000E-Dist Line Transformer | SPS Base Data - Adjust ADIT to Per Book | (134,743) | (134,743) | | | (127,636) | (127,636) | | |
| 487 | 74-ADIT End Bal | Distribution | 368000E-Dist Line Transformer | Sub-Total 368000E-Dist Line Transformer | (32,369,951) | (32,610,633) | | 240,681 | (11,341,656) | (11,509,006) | | 167,350 |
| 488 | | | | | | | | | | | | |
| 489 | 74-ADIT End Bal | Distribution | 369000E-Distribution Services | Base | 219,981 | 219,981 | | | 31,198 | 31,198 | | |
| 490 | 74-ADIT End Bal | Distribution | 369000E-Distribution Services | SPS ADIT Post Test Year Adjustment | 4,768 | | | 4,768 | (392) | | | (392) |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 491 | 74-ADIT End Bal | Distribution | 369000E-Distribution Services | SPS Base Data - Adjust ADIT to Per Book | (164) | (164) | | | 335 | 335 | | |
| 492 | 74-ADIT End Bal | Distribution | 369000E-Distribution Services | Sub-Total 369000E-Distribution Services | 224,584 | 219,817 | | 4,768 | 31,141 | 31,533 | | (392) |
| 493 | | | | | | | | | | | | |
| 494 | 74-ADIT End Bal | Distribution | 369010-Distribution Services O | Base | (4,909,926) | (4,909,926) | | | (1,740,032) | (1,740,032) | | |
| 495 | 74-ADIT End Bal | Distribution | 369010-Distribution Services O | SPS ADIT Post Test Year Adjustment | 1,065 | | | 1,065 | 7,301 | | | 7,301 |
| 496 | 74-ADIT End Bal | Distribution | 369010-Distribution Services O | SPS Base Data - Adjust ADIT to Per Book | (22,012) | (22,012) | | | (19,731) | (19,731) | | |
| 497 | 74-ADIT End Bal | Distribution | 369010-Distribution Services O | Sub-Total 369010-Distribution Services O | (4,930,874) | (4,931,938) | | 1,065 | (1,752,463) | (1,759,763) | | 7,301 |
| 498 | | | | | | | | | | | | |
| 499 | 74-ADIT End Bal | Distribution | 369020-Distribution Services U | Base | (6,701,202) | (6,701,202) | | | (2,211,904) | (2,211,904) | | |
| 500 | 74-ADIT End Bal | Distribution | 369020-Distribution Services U | SPS ADIT Post Test Year Adjustment | (14,544) | | | (14,544) | 17,595 | | | 17,595 |
| 501 | 74-ADIT End Bal | Distribution | 369020-Distribution Services U | SPS Base Data - Adjust ADIT to Per Book | (30,749) | (30,749) | | | (25,645) | (25,645) | | |
| 502 | 74-ADIT End Bal | Distribution | 369020-Distribution Services U | Sub-Total 369020-Distribution Services U | (6,746,495) | (6,731,952) | | (14,544) | (2,219,954) | (2,237,549) | | 17,595 |
| 503 | | | | | | | | | | | | |
| 504 | 74-ADIT End Bal | Distribution | 370000E-Distribution Meter | Base | (9,038,561) | (9,038,561) | | | (3,844,642) | (3,844,642) | | |
| 505 | 74-ADIT End Bal | Distribution | 370000E-Distribution Meter | SPS ADIT Post Test Year Adjustment | 62,788 | | | 62,788 | 45,362 | | | 45,362 |
| 506 | 74-ADIT End Bal | Distribution | 370000E-Distribution Meter | SPS Base Data - Adjust ADIT to Per Book | (59,927) | (59,927) | | | (43,808) | (43,808) | | |
| 507 | 74-ADIT End Bal | Distribution | 370000E-Distribution Meter | Sub-Total 370000E-Distribution Meter | (9,035,700) | (9,098,488) | | 62,788 | (3,843,089) | (3,888,450) | | 45,362 |
| 508 | | | | | | | | | | | | |
| 509 | 74-ADIT End Bal | Distribution | 371000E-Dist Inst on Cust Premis | Base | (693,909) | (693,909) | | | (295,129) | (295,129) | | |
| 510 | 74-ADIT End Bal | Distribution | 371000E-Dist Inst on Cust Premis | SPS ADIT Post Test Year Adjustment | 21,516 | | | 21,516 | 9,118 | | | 9,118 |
| 511 | 74-ADIT End Bal | Distribution | 371000E-Dist Inst on Cust Premis | SPS Base Data - Adjust ADIT to Per Book | (6,812) | (6,812) | | | (3,769) | (3,769) | | |
| 512 | 74-ADIT End Bal | Distribution | 371000E-Dist Inst on Cust Premis | Sub-Total 371000E-Dist Inst on Cust Premis | (679,205) | (700,721) | | 21,516 | (289,780) | (298,898) | | 9,118 |
| 513 | | | | | | | | | | | | |
| 514 | 74-ADIT End Bal | Distribution | 373000-Dist Street Light & Sg Sy | Base | (4,319,965) | (4,319,965) | | | (1,815,659) | (1,815,659) | | |
| 515 | 74-ADIT End Bal | Distribution | 373000-Dist Street Light & Sg Sy | SPS ADIT Post Test Year Adjustment | 32,207 | | | 32,207 | 7,382 | | | 7,382 |
| 516 | 74-ADIT End Bal | Distribution | 373000-Dist Street Light & Sg Sy | SPS Base Data - Adjust ADIT to Per Book | (50,300) | (50,300) | | | (13,732) | (13,732) | | |
| 517 | 74-ADIT End Bal | Distribution | 373000-Dist Street Light & Sg Sy | Sub-Total 373000-Dist Street Light & Sg Sy | (4,338,058) | (4,370,265) | | 32,207 | (1,822,009) | (1,829,391) | | 7,382 |
| 518 | | | | | | | | | | | | |
| 519 | 74-ADIT End Bal | Distribution | | **Sub-Total Distribution** | (239,486,476) | (238,944,303) | | (542,173) | (89,410,651) | (88,734,189) | | (676,462) |
| 520 | | | | | | | | | | | | |
| 521 | 74-ADIT End Bal | General | 389001-General Land Owned in Fe | Base | (293) | (293) | | | (88) | (88) | | |
| 522 | 74-ADIT End Bal | General | 389001-General Land Owned in Fe | SPS ADIT Post Test Year Adjustment | (157) | | | (157) | (47) | | | (47) |
| 523 | 74-ADIT End Bal | General | 389001-General Land Owned in Fe | SPS Base Data - Adjust ADIT to Per Book | 142 | 142 | | | 43 | 43 | | |
| 524 | 74-ADIT End Bal | General | 389001-General Land Owned in Fe | Sub-Total 389001-General Land Owned in Fe | (308) | (151) | | (157) | (93) | (45) | | (47) |
| 525 | | | | | | | | | | | | |
| 526 | 74-ADIT End Bal | General | 389002-General Land Rights | Base | (9,594) | (9,594) | | | (2,884) | (2,884) | | |
| 527 | 74-ADIT End Bal | General | 389002-General Land Rights | SPS ADIT Post Test Year Adjustment | 322 | | | 322 | 97 | | | 97 |
| 528 | 74-ADIT End Bal | General | 389002-General Land Rights | SPS Base Data - Adjust ADIT to Per Book | (189) | (189) | | | (57) | (57) | | |
| 529 | 74-ADIT End Bal | General | 389002-General Land Rights | SPS Unblending Adjustment | (122) | | (122) | | (37) | | (37) | |
| 530 | 74-ADIT End Bal | General | 389002-General Land Rights | SPS Unblending Plant Related ADIT Adj | 5 | | 5 | | 2 | | 2 | |
| 531 | 74-ADIT End Bal | General | 389002-General Land Rights | Sub-Total 389002-General Land Rights | (9,577) | (9,782) | (116) | 322 | (2,879) | (2,941) | (35) | 97 |
| 532 | | | | | | | | | | | | |
| 533 | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | Base | (5,833,631) | (5,833,631) | | | (1,753,727) | (1,753,727) | | |
| 534 | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | SPS ADIT Post Test Year Adjustment | 162,041 | | | 162,041 | 48,713 | | | 48,713 |
| 535 | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | SPS Base Data - Adjust ADIT to Per Book | (51,561) | (51,561) | | | (15,500) | (15,500) | | |
| 536 | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | SPS Base Data - General Call Center | 1,076,526 | 1,076,526 | | | 323,629 | 323,629 | | |
| 537 | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | SPS Unblending Adjustment | (1,129,422) | | (1,129,422) | | (339,531) | | (339,531) | |
| 538 | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | SPS Unblending Plant Related ADIT Adj | 3,571 | | 3,571 | | 1,074 | | 1,074 | |
| 539 | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | Sub-Total 390000-Genl Structures & Improv | (5,772,475) | (4,808,666) | (1,125,850) | 162,041 | (1,735,342) | (1,445,599) | (338,457) | 48,713 |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 540 | | | | | | | | | | | | |
| 541 | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | Base | 91,950 | 91,950 | | | 27,642 | 27,642 | | |
| 542 | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | SPS ADIT Post Test Year Adjustment | (36,561) | | | (36,561) | (10,991) | | | (10,991) |
| 543 | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | SPS Base Data - Adjust ADIT to Per Book | 3,786 | 3,786 | | | 1,138 | 1,138 | | |
| 544 | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | SPS Unblending Adjustment | (17) | | (17) | | (5) | | (5) | |
| 545 | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | SPS Unblending Plant Related ADIT Adj | (44) | | (44) | | (13) | | (13) | |
| 546 | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | Sub-Total 390007-Genl Str & Imp Lease Bld | 59,114 | 95,736 | (61) | (36,561) | 17,771 | 28,780 | (18) | (10,991) |
| 547 | | | | | | | | | | | | |
| 548 | 74-ADIT End Bal | General | 390050-Genl Str & Imp-Call Center | SPS Base Data - General Call Center | (1,076,526) | (1,076,526) | | | (336,490) | (336,490) | | |
| 549 | 74-ADIT End Bal | General | 390050-Genl Str & Imp-Call Center | Sub-Total 390050-Genl Str & Imp-Call Center | (1,076,526) | (1,076,526) | | | (336,490) | (336,490) | | |
| 550 | | | | | | | | | | | | |
| 551 | 74-ADIT End Bal | General | 391000-General Office Furn & E | Base | (3,329,929) | (3,329,929) | | | (1,001,055) | (1,001,055) | | |
| 552 | 74-ADIT End Bal | General | 391000-General Office Furn & E | SPS ADIT Post Test Year Adjustment | (38,257) | | | (38,257) | (11,501) | | | (11,501) |
| 553 | 74-ADIT End Bal | General | 391000-General Office Furn & E | SPS Base Data - Adjust ADIT to Per Book | (64,145) | (64,145) | | | (19,283) | (19,283) | | |
| 554 | 74-ADIT End Bal | General | 391000-General Office Furn & E | SPS Unblending Adjustment | (47,586) | | (47,586) | | (14,305) | | (14,305) | |
| 555 | 74-ADIT End Bal | General | 391000-General Office Furn & E | SPS Unblending Plant Related ADIT Adj | 1,890 | | 1,890 | | 568 | | 568 | |
| 556 | 74-ADIT End Bal | General | 391000-General Office Furn & E | Sub-Total 391000-General Office Furn & E | (3,478,027) | (3,394,074) | (45,696) | (38,257) | (1,045,577) | (1,020,339) | (13,737) | (11,501) |
| 557 | | | | | | | | | | | | |
| 558 | 74-ADIT End Bal | General | 391004-General Info Sys Computer | Base | (4,290,138) | (4,290,138) | | | (1,289,717) | (1,289,717) | | |
| 559 | 74-ADIT End Bal | General | 391004-General Info Sys Computer | SPS ADIT Post Test Year Adjustment | 613,250 | | | 613,250 | 184,357 | | | 184,357 |
| 560 | 74-ADIT End Bal | General | 391004-General Info Sys Computer | SPS Base Data - Adjust ADIT to Per Book | (83,027) | (83,027) | | | (24,960) | (24,960) | | |
| 561 | 74-ADIT End Bal | General | 391004-General Info Sys Computer | SPS Unblending Adjustment | (786,687) | | (786,687) | | (236,497) | | (236,497) | |
| 562 | 74-ADIT End Bal | General | 391004-General Info Sys Computer | SPS Unblending Plant Related ADIT Adj | 2,433 | | 2,433 | | 731 | | 731 | |
| 563 | 74-ADIT End Bal | General | 391004-General Info Sys Computer | Sub-Total 391004-General Info Sys Computer | (4,544,170) | (4,373,166) | (784,254) | 613,250 | (1,366,085) | (1,314,677) | (235,765) | 184,357 |
| 564 | | | | | | | | | | | | |
| 565 | 74-ADIT End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | Base | (0) | (0) | | | (0) | (0) | | |
| 566 | 74-ADIT End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | SPS ADIT Post Test Year Adjustment | 0 | | | 0 | 0 | | | 0 |
| 567 | 74-ADIT End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | SPS Base Data - Adjust ADIT to Per Book | (0) | (0) | | | (0) | (0) | | |
| 568 | 74-ADIT End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | SPS Unblending Adjustment | (0) | | (0) | | (0) | | (0) | |
| 569 | 74-ADIT End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | Sub-Total 391005-Genl Off Eq-Comp 3 Yr Life | (0) | (0) | (0) | 0 | (0) | (0) | (0) | 0 |
| 570 | | | | | | | | | | | | |
| 571 | 74-ADIT End Bal | General | 392000-General Transportation E | Base | (0) | (0) | | | (0) | (0) | | |
| 572 | 74-ADIT End Bal | General | 392000-General Transportation E | SPS ADIT Post Test Year Adjustment | 0 | | | 0 | 0 | | | 0 |
| 573 | 74-ADIT End Bal | General | 392000-General Transportation E | SPS Base Data - Adjust ADIT to Per Book | (0) | (0) | | | (0) | (0) | | |
| 574 | 74-ADIT End Bal | General | 392000-General Transportation E | SPS Unblending Adjustment | 0 | | 0 | | 0 | | 0 | |
| 575 | 74-ADIT End Bal | General | 392000-General Transportation E | Sub-Total 392000-General Transportation E | (0) | (0) | 0 | 0 | (0) | (0) | 0 | 0 |
| 576 | | | | | | | | | | | | |
| 577 | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | Base | (403,978) | (403,978) | | | (121,445) | (121,445) | | |
| 578 | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | SPS ADIT Post Test Year Adjustment | 21,341 | | | 21,341 | 6,416 | | | 6,416 |
| 579 | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | SPS Base Data - Adjust ADIT to Per Book | (7,940) | (7,940) | | | (2,387) | (2,387) | | |
| 580 | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | SPS Unblending Adjustment | 25,464 | | 25,464 | | 7,655 | | 7,655 | |
| 581 | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | SPS Unblending Plant Related ADIT Adj | 229 | | 229 | | 69 | | 69 | |
| 582 | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | Sub-Total 392010-General Transp Eq Grp | (364,885) | (411,918) | 25,692 | 21,341 | (109,693) | (123,832) | 7,724 | 6,416 |
| 583 | | | | | | | | | | | | |
| 584 | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | Base | (5,068,502) | (5,068,502) | | | (1,523,711) | (1,523,711) | | |
| 585 | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | SPS ADIT Post Test Year Adjustment | 267,752 | | | 267,752 | 80,493 | | | 80,493 |
| 586 | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | SPS Base Data - Adjust ADIT to Per Book | (99,619) | (99,619) | | | (29,948) | (29,948) | | |
| 587 | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | SPS Unblending Adjustment | 319,477 | | 319,477 | | 96,042 | | 96,042 | |
| 588 | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | SPS Unblending Plant Related ADIT Adj | 2,868 | | 2,868 | | 862 | | 862 | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 589 | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | Sub-Total 392020-General Transp Eq Grp 2 | (4,578,023) | (5,168,120) | 322,345 | 267,752 | (1,376,262) | (1,553,659) | 96,905 | 80,493 |
| 590 | | | | | | | | | | | | |
| 591 | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | Base | (978,454) | (978,454) | | | (294,146) | (294,146) | | |
| 592 | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | SPS ADIT Post Test Year Adjustment | 51,689 | | | 51,689 | 15,539 | | | 15,539 |
| 593 | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | SPS Base Data - Adjust ADIT to Per Book | (19,231) | (19,231) | | | (5,781) | (5,781) | | |
| 594 | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | SPS Unblending Adjustment | 61,674 | | 61,674 | | 18,541 | | 18,541 | |
| 595 | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | SPS Unblending Plant Related ADIT Adj | 554 | | 554 | | 166 | | 166 | |
| 596 | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | Sub-Total 392030-General Transp Eq Trailer | (883,769) | (997,685) | 62,227 | 51,689 | (265,682) | (299,928) | 18,707 | 15,539 |
| 597 | | | | | | | | | | | | |
| 598 | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | Base | (6,441,735) | (6,441,735) | | | (1,936,538) | (1,936,538) | | |
| 599 | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | SPS ADIT Post Test Year Adjustment | 340,296 | | | 340,296 | 102,301 | | | 102,301 |
| 600 | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | SPS Base Data - Adjust ADIT to Per Book | (126,609) | (126,609) | | | (38,062) | (38,062) | | |
| 601 | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | SPS Unblending Adjustment | 406,035 | | 406,035 | | 122,064 | | 122,064 | |
| 602 | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | SPS Unblending Plant Related ADIT Adj | 3,645 | | 3,645 | | 1,096 | | 1,096 | |
| 603 | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | Sub-Total 392040-General Transp Eq Grp 4 | (5,818,368) | (6,568,344) | 409,680 | 340,296 | (1,749,139) | (1,974,599) | 123,159 | 102,301 |
| 604 | | | | | | | | | | | | |
| 605 | 74-ADIT End Bal | General | 393000-General Stores Equipmen | Base | (58,407) | (58,407) | | | (17,559) | (17,559) | | |
| 606 | 74-ADIT End Bal | General | 393000-General Stores Equipmen | SPS ADIT Post Test Year Adjustment | 607 | | | 607 | 183 | | | 183 |
| 607 | 74-ADIT End Bal | General | 393000-General Stores Equipmen | SPS Base Data - Adjust ADIT to Per Book | (1,017) | (1,017) | | | (306) | (306) | | |
| 608 | 74-ADIT End Bal | General | 393000-General Stores Equipmen | SPS Unblending Adjustment | (5,388) | | (5,388) | | (1,620) | | (1,620) | |
| 609 | 74-ADIT End Bal | General | 393000-General Stores Equipmen | SPS Unblending Plant Related ADIT Adj | 33 | | 33 | | 10 | | 10 | |
| 610 | 74-ADIT End Bal | General | 393000-General Stores Equipmen | Sub-Total 393000-General Stores Equipmen | (64,172) | (59,425) | (5,355) | 607 | (19,292) | (17,864) | (1,610) | 183 |
| 611 | | | | | | | | | | | | |
| 612 | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | Base | (6,881,599) | (6,881,599) | | | (2,068,771) | (2,068,771) | | |
| 613 | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | SPS ADIT Post Test Year Adjustment | 69,984 | | | 69,984 | 21,039 | | | 21,039 |
| 614 | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | SPS Base Data - Adjust ADIT to Per Book | (119,744) | (119,744) | | | (35,998) | (35,998) | | |
| 615 | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | SPS Unblending Adjustment | (645,537) | | (645,537) | | (194,064) | | (194,064) | |
| 616 | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | SPS Unblending Plant Related ADIT Adj | 3,930 | | 3,930 | | 1,182 | | 1,182 | |
| 617 | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | Sub-Total 394000-General Tools & Shop Equi | (7,572,965) | (7,001,342) | (641,607) | 69,984 | (2,276,612) | (2,104,769) | (192,882) | 21,039 |
| 618 | | | | | | | | | | | | |
| 619 | 74-ADIT End Bal | General | 395000-General Laboratory Equi | Base | (1,481,246) | (1,481,246) | | | (445,298) | (445,298) | | |
| 620 | 74-ADIT End Bal | General | 395000-General Laboratory Equi | SPS ADIT Post Test Year Adjustment | 15,400 | | | 15,400 | 4,630 | | | 4,630 |
| 621 | 74-ADIT End Bal | General | 395000-General Laboratory Equi | SPS Base Data - Adjust ADIT to Per Book | (25,799) | (25,799) | | | (7,756) | (7,756) | | |
| 622 | 74-ADIT End Bal | General | 395000-General Laboratory Equi | SPS Unblending Adjustment | (136,643) | | (136,643) | | (41,078) | | (41,078) | |
| 623 | 74-ADIT End Bal | General | 395000-General Laboratory Equi | SPS Unblending Plant Related ADIT Adj | 846 | | 846 | | 254 | | 254 | |
| 624 | 74-ADIT End Bal | General | 395000-General Laboratory Equi | Sub-Total 395000-General Laboratory Equi | (1,627,442) | (1,507,045) | (135,797) | 15,400 | (489,247) | (453,053) | (40,824) | 4,630 |
| 625 | | | | | | | | | | | | |
| 626 | 74-ADIT End Bal | General | 396000-General Power Operated E | Base | (1,446,158) | (1,446,158) | | | (434,749) | (434,749) | | |
| 627 | 74-ADIT End Bal | General | 396000-General Power Operated E | SPS ADIT Post Test Year Adjustment | 76,396 | | | 76,396 | 22,966 | | | 22,966 |
| 628 | 74-ADIT End Bal | General | 396000-General Power Operated E | SPS Base Data - Adjust ADIT to Per Book | (28,423) | (28,423) | | | (8,545) | (8,545) | | |
| 629 | 74-ADIT End Bal | General | 396000-General Power Operated E | SPS Unblending Adjustment | 91,154 | | 91,154 | | 27,403 | | 27,403 | |
| 630 | 74-ADIT End Bal | General | 396000-General Power Operated E | SPS Unblending Plant Related ADIT Adj | 818 | | 818 | | 246 | | 246 | |
| 631 | 74-ADIT End Bal | General | 396000-General Power Operated E | Sub-Total 396000-General Power Operated E | (1,306,213) | (1,474,582) | 91,972 | 76,396 | (392,679) | (443,294) | 27,649 | 22,966 |
| 632 | | | | | | | | | | | | |
| 633 | 74-ADIT End Bal | General | 397000-General Communication E | Base | (8,655,523) | (8,655,523) | | | (2,602,055) | (2,602,055) | | |
| 634 | 74-ADIT End Bal | General | 397000-General Communication E | SPS ADIT Post Test Year Adjustment | 89,991 | | | 89,991 | 27,053 | | | 27,053 |
| 635 | 74-ADIT End Bal | General | 397000-General Communication E | SPS Base Data - Adjust ADIT to Per Book | (150,757) | (150,757) | | | (45,321) | (45,321) | | |
| 636 | 74-ADIT End Bal | General | 397000-General Communication E | SPS Unblending Adjustment | (798,461) | | (798,461) | | (240,036) | | (240,036) | |
| 637 | 74-ADIT End Bal | General | 397000-General Communication E | SPS Unblending Plant Related ADIT Adj | 4,944 | | 4,944 | | 1,486 | | 1,486 | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 638 | 74-ADIT End Bal | General | 397000-General Communication E | Sub-Total 397000-General Communication E | (9,509,806) | (8,806,279) | (793,517) | 89,991 | (2,858,872) | (2,647,376) | (238,550) | 27,053 |
| 639 | | | | | | | | | | | | |
| 640 | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | Base | (6,599,566) | (6,599,566) | | | (1,983,985) | (1,983,985) | | |
| 641 | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | SPS ADIT Post Test Year Adjustment | 68,615 | | | 68,615 | 20,627 | | | 20,627 |
| 642 | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | SPS Base Data - Adjust ADIT to Per Book | (114,947) | (114,947) | | | (34,556) | (34,556) | | |
| 643 | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | SPS Unblending Adjustment | (608,801) | | (608,801) | | (183,020) | | (183,020) | |
| 644 | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | SPS Unblending Plant Related ADIT Adj | 3,769 | | 3,769 | | 1,133 | | 1,133 | |
| 645 | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | Sub-Total 397010-General Comm Eq Two Wa | (7,250,930) | (6,714,514) | (605,032) | 68,615 | (2,179,801) | (2,018,541) | (181,887) | 20,627 |
| 646 | | | | | | | | | | | | |
| 647 | 74-ADIT End Bal | General | 397020-General Comm Eq AE | Base | (8,247) | (8,247) | | | (2,479) | (2,479) | | |
| 648 | 74-ADIT End Bal | General | 397020-General Comm Eq AE | SPS ADIT Post Test Year Adjustment | 86 | | | 86 | 26 | | | 26 |
| 649 | 74-ADIT End Bal | General | 397020-General Comm Eq AE | SPS Base Data - Adjust ADIT to Per Book | (144) | (144) | | | (43) | (43) | | |
| 650 | 74-ADIT End Bal | General | 397020-General Comm Eq AE | SPS Unblending Adjustment | (761) | | (761) | | (229) | | (229) | |
| 651 | 74-ADIT End Bal | General | 397020-General Comm Eq AE | SPS Unblending Plant Related ADIT Adj | 5 | | 5 | | 1 | | 1 | |
| 652 | 74-ADIT End Bal | General | 397020-General Comm Eq AE | Sub-Total 397020-General Comm Eq AE | (9,062) | (8,391) | (756) | 86 | (2,724) | (2,523) | (227) | 26 |
| 653 | | | | | | | | | | | | |
| 654 | 74-ADIT End Bal | General | 397030-General Comm Eq EM | Base | (2,396,892) | (2,396,892) | | | (720,562) | (720,562) | | |
| 655 | 74-ADIT End Bal | General | 397030-General Comm Eq EM | SPS ADIT Post Test Year Adjustment | 24,920 | | | 24,920 | 7,492 | | | 7,492 |
| 656 | 74-ADIT End Bal | General | 397030-General Comm Eq EM | SPS Base Data - Adjust ADIT to Per Book | (41,748) | (41,748) | | | (12,550) | (12,550) | | |
| 657 | 74-ADIT End Bal | General | 397030-General Comm Eq EM | SPS Unblending Adjustment | (221,110) | | (221,110) | | (66,471) | | (66,471) | |
| 658 | 74-ADIT End Bal | General | 397030-General Comm Eq EM | SPS Unblending Plant Related ADIT Adj | 1,369 | | 1,369 | | 412 | | 412 | |
| 659 | 74-ADIT End Bal | General | 397030-General Comm Eq EM | Sub-Total 397030-General Comm Eq EM | (2,633,460) | (2,438,640) | (219,741) | 24,920 | (791,680) | (733,113) | (66,059) | 7,492 |
| 660 | | | | | | | | | | | | |
| 661 | 74-ADIT End Bal | General | 398000-General Miscellaneous E | Base | (372,292) | (372,292) | | | (111,920) | (111,920) | | |
| 662 | 74-ADIT End Bal | General | 398000-General Miscellaneous E | SPS ADIT Post Test Year Adjustment | 3,871 | | | 3,871 | 1,164 | | | 1,164 |
| 663 | 74-ADIT End Bal | General | 398000-General Miscellaneous E | SPS Base Data - Adjust ADIT to Per Book | (6,484) | (6,484) | | | (1,949) | (1,949) | | |
| 664 | 74-ADIT End Bal | General | 398000-General Miscellaneous E | SPS Unblending Adjustment | (34,343) | | (34,343) | | (10,324) | | (10,324) | |
| 665 | 74-ADIT End Bal | General | 398000-General Miscellaneous E | SPS Unblending Plant Related ADIT Adj | 213 | | 213 | | 64 | | 64 | |
| 666 | 74-ADIT End Bal | General | 398000-General Miscellaneous E | Sub-Total 398000-General Miscellaneous E | (409,036) | (378,776) | (34,131) | 3,871 | (122,966) | (113,869) | (10,261) | 1,164 |
| 667 | | | | | | | | | | | | |
| 668 | 74-ADIT End Bal | General | | **Sub-Total General** | (56,850,100) | (55,101,689) | (3,479,996) | 1,731,586 | (17,103,344) | (16,577,730) | (1,046,169) | 520,556 |
| 669 | | | | | | | | | | | | |
| 670 | 74-ADIT End Bal | Non-Plant ADIT | SchM-102 - Fuel Tax Credit - Inc Addback | SPS Base Data - Non-Plant Excess ADIT | 436 | 436 | | | 132 | 132 | | |
| 671 | 74-ADIT End Bal | Non-Plant ADIT | SchM-102 - Fuel Tax Credit - Inc Addback | SPS Base Data - Non-Plant Income Tax | 1,493 | 1,493 | | | 453 | 453 | | |
| 672 | 74-ADIT End Bal | Non-Plant ADIT | SchM-102 - Fuel Tax Credit - Inc Addback | Sub-Total SchM-102 - Fuel Tax Credit - Inc Addback | 1,929 | 1,929 | | | 585 | 585 | | |
| 673 | | | | | | | | | | | | |
| 674 | 74-ADIT End Bal | Non-Plant ADIT | SchM-103 - Environmental Remediation | SPS Base Data - Non-Plant Excess ADIT | 4,550 | 4,550 | | | 1,398 | 1,398 | | |
| 675 | 74-ADIT End Bal | Non-Plant ADIT | SchM-103 - Environmental Remediation | SPS Base Data - Non-Plant Income Tax | 696,463 | 696,463 | | | 214,004 | 214,004 | | |
| 676 | 74-ADIT End Bal | Non-Plant ADIT | SchM-103 - Environmental Remediation | Sub-Total SchM-103 - Environmental Remediation | 701,014 | 701,014 | | | 215,402 | 215,402 | | |
| 677 | | | | | | | | | | | | |
| 678 | 74-ADIT End Bal | Non-Plant ADIT | SchM-107 - Pension Expense | SPS Adjust Non-Plant ADIT SchM and DIT | 18,584 | | | 18,584 | 5,545 | | | 5,545 |
| 679 | 74-ADIT End Bal | Non-Plant ADIT | SchM-107 - Pension Expense | SPS Base Data - Non-Plant Excess ADIT | (8,880,620) | (8,880,620) | | | (2,649,825) | (2,649,825) | | |
| 680 | 74-ADIT End Bal | Non-Plant ADIT | SchM-107 - Pension Expense | SPS Base Data - Non-Plant Income Tax | (34,196,612) | (34,196,612) | | | (10,203,685) | (10,203,685) | | |
| 681 | 74-ADIT End Bal | Non-Plant ADIT | SchM-107 - Pension Expense | Sub-Total SchM-107 - Pension Expense | (43,058,648) | (43,077,232) | | 18,584 | (12,847,965) | (12,853,511) | | 5,545 |
| 682 | | | | | | | | | | | | |
| 683 | 74-ADIT End Bal | Non-Plant ADIT | SchM-108 - Accrued Vacation Paid | SPS Base Data - Non-Plant Excess ADIT | 147,298 | 147,298 | | | 43,951 | 43,951 | | |
| 684 | 74-ADIT End Bal | Non-Plant ADIT | SchM-108 - Accrued Vacation Paid | SPS Base Data - Non-Plant Income Tax | 1,153,752 | 1,153,752 | | | 344,260 | 344,260 | | |
| 685 | 74-ADIT End Bal | Non-Plant ADIT | SchM-108 - Accrued Vacation Paid | Sub-Total SchM-108 - Accrued Vacation Paid | 1,301,050 | 1,301,050 | | | 388,211 | 388,211 | | |
| 686 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 687 | 74-ADIT End Bal | Non-Plant ADIT | SchM-109 - Employee Incentive | SPS Base Data - Non-Plant Excess ADIT | 173,497 | 173,497 | | | 51,769 | 51,769 | | |
| 688 | 74-ADIT End Bal | Non-Plant ADIT | SchM-109 - Employee Incentive | SPS Base Data - Non-Plant Income Tax | 500,361 | 500,361 | | | 149,299 | 149,299 | | |
| 689 | 74-ADIT End Bal | Non-Plant ADIT | SchM-109 - Employee Incentive | Sub-Total SchM-109 - Employee Incentive | 673,858 | 673,858 | | | 201,068 | 201,068 | | |
| 690 | | | | | | | | | | | | |
| 691 | 74-ADIT End Bal | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Terr | SPS Adjust Non-Plant ADIT SchM and DIT | (982) | | | (982) | (293) | | | (293) |
| 692 | 74-ADIT End Bal | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Terr | SPS Base Data - Non-Plant Excess ADIT | 788,395 | 788,395 | | | 235,244 | 235,244 | | |
| 693 | 74-ADIT End Bal | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Terr | SPS Base Data - Non-Plant Income Tax | 2,765,971 | 2,765,971 | | | 825,319 | 825,319 | | |
| 694 | 74-ADIT End Bal | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Terr | Sub-Total SchM-111 - Post Employment Benefits - FAS 106( | 3,553,384 | 3,554,366 | | (982) | 1,060,269 | 1,060,562 | | (293) |
| 695 | | | | | | | | | | | | |
| 696 | 74-ADIT End Bal | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | SPS Adjust Non-Plant ADIT SchM and DIT | (5,520) | | | (5,520) | (1,647) | | | (1,647) |
| 697 | 74-ADIT End Bal | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | SPS Base Data - Non-Plant Excess ADIT | 43,983 | 43,983 | | | 13,124 | 13,124 | | |
| 698 | 74-ADIT End Bal | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | SPS Base Data - Non-Plant Income Tax | 79,438 | 79,438 | | | 23,703 | 23,703 | | |
| 699 | 74-ADIT End Bal | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | Sub-Total SchM-112 - Post Employment Benefits FAS 112 | 117,901 | 123,421 | | (5,520) | 35,180 | 36,827 | | (1,647) |
| 700 | | | | | | | | | | | | |
| 701 | 74-ADIT End Bal | Non-Plant ADIT | SchM-116 - Bad Debt | SPS Base Data - Non-Plant Excess ADIT | 221,753 | 221,753 | | | 69,313 | 69,313 | | |
| 702 | 74-ADIT End Bal | Non-Plant ADIT | SchM-116 - Bad Debt | SPS Base Data - Non-Plant Income Tax | 1,633,641 | 1,633,641 | | | 510,628 | 510,628 | | |
| 703 | 74-ADIT End Bal | Non-Plant ADIT | SchM-116 - Bad Debt | Sub-Total SchM-116 - Bad Debt | 1,855,394 | 1,855,394 | | | 579,941 | 579,941 | | |
| 704 | | | | | | | | | | | | |
| 705 | 74-ADIT End Bal | Non-Plant ADIT | SchM-118 - Inventory Reserve | SPS Base Data - Non-Plant Excess ADIT | 20,216 | 20,216 | | | 6,129 | 6,129 | | |
| 706 | 74-ADIT End Bal | Non-Plant ADIT | SchM-118 - Inventory Reserve | SPS Base Data - Non-Plant Income Tax | 65,227 | 65,227 | | | 19,776 | 19,776 | | |
| 707 | 74-ADIT End Bal | Non-Plant ADIT | SchM-118 - Inventory Reserve | Sub-Total SchM-118 - Inventory Reserve | 85,444 | 85,444 | | | 25,905 | 25,905 | | |
| 708 | | | | | | | | | | | | |
| 709 | 74-ADIT End Bal | Non-Plant ADIT | SchM-119 - Electric Vehicle Credit | SPS Base Data - Non-Plant Income Tax | 7,500 | 7,500 | | | 2,274 | 2,274 | | |
| 710 | 74-ADIT End Bal | Non-Plant ADIT | SchM-119 - Electric Vehicle Credit | Sub-Total SchM-119 - Electric Vehicle Credit | 7,500 | 7,500 | | | 2,274 | 2,274 | | |
| 711 | | | | | | | | | | | | |
| 712 | 74-ADIT End Bal | Non-Plant ADIT | SchM-126 - Book Unamortized Cost of Reacquired Debt | SPS Base Data - Non-Plant Excess ADIT | (1,376,105) | (1,376,105) | | | (417,206) | (417,206) | | |
| 713 | 74-ADIT End Bal | Non-Plant ADIT | SchM-126 - Book Unamortized Cost of Reacquired Debt | SPS Base Data - Non-Plant Income Tax | (4,731,029) | (4,731,029) | | | (1,434,348) | (1,434,348) | | |
| 714 | 74-ADIT End Bal | Non-Plant ADIT | SchM-126 - Book Unamortized Cost of Reacquired Debt | Sub-Total SchM-126 - Book Unamortized Cost of Reacquire | (6,107,134) | (6,107,134) | | | (1,851,553) | (1,851,553) | | |
| 715 | | | | | | | | | | | | |
| 716 | 74-ADIT End Bal | Non-Plant ADIT | SchM-127 - Litigation Reserve | SPS Base Data - Non-Plant Income Tax | 122,409 | 122,409 | | | 37,112 | 37,112 | | |
| 717 | 74-ADIT End Bal | Non-Plant ADIT | SchM-127 - Litigation Reserve | Sub-Total SchM-127 - Litigation Reserve | 122,409 | 122,409 | | | 37,112 | 37,112 | | |
| 718 | | | | | | | | | | | | |
| 719 | 74-ADIT End Bal | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | SPS Base Data - Non-Plant Excess ADIT | 14,046 | 14,046 | | | 4,191 | 4,191 | | |
| 720 | 74-ADIT End Bal | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | SPS Base Data - Non-Plant Income Tax | 1,063,941 | 1,063,941 | | | 317,462 | 317,462 | | |
| 721 | 74-ADIT End Bal | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | SPS Eliminate SchM/Deferred Taxes | (1,077,986) | | (1,077,986) | | (321,653) | | (321,653) | |
| 722 | 74-ADIT End Bal | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | Sub-Total SchM-130 - Deferred Compensation Plan Reserve | | 1,077,986 | (1,077,986) | | | 321,653 | (321,653) | |
| 723 | | | | | | | | | | | | |
| 724 | 74-ADIT End Bal | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | SPS Adjust Non-Plant ADIT SchM and DIT | (5,434) | | | (5,434) | (1,621) | | | (1,621) |
| 725 | 74-ADIT End Bal | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | SPS Base Data - Non-Plant Excess ADIT | 16,644 | 16,644 | | | 4,966 | 4,966 | | |
| 726 | 74-ADIT End Bal | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | SPS Base Data - Non-Plant Income Tax | 100,896 | 100,896 | | | 30,106 | 30,106 | | |
| 727 | 74-ADIT End Bal | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | Sub-Total SchM-134 - Non-Qualified Pension Plans - 190 | 112,107 | 117,541 | | (5,434) | 33,451 | 35,072 | | (1,621) |
| 728 | | | | | | | | | | | | |
| 729 | 74-ADIT End Bal | Non-Plant ADIT | SchM-136 - Performance Share Plan | SPS Base Data - Non-Plant Excess ADIT | 4,550 | 4,550 | | | 1,358 | 1,358 | | |
| 730 | 74-ADIT End Bal | Non-Plant ADIT | SchM-136 - Performance Share Plan | SPS Base Data - Non-Plant Income Tax | 129,804 | 129,804 | | | 38,731 | 38,731 | | |
| 731 | 74-ADIT End Bal | Non-Plant ADIT | SchM-136 - Performance Share Plan | SPS Eliminate SchM/Deferred Taxes | (134,354) | | (134,354) | | (40,089) | | (40,089) | |
| 732 | 74-ADIT End Bal | Non-Plant ADIT | SchM-136 - Performance Share Plan | Sub-Total SchM-136 - Performance Share Plan | | 134,354 | (134,354) | | | 40,089 | (40,089) | |
| 733 | | | | | | | | | | | | |
| 734 | 74-ADIT End Bal | Non-Plant ADIT | SchM-137 - R&E Credit | SPS Base Data - Non-Plant Income Tax | 10,393,906 | 10,393,906 | | | 3,151,211 | 3,151,211 | | |
| 735 | 74-ADIT End Bal | Non-Plant ADIT | SchM-137 - R&E Credit | Sub-Total SchM-137 - R&E Credit | 10,393,906 | 10,393,906 | | | 3,151,211 | 3,151,211 | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 736 | | | | | | | | | | | | |
| 737 | 74-ADIT End Bal | Non-Plant ADIT | SchM-138 - Rate Case Expense | SPS Base Data - Non-Plant Excess ADIT | (983,238) | (983,238) | | | (271,573) | (271,573) | | |
| 738 | 74-ADIT End Bal | Non-Plant ADIT | SchM-138 - Rate Case Expense | SPS Base Data - Non-Plant Income Tax | (519,444) | (519,444) | | | (259,739) | (259,739) | | |
| 739 | 74-ADIT End Bal | Non-Plant ADIT | SchM-138 - Rate Case Expense | Sub-Total SchM-138 - Rate Case Expense | (1,502,681) | (1,502,681) | | | (531,312) | (531,312) | | |
| 740 | | | | | | | | | | | | |
| 741 | 74-ADIT End Bal | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | SPS Base Data - Non-Plant Excess ADIT | (72,924) | (72,924) | | | (22,109) | (22,109) | | |
| 742 | 74-ADIT End Bal | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | SPS Base Data - Non-Plant Income Tax | 252,169 | 252,169 | | | 76,452 | 76,452 | | |
| 743 | 74-ADIT End Bal | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | SPS Eliminate SchM/Deferred Taxes | (179,246) | | (179,246) | | (54,343) | | (54,343) | |
| 744 | 74-ADIT End Bal | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | Sub-Total SchM-146 - State Tax Deduction Cash Vs Accrual | | 179,246 | (179,246) | | | 54,343 | (54,343) | |
| 745 | | | | | | | | | | | | |
| 746 | 74-ADIT End Bal | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | SPS Base Data - Non-Plant Income Tax | 10 | 10 | | | 3 | 3 | | |
| 747 | 74-ADIT End Bal | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | SPS Eliminate SchM/Deferred Taxes | (10) | | (10) | | (3) | | (3) | |
| 748 | 74-ADIT End Bal | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | Sub-Total SchM-147 - State Tax Deduction Cash Vs Accrual | | 10 | (10) | | | 3 | (3) | |
| 749 | | | | | | | | | | | | |
| 750 | 74-ADIT End Bal | Non-Plant ADIT | SchM-168 - Reg Asset-NOx | SPS Base Data - Non-Plant Excess ADIT | (1,910) | (1,910) | | | (1,910) | (1,910) | | |
| 751 | 74-ADIT End Bal | Non-Plant ADIT | SchM-168 - Reg Asset-NOx | Sub-Total SchM-168 - Reg Asset-NOx | (1,910) | (1,910) | | | (1,910) | (1,910) | | |
| 752 | | | | | | | | | | | | |
| 753 | 74-ADIT End Bal | Non-Plant ADIT | SchM-174 - New Hire Retention Credit | SPS Base Data - Non-Plant Income Tax | 11,000 | 11,000 | | | 3,282 | 3,282 | | |
| 754 | 74-ADIT End Bal | Non-Plant ADIT | SchM-174 - New Hire Retention Credit | Sub-Total SchM-174 - New Hire Retention Credit | 11,000 | 11,000 | | | 3,282 | 3,282 | | |
| 755 | | | | | | | | | | | | |
| 756 | 74-ADIT End Bal | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | SPS Base Data - Non-Plant Income Tax | 279,093 | 279,093 | | | 84,615 | 84,615 | | |
| 757 | 74-ADIT End Bal | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | SPS Eliminate SchM/Deferred Taxes | (279,093) | | (279,093) | | (84,615) | | (84,615) | |
| 758 | 74-ADIT End Bal | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | Sub-Total SchM-178 - Interest Income on Disputed Tax | | 279,093 | (279,093) | | | 84,615 | (84,615) | |
| 759 | | | | | | | | | | | | |
| 760 | 74-ADIT End Bal | Non-Plant ADIT | SchM-179 - DSM/CIP | SPS Base Data - Non-Plant Excess ADIT | 57,353 | 57,353 | | | 17,388 | 17,388 | | |
| 761 | 74-ADIT End Bal | Non-Plant ADIT | SchM-179 - DSM/CIP | SPS Base Data - Non-Plant Income Tax | 400,355 | 400,355 | | | 121,379 | 121,379 | | |
| 762 | 74-ADIT End Bal | Non-Plant ADIT | SchM-179 - DSM/CIP | SPS Eliminate SchM/Deferred Taxes | (457,708) | | (457,708) | | (138,767) | | (138,767) | |
| 763 | 74-ADIT End Bal | Non-Plant ADIT | SchM-179 - DSM/CIP | Sub-Total SchM-179 - DSM/CIP | | 457,708 | (457,708) | | | 138,767 | (138,767) | |
| 764 | | | | | | | | | | | | |
| 765 | 74-ADIT End Bal | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | SPS Base Data - Non-Plant Income Tax | 12,241,059 | 12,241,059 | | | 3,711,229 | 3,711,229 | | |
| 766 | 74-ADIT End Bal | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | SPS Eliminate SchM/Deferred Taxes | (12,241,059) | | (12,241,059) | | (3,711,229) | | (3,711,229) | |
| 767 | 74-ADIT End Bal | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | Sub-Total SchM-186 - Deferred Fuel Costs | | 12,241,059 | (12,241,059) | | | 3,711,229 | (3,711,229) | |
| 768 | | | | | | | | | | | | |
| 769 | 74-ADIT End Bal | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment O | SPS Base Data - Non-Plant Income Tax | 1,268,023 | 1,268,023 | | | 384,438 | 384,438 | | |
| 770 | 74-ADIT End Bal | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment O | SPS Eliminate SchM/Deferred Taxes | (1,268,023) | | (1,268,023) | | (384,438) | | (384,438) | |
| 771 | 74-ADIT End Bal | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment O | Sub-Total SchM-187 - Reg Asset/Liability Transmission Atta | | 1,268,023 | (1,268,023) | | | 384,438 | (384,438) | |
| 772 | | | | | | | | | | | | |
| 773 | 74-ADIT End Bal | Non-Plant ADIT | SchM-188 - Contributions Carryover | SPS Base Data - Non-Plant Income Tax | 948 | 948 | | | 288 | 288 | | |
| 774 | 74-ADIT End Bal | Non-Plant ADIT | SchM-188 - Contributions Carryover | SPS Eliminate SchM/Deferred Taxes | (948) | | (948) | | (288) | | (288) | |
| 775 | 74-ADIT End Bal | Non-Plant ADIT | SchM-188 - Contributions Carryover | Sub-Total SchM-188 - Contributions Carryover | | 948 | (948) | | | 288 | (288) | |
| 776 | | | | | | | | | | | | |
| 777 | 74-ADIT End Bal | Non-Plant ADIT | SchM-189 - OCI Treasury | SPS Base Data - Non-Plant Income Tax | 376,823 | 376,823 | | | 114,245 | 114,245 | | |
| 778 | 74-ADIT End Bal | Non-Plant ADIT | SchM-189 - OCI Treasury | SPS Eliminate SchM/Deferred Taxes | (376,823) | | (376,823) | | (114,245) | | (114,245) | |
| 779 | 74-ADIT End Bal | Non-Plant ADIT | SchM-189 - OCI Treasury | Sub-Total SchM-189 - OCI Treasury | | 376,823 | (376,823) | | | 114,245 | (114,245) | |
| 780 | | | | | | | | | | | | |
| 781 | 74-ADIT End Bal | Non-Plant ADIT | SchM-192 - Texas Margin Tax | SPS Base Data - Non-Plant Excess ADIT | (20,190) | (20,190) | | | (6,121) | (6,121) | | |
| 782 | 74-ADIT End Bal | Non-Plant ADIT | SchM-192 - Texas Margin Tax | SPS Base Data - Non-Plant Income Tax | (48,536) | (48,536) | | | (14,715) | (14,715) | | |
| 783 | 74-ADIT End Bal | Non-Plant ADIT | SchM-192 - Texas Margin Tax | Sub-Total SchM-192 - Texas Margin Tax | (68,727) | (68,727) | | | (20,836) | (20,836) | | |
| 784 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 785 | 74-ADIT End Bal | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | SPS Base Data - Non-Plant Income Tax | (188,314) | (188,314) | | | (57,093) | (57,093) | | |
| 786 | 74-ADIT End Bal | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | SPS Eliminate SchM/Deferred Taxes | 188,314 | | 188,314 | | 57,093 | | 57,093 | |
| 787 | 74-ADIT End Bal | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | Sub-Total SchM-195 - Renewable Energy Standard | | (188,314) | 188,314 | | | (57,093) | 57,093 | |
| 788 | | | | | | | | | | | | |
| 789 | 74-ADIT End Bal | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | SPS Base Data - Non-Plant Excess ADIT | 2,787 | 2,787 | | | 845 | 845 | | |
| 790 | 74-ADIT End Bal | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | SPS Base Data - Non-Plant Income Tax | 95,067 | 95,067 | | | 28,822 | 28,822 | | |
| 791 | 74-ADIT End Bal | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | SPS Eliminate SchM/Deferred Taxes | (97,854) | | (97,854) | | (29,667) | | (29,667) | |
| 792 | 74-ADIT End Bal | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | Sub-Total SchM-201 - State Tax Deduction Cash vs Accrual - | | 97,854 | (97,854) | | | 29,667 | (29,667) | |
| 793 | | | | | | | | | | | | |
| 794 | 74-ADIT End Bal | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | SPS Base Data - Non-Plant Excess ADIT | 16,189,834 | 16,189,834 | | | 4,908,414 | 4,908,414 | | |
| 795 | 74-ADIT End Bal | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | SPS Eliminate SchM/Deferred Taxes | (16,189,834) | | (16,189,834) | | (4,908,414) | | (4,908,414) | |
| 796 | 74-ADIT End Bal | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | Sub-Total SchM-203 - Fed NOL Benefit | | 16,189,834 | (16,189,834) | | | 4,908,414 | (4,908,414) | |
| 797 | | | | | | | | | | | | |
| 798 | 74-ADIT End Bal | Non-Plant ADIT | SchM-205 - State Only NOL | SPS Base Data - Non-Plant Income Tax | 53,904 | 53,904 | | | 16,343 | 16,343 | | |
| 799 | 74-ADIT End Bal | Non-Plant ADIT | SchM-205 - State Only NOL | SPS Eliminate SchM/Deferred Taxes | (53,904) | | (53,904) | | (16,343) | | (16,343) | |
| 800 | 74-ADIT End Bal | Non-Plant ADIT | SchM-205 - State Only NOL | Sub-Total SchM-205 - State Only NOL | | 53,904 | (53,904) | | | 16,343 | (16,343) | |
| 801 | | | | | | | | | | | | |
| 802 | 74-ADIT End Bal | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | SPS Base Data - Non-Plant Income Tax | 153,088 | 153,088 | | | 46,413 | 46,413 | | |
| 803 | 74-ADIT End Bal | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | SPS Eliminate SchM/Deferred Taxes | (153,088) | | (153,088) | | (46,413) | | (46,413) | |
| 804 | 74-ADIT End Bal | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | Sub-Total SchM-207 - Mark to Market Adjust | | 153,088 | (153,088) | | | 46,413 | (46,413) | |
| 805 | | | | | | | | | | | | |
| 806 | 74-ADIT End Bal | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | SPS Base Data - Non-Plant Income Tax | 527,386 | 527,386 | | | 159,892 | 159,892 | | |
| 807 | 74-ADIT End Bal | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | SPS Eliminate SchM/Deferred Taxes | (527,386) | | (527,386) | | (159,892) | | (159,892) | |
| 808 | 74-ADIT End Bal | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | Sub-Total SchM-213 - Rate Refund Reserve | | 527,386 | (527,386) | | | 159,892 | (159,892) | |
| 809 | | | | | | | | | | | | |
| 810 | 74-ADIT End Bal | Non-Plant ADIT | SchM-222 - FAS-109 Rate Change | SPS Base Data - Non-Plant Income Tax | (26,530,548) | (26,530,548) | | | (8,043,498) | (8,043,498) | | |
| 811 | 74-ADIT End Bal | Non-Plant ADIT | SchM-222 - FAS-109 Rate Change | SPS Eliminate SchM/Deferred Taxes | 26,530,548 | | 26,530,548 | | 8,043,498 | | 8,043,498 | |
| 812 | 74-ADIT End Bal | Non-Plant ADIT | SchM-222 - FAS-109 Rate Change | Sub-Total SchM-222 - FAS-109 Rate Change | | (26,530,548) | 26,530,548 | | | (8,043,498) | 8,043,498 | |
| 813 | | | | | | | | | | | | |
| 814 | 74-ADIT End Bal | Non-Plant ADIT | SchM-223 - Unamortized ITC | SPS Base Data - Non-Plant Income Tax | 18,756 | 18,756 | | | 5,687 | 5,687 | | |
| 815 | 74-ADIT End Bal | Non-Plant ADIT | SchM-223 - Unamortized ITC | SPS Eliminate SchM/Deferred Taxes | (18,756) | | (18,756) | | (5,687) | | (5,687) | |
| 816 | 74-ADIT End Bal | Non-Plant ADIT | SchM-223 - Unamortized ITC | Sub-Total SchM-223 - Unamortized ITC | | 18,756 | (18,756) | | | 5,687 | (5,687) | |
| 817 | | | | | | | | | | | | |
| 818 | 74-ADIT End Bal | Non-Plant ADIT | SchM-225 - AFUDC | SPS Base Data - Non-Plant Income Tax | (40,266,054) | (40,266,054) | | | (12,207,812) | (12,207,812) | | |
| 819 | 74-ADIT End Bal | Non-Plant ADIT | SchM-225 - AFUDC | SPS Eliminate SchM/Deferred Taxes | 40,266,054 | | 40,266,054 | | 12,207,812 | | 12,207,812 | |
| 820 | 74-ADIT End Bal | Non-Plant ADIT | SchM-225 - AFUDC | Sub-Total SchM-225 - AFUDC | | (40,266,054) | 40,266,054 | | | (12,207,812) | 12,207,812 | |
| 821 | | | | | | | | | | | | |
| 822 | 74-ADIT End Bal | Non-Plant ADIT | SchM-226 - Performance Recognition Award | SPS Base Data - Non-Plant Excess ADIT | 2,915 | 2,915 | | | 870 | 870 | | |
| 823 | 74-ADIT End Bal | Non-Plant ADIT | SchM-226 - Performance Recognition Award | SPS Base Data - Non-Plant Income Tax | 14,320 | 14,320 | | | 4,273 | 4,273 | | |
| 824 | 74-ADIT End Bal | Non-Plant ADIT | SchM-226 - Performance Recognition Award | Sub-Total SchM-226 - Performance Recognition Award | 17,236 | 17,236 | | | 5,143 | 5,143 | | |
| 825 | | | | | | | | | | | | |
| 826 | 74-ADIT End Bal | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | SPS Base Data - Non-Plant Income Tax | 12,822,323 | 12,822,323 | | | 3,887,456 | 3,887,456 | | |
| 827 | 74-ADIT End Bal | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | SPS Eliminate SchM/Deferred Taxes | (12,822,323) | | (12,822,323) | | (3,887,456) | | (3,887,456) | |
| 828 | 74-ADIT End Bal | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | Sub-Total SchM-261 - Section 59e Adjustment | | 12,822,323 | (12,822,323) | | | 3,887,456 | (3,887,456) | |
| 829 | | | | | | | | | | | | |
| 830 | 74-ADIT End Bal | Non-Plant ADIT | SchM-273 - Regulatory Liability - Rate Change | SPS Base Data - Non-Plant Income Tax | 537,884,522 | 537,884,522 | | | 163,075,159 | 163,075,159 | | |
| 831 | 74-ADIT End Bal | Non-Plant ADIT | SchM-273 - Regulatory Liability - Rate Change | SPS Eliminate SchM/Deferred Taxes | (537,884,522) | | (537,884,522) | | (163,075,159) | | (163,075,159) | |
| 832 | 74-ADIT End Bal | Non-Plant ADIT | SchM-273 - Regulatory Liability - Rate Change | Sub-Total SchM-273 - Regulatory Liability - Rate Change | | 537,884,522 | (537,884,522) | | | 163,075,159 | (163,075,159) | |
| 833 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
G.6 ADIT

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 834 | 74-ADIT End Bal | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | SPS Base Data - Non-Plant Income Tax | (17,099,042) | (17,099,042) | | | (5,184,066) | (5,184,066) | | |
| 835 | 74-ADIT End Bal | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | SPS Eliminate SchM/Deferred Taxes | 17,099,042 | | 17,099,042 | | 5,184,066 | | 5,184,066 | |
| 836 | 74-ADIT End Bal | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | Sub-Total SchM-275 - Reg Asset - Miscellaneous | | (17,099,042) | 17,099,042 | | | (5,184,066) | 5,184,066 | |
| 837 | | | | | | | | | | | | |
| 838 | 74-ADIT End Bal | Non-Plant ADIT | SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg | SPS Base Data - Non-Plant Income Tax | (3) | (3) | | | (1) | (1) | | |
| 839 | 74-ADIT End Bal | Non-Plant ADIT | SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg | SPS Eliminate SchM/Deferred Taxes | 3 | | 3 | | 1 | | 1 | |
| 840 | 74-ADIT End Bal | Non-Plant ADIT | SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg | Sub-Total SchM-276 - State Tax Deduction Cash Vs Accrual | | (3) | 3 | | | (1) | 1 | |
| 841 | | | | | | | | | | | | |
| 842 | 74-ADIT End Bal | Non-Plant ADIT | SchM-293 - Rate Change | SPS Base Data - Non-Plant Income Tax | (8,705,123) | (8,705,123) | | | (2,639,208) | (2,639,208) | | |
| 843 | 74-ADIT End Bal | Non-Plant ADIT | SchM-293 - Rate Change | SPS Eliminate SchM/Deferred Taxes | 8,705,123 | | 8,705,123 | | 2,639,208 | | 2,639,208 | |
| 844 | 74-ADIT End Bal | Non-Plant ADIT | SchM-293 - Rate Change | Sub-Total SchM-293 - Rate Change | | (8,705,123) | 8,705,123 | | | (2,639,208) | 2,639,208 | |
| 845 | | | | | | | | | | | | |
| 846 | 74-ADIT End Bal | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | SPS Base Data - Non-Plant Income Tax | (4) | (4) | | | (1) | (1) | | |
| 847 | 74-ADIT End Bal | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | SPS Eliminate SchM/Deferred Taxes | 4 | | 4 | | 1 | | 1 | |
| 848 | 74-ADIT End Bal | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | Sub-Total SchM-295 - Rate Change on Fin 48 Temp Items - I | | (4) | 4 | | | (1) | 1 | |
| 849 | | | | | | | | | | | | |
| 850 | 74-ADIT End Bal | Non-Plant ADIT | SchM-299 - Operating Lease | SPS Base Data - Non-Plant Income Tax | | | | | | | | |
| 851 | 74-ADIT End Bal | Non-Plant ADIT | SchM-299 - Operating Lease | Sub-Total SchM-299 - Operating Lease | | | | | | | | |
| 852 | | | | | | | | | | | | |
| 853 | 74-ADIT End Bal | Non-Plant ADIT | SchM-300 - Reg A/L - Emergency Spec Response | SPS Base Data - Non-Plant Income Tax | (237,982) | (237,982) | | | (72,151) | (72,151) | | |
| 854 | 74-ADIT End Bal | Non-Plant ADIT | SchM-300 - Reg A/L - Emergency Spec Response | Sub-Total SchM-300 - Reg A/L - Emergency Spec Response | (237,982) | (237,982) | | | (72,151) | (72,151) | | |
| 855 | | | | | | | | | | | | |
| 856 | 74-ADIT End Bal | Non-Plant ADIT | SchM-301 - Cares Act Payroll Deferral | SPS Base Data - Non-Plant Income Tax | 683,384 | 683,384 | | | 203,910 | 203,910 | | |
| 857 | 74-ADIT End Bal | Non-Plant ADIT | SchM-301 - Cares Act Payroll Deferral | Sub-Total SchM-301 - Cares Act Payroll Deferral | 683,384 | 683,384 | | | 203,910 | 203,910 | | |
| 858 | | | | | | | | | | | | |
| 859 | 74-ADIT End Bal | Non-Plant ADIT | SchM-PTC - Deferred PTCs - Hale | SPS Adjust Non-Plant ADIT SchM and DIT | (17,067,330) | | | (17,067,330) | (5,600,629) | | | (5,600,629) |
| 860 | 74-ADIT End Bal | Non-Plant ADIT | SchM-PTC - Deferred PTCs - Hale | SPS Base Data - Non-Plant Income Tax | 60,207,140 | 60,207,140 | | | 19,756,920 | 19,756,920 | | |
| 861 | 74-ADIT End Bal | Non-Plant ADIT | SchM-PTC - Deferred PTCs - Hale | Sub-Total SchM-PTC - Deferred PTCs - Hale | 43,139,810 | 60,207,140 | | (17,067,330) | 14,156,291 | 19,756,920 | | (5,600,629) |
| 862 | | | | | | | | | | | | |
| 863 | 74-ADIT End Bal | Non-Plant ADIT | SchM_NOL - NOL Excess ADIT | SPS Base Data - Non-Plant Excess ADIT | 24,054,854 | 24,054,854 | | | 11,021,122 | 11,021,122 | | |
| 864 | 74-ADIT End Bal | Non-Plant ADIT | SchM_NOL - NOL Excess ADIT | Sub-Total SchM_NOL - NOL Excess ADIT | 24,054,854 | 24,054,854 | | | 11,021,122 | 11,021,122 | | |
| 865 | | | | | | | | | | | | |
| 866 | 74-ADIT End Bal | Non-Plant ADIT | | **Sub-Total Non-Plant ADIT** | 35,855,096 | 543,889,607 | (490,973,829) | (17,060,682) | 15,794,628 | 170,240,294 | (148,847,019) | (5,598,646) |
| 867 | | | | | | | | | | | | |
| 868 | 74-ADIT End Bal | | | **Sub-Total 74-ADIT End Bal** | (1,182,224,283) | (686,862,189) | (464,507,860) | (30,854,234) | (339,795,663) | (187,426,009) | (141,359,751) | (11,009,903) |
| 869 | | | | | | | | | | | | |
| 870 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

G.7 NOL

| Line No. | NOL | Total | SPS NM Electric Retail |
|---|---|---|---|
| 1 | | | |
| 2 | Total Revenue | (1,351,975,363) | (380,877,446) |
| 3 | | | |
| 4 | Cost of Sales | 66,842,473 | 20,617,748 |
| 5 | Operations and Maintenance Expenses | 514,176,179 | 149,001,136 |
| 6 | Depreciation/Amortization | 370,515,360 | 112,151,172 |
| 7 | Taxes Other than Income | 94,949,504 | 24,304,842 |
| 8 | Gain/Loss | | |
| 9 | AFUDC | | |
| 10 | **Total Expense** | 1,046,483,517 | 306,074,899 |
| 11 | | | |
| 12 | Pre-Tax Income | 305,491,846 | 74,802,547 |
| 13 | | | |
| 14 | Interest Deduction | 117,320,995 | 36,013,355 |
| 15 | Sec 199 Deduction | | |
| 16 | Schedule M (excluding NOL) | (315,631,980) | (105,834,443) |
| 17 | **Taxable Income** | (127,461,129) | (67,045,251) |
| 18 | | | |
| 19 | Revenue Deficiency/Excess (Gross) (In/out flag) | 223,168,095 | 87,782,544 |
| 20 | | | |
| 21 | Taxable Income for NOL | 95,706,966 | 20,737,292 |
| 22 | Schedule M NOL Adjustment 100% | | |
| 23 | Schedule M NOL Adjustment 80% | (53,219,498) | (16,589,834) |
| 24 | Schedule M NOL Adjustment | (53,219,498) | (16,589,834) |
| 25 | Taxable Income for NOL (resolved) | 42,487,468 | 4,147,458 |
| 26 | | | |
| 27 | Combined Tax Rate | 22.64% | 22.64% |
| 28 | IRS Proration Factor | | |
| 29 | | | |
| 30 | NOL Schedule M Adjustment- Ending 100% | | |
| 31 | NOL Schedule M Adjustment- Beginning 100% | | |
| 32 | NOL Schedule M Adjustment- Ending 80% | 35,369,529 | 24,107,382 |
| 33 | NOL Schedule M Adjustment- Beginning 80% | 88,589,028 | 40,697,216 |
| 34 | | | |
| 35 | NOL ADIT Beg Bal | 20,056,451 | 9,213,802 |
| 36 | NOL Deferred Tax Activity | (12,048,832) | (3,755,919) |
| 37 | NOL ADIT End Balance - Carryforward to Next Year | 8,007,620 | 5,457,883 |
| 38 | NOL ADIT 13 Months Average | 14,032,035 | 7,335,842 |
| 39 | | | |
| 40 | IRS Proration | | |
| 41 | NOL ADIT End Balance - Carryforward to Next Year Prorated | 8,007,620 | 5,457,883 |
| 42 | NOL ADIT 13 Months Average Prorated | 14,032,035 | 7,335,842 |
| 43 | | | |
| 44 | Posted NOL ADIT | 8,007,620 | 5,457,883 |
| 45 | | | |
| 46 | State Tax Credits End Balance | | |
| 47 | State Tax Credits Beg Balance | | |
| 48 | Federal Tax Credits End Balance | | |
| 49 | FEderal Tax Credits Beg Balance | | |

Southwestern Public Service Company

12 Months Ending September 2020
I.1 Revenue Credit Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | RevR-Revenue Retail | Other Revenues | 45000LP-Late Payment Revenue | SPS Account Reclass | (1,460,640) | (1,460,640) | | | (462,518) | (462,518) | | |
| 2 | RevR-Revenue Retail | Other Revenues | 45000LP-Late Payment Revenue | Sub-Total 45000LP-Late Payment Revenue | (1,460,640) | (1,460,640) | | | (462,518) | (462,518) | | |
| 3 | | | | | | | | | | | | |
| 4 | RevR-Revenue Retail | Other Revenues | 45103-Customer Connection | SPS Account Reclass | (340,620) | (340,620) | | | (98,545) | (98,545) | | |
| 5 | RevR-Revenue Retail | Other Revenues | 45103-Customer Connection | Sub-Total 45103-Customer Connection | (340,620) | (340,620) | | | (98,545) | (98,545) | | |
| 6 | | | | | | | | | | | | |
| 7 | RevR-Revenue Retail | Other Revenues | 45104-Returned Check Fee Rev | SPS Account Reclass | (191,292) | (191,292) | | | (40,176) | (40,176) | | |
| 8 | RevR-Revenue Retail | Other Revenues | 45104-Returned Check Fee Rev | Sub-Total 45104-Returned Check Fee Rev | (191,292) | (191,292) | | | (40,176) | (40,176) | | |
| 9 | | | | | | | | | | | | |
| 10 | RevR-Revenue Retail | Other Revenues | 45106-Misc Service Rev | SPS Account Reclass | (119,075) | (119,075) | | | (45,208) | (45,208) | | |
| 11 | RevR-Revenue Retail | Other Revenues | 45106-Misc Service Rev | Sub-Total 45106-Misc Service Rev | (119,075) | (119,075) | | | (45,208) | (45,208) | | |
| 12 | | | | | | | | | | | | |
| 13 | RevR-Revenue Retail | Other Revenues | 45110-Non-Recoverable Discounts | SPS Account Reclass | 451 | 451 | | | 148 | 148 | | |
| 14 | RevR-Revenue Retail | Other Revenues | 45110-Non-Recoverable Discounts | SPS Eliminate Other Revenue | (451) | | (451) | | (148) | | (148) | |
| 15 | RevR-Revenue Retail | Other Revenues | 45110-Non-Recoverable Discounts | Sub-Total 45110-Non-Recoverable Discounts | | 451 | (451) | | | 148 | (148) | |
| 16 | | | | | | | | | | | | |
| 17 | RevR-Revenue Retail | Other Revenues | 45111-Other Electric Operating Revenues - Misc service revenues | SPS Account Reclass | (5,366) | (5,366) | | | (1,761) | (1,761) | | |
| 18 | RevR-Revenue Retail | Other Revenues | 45111-Other Electric Operating Revenues - Misc service revenues | SPS Eliminate Other Revenue | 5,366 | | 5,366 | | 1,761 | | 1,761 | |
| 19 | RevR-Revenue Retail | Other Revenues | 45111-Other Electric Operating Revenues - Misc service revenues | Sub-Total 45111-Other Electric Operating Revenues - Mis | | (5,366) | 5,366 | | | (1,761) | 1,761 | |
| 20 | | | | | | | | | | | | |
| 21 | RevR-Revenue Retail | Other Revenues | 45400-Rentals | SPS Account Reclass | (9,048,764) | (9,048,764) | | | (3,259,656) | (3,259,656) | | |
| 22 | RevR-Revenue Retail | Other Revenues | 45400-Rentals | Sub-Total 45400-Rentals | (9,048,764) | (9,048,764) | | | (3,259,656) | (3,259,656) | | |
| 23 | | | | | | | | | | | | |
| 24 | RevR-Revenue Retail | Other Revenues | 456.1Z2PROD - Funded Upgrades Credit Distribution | SPS Base Data - Transmission Revenue | (433,667) | (433,667) | | | (133,254) | (133,254) | | |
| 25 | RevR-Revenue Retail | Other Revenues | 456.1Z2PROD - Funded Upgrades Credit Distribution | Sub-Total 456.1Z2PROD - Funded Upgrades Credit Distrib | (433,667) | (433,667) | | | (133,254) | (133,254) | | |
| 26 | | | | | | | | | | | | |
| 27 | RevR-Revenue Retail | Other Revenues | 456.1Z2PTP - Z2 Point-to-Point Revenue | SPS Base Data - Transmission Revenue | 687,178 | 687,178 | | | 166,596 | 166,596 | | |
| 28 | RevR-Revenue Retail | Other Revenues | 456.1Z2PTP - Z2 Point-to-Point Revenue | Sub-Total 456.1Z2PTP - Z2 Point-to-Point Revenue | 687,178 | 687,178 | | | 166,596 | 166,596 | | |
| 29 | | | | | | | | | | | | |
| 30 | RevR-Revenue Retail | Other Revenues | 45600EEI-EEI Mutual Aid | SPS Account Reclass | (609,981) | (609,981) | | | (231,587) | (231,587) | | |
| 31 | RevR-Revenue Retail | Other Revenues | 45600EEI-EEI Mutual Aid | SPS Mutual Aid Adjustment | 609,981 | | 609,981 | | 231,587 | | 231,587 | |
| 32 | RevR-Revenue Retail | Other Revenues | 45600EEI-EEI Mutual Aid | Sub-Total 45600EEI-EEI Mutual Aid | | (609,981) | 609,981 | | | (231,587) | 231,587 | |
| 33 | | | | | | | | | | | | |
| 34 | RevR-Revenue Retail | Other Revenues | 45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling | SPS Base Data - Transmission Revenue | (3,464,443) | (3,464,443) | | | (839,904) | (839,904) | | |
| 35 | RevR-Revenue Retail | Other Revenues | 45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling | SPS Eliminate Non-Recurring Transmission Revenue & Exp | (54,288) | | | (54,288) | (13,161) | | | (13,161) |
| 36 | RevR-Revenue Retail | Other Revenues | 45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling | Sub-Total 45605Sch7/8-Schedule 7 & 8 - Firm Point to Po | (3,518,731) | (3,464,443) | | (54,288) | (853,065) | (839,904) | | (13,161) |
| 37 | | | | | | | | | | | | |
| 38 | RevR-Revenue Retail | Other Revenues | 45606-Tariff-Base Non-Firm PTP | SPS Base Data - Transmission Revenue | (1,117,822) | (1,117,822) | | | (271,000) | (271,000) | | |
| 39 | RevR-Revenue Retail | Other Revenues | 45606-Tariff-Base Non-Firm PTP | SPS Eliminate Non-Recurring Transmission Revenue & Exp | 7,697 | | | 7,697 | 1,866 | | | 1,866 |
| 40 | RevR-Revenue Retail | Other Revenues | 45606-Tariff-Base Non-Firm PTP | Sub-Total 45606-Tariff-Base Non-Firm PTP | (1,110,125) | (1,117,822) | | 7,697 | (269,134) | (271,000) | | 1,866 |
| 41 | | | | | | | | | | | | |
| 42 | RevR-Revenue Retail | Other Revenues | 45607-Other Electric Operating Revenues - Other electric revenues | SPS Eliminate Non-Recurring Transmission Revenue & Exp | 219,903 | | | 219,903 | | | | |
| 43 | RevR-Revenue Retail | Other Revenues | 45607-Other Electric Operating Revenues - Other electric revenues | Sub-Total 45607-Other Electric Operating Revenues - Oth | 219,903 | | | 219,903 | | | | |
| 44 | | | | | | | | | | | | |
| 45 | RevR-Revenue Retail | Other Revenues | 45607-Schedule 9 - Network Transmission Revenue | SPS Base Data - Transmission Revenue | (47,823,824) | (47,823,824) | | | | | | |
| 46 | RevR-Revenue Retail | Other Revenues | 45607-Schedule 9 - Network Transmission Revenue | Sub-Total 45607-Schedule 9 - Network Transmission Reve | (47,823,824) | (47,823,824) | | | | | | |
| 47 | | | | | | | | | | | | |
| 48 | RevR-Revenue Retail | Other Revenues | 45609-Other Electric Operating Revenues - Other electric revenues | SPS Base Data - Transmission Revenue | (1,131,189) | (1,131,189) | | | | | | |
| 49 | RevR-Revenue Retail | Other Revenues | 45609-Other Electric Operating Revenues - Other electric revenues | SPS Eliminate Non-Recurring Transmission Revenue & Exp | (6,773) | | | (6,773) | | | | |
| 50 | RevR-Revenue Retail | Other Revenues | 45609-Other Electric Operating Revenues - Other electric revenues | Sub-Total 45609-Other Electric Operating Revenues - Oth | (1,137,962) | (1,131,189) | | (6,773) | | | | |
| 51 | | | | | | | | | | | | |
| 52 | RevR-Revenue Retail | Other Revenues | 45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch | SPS Base Data - Transmission Revenue | (1,176,195) | (1,176,195) | | | (292,136) | (292,136) | | |
| 53 | RevR-Revenue Retail | Other Revenues | 45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch | SPS Eliminate Non-Recurring Transmission Revenue & Exp | (12,214) | | | (12,214) | (3,034) | | | (3,034) |

Southwestern Public Service Company

12 Months Ending September 2020
I.1 Revenue Credit Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 54 | RevR-Revenue Retail | Other Revenues | 45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch | Sub-Total 45612Sch1-Schedule 1 - Scheduling, System Co | (1,188,409) | (1,176,195) | | (12,214) | (295,170) | (292,136) | | (3,034) |
| 55 | | | | | | | | | | | | |
| 56 | RevR-Revenue Retail | Other Revenues | 45614Sch2-Schedule 2 - Reactive Supply & Voltage Control | SPS Base Data - Transmission Revenue | (144,899) | (144,899) | | | (44,523) | (44,523) | | |
| 57 | RevR-Revenue Retail | Other Revenues | 45614Sch2-Schedule 2 - Reactive Supply & Voltage Control | SPS Eliminate Non-Recurring Transmission Revenue & Exp | 2,266 | | | 2,266 | 696 | | | 696 |
| 58 | RevR-Revenue Retail | Other Revenues | 45614Sch2-Schedule 2 - Reactive Supply & Voltage Control | Sub-Total 45614Sch2-Schedule 2 - Reactive Supply & Volt | (142,632) | (144,899) | | 2,266 | (43,827) | (44,523) | | 696 |
| 59 | | | | | | | | | | | | |
| 60 | RevR-Revenue Retail | Other Revenues | 45628-Wholesale Distribution Service Charge | SPS Account Reclass | (457,932) | (457,932) | | | | | | |
| 61 | RevR-Revenue Retail | Other Revenues | 45628-Wholesale Distribution Service Charge | Sub-Total 45628-Wholesale Distribution Service Charge | (457,932) | (457,932) | | | | | | |
| 62 | | | | | | | | | | | | |
| 63 | RevR-Revenue Retail | Other Revenues | 45641JOA-Joint Operating Revenue | SPS Account Reclass | (2,044,810) | (2,044,810) | | | (671,002) | (671,002) | | |
| 64 | RevR-Revenue Retail | Other Revenues | 45641JOA-Joint Operating Revenue | SPS Eliminate Other Revenue | 2,044,810 | | 2,044,810 | | 671,002 | | 671,002 | |
| 65 | RevR-Revenue Retail | Other Revenues | 45641JOA-Joint Operating Revenue | Sub-Total 45641JOA-Joint Operating Revenue | | (2,044,810) | 2,044,810 | | | (671,002) | 671,002 | |
| 66 | | | | | | | | | | | | |
| 67 | RevR-Revenue Retail | Other Revenues | 45642NM-Other Miscellaneous Revenue - New Mexico | SPS Base Data - 456.42 Misc Revenue | 11,191,821 | 11,191,821 | | | 11,191,821 | 11,191,821 | | |
| 68 | RevR-Revenue Retail | Other Revenues | 45642NM-Other Miscellaneous Revenue - New Mexico | SPS Eliminate PTC Revenue | (11,202,069) | | (11,202,069) | | (11,202,069) | | (11,202,069) | |
| 69 | RevR-Revenue Retail | Other Revenues | 45642NM-Other Miscellaneous Revenue - New Mexico | Sub-Total 45642NM-Other Miscellaneous Revenue - New | (10,248) | 11,191,821 | (11,202,069) | | (10,248) | 11,191,821 | (11,202,069) | |
| 70 | | | | | | | | | | | | |
| 71 | RevR-Revenue Retail | Other Revenues | 45642OT-Other Miscellaneous Revenue | SPS Base Data - 456.42 Misc Revenue | (141,594) | (141,594) | | | (42,928) | (42,928) | | |
| 72 | RevR-Revenue Retail | Other Revenues | 45642OT-Other Miscellaneous Revenue | Sub-Total 45642OT-Other Miscellaneous Revenue | (141,594) | (141,594) | | | (42,928) | (42,928) | | |
| 73 | | | | | | | | | | | | |
| 74 | RevR-Revenue Retail | Other Revenues | 45642TX-Other Miscellaneous Revenue - Texas | SPS Base Data - 456.42 Misc Revenue | 40,115,555 | 40,115,555 | | | | | | |
| 75 | RevR-Revenue Retail | Other Revenues | 45642TX-Other Miscellaneous Revenue - Texas | SPS Eliminate PTC Revenue | (40,218,442) | | (40,218,442) | | | | | |
| 76 | RevR-Revenue Retail | Other Revenues | 45642TX-Other Miscellaneous Revenue - Texas | Sub-Total 45642TX-Other Miscellaneous Revenue - Texas | (102,887) | 40,115,555 | (40,218,442) | | | | | |
| 77 | | | | | | | | | | | | |
| 78 | RevR-Revenue Retail | Other Revenues | 45646CIP-CIP Performance Revenue | SPS Account Reclass | (768,970) | (768,970) | | | (252,337) | (252,337) | | |
| 79 | RevR-Revenue Retail | Other Revenues | 45646CIP-CIP Performance Revenue | SPS Eliminate Other Revenue | 768,970 | | 768,970 | | 252,337 | | 252,337 | |
| 80 | RevR-Revenue Retail | Other Revenues | 45646CIP-CIP Performance Revenue | Sub-Total 45646CIP-CIP Performance Revenue | | (768,970) | 768,970 | | | (252,337) | 252,337 | |
| 81 | | | | | | | | | | | | |
| 82 | RevR-Revenue Retail | Other Revenues | 45668DF-Deferred Fuel Revenue | SPS Account Reclass | (27,702,175) | (27,702,175) | | | (9,090,444) | (9,090,444) | | |
| 83 | RevR-Revenue Retail | Other Revenues | 45668DF-Deferred Fuel Revenue | SPS Eliminate Other Revenue | 27,702,175 | | 27,702,175 | | 9,090,444 | | 9,090,444 | |
| 84 | RevR-Revenue Retail | Other Revenues | 45668DF-Deferred Fuel Revenue | Sub-Total 45668DF-Deferred Fuel Revenue | | (27,702,175) | 27,702,175 | | | (9,090,444) | 9,090,444 | |
| 85 | | | | | | | | | | | | |
| 86 | RevR-Revenue Retail | Other Revenues | 45673-Schedule 11 Network Base Plan Revenues | SPS Adjust Test Year Revenue | (4,800,000) | | | (4,800,000) | (1,163,690) | | | (1,163,690) |
| 87 | RevR-Revenue Retail | Other Revenues | 45673-Schedule 11 Network Base Plan Revenues | SPS Base Data - Transmission Revenue | (213,270,730) | (213,270,730) | | | (51,704,371) | (51,704,371) | | |
| 88 | RevR-Revenue Retail | Other Revenues | 45673-Schedule 11 Network Base Plan Revenues | SPS Eliminate Non-Recurring Transmission Revenue & Exp | 1,733,136 | | | 1,733,136 | 420,174 | | | 420,174 |
| 89 | RevR-Revenue Retail | Other Revenues | 45673-Schedule 11 Network Base Plan Revenues | Sub-Total 45673-Schedule 11 Network Base Plan Revenue | (216,337,594) | (213,270,730) | | (3,066,864) | (52,447,888) | (51,704,371) | | (743,516) |
| 90 | | | | | | | | | | | | |
| 91 | RevR-Revenue Retail | Other Revenues | | **Sub-Total Other Revenues** | **(282,658,915)** | **(259,458,982)** | **(20,289,660)** | **(2,910,272)** | **(57,835,020)** | **(56,122,786)** | **(955,085)** | **(757,149)** |
| 92 | | | | | | | | | | | | |
| 93 | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | (282,658,915) | (259,458,982) | (20,289,660) | (2,910,272) | (57,835,020) | (56,122,786) | (955,085) | (757,149) |
| 94 | | | | | | | | | | | | |
| 95 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
J.1 Rate Revenue Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 1 | RevR-Revenue Retail | Rate Revenues | 40000-Operating Revenue | SPS Account Reclass | 1,505,459,578 | 1,505,459,578 | | | 577,548,969 | 577,548,969 | | |
| 2 | RevR-Revenue Retail | Rate Revenues | 40000-Operating Revenue | SPS Base Data - Other Revenue | (42,749,172) | (42,749,172) | | | (3,087,525) | (3,087,525) | | |
| 3 | RevR-Revenue Retail | Rate Revenues | 40000-Operating Revenue | SPS Base Data - Retail Revenue | (1,462,710,406) | (1,462,710,406) | | | (574,461,444) | (574,461,444) | | |
| 4 | RevR-Revenue Retail | Rate Revenues | 40000-Operating Revenue | Sub-Total 40000-Operating Revenue | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | SPS Account Reclass | (367,283,412) | (367,283,412) | | | (121,225,332) | (121,225,332) | | |
| 7 | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | SPS Adjust Base Period Revenue | (3,093,895) | | (3,093,895) | | (3,093,895) | | (3,093,895) | |
| 8 | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | SPS Adjust Test Year Revenue | 2,289,007 | | | 2,289,007 | 2,289,007 | | | 2,289,007 |
| 9 | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | SPS Eliminate Fuel Revenue | 50,924,757 | | 50,924,757 | | 21,732,218 | | 21,732,218 | |
| 10 | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | SPS Eliminate Rider Revenue Adjustment | 14,656,964 | | 14,656,964 | | 6,602,365 | | 6,602,365 | |
| 11 | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | SPS Unbilled Revenue Adj | (1,595,372) | | (1,595,372) | | (112,454) | | (112,454) | |
| 12 | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | Sub-Total 44010-Sales - Present Rates | (304,101,951) | (367,283,412) | 60,892,454 | 2,289,007 | (93,808,092) | (121,225,332) | 25,128,233 | 2,289,007 |
| 13 | | | | | | | | | | | | |
| 14 | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | SPS Account Reclass | (337,752,431) | (337,752,431) | | | (144,327,991) | (144,327,991) | | |
| 15 | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | SPS Adjust Base Period Revenue | 12,669,460 | | 12,669,460 | | 12,669,460 | | 12,669,460 | |
| 16 | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | SPS Adjust Test Year Revenue | (442,940) | | | (442,940) | (442,940) | | | (442,940) |
| 17 | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | SPS Eliminate Fuel Revenue | 66,710,241 | | 66,710,241 | | 33,111,195 | | 33,111,195 | |
| 18 | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | SPS Eliminate Rider Revenue Adjustment | 14,513,313 | | 14,513,313 | | 8,711,286 | | 8,711,286 | |
| 19 | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | SPS Unbilled Revenue Adj | 56,673 | | 56,673 | | 794,552 | | 794,552 | |
| 20 | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | Sub-Total 44210-Small Commercial & Industrial | (244,245,684) | (337,752,431) | 93,949,687 | (442,940) | (89,484,438) | (144,327,991) | 55,286,493 | (442,940) |
| 21 | | | | | | | | | | | | |
| 22 | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | SPS Account Reclass | (418,555,565) | (418,555,565) | | | (174,360,116) | (174,360,116) | | |
| 23 | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | SPS Adjust Base Period Revenue | (26,521,071) | | (26,521,071) | | (26,521,071) | | (26,521,071) | |
| 24 | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | SPS Adjust Test Year Revenue | (1,940,730) | | | (1,940,730) | (1,940,730) | | | (1,940,730) |
| 25 | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | SPS Eliminate Fuel Revenue | 147,612,294 | | 147,612,294 | | 64,583,953 | | 64,583,953 | |
| 26 | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | SPS Eliminate Rider Revenue Adjustment | 12,894,433 | | 12,894,433 | | 7,882,970 | | 7,882,970 | |
| 27 | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | SPS Unbilled Revenue Adj | (1,634,075) | | (1,634,075) | | 1,882,211 | | 1,882,211 | |
| 28 | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | Sub-Total 44230-Large Commercial & Industrial | (288,144,715) | (418,555,565) | 132,351,580 | (1,940,730) | (128,472,783) | (174,360,116) | 47,828,063 | (1,940,730) |
| 29 | | | | | | | | | | | | |
| 30 | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | SPS Account Reclass | (6,824,257) | (6,824,257) | | | (2,305,609) | (2,305,609) | | |
| 31 | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | SPS Adjust Base Period Revenue | (2,039,551) | | (2,039,551) | | (2,039,551) | | (2,039,551) | |
| 32 | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | SPS Adjust Test Year Revenue | (303,005) | | | (303,005) | (303,005) | | | (303,005) |
| 33 | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | SPS Eliminate Fuel Revenue | 505,131 | | 505,131 | | 208,575 | | 208,575 | |
| 34 | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | SPS Eliminate Rider Revenue Adjustment | 131,900 | | 131,900 | | 103,014 | | 103,014 | |
| 35 | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | SPS Unbilled Revenue Adj | 63,121 | | 63,121 | | 17,320 | | 17,320 | |
| 36 | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | Sub-Total 44410-Public & Highway Lighting | (8,466,662) | (6,824,257) | (1,339,400) | (303,005) | (4,319,256) | (2,305,609) | (1,710,642) | (303,005) |
| 37 | | | | | | | | | | | | |
| 38 | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | SPS Account Reclass | (31,291,296) | (31,291,296) | | | (9,477,895) | (9,477,895) | | |
| 39 | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | SPS Adjust Base Period Revenue | (511,255) | | (511,255) | | (511,255) | | (511,255) | |
| 40 | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | SPS Adjust Test Year Revenue | 141,322 | | | 141,322 | 141,322 | | | 141,322 |
| 41 | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | SPS Eliminate Fuel Revenue | 6,169,206 | | 6,169,206 | | 2,252,468 | | 2,252,468 | |
| 42 | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | SPS Eliminate Rider Revenue Adjustment | 1,229,399 | | 1,229,399 | | 617,482 | | 617,482 | |
| 43 | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | SPS Unbilled Revenue Adj | (478,032) | | (478,032) | | 20,021 | | 20,021 | |
| 44 | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | Sub-Total 44510-Other Sales to Public Authority | (24,740,656) | (31,291,296) | 6,409,318 | 141,322 | (6,957,857) | (9,477,895) | 2,378,716 | 141,322 |
| 45 | | | | | | | | | | | | |
| 46 | RevR-Revenue Retail | Rate Revenues | 44710-Sales for Resale | SPS Account Reclass | (301,003,445) | (301,003,445) | | | | | | |
| 47 | RevR-Revenue Retail | Rate Revenues | 44710-Sales for Resale | SPS Eliminate Wholesale Fuel Revenue | 101,386,664 | | 101,386,664 | | | | | |
| 48 | RevR-Revenue Retail | Rate Revenues | 44710-Sales for Resale | Sub-Total 44710-Sales for Resale | (199,616,781) | (301,003,445) | 101,386,664 | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
J.1 Rate Revenue Adjustments

| Line No. | Financial Category | FERC Function | Account | Base Data/Adjustment Name | Total | | | | SPS NM Electric Retail | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Per Book | BP Adjustments | TY Adjustments | Total | Per Book | BP Adjustments | TY Adjustments |
| 49 | | | | | | | | | | | | |
| 50 | RevR-Revenue Retail | Rate Revenues | | **Sub-Total Rate Revenues** | **(1,069,316,448)** | **(1,462,710,406)** | **393,650,303** | **(256,346)** | **(323,042,426)** | **(451,696,943)** | **128,910,863** | **(256,346)** |
| 51 | | | | | | | | | | | | |
| 52 | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | (1,069,316,448) | (1,462,710,406) | 393,650,303 | (256,346) | (323,042,426) | (451,696,943) | 128,910,863 | (256,346) |
| 53 | | | | | | | | | | | | |
| 54 | | | | | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020

K Jurisdictional Allocators

| Line No. | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|
| 1 | 12CP-PROD | 100.00% | 30.73% |
| 2 | 12CP-TRAN | 100.00% | 24.24% |
| 3 | CUST-ADJ | 100.00% | 33.33% |
| 4 | CUST-AVG | 100.00% | 31.26% |
| 5 | CUST-H/S | 100.00% | 80.31% |
| 6 | CUST-RET | 100.00% | 31.26% |
| 7 | CUST-YE | 100.00% | 33.33% |
| 8 | DEPOSITS | 100.00% | 26.58% |
| 9 | ENERGY | 100.00% | 32.81% |
| 10 | LABOR | 100.00% | 29.84% |
| 11 | LABXAG | 100.00% | 30.06% |
| 12 | MET-YE | 100.00% | 33.33% |
| 13 | NCP-DIST | 100.00% | |
| 14 | NM | 100.00% | 100.00% |
| 15 | PIS-DIST | 100.00% | 37.97% |
| 16 | PIS-GEN | 100.00% | 30.08% |
| 17 | PIS-NET | 100.00% | 30.32% |
| 18 | PIS-PROD | 100.00% | 31.55% |
| 19 | PIS-PTD | 100.00% | 29.99% |
| 20 | PIS-TRAN | 100.00% | 24.84% |
| 21 | PISRET-DIST | 100.00% | 38.01% |
| 22 | PISRET-PROD | 100.00% | 35.12% |
| 23 | PISRET-PTD | 100.00% | 35.75% |
| 24 | PISRET-TRAN | 100.00% | 35.13% |
| 25 | RETAIL-ENERGY | 100.00% | 35.50% |
| 26 | RETAIL-PROD | 100.00% | 34.86% |
| 27 | RETAIL-TRAN | 100.00% | 34.95% |
| 28 | TX | 100.00% | |
| 29 | WHLS | 100.00% | |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | Per Book | BP Adjustment | BP Adjustment | BP Adjustment | BP Adjustment | BP Adjustment | BP Adjustment |
|---|---|---|---|---|---|---|---|
| | Per Book | SPS Adjust Base Period Revenue | SPS Adjust Property Tax | SPS Annual Hale O&M Expense | SPS Business Area Adjustments | SPS Eliminate Amortizations Recovered in Riders | SPS Eliminate Amounts Related to the Sale of Sharyland Assets |
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| **Revenue Deficiency** | | | | | | | |
| Cost of Sales | 182,534,606 | | | | | | |
| O&M | 152,548,636 | | | 190,513 | (35,531) | | |
| Depreciation and Amortization Expense | 79,830,879 | | | | | (627,093) | |
| TOTI | 21,153,605 | | (982,299) | | | | |
| Rate Base | 2,011,892,395 | (38,547) | 406,838 | (3,177) | 613 | (1,240) | (115,393) |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | 39,231,902 | (752) | 7,933 | (62) | 12 | (24) | (2,250) |
| Schedule M | (150,512,665) | | | | | | (339,665) |
| Deferred Taxes | 11,755,853 | | | | | | 69,863 |
| ITC Amortized | (15,893) | | | | | | |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| Authorized Earnings | 153,105,011 | (2,933) | 30,960 | (242) | 47 | (94) | (8,781) |
| State Taxable Income | (36,639,555) | (2,182) | 23,027 | (180) | 35 | (70) | (346,196) |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | (760,564) | (45) | 478 | (4) | 1 | (1) | (7,186) |
| Section 199 Deduction | | | | | | | |
| Federal Taxable Income | (35,878,991) | (2,136) | 22,549 | (176) | 34 | (69) | (339,010) |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | (7,534,588) | (449) | 4,735 | (37) | 7 | (14) | (71,192) |
| Total Tax Expense | 3,444,808 | (494) | 5,213 | (41) | 8 | (16) | (8,515) |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | 4,452,951 | (639) | 6,739 | (53) | 10 | (21) | (11,007) |
| Gains/Losses | (28,209) | | | | | | |
| Operating Deductions | 440,492,468 | (639) | (975,560) | 190,461 | (35,520) | (627,113) | (11,007) |
| Revenue Credits | (56,122,786) | | | | | | |
| Total Revenue Requirement | 537,474,694 | (3,572) | (944,600) | 190,219 | (35,474) | (627,208) | (19,789) |
| Revenue at Present Rates | (451,696,943) | (19,496,313) | | | | | |
| **Revenue Deficiency/Excess** | **85,777,750** | **(19,499,885)** | **(944,600)** | **190,219** | **(35,474)** | **(627,208)** | **(19,789)** |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | BP Adjustment<br>SPS Eliminate Brand & General Advertising | BP Adjustment<br>SPS Eliminate Depr & Amort Associated with ARC | BP Adjustment<br>SPS Eliminate Fuel Cost | BP Adjustment<br>SPS Eliminate Fuel Revenue | BP Adjustment<br>SPS Eliminate Long Term Incentive | BP Adjustment<br>SPS Eliminate Non-Reg Software | BP Adjustment<br>SPS Eliminate Other Revenue |
|---|---|---|---|---|---|---|---|
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| | | | | | | | |
| **Revenue Deficiency** | | | | | | | |
| Cost of Sales | | | (160,112,215) | | | | |
| O&M | (426,897) | | | | (1,871,654) | | |
| Depreciation and Amortization Expense | | (1,565,297) | | | | (34,674) | |
| TOTI | | | | | | | |
| | | | | | | | |
| Rate Base | 7,118 | (3,095) | (316,567) | 240,993 | (117,709) | (173,327) | 19,802 |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | 139 | (60) | (6,173) | 4,699 | (2,295) | (3,380) | 386 |
| | | | | | | | |
| Schedule M | | | | | | (6,062) | |
| Deferred Taxes | | | | | | 478 | |
| ITC Amortized | | | | | | | |
| | | | | | | | |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| Authorized Earnings | 542 | (236) | (24,091) | 18,340 | (8,958) | (13,190) | 1,507 |
| | | | | | | | |
| State Taxable Income | 403 | (175) | (17,918) | 13,640 | (6,662) | (15,872) | 1,121 |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | 8 | (4) | (372) | 283 | (138) | (329) | 23 |
| | | | | | | | |
| Section 199 Deduction | | | | | | | |
| Federal Taxable Income | 395 | (172) | (17,546) | 13,357 | (6,524) | (15,543) | 1,098 |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | 83 | (36) | (3,685) | 2,805 | (1,370) | (3,264) | 230 |
| | | | | | | | |
| Total Tax Expense | 91 | (40) | (4,057) | 3,088 | (1,508) | (3,116) | 254 |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | 118 | (51) | (5,244) | 3,992 | (1,950) | (4,028) | 328 |
| | | | | | | | |
| Gains/Losses | | | | | | | |
| | | | | | | | |
| Operating Deductions | (426,779) | (1,565,348) | (160,117,459) | 3,992 | (1,873,604) | (38,702) | 328 |
| Revenue Credits | | | | | | | 10,015,396 |
| Total Revenue Requirement | (426,237) | (1,565,583) | (160,141,550) | 22,331 | (1,882,562) | (51,892) | 10,017,231 |
| | | | | | | | |
| Revenue at Present Rates | | | | 121,888,409 | | | |
| | | | | | | | |
| **Revenue Deficiency/Excess** | **(426,237)** | **(1,565,583)** | **(160,141,550)** | **121,910,740** | **(1,882,562)** | **(51,892)** | **10,017,231** |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | BP Adjustment | BP Adjustment | BP Adjustment | BP Adjustment | BP Adjustment | BP Adjustment | BP Adjustment |
|---|---|---|---|---|---|---|---|
| | SPS Eliminate Per Book EE Amortization | SPS Eliminate Prepayments | SPS Eliminate PTC Revenue | SPS Eliminate Purchased Power Variable O&M Recovered in Fuel | SPS Eliminate REC Costs | SPS Eliminate REC Inventory | SPS Eliminate Rider Revenue Adjustment |
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| **Revenue Deficiency** | | | | | | | |
| Cost of Sales | | | | (4,382,987) | | | |
| O&M | (11,006,350) | | | | 689,525 | | |
| Depreciation and Amortization Expense | | | | | | | |
| TOTI | | | | | | | |
| Rate Base | 183,521 | (174,787) | (22,148) | 33,214 | (11,497) | (1,275,814) | 47,288 |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | 3,579 | (3,408) | (432) | 648 | (224) | (24,878) | 922 |
| Schedule M | | | | | | | |
| Deferred Taxes | | | | | | | |
| ITC Amortized | | | | | | | |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| Authorized Earnings | 13,966 | (13,301) | (1,685) | 2,528 | (875) | (97,089) | 3,599 |
| State Taxable Income | 10,387 | (9,893) | (1,254) | 1,880 | (651) | (72,211) | 2,676 |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | 216 | (205) | (26) | 39 | (14) | (1,499) | 56 |
| Section 199 Deduction | | | | | | | |
| Federal Taxable Income | 10,172 | (9,688) | (1,228) | 1,841 | (637) | (70,712) | 2,621 |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | 2,136 | (2,034) | (258) | 387 | (134) | (14,850) | 550 |
| Total Tax Expense | 2,352 | (2,240) | (284) | 426 | (147) | (16,349) | 606 |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | 3,040 | (2,895) | (367) | 550 | (190) | (21,133) | 783 |
| Gains/Losses | | | | | | | |
| Operating Deductions | (11,003,310) | (2,895) | (367) | (4,382,437) | 689,335 | (21,133) | 783 |
| Revenue Credits | | | (11,202,069) | | | | |
| Total Revenue Requirement | (10,989,345) | (16,197) | (11,204,121) | (4,379,910) | 688,460 | (118,222) | 4,382 |
| Revenue at Present Rates | | | | | | | 23,917,117 |
| **Revenue Deficiency/Excess** | **(10,989,345)** | **(16,197)** | **(11,204,121)** | **(4,379,910)** | **688,460** | **(118,222)** | **23,921,499** |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | BP Adjustment<br>SPS Eliminate SchM/Deferred Taxes | BP Adjustment<br>SPS Eliminate Test Year Rate Case Expense Amortization | BP Adjustment<br>SPS Eliminate Wholesale Account Manager Expense | BP Adjustment<br>SPS Eliminate Xcel Foundation Expense | BP Adjustment<br>SPS Gain on Sale of Disposition of Allowances | BP Adjustment<br>SPS Include TX Deferrals | BP Adjustment<br>SPS JUR Correction |
|---|---|---|---|---|---|---|---|
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| **Revenue Deficiency** | | | | | | | |
| Cost of Sales | | | | | | | |
| O&M | | (867,082) | (31,963) | (11,322) | | 276,118 | |
| Depreciation and Amortization Expense | | | | | | | |
| TOTI | | | (1,987) | (493) | | | |
| Rate Base | (148,902,707) | 14,458 | (1,501) | 69 | 56 | (4,604) | 3,216 |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | (2,903,603) | 282 | (29) | 1 | 1 | (90) | 63 |
| Schedule M | 25,262,778 | | | | | | |
| Deferred Taxes | 10,286,602 | | | | | | |
| ITC Amortized | | | | | | | |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| Authorized Earnings | (11,331,496) | 1,100 | (114) | 5 | 4 | (350) | 245 |
| State Taxable Income | 16,834,885 | 818 | (85) | 4 | 3 | (261) | 182 |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | 349,459 | 17 | (2) | 0 | 0 | (5) | 4 |
| Section 199 Deduction | | | | | | | |
| Federal Taxable Income | 16,485,426 | 801 | (83) | 4 | 3 | (255) | 178 |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | 3,461,940 | 168 | (17) | 1 | 1 | (54) | 37 |
| Total Tax Expense | 14,098,000 | 185 | (19) | 1 | 1 | (59) | 41 |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | 18,223,860 | 239 | (25) | 1 | 1 | (76) | 53 |
| Gains/Losses | | | | | 28,209 | | |
| Operating Deductions | 18,223,860 | (866,842) | (33,974) | (11,814) | 28,210 | 276,041 | 53 |
| Revenue Credits | | | | | | | |
| Total Revenue Requirement | 6,892,364 | (865,742) | (34,088) | (11,808) | 28,214 | 275,691 | 298 |
| Revenue at Present Rates | | | | | | | |
| **Revenue Deficiency/Excess** | **6,892,364** | **(865,742)** | **(34,088)** | **(11,808)** | **28,214** | **275,691** | **298** |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | BP Adjustment<br>SPS Mutual Aid Adjustment | BP Adjustment<br>SPS Reclass Ad Brand Expense | BP Adjustment<br>SPS Remove CWIP from Ratebase | BP Adjustment<br>SPS Trading A&G Adjustment | BP Adjustment<br>SPS Unbilled Revenue Adj | BP Adjustment<br>SPS Unblending Adjustment | BP Adjustment<br>SPS Unblending Plant Related ADIT Adj |
|---|---|---|---|---|---|---|---|
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| | | | | | | | |
| **Revenue Deficiency** | | | | | | | |
| Cost of Sales | | | | | | | |
| O&M | (217,010) | (1,520) | | (125,000) | | | |
| Depreciation and Amortization Expense | | | | | | (2,957,617) | |
| TOTI | | | | | | | |
| | | | | | | | |
| Rate Base | (7,660) | 25 | (348,128,559) | 2,084 | 5,144 | (26,722,309) | 58,129 |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | (149) | 0 | (6,788,507) | 41 | 100 | (521,085) | 1,134 |
| | | | | | | | |
| Schedule M | | | | | | 2,528,088 | |
| Deferred Taxes | | | | | | (505,138) | |
| ITC Amortized | | | | | | | |
| | | | | | | | |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| Authorized Earnings | (583) | 2 | (26,492,583) | 159 | 391 | (2,033,568) | 4,424 |
| | | | | | | | |
| State Taxable Income | (434) | 1 | (19,704,076) | 118 | 291 | 1,015,605 | 3,290 |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | (9) | 0 | (409,017) | 2 | 6 | 21,082 | 68 |
| | | | | | | | |
| Section 199 Deduction | | | | | | | |
| Federal Taxable Income | (425) | 1 | (19,295,059) | 116 | 285 | 994,523 | 3,222 |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | (89) | 0 | (4,051,962) | 24 | 60 | 208,850 | 677 |
| | | | | | | | |
| Total Tax Expense | (98) | 0 | (4,460,980) | 27 | 66 | (275,206) | 745 |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | (127) | 0 | (5,766,511) | 35 | 85 | (355,747) | 963 |
| | | | | | | | |
| Gains/Losses | | | | | | | |
| | | | | | | | |
| Operating Deductions | (217,137) | (1,519) | (5,766,511) | (124,965) | 85 | (3,313,363) | 963 |
| Revenue Credits | 231,587 | | | | | | |
| Total Revenue Requirement | 13,867 | (1,518) | (32,259,094) | (124,807) | 477 | (5,346,931) | 5,387 |
| | | | | | | | |
| Revenue at Present Rates | | | | | 2,601,651 | | |
| | | | | | | | |
| **Revenue Deficiency/Excess** | **13,867** | **(1,518)** | **(32,259,094)** | **(124,807)** | **2,602,127** | **(5,346,931)** | **5,387** |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | BP Adjustment | TY Adjustment | TY Adjustment | TY Adjustment | TY Adjustment | TY Adjustment | TY Adjustment |
|---|---|---|---|---|---|---|---|
| | SPS Variable O&M Blackhawk Energy Recovered in Base-NM | SPS ADIT Post Test Year Adjustment | SPS Adjust Generation Overhaul Expense | SPS Adjust New Mexico Allowance Amortization | SPS Adjust Non-Plant ADIT SchM and DIT | SPS Adjust Pension and Benefits | SPS Adjust Property Taxes for Wind Farm |
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| **Revenue Deficiency** | | | | | | | |
| Cost of Sales | 1,199,916 | | | | | | |
| O&M | | | 1,593,320 | (34,908) | | 251,369 | |
| Depreciation and Amortization Expense | | | | | | | |
| TOTI | | | | | | | 1,728,119 |
| Rate Base | (9,093) | (5,411,466) | (26,567) | 582 | (5,598,879) | 15,809 | (715,733) |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | (177) | (105,524) | (518) | 11 | (109,178) | 308 | (13,957) |
| Schedule M | | | | | 8,913 | | |
| Deferred Taxes | | | | | (1,984) | | |
| ITC Amortized | | | | | | | |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| Authorized Earnings | (692) | (411,813) | (2,022) | 44 | (426,075) | 1,203 | (54,467) |
| State Taxable Income | (515) | (306,289) | (1,504) | 33 | (307,984) | 895 | (40,510) |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | (11) | (6,358) | (31) | 1 | (6,393) | 19 | (841) |
| Section 199 Deduction | | | | | | | |
| Federal Taxable Income | (504) | (299,931) | (1,472) | 32 | (301,591) | 876 | (39,670) |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | (106) | (62,986) | (309) | 7 | (63,334) | 184 | (8,331) |
| Total Tax Expense | (117) | (69,343) | (340) | 7 | (71,711) | 203 | (9,172) |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | (151) | (89,637) | (440) | 10 | (92,697) | 262 | (11,856) |
| Gains/Losses | | | | | | | |
| Operating Deductions | 1,199,766 | (89,637) | 1,592,880 | (34,898) | (92,697) | 251,631 | 1,716,263 |
| Revenue Credits | | | | | | | |
| Total Revenue Requirement | 1,199,074 | (501,450) | 1,590,858 | (34,854) | (518,772) | 252,834 | 1,661,796 |
| Revenue at Present Rates | | | | | | | |
| **Revenue Deficiency/Excess** | **1,199,074** | **(501,450)** | **1,590,858** | **(34,854)** | **(518,772)** | **252,834** | **1,661,796** |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | TY Adjustment | TY Adjustment | TY Adjustment | TY Adjustment | TY Adjustment | TY Adjustment | TY Adjustment |
|---|---|---|---|---|---|---|---|
| | SPS Adjust Storm Damage Expense | SPS Adjust Test Year Revenue | SPS Adjust TUCO Fuel Handling for Contract Rate Change | SPS Adjust Water Sampling Expense | SPS Annual Sagamore O&M Expense | SPS Annualize Property Tax | SPS Annualized Depreciation at New Rates |
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| **Revenue Deficiency** | | | | | | | |
| Cost of Sales | | | | | | | |
| O&M | 485,584 | | 12,613 | 6,145 | 3,690,894 | | |
| Depreciation and Amortization Expense | | | | | | | 11,649,914 |
| TOTI | | | | | | 2,494,246 | |
| Rate Base | (8,097) | (2,808) | (210) | (102) | (61,542) | (1,033,039) | 23,034 |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | (158) | (55) | (4) | (2) | (1,200) | (20,144) | 449 |
| Schedule M | | | | | | | |
| Deferred Taxes | | | | | | | |
| ITC Amortized | | | | | | | |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| Authorized Earnings | (616) | (214) | (16) | (8) | (4,683) | (78,614) | 1,753 |
| State Taxable Income | (458) | (159) | (12) | (6) | (3,483) | (58,470) | 1,304 |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | (10) | (3) | (0) | (0) | (72) | (1,214) | 27 |
| Section 199 Deduction | | | | | | | |
| Federal Taxable Income | (449) | (156) | (12) | (6) | (3,411) | (57,256) | 1,277 |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | (94) | (33) | (2) | (1) | (716) | (12,024) | 268 |
| Total Tax Expense | (104) | (36) | (3) | (1) | (789) | (13,238) | 295 |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | (134) | (47) | (3) | (2) | (1,019) | (17,112) | 382 |
| Gains/Losses | | | | | | | |
| Operating Deductions | 485,450 | (47) | 12,609 | 6,144 | 3,689,874 | 2,477,134 | 11,650,296 |
| Revenue Credits | | (1,163,690) | | | | | |
| Total Revenue Requirement | 484,834 | (1,163,950) | 12,593 | 6,136 | 3,685,191 | 2,398,520 | 11,652,049 |
| Revenue at Present Rates | | (256,346) | | | | | |
| **Revenue Deficiency/Excess** | **484,834** | **(1,420,296)** | **12,593** | **6,136** | **3,685,191** | **2,398,520** | **11,652,049** |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | TY Adjustment<br>SPS Customer Deposit Interest | TY Adjustment<br>SPS Depreciation Expense Annualize | TY Adjustment<br>SPS Eliminate Gaines County Land Held for Future Use | TY Adjustment<br>SPS Eliminate Non-Recurring Transmission Revenue & Expense | TY Adjustment<br>SPS Incentive Adjustment to Target | TY Adjustment<br>SPS Incentive XES Adjustment to Target | TY Adjustment<br>SPS Include Economic Development and Educational Contributions |
|---|---|---|---|---|---|---|---|
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| | | | | | | | |
| **Revenue Deficiency** | | | | | | | |
| Cost of Sales | | | | | | | |
| O&M | 15,689 | | | (240,643) | (125,744) | (47,599) | 264,190 |
| Depreciation and Amortization Expense | | 25,855,059 | | | | | |
| TOTI | | | | | | | |
| | | | | | | | |
| Rate Base | (262) | 51,120 | (1,010,293) | 4,816 | 73,433 | 27,797 | (4,405) |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | (5) | 997 | (19,701) | 94 | 1,432 | 542 | (86) |
| | | | | | | | |
| Schedule M | | | | | | | |
| Deferred Taxes | | | | | | | |
| ITC Amortized | | | | | | | |
| | | | | | | | |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| Authorized Earnings | (20) | 3,890 | (76,883) | 367 | 5,588 | 2,115 | (335) |
| | | | | | | | |
| State Taxable Income | (15) | 2,893 | (57,183) | 273 | 4,156 | 1,573 | (249) |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | (0) | 60 | (1,187) | 6 | 86 | 33 | (5) |
| | | | | | | | |
| Section 199 Deduction | | | | | | | |
| Federal Taxable Income | (14) | 2,833 | (55,996) | 267 | 4,070 | 1,541 | (244) |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | (3) | 595 | (11,759) | 56 | 855 | 324 | (51) |
| | | | | | | | |
| Total Tax Expense | (3) | 655 | (12,946) | 62 | 941 | 356 | (56) |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | (4) | 847 | (16,735) | 80 | 1,216 | 460 | (73) |
| | | | | | | | |
| Gains/Losses | | | | | | | |
| | | | | | | | |
| Operating Deductions | 15,685 | 25,855,906 | (16,735) | (240,563) | (124,528) | (47,138) | 264,117 |
| Revenue Credits | | | | 406,541 | | | |
| Total Revenue Requirement | 15,665 | 25,859,796 | (93,618) | 166,344 | (118,940) | (45,023) | 263,782 |
| | | | | | | | |
| Revenue at Present Rates | | | | | | | |
| | | | | | | | |
| **Revenue Deficiency/Excess** | **15,665** | **25,859,796** | **(93,618)** | **166,344** | **(118,940)** | **(45,023)** | **263,782** |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | TY Adjustment<br>SPS Include Rate Case Expenses | TY Adjustment<br>SPS Net Operating Loss | TY Adjustment<br>SPS Payroll Tax Adjustment | TY Adjustment<br>SPS Post Test Year Adjustment | TY Adjustment<br>SPS Purchased Capacity and Variable O&M | TY Adjustment<br>SPS Sch M and DIT Post Test Year Adjustment | TY Adjustment<br>SPS Test Year Escalator |
|---|---|---|---|---|---|---|---|
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% | 10.35% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% | 5.66% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| **Revenue Deficiency** | | | | | | | |
| Cost of Sales | | | | | 1,378,429 | | |
| O&M | 3,079,304 | | | | | | 940,460 |
| Depreciation and Amortization Expense | | | | | | | |
| TOTI | | | (86,349) | | | | |
| Rate Base | (51,345) | 5,490,894 | (3,214) | 368,179,330 | (10,446) | (34,055) | 59,146 |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | (1,001) | 107,072 | (63) | 7,179,497 | (204) | (664) | 1,153 |
| Schedule M | | (16,589,834) | | | | 17,224,170 | |
| Deferred Taxes | | 3,755,919 | | | | (4,244,017) | |
| ITC Amortized | | | | | | | |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% | 7.61% |
| Authorized Earnings | (3,907) | 417,857 | (245) | 28,018,447 | (795) | (2,592) | 4,501 |
| State Taxable Income | (2,906) | (16,279,049) | (182) | 20,838,950 | (591) | 17,222,243 | 3,348 |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | (60) | (337,921) | (4) | 432,575 | (12) | 357,499 | 69 |
| Section 199 Deduction | | | | | | | |
| Federal Taxable Income | (2,846) | (15,941,129) | (178) | 20,406,375 | (579) | 16,864,743 | 3,278 |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | (598) | (3,347,637) | (37) | 4,285,339 | (122) | 3,541,596 | 688 |
| Total Tax Expense | (658) | 70,361 | (41) | 4,717,914 | (134) | (344,921) | 758 |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | (850) | 90,953 | (53) | 6,098,638 | (173) | (445,864) | 980 |
| Gains/Losses | | | | | | | |
| Operating Deductions | 3,078,454 | 90,953 | (86,402) | 6,098,638 | 1,378,256 | (445,864) | 941,440 |
| Revenue Credits | | | | | | | |
| Total Revenue Requirement | 3,074,546 | 508,810 | (86,647) | 34,117,085 | 1,377,461 | (448,456) | 945,941 |
| Revenue at Present Rates | | | | | | | |
| **Revenue Deficiency/Excess** | **3,074,546** | **508,810** | **(86,647)** | **34,117,085** | **1,377,461** | **(448,456)** | **945,941** |

Southwestern Public Service Company

12 Months Ending September 2020
Y Adjustment Impact

| Revenue Requirement Component | Total<br>New Mexico Revenue Requirement |
|---|---|
| Cost of Long-Term Debt | 4.31% |
| Cost of Common Equity | 10.35% |
| Ratio of Long Term-Debt | 45.28% |
| Ratio of Common Equity | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% |
| Weighted Cost of Common Equity | 5.66% |
| Federal Tax Rate | 21.00% |
| State Tax Rate | 2.08% |
| Weighted Average Cost of Capital | 7.61% |
| | |
| **Revenue Deficiency** | |
| Cost of Sales | 20,617,748 |
| O&M | 149,001,136 |
| Depreciation and Amortization Expense | 112,151,172 |
| TOTI | 24,304,842 |
| | |
| Rate Base | 1,846,838,725 |
| Weighted Cost of Debt | 1.95% |
| Interest Deduction | 36,013,355 |
| | |
| Schedule M | (122,424,277) |
| Deferred Taxes | 21,117,577 |
| ITC Amortized | (15,893) |
| | |
| Weighted Average Cost of Capital | 7.61% |
| Authorized Earnings | 140,544,427 |
| | |
| State Taxable Income | (17,893,205) |
| State Tax Rate | 2.08% |
| State Tax Expense | (371,427) |
| | |
| Section 199 Deduction | |
| Federal Taxable Income | (17,521,778) |
| Federal Tax Rate | 21.00% |
| Federal Tax Expense | (3,679,573) |
| | |
| Total Tax Expense | 17,050,684 |
| Federal Gross up factor | 1.292656 |
| Gross Total Tax Expense | 22,040,664 |
| | |
| Gains/Losses | |
| | |
| Operating Deductions | 328,115,562 |
| Revenue Credits | (57,835,020) |
| Total Revenue Requirement | 410,824,970 |
| | |
| Revenue at Present Rates | (323,042,426) |
| | |
| **Revenue Deficiency/Excess** | **87,782,544** |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1 | BP Adjustments | SPS Adjust Base Period Revenue | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | NM | (3,093,895) | (3,093,895) |
| 2 | BP Adjustments | SPS Adjust Base Period Revenue | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | NM | 12,669,460 | 12,669,460 |
| 3 | BP Adjustments | SPS Adjust Base Period Revenue | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | NM | (26,521,071) | (26,521,071) |
| 4 | BP Adjustments | SPS Adjust Base Period Revenue | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | NM | (2,039,551) | (2,039,551) |
| 5 | BP Adjustments | SPS Adjust Base Period Revenue | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | NM | (511,255) | (511,255) |
| 6 | BP Adjustments | SPS Adjust Base Period Revenue | RevR-Revenue Retail | Rate Revenues | | Sub-Total Rate Revenues | (19,496,313) | (19,496,313) |
| 7 | | | | | | | | |
| 8 | BP Adjustments | SPS Adjust Base Period Revenue | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | (19,496,313) | (19,496,313) |
| 9 | | | | | | | | |
| 10 | BP Adjustments | SPS Adjust Base Period Revenue | | | | **Sub-Total SPS Adjust Base Period Revenue** | **(19,496,313)** | **(19,496,313)** |
| 11 | | | | | | | | |
| 12 | BP Adjustments | SPS Adjust Property Tax | Taxes Other than Income | Taxes Other Than Income | 408100-Tax Other Than Income Tax - Property | PIS-NET | (3,240,000) | (982,299) |
| 13 | BP Adjustments | SPS Adjust Property Tax | Taxes Other than Income | Taxes Other Than Income | | Sub-Total Taxes Other Than Income | (3,240,000) | (982,299) |
| 14 | | | | | | | | |
| 15 | BP Adjustments | SPS Adjust Property Tax | Taxes Other than Income | | | Sub-Total Taxes Other than Income | (3,240,000) | (982,299) |
| 16 | | | | | | | | |
| 17 | BP Adjustments | SPS Adjust Property Tax | | | | **Sub-Total SPS Adjust Property Tax** | **(3,240,000)** | **(982,299)** |
| 18 | | | | | | | | |
| 19 | BP Adjustments | SPS Annual Hale O&M Expense | OM | Production | 55000W-Oth Oper Rents | ENERGY | 580,569 | 190,513 |
| 20 | BP Adjustments | SPS Annual Hale O&M Expense | OM | Production | | Sub-Total Production | 580,569 | 190,513 |
| 21 | | | | | | | | |
| 22 | BP Adjustments | SPS Annual Hale O&M Expense | OM | | | Sub-Total OM | 580,569 | 190,513 |
| 23 | | | | | | | | |
| 24 | BP Adjustments | SPS Annual Hale O&M Expense | | | | **Sub-Total SPS Annual Hale O&M Expense** | **580,569** | **190,513** |
| 25 | | | | | | | | |
| 26 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 50000-Stm Prod Op & Supr | 12CP-PROD | (1,199) | (369) |
| 27 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 50170-Stm Gen Fuel | ENERGY | (48) | (16) |
| 28 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 50200-Steam Expenses Major | 12CP-PROD | (6) | (2) |
| 29 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 50500-Stm Gen Elec Exp Major | 12CP-PROD | (6) | (2) |
| 30 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 50600-Misc Steam Pwr Exp | 12CP-PROD | (2,437) | (749) |
| 31 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 50700-Stm Pow Gen Rents | 12CP-PROD | (23) | (7) |
| 32 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 51000-Stm Maint Super&Eng | 12CP-PROD | (0) | (0) |
| 33 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 51100-Stm Maint of Structures | 12CP-PROD | (17) | (5) |
| 34 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 51200-Stm Maint of Boiler Plt | ENERGY | (98) | (32) |
| 35 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 51300-Stm Maint of Elec Plant | ENERGY | (23) | (8) |
| 36 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 51400-Stm Maint of Misc Stm Plt | 12CP-PROD | (13) | (4) |
| 37 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 54600-Oth Oper Super&Eng | 12CP-PROD | (142) | (44) |
| 38 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 54900-Oth Oper Misc Gen Exp | 12CP-PROD | (14) | (4) |
| 39 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 55000-Oth Oper Rents | 12CP-PROD | (3) | (1) |
| 40 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 55200-Oth Maint of Structures | 12CP-PROD | (1) | (0) |
| 41 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | 12CP-PROD | (1) | (0) |
| 42 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | 12CP-PROD | (10) | (3) |
| 43 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 55600-Load Dispatch | 12CP-PROD | (203) | (62) |
| 44 | BP Adjustments | SPS Business Area Adjustments | OM | Production | 55700-Purchased Power Other | 12CP-PROD | (916) | (281) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 45 | BP Adjustments | SPS Business Area Adjustments | OM | Production | | Sub-Total Production | (5,162) | (1,590) |
| 46 | | | | | | | | |
| 47 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56000-Trans Oper Super & Eng | PIS-TRAN | (57,400) | (14,257) |
| 48 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56120-Load Disp-Monitor/Operate | 12CP-TRAN | (39) | (9) |
| 49 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56150-Rel/Plan/Standards Dev | 12CP-TRAN | (16) | (4) |
| 50 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56160-Trans Service Studies | 12CP-TRAN | (0) | (0) |
| 51 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56200-Trans Oper Station Exp | PIS-TRAN | (0) | (0) |
| 52 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56300-Trans Oper OH Lines | PIS-TRAN | (0) | (0) |
| 53 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56600-Trans Oper Misc Exp | PIS-TRAN | (247) | (61) |
| 54 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 56700-Trans Rents | PIS-TRAN | (12) | (3) |
| 55 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 57000-Tran Mnt of Station Equip | PIS-TRAN | (1) | (0) |
| 56 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | 57100-Trans Mt of Overhead Lines | PIS-TRAN | (17) | (4) |
| 57 | BP Adjustments | SPS Business Area Adjustments | OM | Transmission | | Sub-Total Transmission | (57,732) | (14,339) |
| 58 | | | | | | | | |
| 59 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58000-Dist Oper Sup & Eng | PIS-DIST | (11,656) | (4,425) |
| 60 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58100-Dist Load Dispatching | PIS-DIST | (2) | (1) |
| 61 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58200-Dist Op Station Exp | PIS-DIST | (5) | (2) |
| 62 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58300-Dist Oper Overhead Lines | PIS-DIST | (84) | (32) |
| 63 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58400-Dist Op UG Elec lines | PIS-DIST | (0) | (0) |
| 64 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58500-Dist Oper Streetlight | PIS-DIST | (19) | (7) |
| 65 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58600-Dist Oper Meter Exp | PIS-DIST | (4) | (1) |
| 66 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58700-Dist Oper Cust Install | PIS-DIST | (0) | (0) |
| 67 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58800-Dist Oper Misc Exp | PIS-DIST | (158) | (60) |
| 68 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 58900-Dist Rents | PIS-DIST | (14) | (5) |
| 69 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 59200-Dist Mt of Station Equip | PIS-DIST | (1) | (0) |
| 70 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 59300-Dist Mtc of Overhead Lines | PIS-DIST | (75) | (29) |
| 71 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 59400-Dist Mt of Undergrnd Line | PIS-DIST | (0) | (0) |
| 72 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 59600-Dist Mtc of Streetlights | PIS-DIST | (1) | (0) |
| 73 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | 59800-Dist Mtce of Dist Plant | PIS-DIST | (0) | (0) |
| 74 | BP Adjustments | SPS Business Area Adjustments | OM | Distribution | | Sub-Total Distribution | (12,019) | (4,563) |
| 75 | | | | | | | | |
| 76 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | 92000-A&G Salaries | LABXAG | (305) | (92) |
| 77 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | 92100-A&G Office & Supplies | LABXAG | (25,085) | (7,541) |
| 78 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | 92300-A&G Outside Services | LABXAG | (2,024) | (609) |
| 79 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | 92500-A&G Injuries & Damages | LABXAG | 0 | 0 |
| 80 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | 92804R-Regulatory Commision Expense Misc | RETAIL-ENERGY | (14) | (5) |
| 81 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | 93020-A&G Misc General Exp | PIS-PTD | (0) | (0) |
| 82 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | 93100-A&G Rents | PIS-PTD | (1,295) | (388) |
| 83 | BP Adjustments | SPS Business Area Adjustments | OM | A&G | | Sub-Total A&G | (28,724) | (8,635) |
| 84 | | | | | | | | |
| 85 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Accounts | 90100-Cust Acct Supervise | CUST-AVG | (436) | (136) |
| 86 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Accounts | 90200-Cust Acct Meter Read | CUST-AVG | (22) | (7) |
| 87 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Accounts | 90300-Cust Acct Recrds &Coll | CUST-AVG | (14,696) | (4,593) |
| 88 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Accounts | 90500-Cust Acct Misc | CUST-AVG | (1) | (0) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 89 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Accounts | | Sub-Total Customer Accounts | (15,154) | (4,737) |
| 90 | | | | | | | | |
| 91 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Service | 90800-Customer Asst Expense | CUST-AVG | (4) | (1) |
| 92 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Service | 910000-Misc Cust Serv Expense | CUST-RET | (1) | (0) |
| 93 | BP Adjustments | SPS Business Area Adjustments | OM | Customer Service | | Sub-Total Customer Service | (5) | (2) |
| 94 | | | | | | | | |
| 95 | BP Adjustments | SPS Business Area Adjustments | OM | Regional Market Expenses | 57510-Operations Supervision | ENERGY | (191) | (63) |
| 96 | BP Adjustments | SPS Business Area Adjustments | OM | Regional Market Expenses | 57580-Regional Market Rents | ENERGY | (0) | (0) |
| 97 | BP Adjustments | SPS Business Area Adjustments | OM | Regional Market Expenses | | Sub-Total Regional Market Expenses | (192) | (63) |
| 98 | | | | | | | | |
| 99 | BP Adjustments | SPS Business Area Adjustments | OM | Sales | 91200-Economic Development | CUST-AVG | (5,128) | (1,603) |
| 100 | BP Adjustments | SPS Business Area Adjustments | OM | Sales | 916000-Misc Sales Expense | CUST-AVG | (0) | (0) |
| 101 | BP Adjustments | SPS Business Area Adjustments | OM | Sales | | Sub-Total Sales | (5,128) | (1,603) |
| 102 | | | | | | | | |
| 103 | BP Adjustments | SPS Business Area Adjustments | OM | | | Sub-Total OM | (124,116) | (35,531) |
| 104 | | | | | | | | |
| 105 | BP Adjustments | SPS Business Area Adjustments | | | | **Sub-Total SPS Business Area Adjustments** | **(124,116)** | **(35,531)** |
| 106 | | | | | | | | |
| 107 | BP Adjustments | SPS Eliminate Amortizations Recovered in Rid | 4-Book Depr | Taxes Other Than Income | 40730-Amortization of Regulatory Debits | NM | (3,691,919) | (3,691,919) |
| 108 | BP Adjustments | SPS Eliminate Amortizations Recovered in Rid | 4-Book Depr | Taxes Other Than Income | 40730-Amortization of Regulatory Debits | TX | (2,970,850) | |
| 109 | BP Adjustments | SPS Eliminate Amortizations Recovered in Rid | 4-Book Depr | Taxes Other Than Income | 40740-Amortization of Regulatory Credits | NM | 3,064,827 | 3,064,827 |
| 110 | BP Adjustments | SPS Eliminate Amortizations Recovered in Rid | 4-Book Depr | Taxes Other Than Income | 40740-Amortization of Regulatory Credits | TX | 68,082,750 | |
| 111 | BP Adjustments | SPS Eliminate Amortizations Recovered in Rid | 4-Book Depr | Taxes Other Than Income | | Sub-Total Taxes Other Than Income | 64,484,808 | (627,093) |
| 112 | | | | | | | | |
| 113 | BP Adjustments | SPS Eliminate Amortizations Recovered in Rid | 4-Book Depr | | | Sub-Total 4-Book Depr | 64,484,808 | (627,093) |
| 114 | | | | | | | | |
| 115 | BP Adjustments | SPS Eliminate Amortizations Recovered in Riders | | | | **Sub-Total SPS Eliminate Amortizations Recovered in Riders** | **64,484,808** | **(627,093)** |
| 116 | | | | | | | | |
| 117 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of | 74-ADIT End Bal | Transmission | 102000-Plant Purchased or Sold | 12CP-TRAN | (478,725) | (116,060) |
| 118 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of | 74-ADIT End Bal | Transmission | | Sub-Total Transmission | (478,725) | (116,060) |
| 119 | | | | | | | | |
| 120 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of | 74-ADIT End Bal | | | Sub-Total 74-ADIT End Bal | (478,725) | (116,060) |
| 121 | | | | | | | | |
| 122 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of | 6-ADIT Activity | Transmission | 102000-Plant Purchased or Sold | 12CP-TRAN | 288,173 | 69,863 |
| 123 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of | 6-ADIT Activity | Transmission | | Sub-Total Transmission | 288,173 | 69,863 |
| 124 | | | | | | | | |
| 125 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of | 6-ADIT Activity | | | Sub-Total 6-ADIT Activity | 288,173 | 69,863 |
| 126 | | | | | | | | |
| 127 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of | Schedule M Temporary Differences | Transmission | 102000-Plant Purchased or Sold | 12CP-TRAN | (1,401,054) | (339,665) |
| 128 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of | Schedule M Temporary Differences | Transmission | | Sub-Total Transmission | (1,401,054) | (339,665) |
| 129 | | | | | | | | |
| 130 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of | Schedule M Temporary Differences | | | Sub-Total Schedule M Temporary Differences | (1,401,054) | (339,665) |
| 131 | | | | | | | | |
| 132 | BP Adjustments | SPS Eliminate Amounts Related to the Sale of Sharyland Assets | | | **Sub-Total SPS Eliminate Amounts Related to the Sale of Sharyland Assets** | | **(1,591,607)** | **(385,862)** |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 133 | | | | | | | | |
| 134 | BP Adjustments | SPS Eliminate Brand & General Advertising | OM | A&G | 93010-A&G General Advertising | PIS-PTD | (1,423,458) | (426,897) |
| 135 | BP Adjustments | SPS Eliminate Brand & General Advertising | OM | A&G | | Sub-Total A&G | (1,423,458) | (426,897) |
| 136 | | | | | | | | |
| 137 | BP Adjustments | SPS Eliminate Brand & General Advertising | OM | | | Sub-Total OM | (1,423,458) | (426,897) |
| 138 | | | | | | | | |
| 139 | BP Adjustments | SPS Eliminate Brand & General Advertising | | | | **Sub-Total SPS Eliminate Brand & General Advertising** | **(1,423,458)** | **(426,897)** |
| 140 | | | | | | | | |
| 141 | BP Adjustments | SPS Eliminate Depr & Amort Associated with A | 4-Book Depr | Taxes Other Than Income | 40310-Depreciation & Depletion Expense | PIS-NET | (1,789,824) | (542,637) |
| 142 | BP Adjustments | SPS Eliminate Depr & Amort Associated with A | 4-Book Depr | Taxes Other Than Income | 41190-Accretion Expense | PIS-NET | (3,373,125) | (1,022,660) |
| 143 | BP Adjustments | SPS Eliminate Depr & Amort Associated with A | 4-Book Depr | Taxes Other Than Income | | Sub-Total Taxes Other Than Income | (5,162,949) | (1,565,297) |
| 144 | | | | | | | | |
| 145 | BP Adjustments | SPS Eliminate Depr & Amort Associated with A | 4-Book Depr | | | Sub-Total 4-Book Depr | (5,162,949) | (1,565,297) |
| 146 | | | | | | | | |
| 147 | BP Adjustments | SPS Eliminate Depr & Amort Associated with ARC | | | | **Sub-Total SPS Eliminate Depr & Amort Associated with ARC** | **(5,162,949)** | **(1,565,297)** |
| 148 | | | | | | | | |
| 149 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | 50110-Gas | ENERGY | (84,252,148) | (27,647,268) |
| 150 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | 50120-Oil | ENERGY | (71,907) | (23,596) |
| 151 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | 50130-Coal | ENERGY | (44,319,025) | (14,543,249) |
| 152 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | 50165-Non-Native Load Coal | ENERGY | (55,130,657) | (18,091,076) |
| 153 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | 54700-Other Operating Fuel | ENERGY | (26,586,858) | (8,724,454) |
| 154 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | 55500-Purchased Power | ENERGY | (319,673,400) | (104,900,544) |
| 155 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | 55710-Deferred Elec Energy Cost | ENERGY | 42,108,822 | 13,817,973 |
| 156 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | Cost of Sales | | Sub-Total Cost of Sales | (487,925,173) | (160,112,215) |
| 157 | | | | | | | | |
| 158 | BP Adjustments | SPS Eliminate Fuel Cost | Cost of Sales | | | Sub-Total Cost of Sales | (487,925,173) | (160,112,215) |
| 159 | | | | | | | | |
| 160 | BP Adjustments | SPS Eliminate Fuel Cost | | | | **Sub-Total SPS Eliminate Fuel Cost** | **(487,925,173)** | **(160,112,215)** |
| 161 | | | | | | | | |
| 162 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | NM | 21,732,218 | 21,732,218 |
| 163 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | TX | 29,192,540 | |
| 164 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | NM | 33,111,195 | 33,111,195 |
| 165 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | TX | 33,599,046 | |
| 166 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | NM | 64,583,953 | 64,583,953 |
| 167 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | TX | 83,028,341 | |
| 168 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | NM | 208,575 | 208,575 |
| 169 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | TX | 296,556 | |
| 170 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | NM | 2,252,468 | 2,252,468 |
| 171 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | TX | 3,916,738 | |
| 172 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | Rate Revenues | | Sub-Total Rate Revenues | 271,921,630 | 121,888,409 |
| 173 | | | | | | | | |
| 174 | BP Adjustments | SPS Eliminate Fuel Revenue | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | 271,921,630 | 121,888,409 |
| 175 | | | | | | | | |
| 176 | BP Adjustments | SPS Eliminate Fuel Revenue | | | | **Sub-Total SPS Eliminate Fuel Revenue** | **271,921,630** | **121,888,409** |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 177 | | | | | | | | |
| 178 | BP Adjustments | SPS Eliminate Long Term Incentive | OM | A&G | 92000-A&G Salaries | LABXAG | (6,225,906) | (1,871,654) |
| 179 | BP Adjustments | SPS Eliminate Long Term Incentive | OM | A&G | | Sub-Total A&G | (6,225,906) | (1,871,654) |
| 180 | | | | | | | | |
| 181 | BP Adjustments | SPS Eliminate Long Term Incentive | OM | | | Sub-Total OM | (6,225,906) | (1,871,654) |
| 182 | | | | | | | | |
| 183 | BP Adjustments | SPS Eliminate Long Term Incentive | | | | **Sub-Total SPS Eliminate Long Term Incentive** | **(6,225,906)** | **(1,871,654)** |
| 184 | | | | | | | | |
| 185 | BP Adjustments | SPS Eliminate Non-Reg Software | 1-Plant End Bal | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (17,881) | (5,375) |
| 186 | BP Adjustments | SPS Eliminate Non-Reg Software | 1-Plant End Bal | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (805,185) | (242,058) |
| 187 | BP Adjustments | SPS Eliminate Non-Reg Software | 1-Plant End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (434,075) | (130,493) |
| 188 | BP Adjustments | SPS Eliminate Non-Reg Software | 1-Plant End Bal | Intangible | | Sub-Total Intangible | (1,257,140) | (377,926) |
| 189 | | | | | | | | |
| 190 | BP Adjustments | SPS Eliminate Non-Reg Software | 1-Plant End Bal | | | Sub-Total 1-Plant End Bal | (1,257,140) | (377,926) |
| 191 | | | | | | | | |
| 192 | BP Adjustments | SPS Eliminate Non-Reg Software | 65Net-Accum Depr End bal net of RWIP | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | 1,701 | 511 |
| 193 | BP Adjustments | SPS Eliminate Non-Reg Software | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 525,073 | 157,849 |
| 194 | BP Adjustments | SPS Eliminate Non-Reg Software | 65Net-Accum Depr End bal net of RWIP | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | 51,332 | 15,432 |
| 195 | BP Adjustments | SPS Eliminate Non-Reg Software | 65Net-Accum Depr End bal net of RWIP | Intangible | | Sub-Total Intangible | 578,106 | 173,792 |
| 196 | | | | | | | | |
| 197 | BP Adjustments | SPS Eliminate Non-Reg Software | 65Net-Accum Depr End bal net of RWIP | | | Sub-Total 65Net-Accum Depr End bal net of RWIP | 578,106 | 173,792 |
| 198 | | | | | | | | |
| 199 | BP Adjustments | SPS Eliminate Non-Reg Software | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | 1,461 | 439 |
| 200 | BP Adjustments | SPS Eliminate Non-Reg Software | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 65,770 | 19,772 |
| 201 | BP Adjustments | SPS Eliminate Non-Reg Software | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | 35,456 | 10,659 |
| 202 | BP Adjustments | SPS Eliminate Non-Reg Software | 74-ADIT End Bal | Intangible | | Sub-Total Intangible | 102,687 | 30,870 |
| 203 | | | | | | | | |
| 204 | BP Adjustments | SPS Eliminate Non-Reg Software | 74-ADIT End Bal | | | Sub-Total 74-ADIT End Bal | 102,687 | 30,870 |
| 205 | | | | | | | | |
| 206 | BP Adjustments | SPS Eliminate Non-Reg Software | 4-Book Depr | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (277) | (83) |
| 207 | BP Adjustments | SPS Eliminate Non-Reg Software | 4-Book Depr | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (105,440) | (31,698) |
| 208 | BP Adjustments | SPS Eliminate Non-Reg Software | 4-Book Depr | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (9,624) | (2,893) |
| 209 | BP Adjustments | SPS Eliminate Non-Reg Software | 4-Book Depr | Intangible | | Sub-Total Intangible | (115,342) | (34,674) |
| 210 | | | | | | | | |
| 211 | BP Adjustments | SPS Eliminate Non-Reg Software | 4-Book Depr | | | Sub-Total 4-Book Depr | (115,342) | (34,674) |
| 212 | | | | | | | | |
| 213 | BP Adjustments | SPS Eliminate Non-Reg Software | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | 23 | 7 |
| 214 | BP Adjustments | SPS Eliminate Non-Reg Software | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 1,018 | 306 |
| 215 | BP Adjustments | SPS Eliminate Non-Reg Software | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | 549 | 165 |
| 216 | BP Adjustments | SPS Eliminate Non-Reg Software | 6-ADIT Activity | Intangible | | Sub-Total Intangible | 1,589 | 478 |
| 217 | | | | | | | | |
| 218 | BP Adjustments | SPS Eliminate Non-Reg Software | 6-ADIT Activity | | | Sub-Total 6-ADIT Activity | 1,589 | 478 |
| 219 | | | | | | | | |
| 220 | BP Adjustments | SPS Eliminate Non-Reg Software | Schedule M Temporary Differences | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (287) | (86) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 221 | BP Adjustments | SPS Eliminate Non-Reg Software | Schedule M Temporary Differences | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (12,915) | (3,883) |
| 222 | BP Adjustments | SPS Eliminate Non-Reg Software | Schedule M Temporary Differences | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (6,963) | (2,093) |
| 223 | BP Adjustments | SPS Eliminate Non-Reg Software | Schedule M Temporary Differences | Intangible | | Sub-Total Intangible | (20,165) | (6,062) |
| 224 | | | | | | | | |
| 225 | BP Adjustments | SPS Eliminate Non-Reg Software | Schedule M Temporary Differences | | | Sub-Total Schedule M Temporary Differences | (20,165) | (6,062) |
| 226 | | | | | | | | |
| 227 | BP Adjustments | SPS Eliminate Non-Reg Software | | | | **Sub-Total SPS Eliminate Non-Reg Software** | **(710,265)** | **(213,523)** |
| 228 | | | | | | | | |
| 229 | BP Adjustments | SPS Eliminate Other Revenue | RevR-Revenue Retail | Other Revenues | 45110-Non-Recoverable Discounts | ENERGY | (451) | (148) |
| 230 | BP Adjustments | SPS Eliminate Other Revenue | RevR-Revenue Retail | Other Revenues | 45111-Other Electric Operating Revenues - Misc service r | ENERGY | 5,366 | 1,761 |
| 231 | BP Adjustments | SPS Eliminate Other Revenue | RevR-Revenue Retail | Other Revenues | 45641JOA-Joint Operating Revenue | ENERGY | 2,044,810 | 671,002 |
| 232 | BP Adjustments | SPS Eliminate Other Revenue | RevR-Revenue Retail | Other Revenues | 45646CIP-CIP Performance Revenue | ENERGY | 768,970 | 252,337 |
| 233 | BP Adjustments | SPS Eliminate Other Revenue | RevR-Revenue Retail | Other Revenues | 45668DF-Deferred Fuel Revenue | ENERGY | 27,702,175 | 9,090,444 |
| 234 | BP Adjustments | SPS Eliminate Other Revenue | RevR-Revenue Retail | Other Revenues | | Sub-Total Other Revenues | 30,520,869 | 10,015,396 |
| 235 | | | | | | | | |
| 236 | BP Adjustments | SPS Eliminate Other Revenue | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | 30,520,869 | 10,015,396 |
| 237 | | | | | | | | |
| 238 | BP Adjustments | SPS Eliminate Other Revenue | | | | **Sub-Total SPS Eliminate Other Revenue** | **30,520,869** | **10,015,396** |
| 239 | | | | | | | | |
| 240 | BP Adjustments | SPS Eliminate Out-of-Period Adjustments | Customer Deposits End Bal | Other Rate Base | 23500-Customer Deposits | TX | (50,000) | |
| 241 | BP Adjustments | SPS Eliminate Out-of-Period Adjustments | Customer Deposits End Bal | Other Rate Base | | Sub-Total Other Rate Base | (50,000) | |
| 242 | | | | | | | | |
| 243 | BP Adjustments | SPS Eliminate Out-of-Period Adjustments | Customer Deposits End Bal | | | Sub-Total Customer Deposits End Bal | (50,000) | |
| 244 | | | | | | | | |
| 245 | BP Adjustments | SPS Eliminate Out-of-Period Adjustments | | | | **Sub-Total SPS Eliminate Out-of-Period Adjustments** | **(50,000)** | |
| 246 | | | | | | | | |
| 247 | BP Adjustments | SPS Eliminate Per Book EE Amortization | OM | Customer Service | 90801EE-Customer Assistance EE Amort TX | TX | (4,355,010) | |
| 248 | BP Adjustments | SPS Eliminate Per Book EE Amortization | OM | Customer Service | 90803EE-Customer Assistance EE Amort NM | NM | (11,006,350) | (11,006,350) |
| 249 | BP Adjustments | SPS Eliminate Per Book EE Amortization | OM | Customer Service | | Sub-Total Customer Service | (15,361,360) | (11,006,350) |
| 250 | | | | | | | | |
| 251 | BP Adjustments | SPS Eliminate Per Book EE Amortization | OM | | | Sub-Total OM | (15,361,360) | (11,006,350) |
| 252 | | | | | | | | |
| 253 | BP Adjustments | SPS Eliminate Per Book EE Amortization | | | | **Sub-Total SPS Eliminate Per Book EE Amortization** | **(15,361,360)** | **(11,006,350)** |
| 254 | | | | | | | | |
| 255 | BP Adjustments | SPS Eliminate Prepayments | Prepaids End Bal | Other Rate Base | 16517-Prepayments-Brand Adv | PIS-NET | (5,786) | (1,754) |
| 256 | BP Adjustments | SPS Eliminate Prepayments | Prepaids End Bal | Other Rate Base | 16523-Prepaid Taxes State | PIS-NET | (567,023) | (171,909) |
| 257 | BP Adjustments | SPS Eliminate Prepayments | Prepaids End Bal | Other Rate Base | 16527-Prepaid Interest - Commercial Paper | PIS-NET | (3,683) | (1,117) |
| 258 | BP Adjustments | SPS Eliminate Prepayments | Prepaids End Bal | Other Rate Base | | Sub-Total Other Rate Base | (576,493) | (174,780) |
| 259 | | | | | | | | |
| 260 | BP Adjustments | SPS Eliminate Prepayments | Prepaids End Bal | | | Sub-Total Prepaids End Bal | (576,493) | (174,780) |
| 261 | | | | | | | | |
| 262 | BP Adjustments | SPS Eliminate Prepayments | | | | **Sub-Total SPS Eliminate Prepayments** | **(576,493)** | **(174,780)** |
| 263 | | | | | | | | |
| 264 | BP Adjustments | SPS Eliminate PTC Revenue | RevR-Revenue Retail | Other Revenues | 45642NM-Other Miscellaneous Revenue - New Mexico | NM | (11,202,069) | (11,202,069) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 265 | BP Adjustments | SPS Eliminate PTC Revenue | RevR-Revenue Retail | Other Revenues | 45642TX-Other Miscellaneous Revenue - Texas | TX | (40,218,442) | |
| 266 | BP Adjustments | SPS Eliminate PTC Revenue | RevR-Revenue Retail | Other Revenues | | Sub-Total Other Revenues | (51,420,510) | (11,202,069) |
| 267 | | | | | | | | |
| 268 | BP Adjustments | SPS Eliminate PTC Revenue | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | (51,420,510) | (11,202,069) |
| 269 | | | | | | | | |
| 270 | BP Adjustments | SPS Eliminate PTC Revenue | | | | **Sub-Total SPS Eliminate PTC Revenue** | **(51,420,510)** | **(11,202,069)** |
| 271 | | | | | | | | |
| 272 | BP Adjustments | SPS Eliminate Purchased Power Variable O&M | Cost of Sales | Cost of Sales | 55509-Pur Pwr Variable O&M | ENERGY | (13,356,694) | (4,382,987) |
| 273 | BP Adjustments | SPS Eliminate Purchased Power Variable O&M | Cost of Sales | Cost of Sales | | Sub-Total Cost of Sales | (13,356,694) | (4,382,987) |
| 274 | | | | | | | | |
| 275 | BP Adjustments | SPS Eliminate Purchased Power Variable O&M | Cost of Sales | | | Sub-Total Cost of Sales | (13,356,694) | (4,382,987) |
| 276 | | | | | | | | |
| 277 | BP Adjustments | SPS Eliminate Purchased Power Variable O&M | Recovered in Fuel | | | **Sub-Total SPS Eliminate Purchased Power Variable O&M Recovered in Fuel** | **(13,356,694)** | **(4,382,987)** |
| 278 | | | | | | | | |
| 279 | BP Adjustments | SPS Eliminate REC Costs | OM | Production | 55790REC - REC Costs NM | NM | 689,525 | 689,525 |
| 280 | BP Adjustments | SPS Eliminate REC Costs | OM | Production | 55790REC - REC Costs TX | TX | (1,790,365) | |
| 281 | BP Adjustments | SPS Eliminate REC Costs | OM | Production | | Sub-Total Production | (1,100,840) | 689,525 |
| 282 | | | | | | | | |
| 283 | BP Adjustments | SPS Eliminate REC Costs | OM | | | Sub-Total OM | (1,100,840) | 689,525 |
| 284 | | | | | | | | |
| 285 | BP Adjustments | SPS Eliminate REC Costs | | | | **Sub-Total SPS Eliminate REC Costs** | **(1,100,840)** | **689,525** |
| 286 | | | | | | | | |
| 287 | BP Adjustments | SPS Eliminate REC Inventory | NOx Inventory | Other Rate Base | 15810-NOx Inventory | ENERGY | (3,887,760) | (1,275,765) |
| 288 | BP Adjustments | SPS Eliminate REC Inventory | NOx Inventory | Other Rate Base | | Sub-Total Other Rate Base | (3,887,760) | (1,275,765) |
| 289 | | | | | | | | |
| 290 | BP Adjustments | SPS Eliminate REC Inventory | NOx Inventory | | | Sub-Total NOx Inventory | (3,887,760) | (1,275,765) |
| 291 | | | | | | | | |
| 292 | BP Adjustments | SPS Eliminate REC Inventory | | | | **Sub-Total SPS Eliminate REC Inventory** | **(3,887,760)** | **(1,275,765)** |
| 293 | | | | | | | | |
| 294 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | NM | 6,602,365 | 6,602,365 |
| 295 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | TX | 8,054,599 | |
| 296 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | NM | 8,711,286 | 8,711,286 |
| 297 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | TX | 5,802,027 | |
| 298 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | NM | 7,882,970 | 7,882,970 |
| 299 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | TX | 5,011,462 | |
| 300 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | NM | 103,014 | 103,014 |
| 301 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | TX | 28,886 | |
| 302 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | NM | 617,482 | 617,482 |
| 303 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | TX | 611,917 | |
| 304 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | Rate Revenues | | Sub-Total Rate Revenues | 43,426,008 | 23,917,117 |
| 305 | | | | | | | | |
| 306 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | 43,426,008 | 23,917,117 |
| 307 | | | | | | | | |
| 308 | BP Adjustments | SPS Eliminate Rider Revenue Adjustment | | | | **Sub-Total SPS Eliminate Rider Revenue Adjustment** | **43,426,008** | **23,917,117** |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 309 | | | | | | | | |
| 310 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | LABOR | (1,077,986) | (321,653) |
| 311 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-136 - Performance Share Plan | LABOR | (134,354) | (40,089) |
| 312 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | PIS-NET | (179,246) | (54,343) |
| 313 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | PIS-NET | (10) | (3) |
| 314 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | PIS-NET | (279,093) | (84,615) |
| 315 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-179 - DSM/CIP | PIS-NET | (457,708) | (138,767) |
| 316 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | PIS-NET | (12,241,059) | (3,711,229) |
| 317 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment ( | PIS-NET | (1,268,023) | (384,438) |
| 318 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-188 - Contributions Carryover | PIS-NET | (948) | (288) |
| 319 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-189 - OCI Treasury | PIS-NET | (376,823) | (114,245) |
| 320 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | PIS-NET | 188,314 | 57,093 |
| 321 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | PIS-NET | (97,854) | (29,667) |
| 322 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | PIS-NET | (16,189,834) | (4,908,414) |
| 323 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-205 - State Only NOL | PIS-NET | (53,904) | (16,343) |
| 324 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | PIS-NET | (153,088) | (46,413) |
| 325 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | PIS-NET | (527,386) | (159,892) |
| 326 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-222 - FAS-109 Rate Change | PIS-NET | 26,530,548 | 8,043,498 |
| 327 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-223 - Unamortized ITC | PIS-NET | (18,756) | (5,687) |
| 328 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-225 - AFUDC | PIS-NET | 40,266,054 | 12,207,812 |
| 329 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | PIS-NET | (12,822,323) | (3,887,456) |
| 330 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-273 - Regulatory Liability - Rate Change | PIS-NET | (537,884,522) | (163,075,159) |
| 331 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | PIS-NET | 17,099,042 | 5,184,066 |
| 332 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Re | PIS-NET | 3 | 1 |
| 333 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-293 - Rate Change | PIS-NET | 8,705,123 | 2,639,208 |
| 334 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | PIS-NET | 4 | 1 |
| 335 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | Non-Plant ADIT | | Sub-Total Non-Plant ADIT | (490,973,829) | (148,847,019) |
| 336 | | | | | | | | |
| 337 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 74-ADIT End Bal | | | Sub-Total 74-ADIT End Bal | (490,973,829) | (148,847,019) |
| 338 | | | | | | | | |
| 339 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | LABOR | 258,062 | 77,001 |
| 340 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-136 - Performance Share Plan | LABOR | 8,387 | 2,502 |
| 341 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | PIS-NET | (529,390) | (160,500) |
| 342 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | PIS-NET | 10 | 3 |
| 343 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | PIS-NET | 232,755 | 70,566 |
| 344 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-179 - DSM/CIP | PIS-NET | (317,179) | (96,162) |
| 345 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | PIS-NET | (5,399,496) | (1,637,013) |
| 346 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment ( | PIS-NET | (1,294,624) | (392,502) |
| 347 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-188 - Contributions Carryover | PIS-NET | 179 | 54 |
| 348 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-189 - OCI Treasury | PIS-NET | 5,239 | 1,588 |
| 349 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | PIS-NET | (760,135) | (230,457) |
| 350 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | PIS-NET | (41,692) | (12,640) |
| 351 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-203 - Fed NOL Benefit | PIS-NET | (1,107,126) | (335,657) |
| 352 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-205 - State Only NOL | PIS-NET | (6,047) | (1,833) |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 353 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | PIS-NET | 259,601 | 78,705 |
| 354 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | PIS-NET | (372,179) | (112,837) |
| 355 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | PIS-NET | 4,817,127 | 1,460,450 |
| 356 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | PIS-NET | (15,678,590) | (4,753,415) |
| 357 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-293 - Rate Change | PIS-NET | 879,482 | 266,640 |
| 358 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-295 - Rate Change on Fin 48 Temp Items - Reg | PIS-NET | (1,263,357) | (383,023) |
| 359 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg | PIS-NET | (244,626) | (74,165) |
| 360 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | SchM-PTC - Deferred PTCs - Hale | ENERGY | 50,340,815 | 16,519,294 |
| 361 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | Non-Plant ADIT | | Sub-Total Non-Plant ADIT | 29,787,217 | 10,286,602 |
| 362 | | | | | | | | |
| 363 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | 6-ADIT Activity | | | Sub-Total 6-ADIT Activity | 29,787,217 | 10,286,602 |
| 364 | | | | | | | | |
| 365 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-130 - Deferred Compensation Plan Reserve | LABOR | (1,198,678) | (357,665) |
| 366 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-136 - Performance Share Plan | LABOR | (53,024) | (15,821) |
| 367 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 | PIS-NET | 3,014,008 | 913,783 |
| 368 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-147 - State Tax Deduction Cash Vs Accrual - 283 | PIS-NET | (47) | (14) |
| 369 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-178 - Interest Income on Disputed Tax | PIS-NET | (1,044,917) | (316,797) |
| 370 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-179 - DSM/CIP | PIS-NET | 1,255,010 | 380,492 |
| 371 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-186 - Deferred Fuel Costs | PIS-NET | 24,595,745 | 7,456,907 |
| 372 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-187 - Reg Asset/Liability Transmission Attachment ( | PIS-NET | 5,865,595 | 1,778,324 |
| 373 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-188 - Contributions Carryover | PIS-NET | (331,305) | (100,445) |
| 374 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-189 - OCI Treasury | PIS-NET | (16,483) | (4,997) |
| 375 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-195 - Renewable Energy Standard | PIS-NET | 3,426,249 | 1,038,766 |
| 376 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 | PIS-NET | 179,688 | 54,478 |
| 377 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-205 - State Only NOL | PIS-NET | 111,109 | 33,686 |
| 378 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-207 - Mark to Market Adjust | PIS-NET | (1,168,444) | (354,247) |
| 379 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-213 - Rate Refund Reserve | PIS-NET | 1,689,336 | 512,171 |
| 380 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-261 - Section 59e Adjustment | PIS-NET | (21,491,907) | (6,515,890) |
| 381 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | SchM-275 - Reg Asset - Miscellaneous | PIS-NET | 70,418,958 | 21,349,532 |
| 382 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | Non-Plant ADIT | | Sub-Total Non-Plant ADIT | 85,250,893 | 25,852,262 |
| 383 | | | | | | | | |
| 384 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Temporary Differences | | | Sub-Total Schedule M Temporary Differences | 85,250,893 | 25,852,262 |
| 385 | | | | | | | | |
| 386 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-188 - Contributions Carryover | PIS-NET | (1,076,604) | (326,403) |
| 387 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-196 - Club Dues | PIS-NET | (25,948) | (7,867) |
| 388 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-197 - Lobbying Expenses | PIS-NET | (746,344) | (226,276) |
| 389 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-199 - Penalties | PIS-NET | (82,927) | (25,142) |
| 390 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-200 - Depletion on Royalty Income | PIS-NET | 332 | 101 |
| 391 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-218 - Deferred revenue (ITC Grant Accounting) | PIS-NET | 12,861 | 3,899 |
| 392 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-221 - Income from Trusts | PIS-NET | (11) | (3) |
| 393 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | SchM-287 - Suite and Entertainment Tickets | PIS-NET | (25,705) | (7,793) |
| 394 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | Non-Plant ADIT | | Sub-Total Non-Plant ADIT | (1,944,346) | (589,484) |
| 395 | | | | | | | | |
| 396 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | Schedule M Permanent Differences | | | Sub-Total Schedule M Permanent Differences | (1,944,346) | (589,484) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 397 | | | | | | | | |
| 398 | BP Adjustments | SPS Eliminate SchM/Deferred Taxes | | | | **Sub-Total SPS Eliminate SchM/Deferred Taxes** | **(377,880,065)** | **(113,297,640)** |
| 399 | | | | | | | | |
| 400 | BP Adjustments | SPS Eliminate Test Year Rate Case Expense Am | OM | A&G | 92800R-Regulatory Commision Expense TX | TX | (5,861,536) | |
| 401 | BP Adjustments | SPS Eliminate Test Year Rate Case Expense Am | OM | A&G | 92801R-Regulatory Commision Expense NM | NM | (867,082) | (867,082) |
| 402 | BP Adjustments | SPS Eliminate Test Year Rate Case Expense Am | OM | A&G | | Sub-Total A&G | (6,728,618) | (867,082) |
| 403 | | | | | | | | |
| 404 | BP Adjustments | SPS Eliminate Test Year Rate Case Expense Am | OM | | | Sub-Total OM | (6,728,618) | (867,082) |
| 405 | | | | | | | | |
| 406 | BP Adjustments | SPS Eliminate Test Year Rate Case Expense Amortization | | | | **Sub-Total SPS Eliminate Test Year Rate Case Expense Amortization** | **(6,728,618)** | **(867,082)** |
| 407 | | | | | | | | |
| 408 | BP Adjustments | SPS Eliminate Wholesale Account Manager Ex | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | LABOR | (6,658) | (1,987) |
| 409 | BP Adjustments | SPS Eliminate Wholesale Account Manager Ex | Taxes Other than Income | Taxes Other Than Income | | Sub-Total Taxes Other Than Income | (6,658) | (1,987) |
| 410 | | | | | | | | |
| 411 | BP Adjustments | SPS Eliminate Wholesale Account Manager Ex | Taxes Other than Income | | | Sub-Total Taxes Other than Income | (6,658) | (1,987) |
| 412 | | | | | | | | |
| 413 | BP Adjustments | SPS Eliminate Wholesale Account Manager Ex | OM | A&G | 92000-A&G Salaries | LABXAG | (75,774) | (22,779) |
| 414 | BP Adjustments | SPS Eliminate Wholesale Account Manager Ex | OM | A&G | 92100-A&G Office & Supplies | LABXAG | (3,686) | (1,108) |
| 415 | BP Adjustments | SPS Eliminate Wholesale Account Manager Ex | OM | A&G | 92500-A&G Injuries & Damages | LABXAG | (1,052) | (316) |
| 416 | BP Adjustments | SPS Eliminate Wholesale Account Manager Ex | OM | A&G | 926000-Employee pensions and benefits | LABXAG | (25,810) | (7,759) |
| 417 | BP Adjustments | SPS Eliminate Wholesale Account Manager Ex | OM | A&G | | Sub-Total A&G | (106,322) | (31,963) |
| 418 | | | | | | | | |
| 419 | BP Adjustments | SPS Eliminate Wholesale Account Manager Ex | OM | | | Sub-Total OM | (106,322) | (31,963) |
| 420 | | | | | | | | |
| 421 | BP Adjustments | SPS Eliminate Wholesale Account Manager Expense | | | | **Sub-Total SPS Eliminate Wholesale Account Manager Expense** | **(112,979)** | **(33,949)** |
| 422 | | | | | | | | |
| 423 | BP Adjustments | SPS Eliminate Wholesale Fuel Revenue | RevR-Revenue Retail | Rate Revenues | 44710-Sales for Resale | WHLS | 101,386,664 | |
| 424 | BP Adjustments | SPS Eliminate Wholesale Fuel Revenue | RevR-Revenue Retail | Rate Revenues | | Sub-Total Rate Revenues | 101,386,664 | |
| 425 | | | | | | | | |
| 426 | BP Adjustments | SPS Eliminate Wholesale Fuel Revenue | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | 101,386,664 | |
| 427 | | | | | | | | |
| 428 | BP Adjustments | SPS Eliminate Wholesale Fuel Revenue | | | | **Sub-Total SPS Eliminate Wholesale Fuel Revenue** | **101,386,664** | |
| 429 | | | | | | | | |
| 430 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | LABOR | (1,652) | (493) |
| 431 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | Taxes Other than Income | Taxes Other Than Income | | Sub-Total Taxes Other Than Income | (1,652) | (493) |
| 432 | | | | | | | | |
| 433 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | Taxes Other than Income | | | Sub-Total Taxes Other than Income | (1,652) | (493) |
| 434 | | | | | | | | |
| 435 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | OM | A&G | 92000-A&G Salaries | LABXAG | (23,037) | (6,925) |
| 436 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | OM | A&G | 92100-A&G Office & Supplies | LABXAG | (8,373) | (2,517) |
| 437 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | OM | A&G | 92300-A&G Outside Services | LABXAG | (1,938) | (583) |
| 438 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | OM | A&G | 92500-A&G Injuries & Damages | LABXAG | (23) | (7) |
| 439 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | OM | A&G | 926000-Employee pensions and benefits | LABXAG | (4,290) | (1,290) |
| 440 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | OM | A&G | | Sub-Total A&G | (37,661) | (11,322) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 441 | | | | | | | | |
| 442 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | OM | | | Sub-Total OM | (37,661) | (11,322) |
| 443 | | | | | | | | |
| 444 | BP Adjustments | SPS Eliminate Xcel Foundation Expense | | | | **Sub-Total SPS Eliminate Xcel Foundation Expense** | **(39,313)** | **(11,815)** |
| 445 | | | | | | | | |
| 446 | BP Adjustments | SPS Gain on Sale of Disposition of Allowances | 12-Gain/Loss | Other Revenues | 41181-Operating Income - Gains from disposition of allow | 12CP-PROD | 91,803 | 28,209 |
| 447 | BP Adjustments | SPS Gain on Sale of Disposition of Allowances | 12-Gain/Loss | Other Revenues | | Sub-Total Other Revenues | 91,803 | 28,209 |
| 448 | | | | | | | | |
| 449 | BP Adjustments | SPS Gain on Sale of Disposition of Allowances | 12-Gain/Loss | | | Sub-Total 12-Gain/Loss | 91,803 | 28,209 |
| 450 | | | | | | | | |
| 451 | BP Adjustments | SPS Gain on Sale of Disposition of Allowances | | | | **Sub-Total SPS Gain on Sale of Disposition of Allowances** | **91,803** | **28,209** |
| 452 | | | | | | | | |
| 453 | BP Adjustments | SPS Include TX Deferrals | OM | Production | 50600-Misc Steam Pwr Exp | 12CP-PROD | 62,772 | 19,288 |
| 454 | BP Adjustments | SPS Include TX Deferrals | OM | Production | | Sub-Total Production | 62,772 | 19,288 |
| 455 | | | | | | | | |
| 456 | BP Adjustments | SPS Include TX Deferrals | OM | Transmission | 56600-Trans Oper Misc Exp | PIS-TRAN | 17,514 | 4,350 |
| 457 | BP Adjustments | SPS Include TX Deferrals | OM | Transmission | | Sub-Total Transmission | 17,514 | 4,350 |
| 458 | | | | | | | | |
| 459 | BP Adjustments | SPS Include TX Deferrals | OM | Distribution | 58800-Dist Oper Misc Exp | TX | 179,267 | |
| 460 | BP Adjustments | SPS Include TX Deferrals | OM | Distribution | | Sub-Total Distribution | 179,267 | |
| 461 | | | | | | | | |
| 462 | BP Adjustments | SPS Include TX Deferrals | OM | A&G | 92100-A&G Office & Supplies | LABXAG | 51,829 | 15,581 |
| 463 | BP Adjustments | SPS Include TX Deferrals | OM | A&G | | Sub-Total A&G | 51,829 | 15,581 |
| 464 | | | | | | | | |
| 465 | BP Adjustments | SPS Include TX Deferrals | OM | Customer Accounts | 90400-Cust Acct Uncollect | CUST-RET | 757,904 | 236,898 |
| 466 | BP Adjustments | SPS Include TX Deferrals | OM | Customer Accounts | | Sub-Total Customer Accounts | 757,904 | 236,898 |
| 467 | | | | | | | | |
| 468 | BP Adjustments | SPS Include TX Deferrals | OM | | | Sub-Total OM | 1,069,286 | 276,118 |
| 469 | | | | | | | | |
| 470 | BP Adjustments | SPS Include TX Deferrals | | | | **Sub-Total SPS Include TX Deferrals** | **1,069,286** | **276,118** |
| 471 | | | | | | | | |
| 472 | BP Adjustments | SPS JUR Correction | 1-Plant End Bal | Transmission | 350011-Tran Fee Land - Prod | 12CP-PROD | (154,062) | (47,339) |
| 473 | BP Adjustments | SPS JUR Correction | 1-Plant End Bal | Transmission | 350045-Tran Land Fee-Wind | ENERGY | 154,062 | 50,555 |
| 474 | BP Adjustments | SPS JUR Correction | 1-Plant End Bal | Transmission | | Sub-Total Transmission | | 3,216 |
| 475 | | | | | | | | |
| 476 | BP Adjustments | SPS JUR Correction | 1-Plant End Bal | | | Sub-Total 1-Plant End Bal | | 3,216 |
| 477 | | | | | | | | |
| 478 | BP Adjustments | SPS JUR Correction | 74-ADIT End Bal | Transmission | 350011-Tran Fee Land - Prod | 12CP-PROD | (2) | (1) |
| 479 | BP Adjustments | SPS JUR Correction | 74-ADIT End Bal | Transmission | 350045-Tran Land Fee-Wind | ENERGY | 2 | 1 |
| 480 | BP Adjustments | SPS JUR Correction | 74-ADIT End Bal | Transmission | | Sub-Total Transmission | | 0 |
| 481 | | | | | | | | |
| 482 | BP Adjustments | SPS JUR Correction | 74-ADIT End Bal | | | Sub-Total 74-ADIT End Bal | | 0 |
| 483 | | | | | | | | |
| 484 | BP Adjustments | SPS JUR Correction | | | | **Sub-Total SPS JUR Correction** | **(0)** | **3,216** |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 485 | | | | | | | | |
| 486 | BP Adjustments | SPS Mutual Aid Adjustment | RevR-Revenue Retail | Other Revenues | 45600EEI-EEI Mutual Aid | PIS-DIST | 609,981 | 231,587 |
| 487 | BP Adjustments | SPS Mutual Aid Adjustment | RevR-Revenue Retail | Other Revenues | | Sub-Total Other Revenues | 609,981 | 231,587 |
| 488 | | | | | | | | |
| 489 | BP Adjustments | SPS Mutual Aid Adjustment | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | 609,981 | 231,587 |
| 490 | | | | | | | | |
| 491 | BP Adjustments | SPS Mutual Aid Adjustment | OM | Distribution | 59300-Dist Mtc of Overhead Lines | PIS-DIST | (571,587) | (217,010) |
| 492 | BP Adjustments | SPS Mutual Aid Adjustment | OM | Distribution | | Sub-Total Distribution | (571,587) | (217,010) |
| 493 | | | | | | | | |
| 494 | BP Adjustments | SPS Mutual Aid Adjustment | OM | | | Sub-Total OM | (571,587) | (217,010) |
| 495 | | | | | | | | |
| 496 | BP Adjustments | SPS Mutual Aid Adjustment | | | | **Sub-Total SPS Mutual Aid Adjustment** | **38,394** | **14,577** |
| 497 | | | | | | | | |
| 498 | BP Adjustments | SPS Reclass Ad Brand Expense | OM | Customer Service | 909000-Informational and instruction advertising expense | CUST-RET | (4,863) | (1,520) |
| 499 | BP Adjustments | SPS Reclass Ad Brand Expense | OM | Customer Service | | Sub-Total Customer Service | (4,863) | (1,520) |
| 500 | | | | | | | | |
| 501 | BP Adjustments | SPS Reclass Ad Brand Expense | OM | | | Sub-Total OM | (4,863) | (1,520) |
| 502 | | | | | | | | |
| 503 | BP Adjustments | SPS Reclass Ad Brand Expense | | | | **Sub-Total SPS Reclass Ad Brand Expense** | **(4,863)** | **(1,520)** |
| 504 | | | | | | | | |
| 505 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Intangible | 303000-Intg Misc | LABXAG | (240,954) | (72,436) |
| 506 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (1,504,235) | (452,209) |
| 507 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (14,933,459) | (4,489,350) |
| 508 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | (5,684,845) | (1,708,999) |
| 509 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | (1,282,321) | (385,496) |
| 510 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Intangible | 303014-Intg CRS Computr Softwar | CUST-RET | (411,070) | (128,488) |
| 511 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Intangible | | Sub-Total Intangible | (24,056,884) | (7,236,979) |
| 512 | | | | | | | | |
| 513 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | (14,287,274) | (4,390,091) |
| 514 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | (14,013,570) | (4,305,990) |
| 515 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | (4,196,420) | (1,289,446) |
| 516 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | (863,966) | (265,473) |
| 517 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | (577,109) | (177,330) |
| 518 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 340001-Other Prod Land Own in Fee | 12CP-PROD | 0 | 0 |
| 519 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 340145-Other Prod Wind Land Own | ENERGY | 74 | 24 |
| 520 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | (263,058) | (80,831) |
| 521 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | (337,755) | (110,834) |
| 522 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | (25,281) | (7,768) |
| 523 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 343000-Other Prod Prime Mover | 12CP-PROD | (1,223,228) | (375,865) |
| 524 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 344000E-Other Prod Generator | 12CP-PROD | (4,363,914) | (1,340,912) |
| 525 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 344045-Other Prod Generator-Wind | ENERGY | (712,490,958) | (233,803,280) |
| 526 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | (374,592) | (115,102) |
| 527 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | (145,397) | (47,712) |
| 528 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | (61,176) | (18,798) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 529 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | (119) | (39) |
| 530 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Production | | Sub-Total Production | (753,223,743) | (246,329,446) |
| 531 | | | | | | | | |
| 532 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 350001-Tran Land Owned in Fe | 12CP-TRAN | (50,643) | (12,278) |
| 533 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | (117,568) | (28,503) |
| 534 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | (13,305,482) | (3,225,720) |
| 535 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | (583,030) | (179,149) |
| 536 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | (2,252,284) | (739,085) |
| 537 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 353000E-Transmission Station | 12CP-TRAN | (81,497,099) | (19,757,780) |
| 538 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (6,206,242) | (1,907,010) |
| 539 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 353045-Tran Station Equip-Wind | ENERGY | (24,965,460) | (8,192,394) |
| 540 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | (136,782) | (33,161) |
| 541 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 355000E-Tran Poles & Fixture | 12CP-TRAN | (52,314,841) | (12,682,969) |
| 542 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | (1,337,975) | (411,123) |
| 543 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | (5,469,670) | (1,794,867) |
| 544 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | (19,801,515) | (4,800,588) |
| 545 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | (1,196,807) | (367,746) |
| 546 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | (3,609,168) | (1,184,345) |
| 547 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | (1,173) | (284) |
| 548 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | (14,011) | (3,397) |
| 549 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Transmission | | Sub-Total Transmission | (212,859,749) | (55,320,399) |
| 550 | | | | | | | | |
| 551 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 360001E-Dist Land Owned in Fee | NM | (19,481) | (19,481) |
| 552 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 360001E-Dist Land Owned in Fee | TX | (13,252) | |
| 553 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 361000E-Str & Improv | NM | (1,870,413) | (1,870,413) |
| 554 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 361000E-Str & Improv | TX | (1,061,616) | |
| 555 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 362000E-Other Eq | NM | (15,421,240) | (15,421,240) |
| 556 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 362000E-Other Eq | TX | (12,148,197) | |
| 557 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | NM | (4,008,229) | (4,008,229) |
| 558 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | TX | (1,734,695) | |
| 559 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 365000-Dist OH Conductor & Devic | NM | (5,226,540) | (5,226,540) |
| 560 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 365000-Dist OH Conductor & Devic | TX | (1,338,193) | |
| 561 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 366000E-Dist Underground Cond | NM | (80,536) | (80,536) |
| 562 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 366000E-Dist Underground Cond | TX | (237,818) | |
| 563 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 367000E-Dist UG Conductor & D | NM | (278,773) | (278,773) |
| 564 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 367000E-Dist UG Conductor & D | TX | (477,534) | |
| 565 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 368000E-Dist Line Transformer | NM | (0) | (0) |
| 566 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 368000E-Dist Line Transformer | TX | (58,058) | |
| 567 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 369000E-Distribution Services | TX | 111 | |
| 568 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 369010-Distribution Services O | NM | (0) | (0) |
| 569 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 369010-Distribution Services O | TX | (0) | |
| 570 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 369020-Distribution Services U | TX | (0) | |
| 571 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 370000E-Distribution Meter | TX | (16,426) | |
| 572 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 373000-Dist Street Light & Sg Sy | NM | (190,872) | (190,872) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 573 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | 373000-Dist Street Light & Sg Sy | TX | (691,110) | |
| 574 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | Distribution | | Sub-Total Distribution | (44,872,872) | (27,096,084) |
| 575 | | | | | | | | |
| 576 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 390000-Genl Structures & Improv | LABXAG | (7,847,597) | (2,359,173) |
| 577 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 391000-General Office Furn & E | LABXAG | (1,008,878) | (303,292) |
| 578 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 391004-General Info Sys Computer | LABXAG | (6,656,252) | (2,001,027) |
| 579 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG | (388,035) | (116,652) |
| 580 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 392010-General Transp Eq Grp | LABXAG | (46,577) | (14,002) |
| 581 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 392020-General Transp Eq Grp 2 | LABXAG | (555,549) | (167,011) |
| 582 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 392030-General Transp Eq Trailer | LABXAG | (118,095) | (35,502) |
| 583 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 392040-General Transp Eq Grp 4 | LABXAG | (737,822) | (221,807) |
| 584 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 393000-General Stores Equipmen | LABXAG | 0 | 0 |
| 585 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 394000-General Tools & Shop Equi | LABXAG | (395,525) | (118,904) |
| 586 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 395000-General Laboratory Equi | LABXAG | (6,057) | (1,821) |
| 587 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 396000-General Power Operated E | LABXAG | (89,758) | (26,983) |
| 588 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 397000-General Communication E | LABXAG | (22,505,875) | (6,765,797) |
| 589 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | 398000-General Miscellaneous E | LABXAG | (858) | (258) |
| 590 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | General | | Sub-Total General | (40,356,878) | (12,132,231) |
| 591 | | | | | | | | |
| 592 | BP Adjustments | SPS Remove CWIP from Ratebase | 22-CWIP End Bal | | | Sub-Total 22-CWIP End Bal | (1,075,370,126) | (348,115,138) |
| 593 | | | | | | | | |
| 594 | BP Adjustments | SPS Remove CWIP from Ratebase | | | | **Sub-Total SPS Remove CWIP from Ratebase** | **(1,075,370,126)** | **(348,115,138)** |
| 595 | | | | | | | | |
| 596 | BP Adjustments | SPS Trading A&G Adjustment | OM | Production | 55700-Purchased Power Other | NM | (125,000) | (125,000) |
| 597 | BP Adjustments | SPS Trading A&G Adjustment | OM | Production | 55700-Purchased Power Other | TX | (400,000) | |
| 598 | BP Adjustments | SPS Trading A&G Adjustment | OM | Production | | Sub-Total Production | (525,000) | (125,000) |
| 599 | | | | | | | | |
| 600 | BP Adjustments | SPS Trading A&G Adjustment | OM | | | Sub-Total OM | (525,000) | (125,000) |
| 601 | | | | | | | | |
| 602 | BP Adjustments | SPS Trading A&G Adjustment | | | | **Sub-Total SPS Trading A&G Adjustment** | **(525,000)** | **(125,000)** |
| 603 | | | | | | | | |
| 604 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | NM | (112,454) | (112,454) |
| 605 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | TX | (1,482,918) | |
| 606 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | NM | 794,552 | 794,552 |
| 607 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | TX | (737,879) | |
| 608 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | NM | 1,882,211 | 1,882,211 |
| 609 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | TX | (3,516,286) | |
| 610 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | NM | 17,320 | 17,320 |
| 611 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | TX | 45,800 | |
| 612 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | NM | 20,021 | 20,021 |
| 613 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | TX | (498,053) | |
| 614 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | Rate Revenues | | Sub-Total Rate Revenues | (3,587,685) | 2,601,651 |
| 615 | | | | | | | | |
| 616 | BP Adjustments | SPS Unbilled Revenue Adj | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | (3,587,685) | 2,601,651 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 617 | | | | | | | | |
| 618 | BP Adjustments | SPS Unbilled Revenue Adj | | | | **Sub-Total SPS Unbilled Revenue Adj** | **(3,587,685)** | **2,601,651** |
| 619 | | | | | | | | |
| 620 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 310002-Steam Prod Land Rights | 12CP-PROD | (18,838) | (5,789) |
| 621 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 310003-Steam Prod Water Rights | 12CP-PROD | (826) | (254) |
| 622 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | (459) | (141) |
| 623 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | (21,482,373) | (6,600,950) |
| 624 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 311001-Steam Prod Str&Imp-TolkSC | 12CP-PROD | (358,395) | (110,125) |
| 625 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | (32,865,783) | (10,098,763) |
| 626 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 312001-Steam Prod Blr Plt-TolkSC | 12CP-PROD | (692,055) | (212,650) |
| 627 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | (14,982,225) | (4,603,631) |
| 628 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 314001-Steam Prod Turbogen-TolkSC | 12CP-PROD | (32,501) | (9,987) |
| 629 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | (3,111,059) | (955,944) |
| 630 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 315001-Steam Prod Acc El Eq-TolkS | 12CP-PROD | (859,687) | (264,158) |
| 631 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | (3,405,918) | (1,046,546) |
| 632 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 316001-Steam Prod PwrPltEq-TolkSC | 12CP-PROD | (244,640) | (75,171) |
| 633 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 340002-Other Prod Land Rights | 12CP-PROD | 0 | 0 |
| 634 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | (80,018) | (24,587) |
| 635 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | (94,402) | (30,978) |
| 636 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | (61,057) | (18,761) |
| 637 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 343000-Other Prod Prime Mover | 12CP-PROD | (1,533,353) | (471,158) |
| 638 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 344000E-Other Prod Generator | 12CP-PROD | (1,883,998) | (578,901) |
| 639 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 344045-Other Prod Generator-Wind | ENERGY | (1,353,472) | (444,141) |
| 640 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | (494,164) | (151,843) |
| 641 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | (38,019) | (12,476) |
| 642 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | (61,584) | (18,923) |
| 643 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | (37) | (12) |
| 644 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | | Sub-Total Production | (83,654,863) | (25,735,888) |
| 645 | | | | | | | | |
| 646 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | 3,271,250 | 793,067 |
| 647 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | 69,273 | 69,273 |
| 648 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | 108,865 | |
| 649 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | 21,450 | |
| 650 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | (4,038,671) | (979,117) |
| 651 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | (9,422) | (2,895) |
| 652 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | (3,903) | (1,281) |
| 653 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 353000E-Transmission Station | 12CP-TRAN | 4,331,437 | 1,050,093 |
| 654 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (266,812) | (81,984) |
| 655 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 353045-Tran Station Equip-Wind | ENERGY | (15,166) | (4,977) |
| 656 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | (77,795) | (18,860) |
| 657 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | (1,647) | (1,647) |
| 658 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | (2,589) | |
| 659 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | (510) | |
| 660 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000E | 12CP-TRAN | (51,742,935) | (12,544,318) |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 661 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | (1,095,723) | (1,095,723) |
| 662 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | (1,721,972) | |
| 663 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | (339,285) | |
| 664 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | (6,206) | (1,907) |
| 665 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | (28,196) | (9,253) |
| 666 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | (1,396,459) | (338,551) |
| 667 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | (29,572) | (29,572) |
| 668 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | (46,473) | |
| 669 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | (9,157) | |
| 670 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | (232) | (71) |
| 671 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | 2,693 | 884 |
| 672 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | (13,596) | (3,296) |
| 673 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | (61,633) | (14,942) |
| 674 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | 2,073 | 503 |
| 675 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | | Sub-Total Transmission | (53,100,912) | (13,214,574) |
| 676 | | | | | | | | |
| 677 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 389002-General Land Rights | LABXAG | 516 | 155 |
| 678 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 390000-Genl Structures & Improv | LABXAG | 5,054,688 | 1,519,558 |
| 679 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 390007-Genl Str & Imp Lease Bld | LABXAG | 103 | 31 |
| 680 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 391000-General Office Furn & E | LABXAG | 219,467 | 65,977 |
| 681 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 391004-General Info Sys Computer | LABXAG | 3,436,937 | 1,033,225 |
| 682 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 392010-General Transp Eq Grp | LABXAG | 131,900 | 39,652 |
| 683 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 392020-General Transp Eq Grp 2 | LABXAG | 1,172,875 | 352,594 |
| 684 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 392030-General Transp Eq Trailer | LABXAG | (462,799) | (139,128) |
| 685 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 392040-General Transp Eq Grp 4 | LABXAG | (2,964,040) | (891,060) |
| 686 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 393000-General Stores Equipmen | LABXAG | 58,422 | 17,563 |
| 687 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 394000-General Tools & Shop Equi | LABXAG | 409,856 | 123,212 |
| 688 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 395000-General Laboratory Equi | LABXAG | (412,666) | (124,057) |
| 689 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 396000-General Power Operated E | LABXAG | (1,921,110) | (577,531) |
| 690 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 397000-General Communication E | LABXAG | 6,373,045 | 1,915,888 |
| 691 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 397010-General Comm Eq Two Wa | LABXAG | 2,520,291 | 757,659 |
| 692 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 397020-General Comm Eq AE | LABXAG | 2,652 | 797 |
| 693 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 397030-General Comm Eq EM | LABXAG | 2,046,567 | 615,246 |
| 694 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 398000-General Miscellaneous E | LABXAG | 52,949 | 15,918 |
| 695 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | General | | Sub-Total General | 15,719,653 | 4,725,699 |
| 696 | | | | | | | | |
| 697 | BP Adjustments | SPS Unblending Adjustment | 65Net-Accum Depr End bal net of RWIP | | | Sub-Total 65Net-Accum Depr End bal net of RWIP | (121,036,122) | (34,224,764) |
| 698 | | | | | | | | |
| 699 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 700 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 701 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (0) | (0) |
| 702 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | | |
| 703 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 704 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Intangible | | Sub-Total Intangible | (0) | (0) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 705 | | | | | | | | |
| 706 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | 12CP-PROD | 267 | 82 |
| 707 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | 12CP-PROD | (23,928) | (7,353) |
| 708 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | 18 | 5 |
| 709 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | 2,269,950 | 697,494 |
| 710 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | 8,882,435 | 2,729,331 |
| 711 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | 4,566,928 | 1,403,293 |
| 712 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | 727,374 | 223,502 |
| 713 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | 361,352 | 111,034 |
| 714 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 340045-Other Prod Wind Rights | ENERGY | 0 | 0 |
| 715 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | 66,880 | 20,550 |
| 716 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | 24,337 | 7,986 |
| 717 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | 67,259 | 20,667 |
| 718 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | 12CP-PROD | 83,488 | 25,654 |
| 719 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | 12CP-PROD | 516,732 | 158,778 |
| 720 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | ENERGY | 326,723 | 107,214 |
| 721 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | 100,087 | 30,754 |
| 722 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | 10,477 | 3,438 |
| 723 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | 47,953 | 14,735 |
| 724 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | 9 | 3 |
| 725 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Production | | Sub-Total Production | 18,028,341 | 5,547,167 |
| 726 | | | | | | | | |
| 727 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | (790,624) | (191,675) |
| 728 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | (16,742) | (16,742) |
| 729 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | (26,311) | |
| 730 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | (5,184) | |
| 731 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | (3,070) | (744) |
| 732 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | 2,374 | 730 |
| 733 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | 446 | 146 |
| 734 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | 12CP-TRAN | (29,917) | (7,253) |
| 735 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | 92,995 | 28,575 |
| 736 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | ENERGY | 4,947 | 1,623 |
| 737 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | 52,808 | 12,802 |
| 738 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | 1,118 | 1,118 |
| 739 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | 1,757 | |
| 740 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | 346 | |
| 741 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 355000E | 12CP-TRAN | 8,932,542 | 2,165,564 |
| 742 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | 189,158 | 189,158 |
| 743 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | 297,269 | |
| 744 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | 58,572 | |
| 745 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | 783 | 241 |
| 746 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | 5,196 | 1,705 |
| 747 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | 3,163,153 | 766,860 |
| 748 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | 66,984 | 66,984 |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 749 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | 105,268 | |
| 750 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | 20,741 | |
| 751 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | 1,096 | 337 |
| 752 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | 3,429 | 1,125 |
| 753 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | 1,877 | 455 |
| 754 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | 3,342 | 810 |
| 755 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | 3,533 | 857 |
| 756 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | Transmission | | Sub-Total Transmission | 12,137,886 | 3,022,676 |
| 757 | | | | | | | | |
| 758 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 389002-General Land Rights | LABXAG | (122) | (37) |
| 759 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | LABXAG | (1,129,422) | (339,531) |
| 760 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | LABXAG | (17) | (5) |
| 761 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 391000-General Office Furn & E | LABXAG | (47,586) | (14,305) |
| 762 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 391004-General Info Sys Computer | LABXAG | (786,687) | (236,497) |
| 763 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG | (0) | (0) |
| 764 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 392000-General Transportation E | LABXAG | 0 | 0 |
| 765 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | LABXAG | 25,464 | 7,655 |
| 766 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | LABXAG | 319,477 | 96,042 |
| 767 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | LABXAG | 61,674 | 18,541 |
| 768 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | LABXAG | 406,035 | 122,064 |
| 769 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 393000-General Stores Equipmen | LABXAG | (5,388) | (1,620) |
| 770 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | LABXAG | (645,537) | (194,064) |
| 771 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 395000-General Laboratory Equi | LABXAG | (136,643) | (41,078) |
| 772 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 396000-General Power Operated E | LABXAG | 91,154 | 27,403 |
| 773 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 397000-General Communication E | LABXAG | (798,461) | (240,036) |
| 774 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | LABXAG | (608,801) | (183,020) |
| 775 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 397020-General Comm Eq AE | LABXAG | (761) | (229) |
| 776 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 397030-General Comm Eq EM | LABXAG | (221,110) | (66,471) |
| 777 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | 398000-General Miscellaneous E | LABXAG | (34,343) | (10,324) |
| 778 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | General | | Sub-Total General | (3,511,075) | (1,055,512) |
| 779 | | | | | | | | |
| 780 | BP Adjustments | SPS Unblending Adjustment | 74-ADIT End Bal | | | Sub-Total 74-ADIT End Bal | 26,655,151 | 7,514,331 |
| 781 | | | | | | | | |
| 782 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 310002-Steam Prod Land Rights | 12CP-PROD | (4,978) | (1,530) |
| 783 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 310003-Steam Prod Water Rights | 12CP-PROD | (144,570) | (44,422) |
| 784 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | (198) | (61) |
| 785 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | (382,532) | (117,542) |
| 786 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 311001-Steam Prod Str&Imp-TolkSC | 12CP-PROD | 2,612 | 803 |
| 787 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | (3,686,166) | (1,132,659) |
| 788 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 312001-Steam Prod Blr Plt-TolkSC | 12CP-PROD | 6,615 | 2,033 |
| 789 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | (2,508,121) | (770,677) |
| 790 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 314001-Steam Prod Turbogen-TolkSC | 12CP-PROD | 24,198 | 7,435 |
| 791 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | (354,253) | (108,852) |
| 792 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 315001-Steam Prod Acc El Eq-TolkS | 12CP-PROD | 19,142 | 5,882 |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 793 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | (20,970) | (6,444) |
| 794 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 316001-Steam Prod PwrPltEq-TolkSC | 12CP-PROD | 7,165 | 2,202 |
| 795 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 340002-Other Prod Land Rights | 12CP-PROD | 6 | 2 |
| 796 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | (31,036) | (9,537) |
| 797 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | 35,566 | 11,671 |
| 798 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | (17,813) | (5,474) |
| 799 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 343000-Other Prod Prime Mover | 12CP-PROD | (40,242) | (12,365) |
| 800 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 344000E-Other Prod Generator | 12CP-PROD | (547,010) | (168,081) |
| 801 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 344045-Other Prod Generator-Wind | ENERGY | 582,028 | 190,992 |
| 802 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | (33,199) | (10,201) |
| 803 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | 12,332 | 4,047 |
| 804 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | (9,526) | (2,927) |
| 805 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | 17 | 6 |
| 806 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Production | | Sub-Total Production | (7,090,935) | (2,165,701) |
| 807 | | | | | | | | |
| 808 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | 425,451 | 103,144 |
| 809 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | 9,009 | 9,009 |
| 810 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | 14,159 | |
| 811 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | 2,790 | |
| 812 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | 445,307 | 107,958 |
| 813 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | 2,762 | 849 |
| 814 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | 3,949 | 1,296 |
| 815 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 353000E-Transmission Station | 12CP-TRAN | 1,157,852 | 280,704 |
| 816 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | 27,785 | 8,538 |
| 817 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 353045-Tran Station Equip-Wind | ENERGY | 12,333 | 4,047 |
| 818 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | (4,906) | (1,189) |
| 819 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | (104) | (104) |
| 820 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | (163) | |
| 821 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | (32) | |
| 822 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 355000E | 12CP-TRAN | 730,159 | 177,016 |
| 823 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | 15,462 | 15,462 |
| 824 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | 24,299 | |
| 825 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | 4,788 | |
| 826 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | 84 | 26 |
| 827 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | 15,150 | 4,971 |
| 828 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | (937,939) | (227,390) |
| 829 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | (19,862) | (19,862) |
| 830 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | (31,214) | |
| 831 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | (6,150) | |
| 832 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | (92) | (28) |
| 833 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | (5,159) | (1,693) |
| 834 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | 403 | 98 |
| 835 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | (1,107) | (268) |
| 836 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | 2,177 | 528 |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 837 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | Transmission | | Sub-Total Transmission | 1,887,191 | 463,112 |
| 838 | | | | | | | | |
| 839 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 389002-General Land Rights | LABXAG | (235) | (71) |
| 840 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 390000-Genl Structures & Improv | LABXAG | (313,543) | (94,258) |
| 841 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 390007-Genl Str & Imp Lease Bld | LABXAG | 2 | 1 |
| 842 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 391000-General Office Furn & E | LABXAG | 22,129 | 6,653 |
| 843 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 391004-General Info Sys Computer | LABXAG | (788,804) | (237,133) |
| 844 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 393000-General Stores Equipmen | LABXAG | (2,034) | (612) |
| 845 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 394000-General Tools & Shop Equi | LABXAG | 18,551 | 5,577 |
| 846 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 395000-General Laboratory Equi | LABXAG | (34,475) | (10,364) |
| 847 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 397000-General Communication E | LABXAG | (1,848,301) | (555,643) |
| 848 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 397010-General Comm Eq Two Wa | LABXAG | (879,206) | (264,310) |
| 849 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 397020-General Comm Eq AE | LABXAG | (1,122) | (337) |
| 850 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 397030-General Comm Eq EM | LABXAG | (340,686) | (102,418) |
| 851 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | 398000-General Miscellaneous E | LABXAG | (7,026) | (2,112) |
| 852 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | General | | Sub-Total General | (4,174,749) | (1,255,028) |
| 853 | | | | | | | | |
| 854 | BP Adjustments | SPS Unblending Adjustment | 4-Book Depr | | | Sub-Total 4-Book Depr | (9,378,493) | (2,957,617) |
| 855 | | | | | | | | |
| 856 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | 0 | 0 |
| 857 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 0 | 0 |
| 858 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | 0 | 0 |
| 859 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | | |
| 860 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | 0 | 0 |
| 861 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Intangible | | Sub-Total Intangible | 0 | 0 |
| 862 | | | | | | | | |
| 863 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 310002-Steam Prod Land Rights | 12CP-PROD | (10,980) | (3,374) |
| 864 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 310003-Steam Prod Water Rights | 12CP-PROD | (64,516) | (19,824) |
| 865 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | (731) | (225) |
| 866 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | (78,010) | (23,970) |
| 867 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | (1,513,588) | (465,085) |
| 868 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | (477,062) | (146,588) |
| 869 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | 228,350 | 70,166 |
| 870 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | 378,506 | 116,305 |
| 871 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 340045-Other Prod Wind Rights | ENERGY | 0 | 0 |
| 872 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | 128,172 | 39,384 |
| 873 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | (3,873) | (1,271) |
| 874 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | 198,770 | 61,077 |
| 875 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 343000-Other Prod Prime Mover | 12CP-PROD | (369,807) | (113,632) |
| 876 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 344000E-Other Prod Generator | 12CP-PROD | (236,807) | (72,764) |
| 877 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 344045-Other Prod Generator-Wind | ENERGY | (53,777) | (17,647) |
| 878 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | 121,909 | 37,459 |
| 879 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | (1,667) | (547) |
| 880 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | 202,607 | 62,256 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 881 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | (1) | (0) |
| 882 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Production | | Sub-Total Production | (1,552,506) | (478,281) |
| 883 | | | | | | | | |
| 884 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | (204,537) | (49,587) |
| 885 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | (4,331) | (4,331) |
| 886 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | (6,807) | |
| 887 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | (1,341) | |
| 888 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | (49,708) | (12,051) |
| 889 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | 2,684 | 825 |
| 890 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | (358) | (118) |
| 891 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 353000E-Transmission Station | 12CP-TRAN | (485,556) | (117,716) |
| 892 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | 105,366 | 32,376 |
| 893 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 353045-Tran Station Equip-Wind | ENERGY | (3,961) | (1,300) |
| 894 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | (174) | (42) |
| 895 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | (4) | (4) |
| 896 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | (6) | |
| 897 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | (1) | |
| 898 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 355000E | 12CP-TRAN | 1,965 | 476 |
| 899 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | 42 | 42 |
| 900 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | 65 | |
| 901 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | 13 | |
| 902 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | (167) | (51) |
| 903 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | (1,704) | (559) |
| 904 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | (4,739) | (1,149) |
| 905 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | (100) | (100) |
| 906 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | (158) | |
| 907 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | (31) | |
| 908 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | (232) | (71) |
| 909 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | (962) | (316) |
| 910 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | (6) | (2) |
| 911 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | (11) | (3) |
| 912 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | (12) | (3) |
| 913 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | Transmission | | Sub-Total Transmission | (654,772) | (153,683) |
| 914 | | | | | | | | |
| 915 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 389002-General Land Rights | LABXAG | 29 | 9 |
| 916 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 390000-Genl Structures & Improv | LABXAG | (75,955) | (22,834) |
| 917 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 390007-Genl Str & Imp Lease Bld | LABXAG | 17 | 5 |
| 918 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 391000-General Office Furn & E | LABXAG | (2,428) | (730) |
| 919 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 391004-General Info Sys Computer | LABXAG | 71,551 | 21,510 |
| 920 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG | 0 | 0 |
| 921 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 392000-General Transportation E | LABXAG | 0 | 0 |
| 922 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 392010-General Transp Eq Grp | LABXAG | 3,499 | 1,052 |
| 923 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 392020-General Transp Eq Grp 2 | LABXAG | 43,510 | 13,080 |
| 924 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 392030-General Transp Eq Trailer | LABXAG | 8,473 | 2,547 |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 925 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 392040-General Transp Eq Grp 4 | LABXAG | 55,912 | 16,808 |
| 926 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 393000-General Stores Equipmen | LABXAG | 678 | 204 |
| 927 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 394000-General Tools & Shop Equi | LABXAG | 79,802 | 23,990 |
| 928 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 395000-General Laboratory Equi | LABXAG | 17,200 | 5,171 |
| 929 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 396000-General Power Operated E | LABXAG | 12,730 | 3,827 |
| 930 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 397000-General Communication E | LABXAG | 100,366 | 30,173 |
| 931 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 397010-General Comm Eq Two Wa | LABXAG | 74,154 | 22,293 |
| 932 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 397020-General Comm Eq AE | LABXAG | 96 | 29 |
| 933 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 397030-General Comm Eq EM | LABXAG | 27,907 | 8,390 |
| 934 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | 398000-General Miscellaneous E | LABXAG | 4,342 | 1,305 |
| 935 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | General | | Sub-Total General | 421,880 | 126,827 |
| 936 | | | | | | | | |
| 937 | BP Adjustments | SPS Unblending Adjustment | 6-ADIT Activity | | | Sub-Total 6-ADIT Activity | (1,785,398) | (505,138) |
| 938 | | | | | | | | |
| 939 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 940 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 941 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (0) | (0) |
| 942 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | | |
| 943 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 944 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Intangible | | Sub-Total Intangible | (0) | (0) |
| 945 | | | | | | | | |
| 946 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 310002-Steam Prod Land Rights | 12CP-PROD | 49,337 | 15,160 |
| 947 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 310003-Steam Prod Water Rights | 12CP-PROD | 289,668 | 89,007 |
| 948 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | 3,283 | 1,009 |
| 949 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | 352,272 | 108,244 |
| 950 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | 6,806,961 | 2,091,594 |
| 951 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | 2,147,086 | 659,741 |
| 952 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | (1,025,291) | (315,044) |
| 953 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | (1,700,377) | (522,480) |
| 954 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 340045-Other Prod Wind Rights | ENERGY | (0) | (0) |
| 955 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | (575,994) | (176,987) |
| 956 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | 17,532 | 5,753 |
| 957 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | (893,221) | (274,463) |
| 958 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 343000-Other Prod Prime Mover | 12CP-PROD | 1,662,291 | 510,777 |
| 959 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 344000E-Other Prod Generator | 12CP-PROD | 1,064,215 | 327,004 |
| 960 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 344045-Other Prod Generator-Wind | ENERGY | 243,347 | 79,854 |
| 961 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | (547,771) | (168,315) |
| 962 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | 7,547 | 2,477 |
| 963 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | (910,460) | (279,760) |
| 964 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | 6 | 2 |
| 965 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Production | | Sub-Total Production | 6,990,433 | 2,153,574 |
| 966 | | | | | | | | |
| 967 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | 918,502 | 222,677 |
| 968 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | 19,450 | 19,450 |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 969 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | 30,567 | |
| 970 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | 6,023 | |
| 971 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | 223,485 | 54,181 |
| 972 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | (12,065) | (3,707) |
| 973 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | 1,609 | 528 |
| 974 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 353000E-Transmission Station | 12CP-TRAN | 2,183,067 | 529,253 |
| 975 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (473,579) | (145,518) |
| 976 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 353045-Tran Station Equip-Wind | ENERGY | 17,806 | 5,843 |
| 977 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | 827 | 200 |
| 978 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | 18 | 18 |
| 979 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | 28 | |
| 980 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | 5 | |
| 981 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 355000E | 12CP-TRAN | (2,157) | (523) |
| 982 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | (46) | (46) |
| 983 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | (72) | |
| 984 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | (14) | |
| 985 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | 751 | 231 |
| 986 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | 7,678 | 2,520 |
| 987 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | 23,760 | 5,760 |
| 988 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | 503 | 503 |
| 989 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | 791 | |
| 990 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | 156 | |
| 991 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | 1,042 | 320 |
| 992 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | 4,336 | 1,423 |
| 993 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | 29 | 7 |
| 994 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | 52 | 13 |
| 995 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | 55 | 13 |
| 996 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | Transmission | | Sub-Total Transmission | 2,952,609 | 693,147 |
| 997 | | | | | | | | |
| 998 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 389002-General Land Rights | LABXAG | (131) | (39) |
| 999 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 390000-Genl Structures & Improv | LABXAG | 341,020 | 102,519 |
| 1000 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 390007-Genl Str & Imp Lease Bld | LABXAG | (76) | (23) |
| 1001 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 391000-General Office Furn & E | LABXAG | 10,948 | 3,291 |
| 1002 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 391004-General Info Sys Computer | LABXAG | (321,787) | (96,737) |
| 1003 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG | (0) | (0) |
| 1004 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 392000-General Transportation E | LABXAG | (0) | (0) |
| 1005 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 392010-General Transp Eq Grp | LABXAG | (15,741) | (4,732) |
| 1006 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 392020-General Transp Eq Grp 2 | LABXAG | (195,738) | (58,844) |
| 1007 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 392030-General Transp Eq Trailer | LABXAG | (38,117) | (11,459) |
| 1008 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 392040-General Transp Eq Grp 4 | LABXAG | (251,541) | (75,619) |
| 1009 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 393000-General Stores Equipmen | LABXAG | (3,050) | (917) |
| 1010 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 394000-General Tools & Shop Equi | LABXAG | (359,023) | (107,931) |
| 1011 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 395000-General Laboratory Equi | LABXAG | (77,384) | (23,264) |
| 1012 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 396000-General Power Operated E | LABXAG | (57,271) | (17,217) |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1013 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 397000-General Communication E | LABXAG | (451,563) | (135,750) |
| 1014 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 397010-General Comm Eq Two Wa | LABXAG | (333,600) | (100,288) |
| 1015 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 397020-General Comm Eq AE | LABXAG | (430) | (129) |
| 1016 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 397030-General Comm Eq EM | LABXAG | (125,560) | (37,746) |
| 1017 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | 398000-General Miscellaneous E | LABXAG | (19,534) | (5,872) |
| 1018 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | General | | Sub-Total General | (1,898,578) | (570,757) |
| 1019 | | | | | | | | |
| 1020 | BP Adjustments | SPS Unblending Adjustment | Schedule M Temporary Differences | | | Sub-Total Schedule M Temporary Differences | 8,044,463 | 2,275,963 |
| 1021 | | | | | | | | |
| 1022 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 1023 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 1024 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (0) | (0) |
| 1025 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | | |
| 1026 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 1027 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Intangible | | Sub-Total Intangible | (0) | (0) |
| 1028 | | | | | | | | |
| 1029 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 310002-Steam Prod Land Rights | 12CP-PROD | 210 | 64 |
| 1030 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 310003-Steam Prod Water Rights | 12CP-PROD | 494 | 152 |
| 1031 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | 14 | 4 |
| 1032 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | 71,864 | 22,082 |
| 1033 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | 363,914 | 111,821 |
| 1034 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | 150,232 | 46,162 |
| 1035 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | 15,848 | 4,870 |
| 1036 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | 7,541 | 2,317 |
| 1037 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 340045-Other Prod Wind Rights | ENERGY | (0) | (0) |
| 1038 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | 2,781 | 854 |
| 1039 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | 547 | 180 |
| 1040 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | 2,712 | 833 |
| 1041 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 343000-Other Prod Prime Mover | 12CP-PROD | 92,765 | 28,504 |
| 1042 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 344000E-Other Prod Generator | 12CP-PROD | 71,832 | 22,072 |
| 1043 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 344045-Other Prod Generator-Wind | ENERGY | 7,566 | 2,483 |
| 1044 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | 14,843 | 4,561 |
| 1045 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | 236 | 77 |
| 1046 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | 2,556 | 785 |
| 1047 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | 0 | 0 |
| 1048 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Production | | Sub-Total Production | 805,954 | 247,822 |
| 1049 | | | | | | | | |
| 1050 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | 866 | 210 |
| 1051 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | 18 | 18 |
| 1052 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | 29 | |
| 1053 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | 6 | |
| 1054 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | 5,701 | 1,382 |
| 1055 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | (700) | (215) |
| 1056 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | 59 | 19 |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1057 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 353000E-Transmission Station | 12CP-TRAN | 55,687 | 13,501 |
| 1058 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (27,471) | (8,441) |
| 1059 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 353045-Tran Station Equip-Wind | ENERGY | 650 | 213 |
| 1060 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | 2 | 0 |
| 1061 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | 0 | 0 |
| 1062 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | 0 | |
| 1063 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | 0 | |
| 1064 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 355000E | 12CP-TRAN | (2,727) | (661) |
| 1065 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | (58) | (58) |
| 1066 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | (91) | |
| 1067 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | (18) | |
| 1068 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | 31 | 9 |
| 1069 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | 183 | 60 |
| 1070 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | (450) | (109) |
| 1071 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | (10) | (10) |
| 1072 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | (15) | |
| 1073 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | (3) | |
| 1074 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | 43 | 13 |
| 1075 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | 99 | 32 |
| 1076 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | 0 | 0 |
| 1077 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | 0 | 0 |
| 1078 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | 0 | 0 |
| 1079 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | Transmission | | Sub-Total Transmission | 31,831 | 5,965 |
| 1080 | | | | | | | | |
| 1081 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 389002-General Land Rights | LABXAG | (0) | (0) |
| 1082 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 390000-Genl Structures & Improv | LABXAG | 13,487 | 4,054 |
| 1083 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 391000-General Office Furn & E | LABXAG | 27 | 8 |
| 1084 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 391004-General Info Sys Computer | LABXAG | (986) | (296) |
| 1085 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG | (0) | (0) |
| 1086 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 392000-General Transportation E | LABXAG | | |
| 1087 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 392010-General Transp Eq Grp | LABXAG | (2) | (0) |
| 1088 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 392020-General Transp Eq Grp 2 | LABXAG | (19) | (6) |
| 1089 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 392030-General Transp Eq Trailer | LABXAG | (4) | (1) |
| 1090 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 392040-General Transp Eq Grp 4 | LABXAG | (25) | (7) |
| 1091 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 393000-General Stores Equipmen | LABXAG | (40) | (12) |
| 1092 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 394000-General Tools & Shop Equi | LABXAG | (4,718) | (1,418) |
| 1093 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 395000-General Laboratory Equi | LABXAG | (1,016) | (306) |
| 1094 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 396000-General Power Operated E | LABXAG | (6) | (2) |
| 1095 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 397000-General Communication E | LABXAG | (5,932) | (1,783) |
| 1096 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 397010-General Comm Eq Two Wa | LABXAG | (4,386) | (1,319) |
| 1097 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 397020-General Comm Eq AE | LABXAG | (6) | (2) |
| 1098 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 397030-General Comm Eq EM | LABXAG | (1,649) | (496) |
| 1099 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | 398000-General Miscellaneous E | LABXAG | (257) | (77) |
| 1100 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | General | | Sub-Total General | (5,531) | (1,663) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1101 | | | | | | | | |
| 1102 | BP Adjustments | SPS Unblending Adjustment | Schedule M Permanent Differences | | Sub-Total Schedule M Permanent Differences | | 832,253 | 252,125 |
| 1103 | | | | | | | | |
| 1104 | BP Adjustments | SPS Unblending Adjustment | | | **Sub-Total SPS Unblending Adjustment** | | **(96,668,145)** | **(27,645,100)** |
| 1105 | | | | | | | | |
| 1106 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | 12CP-PROD | 132 | 41 |
| 1107 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | 12CP-PROD | 9 | 3 |
| 1108 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | (168) | (52) |
| 1109 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | 10,648 | 3,272 |
| 1110 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | 55,937 | 17,188 |
| 1111 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | 24,102 | 7,406 |
| 1112 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | 2,563 | 788 |
| 1113 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | 993 | 305 |
| 1114 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | 1,161 | 357 |
| 1115 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | 2,039 | 669 |
| 1116 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | 261 | 80 |
| 1117 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | 12CP-PROD | 4,028 | 1,238 |
| 1118 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | 12CP-PROD | 20,074 | 6,168 |
| 1119 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | ENERGY | 32,295 | 10,597 |
| 1120 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | 3,327 | 1,022 |
| 1121 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | 878 | 288 |
| 1122 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | 505 | 155 |
| 1123 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | 1 | 0 |
| 1124 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Production | | Sub-Total Production | 158,782 | 49,525 |
| 1125 | | | | | | | | |
| 1126 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | (59) | (14) |
| 1127 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | (1) | (1) |
| 1128 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | (2) | |
| 1129 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | (0) | |
| 1130 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | (118) | (29) |
| 1131 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | (0) | (0) |
| 1132 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | (0) | (0) |
| 1133 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | 12CP-TRAN | (1,150) | (279) |
| 1134 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (19) | (6) |
| 1135 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | ENERGY | (2) | (1) |
| 1136 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | (8) | (2) |
| 1137 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | (0) | (0) |
| 1138 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | (0) | |
| 1139 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | (0) | |
| 1140 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 355000E | 12CP-TRAN | (1,142) | (277) |
| 1141 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | (24) | (24) |
| 1142 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | (38) | |
| 1143 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | (7) | |
| 1144 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | (2) | (1) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1145 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | (0) | (0) |
| 1146 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | (404) | (98) |
| 1147 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | (9) | (9) |
| 1148 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | (13) | |
| 1149 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | (3) | |
| 1150 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | (2) | (1) |
| 1151 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | (0) | (0) |
| 1152 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | (0) | (0) |
| 1153 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | (0) | (0) |
| 1154 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | (0) | (0) |
| 1155 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | Transmission | | Sub-Total Transmission | (3,006) | (741) |
| 1156 | | | | | | | | |
| 1157 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 389002-General Land Rights | LABXAG | 5 | 2 |
| 1158 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | LABXAG | 3,571 | 1,074 |
| 1159 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | LABXAG | (44) | (13) |
| 1160 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 391000-General Office Furn & E | LABXAG | 1,890 | 568 |
| 1161 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 391004-General Info Sys Computer | LABXAG | 2,433 | 731 |
| 1162 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | LABXAG | 229 | 69 |
| 1163 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | LABXAG | 2,868 | 862 |
| 1164 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | LABXAG | 554 | 166 |
| 1165 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | LABXAG | 3,645 | 1,096 |
| 1166 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 393000-General Stores Equipmen | LABXAG | 33 | 10 |
| 1167 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | LABXAG | 3,930 | 1,182 |
| 1168 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 395000-General Laboratory Equi | LABXAG | 846 | 254 |
| 1169 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 396000-General Power Operated E | LABXAG | 818 | 246 |
| 1170 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 397000-General Communication E | LABXAG | 4,944 | 1,486 |
| 1171 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | LABXAG | 3,769 | 1,133 |
| 1172 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 397020-General Comm Eq AE | LABXAG | 5 | 1 |
| 1173 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 397030-General Comm Eq EM | LABXAG | 1,369 | 412 |
| 1174 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | 398000-General Miscellaneous E | LABXAG | 213 | 64 |
| 1175 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | General | | Sub-Total General | 31,079 | 9,343 |
| 1176 | | | | | | | | |
| 1177 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | 74-ADIT End Bal | | | Sub-Total 74-ADIT End Bal | 186,856 | 58,127 |
| 1178 | | | | | | | | |
| 1179 | BP Adjustments | SPS Unblending Plant Related ADIT Adj | | | | **Sub-Total SPS Unblending Plant Related ADIT Adj** | **186,856** | **58,127** |
| 1180 | | | | | | | | |
| 1181 | BP Adjustments | SPS Variable O&M Blackhawk Energy Recover | Cost of Sales | Cost of Sales | 55509BLHK- Pur Pwr O&M Blackhawk Energy Base-NM | ENERGY | 3,656,620 | 1,199,916 |
| 1182 | BP Adjustments | SPS Variable O&M Blackhawk Energy Recover | Cost of Sales | Cost of Sales | | Sub-Total Cost of Sales | 3,656,620 | 1,199,916 |
| 1183 | | | | | | | | |
| 1184 | BP Adjustments | SPS Variable O&M Blackhawk Energy Recover | Cost of Sales | | | Sub-Total Cost of Sales | 3,656,620 | 1,199,916 |
| 1185 | | | | | | | | |
| 1186 | BP Adjustments | SPS Variable O&M Blackhawk Energy Recovered in Base-NM | | | | **Sub-Total SPS Variable O&M Blackhawk Energy Recovered in Base-NM** | **3,656,620** | **1,199,916** |
| 1187 | | | | | | | | |
| 1188 | BP Adjustments | | | | | Sub-Total BP Adj | (1,655,206,732) | (542,973,103) |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1189 | | | | | | | | |
| 1190 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | 26,809 | 8,059 |
| 1191 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 888,005 | 266,955 |
| 1192 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | (29,475) | (9,213) |
| 1193 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | 481,390 | 144,717 |
| 1194 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | 0 | 0 |
| 1195 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | 94,973 | 28,551 |
| 1196 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Intangible | 303010R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | (37,198) | (11,627) |
| 1197 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Intangible | 303014-Intg CRS Computr Softwar | CUST-RET | (30,413) | (9,506) |
| 1198 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Intangible | | Sub-Total Intangible | 1,394,092 | 417,937 |
| 1199 | | | | | | | | |
| 1200 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 310001-Steam Prod Land Own in Fe | 12CP-PROD | (446) | (137) |
| 1201 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 310002-Steam Prod Land Rights | 12CP-PROD | 6,778 | 2,083 |
| 1202 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 310003-Steam Prod Water Rights | 12CP-PROD | (359,037) | (110,322) |
| 1203 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | 437,262 | 134,359 |
| 1204 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | 861,771 | 264,799 |
| 1205 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | 4,264,444 | 1,310,348 |
| 1206 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | 1,792,463 | 550,775 |
| 1207 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | 92,358 | 28,379 |
| 1208 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | (68,626) | (21,087) |
| 1209 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 340001-Other Prod Land Own in Fee | 12CP-PROD | (6) | (2) |
| 1210 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 340145-Other Prod Wind Land Own | ENERGY | (1) | (0) |
| 1211 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | (258,466) | (79,420) |
| 1212 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | (869,331) | (285,270) |
| 1213 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | (69,426) | (21,333) |
| 1214 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 343000-Other Prod Prime Mover | 12CP-PROD | 470,408 | 144,544 |
| 1215 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 344000E-Other Prod Generator | 12CP-PROD | 530,454 | 162,994 |
| 1216 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 344045-Other Prod Generator-Wind | ENERGY | (24,022,439) | (7,882,942) |
| 1217 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | 23,217 | 7,134 |
| 1218 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | (374,231) | (122,803) |
| 1219 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | (76,408) | (23,478) |
| 1220 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | (306) | (100) |
| 1221 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Production | | Sub-Total Production | (17,619,568) | (5,941,481) |
| 1222 | | | | | | | | |
| 1223 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 105000-Held for Future Us | 12CP-TRAN | 1 | 0 |
| 1224 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 350001-Tran Land Owned in Fe | 12CP-TRAN | (710) | (172) |
| 1225 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | (175,718) | (42,600) |
| 1226 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | (3,721) | (3,721) |
| 1227 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | (5,848) | |
| 1228 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | (1,152) | |
| 1229 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 350011-Tran Fee Land - Prod | 12CP-PROD | 1 | 0 |
| 1230 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 350045-Tran Land Fee-Wind | ENERGY | (2) | (1) |
| 1231 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | (21,036) | (5,100) |
| 1232 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | (2,240) | (688) |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1233 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | (16,548) | (5,430) |
| 1234 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 353000E-Transmission Station | 12CP-TRAN | (203,456) | (49,325) |
| 1235 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (38,406) | (11,801) |
| 1236 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 353045-Tran Station Equip-Wind | ENERGY | (232,764) | (76,381) |
| 1237 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | (297,544) | (72,135) |
| 1238 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | (6,301) | (6,301) |
| 1239 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | (9,902) | |
| 1240 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | (1,951) | |
| 1241 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 355000E | 12CP-TRAN | 1,745,573 | 423,189 |
| 1242 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | 36,965 | 36,965 |
| 1243 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | 58,092 | |
| 1244 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | 11,446 | |
| 1245 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | 17,287 | 5,312 |
| 1246 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | (145,286) | (47,675) |
| 1247 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | 643,855 | 156,093 |
| 1248 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | 13,634 | 13,634 |
| 1249 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | 21,427 | |
| 1250 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | 4,222 | |
| 1251 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | (136,759) | (42,022) |
| 1252 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | (12,431) | (4,079) |
| 1253 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | 382 | 93 |
| 1254 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | 680 | 165 |
| 1255 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | 719 | 174 |
| 1256 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Transmission | | Sub-Total Transmission | 1,242,512 | 268,193 |
| 1257 | | | | | | | | |
| 1258 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 360001E-Dist Land Owned in Fee | NM | (13) | (13) |
| 1259 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 360001E-Dist Land Owned in Fee | TX | (51) | |
| 1260 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 360004-Dist Land Rights-NM | NM | (21,245) | (21,245) |
| 1261 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 360005-Dist Land Rights-TX | TX | 2,327 | |
| 1262 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 361000E-Str & Improv | NM | (34,470) | (34,470) |
| 1263 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 361000E-Str & Improv | TX | (49,670) | |
| 1264 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 362000E-Other Eq | NM | (59,060) | (59,060) |
| 1265 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 362000E-Other Eq | TX | 345,430 | |
| 1266 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | NM | (341,124) | (341,124) |
| 1267 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | TX | (155,225) | |
| 1268 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 365000-Dist OH Conductor & Devic | NM | (413,973) | (413,973) |
| 1269 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 365000-Dist OH Conductor & Devic | TX | (93,448) | |
| 1270 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 366000E-Dist Underground Cond | NM | (9,551) | (9,551) |
| 1271 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 366000E-Dist Underground Cond | TX | (12,182) | |
| 1272 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 367000E-Dist UG Conductor & D | NM | (50,743) | (50,743) |
| 1273 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 367000E-Dist UG Conductor & D | TX | 2,344 | |
| 1274 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 368000E-Dist Line Transformer | NM | 167,350 | 167,350 |
| 1275 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 368000E-Dist Line Transformer | TX | 73,331 | |
| 1276 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 369000E-Distribution Services | NM | (392) | (392) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1277 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 369000E-Distribution Services | TX | 5,159 | |
| 1278 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 369010-Distribution Services O | NM | 7,301 | 7,301 |
| 1279 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 369010-Distribution Services O | TX | (6,236) | |
| 1280 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 369020-Distribution Services U | NM | 17,595 | 17,595 |
| 1281 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 369020-Distribution Services U | TX | (32,139) | |
| 1282 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 370000E-Distribution Meter | NM | 45,362 | 45,362 |
| 1283 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 370000E-Distribution Meter | TX | 17,426 | |
| 1284 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 371000E-Dist Inst on Cust Premis | NM | 9,118 | 9,118 |
| 1285 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 371000E-Dist Inst on Cust Premis | TX | 12,398 | |
| 1286 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 373000-Dist Street Light & Sg Sy | NM | 7,382 | 7,382 |
| 1287 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | 373000-Dist Street Light & Sg Sy | TX | 24,825 | |
| 1288 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | Distribution | | Sub-Total Distribution | (542,173) | (676,462) |
| 1289 | | | | | | | | |
| 1290 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 389001-General Land Owned in Fe | LABXAG | (157) | (47) |
| 1291 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 389002-General Land Rights | LABXAG | 322 | 97 |
| 1292 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 390000-Genl Structures & Improv | LABXAG | 162,041 | 48,713 |
| 1293 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 390007-Genl Str & Imp Lease Bld | LABXAG | (36,561) | (10,991) |
| 1294 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 391000-General Office Furn & E | LABXAG | (38,257) | (11,501) |
| 1295 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 391004-General Info Sys Computer | LABXAG | 613,250 | 184,357 |
| 1296 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG | 0 | 0 |
| 1297 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 392000-General Transportation E | LABXAG | 0 | 0 |
| 1298 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 392010-General Transp Eq Grp | LABXAG | 21,341 | 6,416 |
| 1299 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 392020-General Transp Eq Grp 2 | LABXAG | 267,752 | 80,493 |
| 1300 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 392030-General Transp Eq Trailer | LABXAG | 51,689 | 15,539 |
| 1301 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 392040-General Transp Eq Grp 4 | LABXAG | 340,296 | 102,301 |
| 1302 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 393000-General Stores Equipmen | LABXAG | 607 | 183 |
| 1303 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 394000-General Tools & Shop Equi | LABXAG | 69,984 | 21,039 |
| 1304 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 395000-General Laboratory Equi | LABXAG | 15,400 | 4,630 |
| 1305 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 396000-General Power Operated E | LABXAG | 76,396 | 22,966 |
| 1306 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 397000-General Communication E | LABXAG | 89,991 | 27,053 |
| 1307 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 397010-General Comm Eq Two Wa | LABXAG | 68,615 | 20,627 |
| 1308 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 397020-General Comm Eq AE | LABXAG | 86 | 26 |
| 1309 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 397030-General Comm Eq EM | LABXAG | 24,920 | 7,492 |
| 1310 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | 398000-General Miscellaneous E | LABXAG | 3,871 | 1,164 |
| 1311 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | General | | Sub-Total General | 1,731,586 | 520,556 |
| 1312 | | | | | | | | |
| 1313 | TY Adjustments | SPS ADIT Post Test Year Adjustment | 74-ADIT End Bal | | | Sub-Total 74-ADIT End Bal | (13,793,552) | (5,411,257) |
| 1314 | | | | | | | | |
| 1315 | TY Adjustments | SPS ADIT Post Test Year Adjustment | | | | **Sub-Total SPS ADIT Post Test Year Adjustment** | **(13,793,552)** | **(5,411,257)** |
| 1316 | | | | | | | | |
| 1317 | TY Adjustments | SPS Adjust Generation Overhaul Expense | OM | Production | 51200-Stm Maint of Boiler Plt | ENERGY | 4,455,532 | 1,462,079 |
| 1318 | TY Adjustments | SPS Adjust Generation Overhaul Expense | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | 12CP-PROD | 427,116 | 131,241 |
| 1319 | TY Adjustments | SPS Adjust Generation Overhaul Expense | OM | Production | | Sub-Total Production | 4,882,648 | 1,593,320 |
| 1320 | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1321 | TY Adjustments | SPS Adjust Generation Overhaul Expense | OM | | | Sub-Total OM | 4,882,648 | 1,593,320 |
| 1322 | | | | | | | | |
| 1323 | TY Adjustments | SPS Adjust Generation Overhaul Expense | | | | **Sub-Total SPS Adjust Generation Overhaul Expense** | **4,882,648** | **1,593,320** |
| 1324 | | | | | | | | |
| 1325 | TY Adjustments | SPS Adjust New Mexico Allowance Amortizati | OM | Production | 50902-NM NOx Expense Amortz | NM | (34,908) | (34,908) |
| 1326 | TY Adjustments | SPS Adjust New Mexico Allowance Amortizati | OM | Production | | Sub-Total Production | (34,908) | (34,908) |
| 1327 | | | | | | | | |
| 1328 | TY Adjustments | SPS Adjust New Mexico Allowance Amortizati | OM | | | Sub-Total OM | (34,908) | (34,908) |
| 1329 | | | | | | | | |
| 1330 | TY Adjustments | SPS Adjust New Mexico Allowance Amortization | | | | **Sub-Total SPS Adjust New Mexico Allowance Amortization** | **(34,908)** | **(34,908)** |
| 1331 | | | | | | | | |
| 1332 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | 74-ADIT End Bal | Non-Plant ADIT | SchM-107 - Pension Expense | LABOR | 18,584 | 5,545 |
| 1333 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | 74-ADIT End Bal | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Te | LABOR | (982) | (293) |
| 1334 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | 74-ADIT End Bal | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | LABOR | (5,520) | (1,647) |
| 1335 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | 74-ADIT End Bal | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | LABOR | (5,434) | (1,621) |
| 1336 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | 74-ADIT End Bal | Non-Plant ADIT | SchM-PTC - Deferred PTCs - Hale | ENERGY | (17,067,330) | (5,600,629) |
| 1337 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | 74-ADIT End Bal | Non-Plant ADIT | | Sub-Total Non-Plant ADIT | (17,060,682) | (5,598,646) |
| 1338 | | | | | | | | |
| 1339 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | 74-ADIT End Bal | | | Sub-Total 74-ADIT End Bal | (17,060,682) | (5,598,646) |
| 1340 | | | | | | | | |
| 1341 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | 6-ADIT Activity | Non-Plant ADIT | SchM-107 - Pension Expense | LABOR | (18,584) | (5,545) |
| 1342 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | 6-ADIT Activity | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Te | LABOR | 982 | 293 |
| 1343 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | 6-ADIT Activity | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | LABOR | 5,520 | 1,647 |
| 1344 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | 6-ADIT Activity | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | LABOR | 5,434 | 1,621 |
| 1345 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | 6-ADIT Activity | Non-Plant ADIT | | Sub-Total Non-Plant ADIT | (6,648) | (1,984) |
| 1346 | | | | | | | | |
| 1347 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | 6-ADIT Activity | | | Sub-Total 6-ADIT Activity | (6,648) | (1,984) |
| 1348 | | | | | | | | |
| 1349 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | Schedule M Temporary Differences | Non-Plant ADIT | SchM-107 - Pension Expense | LABOR | 83,499 | 24,915 |
| 1350 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | Schedule M Temporary Differences | Non-Plant ADIT | SchM-111 - Post Employment Benefits - FAS 106(Short Te | LABOR | (4,414) | (1,317) |
| 1351 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | Schedule M Temporary Differences | Non-Plant ADIT | SchM-112 - Post Employment Benefits FAS 112 | LABOR | (24,801) | (7,400) |
| 1352 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | Schedule M Temporary Differences | Non-Plant ADIT | SchM-134 - Non-Qualified Pension Plans - 190 | LABOR | (24,414) | (7,285) |
| 1353 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | Schedule M Temporary Differences | Non-Plant ADIT | | Sub-Total Non-Plant ADIT | 29,870 | 8,913 |
| 1354 | | | | | | | | |
| 1355 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | Schedule M Temporary Differences | | | Sub-Total Schedule M Temporary Differences | 29,870 | 8,913 |
| 1356 | | | | | | | | |
| 1357 | TY Adjustments | SPS Adjust Non-Plant ADIT SchM and DIT | | | | **Sub-Total SPS Adjust Non-Plant ADIT SchM and DIT** | **(17,037,460)** | **(5,591,717)** |
| 1358 | | | | | | | | |
| 1359 | TY Adjustments | SPS Adjust Pension and Benefits | OM | A&G | 926000-Employee pensions and benefits | LABXAG | 836,158 | 251,369 |
| 1360 | TY Adjustments | SPS Adjust Pension and Benefits | OM | A&G | | Sub-Total A&G | 836,158 | 251,369 |
| 1361 | | | | | | | | |
| 1362 | TY Adjustments | SPS Adjust Pension and Benefits | OM | | | Sub-Total OM | 836,158 | 251,369 |
| 1363 | | | | | | | | |
| 1364 | TY Adjustments | SPS Adjust Pension and Benefits | | | | **Sub-Total SPS Adjust Pension and Benefits** | **836,158** | **251,369** |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1365 | | | | | | | | |
| 1366 | TY Adjustments | SPS Adjust Property Taxes for Wind Farm | Taxes Other than Income | Taxes Other Than Income | 408100-Tax Other Than Income Tax - Property | PIS-NET | 5,700,000 | 1,728,119 |
| 1367 | TY Adjustments | SPS Adjust Property Taxes for Wind Farm | Taxes Other than Income | Taxes Other Than Income | | Sub-Total Taxes Other Than Income | 5,700,000 | 1,728,119 |
| 1368 | | | | | | | | |
| 1369 | TY Adjustments | SPS Adjust Property Taxes for Wind Farm | Taxes Other than Income | | | Sub-Total Taxes Other than Income | 5,700,000 | 1,728,119 |
| 1370 | | | | | | | | |
| 1371 | TY Adjustments | SPS Adjust Property Taxes for Wind Farm | | | | **Sub-Total SPS Adjust Property Taxes for Wind Farm** | **5,700,000** | **1,728,119** |
| 1372 | | | | | | | | |
| 1373 | TY Adjustments | SPS Adjust Storm Damage Expense | OM | Transmission | 56200-Trans Oper Station Exp | PIS-TRAN | (447) | (111) |
| 1374 | TY Adjustments | SPS Adjust Storm Damage Expense | OM | Transmission | 57000-Tran Mnt of Station Equip | PIS-TRAN | (3,015) | (749) |
| 1375 | TY Adjustments | SPS Adjust Storm Damage Expense | OM | Transmission | 57100-Trans Mt of Overhead Lines | PIS-TRAN | 257,225 | 63,888 |
| 1376 | TY Adjustments | SPS Adjust Storm Damage Expense | OM | Transmission | | Sub-Total Transmission | 253,763 | 63,028 |
| 1377 | | | | | | | | |
| 1378 | TY Adjustments | SPS Adjust Storm Damage Expense | OM | Distribution | 59300-Dist Mtc of Overhead Lines | NM | 422,556 | 422,556 |
| 1379 | TY Adjustments | SPS Adjust Storm Damage Expense | OM | Distribution | | Sub-Total Distribution | 422,556 | 422,556 |
| 1380 | | | | | | | | |
| 1381 | TY Adjustments | SPS Adjust Storm Damage Expense | OM | | | Sub-Total OM | 676,318 | 485,584 |
| 1382 | | | | | | | | |
| 1383 | TY Adjustments | SPS Adjust Storm Damage Expense | | | | **Sub-Total SPS Adjust Storm Damage Expense** | **676,318** | **485,584** |
| 1384 | | | | | | | | |
| 1385 | TY Adjustments | SPS Adjust Test Year Revenue | RevR-Revenue Retail | Other Revenues | 45673-Schedule 11 Network Base Plan Revenues | 12CP-TRAN | (4,800,000) | (1,163,690) |
| 1386 | TY Adjustments | SPS Adjust Test Year Revenue | RevR-Revenue Retail | Other Revenues | | Sub-Total Other Revenues | (4,800,000) | (1,163,690) |
| 1387 | | | | | | | | |
| 1388 | TY Adjustments | SPS Adjust Test Year Revenue | RevR-Revenue Retail | Rate Revenues | 44010-Sales - Present Rates | NM | 2,289,007 | 2,289,007 |
| 1389 | TY Adjustments | SPS Adjust Test Year Revenue | RevR-Revenue Retail | Rate Revenues | 44210-Small Commercial & Industrial | NM | (442,940) | (442,940) |
| 1390 | TY Adjustments | SPS Adjust Test Year Revenue | RevR-Revenue Retail | Rate Revenues | 44230-Large Commercial & Industrial | NM | (1,940,730) | (1,940,730) |
| 1391 | TY Adjustments | SPS Adjust Test Year Revenue | RevR-Revenue Retail | Rate Revenues | 44410-Public & Highway Lighting | NM | (303,005) | (303,005) |
| 1392 | TY Adjustments | SPS Adjust Test Year Revenue | RevR-Revenue Retail | Rate Revenues | 44510-Other Sales to Public Authority | NM | 141,322 | 141,322 |
| 1393 | TY Adjustments | SPS Adjust Test Year Revenue | RevR-Revenue Retail | Rate Revenues | | Sub-Total Rate Revenues | (256,346) | (256,346) |
| 1394 | | | | | | | | |
| 1395 | TY Adjustments | SPS Adjust Test Year Revenue | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | (5,056,346) | (1,420,036) |
| 1396 | | | | | | | | |
| 1397 | TY Adjustments | SPS Adjust Test Year Revenue | | | | **Sub-Total SPS Adjust Test Year Revenue** | **(5,056,346)** | **(1,420,036)** |
| 1398 | | | | | | | | |
| 1399 | TY Adjustments | SPS Adjust TUCO Fuel Handling for Contract R | OM | Production | 50135-Coal Non-Mine;Non-Freight | ENERGY | 38,437 | 12,613 |
| 1400 | TY Adjustments | SPS Adjust TUCO Fuel Handling for Contract R | OM | Production | | Sub-Total Production | 38,437 | 12,613 |
| 1401 | | | | | | | | |
| 1402 | TY Adjustments | SPS Adjust TUCO Fuel Handling for Contract R | OM | | | Sub-Total OM | 38,437 | 12,613 |
| 1403 | | | | | | | | |
| 1404 | TY Adjustments | SPS Adjust TUCO Fuel Handling for Contract Rate Change | | | | **Sub-Total SPS Adjust TUCO Fuel Handling for Contract Rate Change** | **38,437** | **12,613** |
| 1405 | | | | | | | | |
| 1406 | TY Adjustments | SPS Adjust Water Sampling Expense | OM | Production | 50600-Misc Steam Pwr Exp | 12CP-PROD | 20,000 | 6,145 |
| 1407 | TY Adjustments | SPS Adjust Water Sampling Expense | OM | Production | | Sub-Total Production | 20,000 | 6,145 |
| 1408 | | | | | | | | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1409 | TY Adjustments | SPS Adjust Water Sampling Expense | OM | | | Sub-Total OM | 20,000 | 6,145 |
| 1410 | | | | | | | | |
| 1411 | TY Adjustments | SPS Adjust Water Sampling Expense | | | | **Sub-Total SPS Adjust Water Sampling Expense** | **20,000** | **6,145** |
| 1412 | | | | | | | | |
| 1413 | TY Adjustments | SPS Annual Sagamore O&M Expense | OM | Production | 54900W-Oth Oper Misc Gen Exp | ENERGY | 4,201,600 | 1,378,751 |
| 1414 | TY Adjustments | SPS Annual Sagamore O&M Expense | OM | Production | 55000W-Oth Oper Rents | ENERGY | 2,844,411 | 933,391 |
| 1415 | TY Adjustments | SPS Annual Sagamore O&M Expense | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | ENERGY | 4,201,600 | 1,378,751 |
| 1416 | TY Adjustments | SPS Annual Sagamore O&M Expense | OM | Production | | Sub-Total Production | 11,247,611 | 3,690,894 |
| 1417 | | | | | | | | |
| 1418 | TY Adjustments | SPS Annual Sagamore O&M Expense | OM | | | Sub-Total OM | 11,247,611 | 3,690,894 |
| 1419 | | | | | | | | |
| 1420 | TY Adjustments | SPS Annual Sagamore O&M Expense | | | | **Sub-Total SPS Annual Sagamore O&M Expense** | **11,247,611** | **3,690,894** |
| 1421 | | | | | | | | |
| 1422 | TY Adjustments | SPS Annualize Property Tax | Taxes Other than Income | Taxes Other Than Income | 408100-Tax Other Than Income Tax - Property | PIS-NET | 8,226,980 | 2,494,246 |
| 1423 | TY Adjustments | SPS Annualize Property Tax | Taxes Other than Income | Taxes Other Than Income | | Sub-Total Taxes Other Than Income | 8,226,980 | 2,494,246 |
| 1424 | | | | | | | | |
| 1425 | TY Adjustments | SPS Annualize Property Tax | Taxes Other than Income | | | Sub-Total Taxes Other than Income | 8,226,980 | 2,494,246 |
| 1426 | | | | | | | | |
| 1427 | TY Adjustments | SPS Annualize Property Tax | | | | **Sub-Total SPS Annualize Property Tax** | **8,226,980** | **2,494,246** |
| 1428 | | | | | | | | |
| 1429 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 1430 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 1431 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | (0) | (0) |
| 1432 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (0) | (0) |
| 1433 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 1434 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Intangible | 303014-Intg CRS Computr Softwar | CUST-RET | (0) | (0) |
| 1435 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Intangible | | Sub-Total Intangible | (0) | (0) |
| 1436 | | | | | | | | |
| 1437 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 310002-Steam Prod Land Rights | 12CP-PROD | 6,489 | 1,994 |
| 1438 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 310003-Steam Prod Water Rights | 12CP-PROD | 140,942 | 43,308 |
| 1439 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | 389 | 119 |
| 1440 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | 2,651,933 | 814,867 |
| 1441 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 311001-Steam Prod Str&Imp-TolkSC | 12CP-PROD | 51,678 | 15,879 |
| 1442 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | 11,965,952 | 3,676,812 |
| 1443 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 312001-Steam Prod Blr Plt-TolkSC | 12CP-PROD | 42,160 | 12,955 |
| 1444 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | 5,769,841 | 1,772,915 |
| 1445 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 314001-Steam Prod Turbogen-TolkSC | 12CP-PROD | 75,173 | 23,099 |
| 1446 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | 869,088 | 267,047 |
| 1447 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 315001-Steam Prod Acc El Eq-TolkS | 12CP-PROD | 57,617 | 17,704 |
| 1448 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | 337,528 | 103,713 |
| 1449 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 316001-Steam Prod PwrPltEq-TolkSC | 12CP-PROD | 11,933 | 3,667 |
| 1450 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | 17,809 | 5,472 |
| 1451 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | (4,878) | (1,601) |
| 1452 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | 17,261 | 5,304 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1453 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 343000-Other Prod Prime Mover | 12CP-PROD | 112,803 | 34,661 |
| 1454 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 344000E-Other Prod Generator | 12CP-PROD | 422,349 | 129,776 |
| 1455 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 344045-Other Prod Generator-Wind | ENERGY | (1,049,832) | (344,501) |
| 1456 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | 46,945 | 14,425 |
| 1457 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | (3,899) | (1,279) |
| 1458 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | 8,523 | 2,619 |
| 1459 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | 0 | 0 |
| 1460 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Production | | Sub-Total Production | 21,547,803 | 6,598,955 |
| 1461 | | | | | | | | |
| 1462 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | (221,152) | (53,615) |
| 1463 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | (4,683) | (4,683) |
| 1464 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | (7,360) | |
| 1465 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | (1,450) | |
| 1466 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | (281,230) | (68,180) |
| 1467 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | (1,871) | (575) |
| 1468 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | (7,918) | (2,598) |
| 1469 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 353000E-Transmission Station | 12CP-TRAN | (784,890) | (190,285) |
| 1470 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (17,151) | (5,270) |
| 1471 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 353045-Tran Station Equip-Wind | ENERGY | (28,976) | (9,509) |
| 1472 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | (5,731) | (1,389) |
| 1473 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | (121) | (121) |
| 1474 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | (191) | |
| 1475 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | (38) | |
| 1476 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 355000E | 12CP-TRAN | (676,476) | (164,002) |
| 1477 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | (14,325) | (14,325) |
| 1478 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | (22,513) | |
| 1479 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | (4,436) | |
| 1480 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | (1,014) | (311) |
| 1481 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | (9,224) | (3,027) |
| 1482 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | 168,208 | 40,779 |
| 1483 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | 3,562 | 3,562 |
| 1484 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | 5,598 | |
| 1485 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | 1,103 | |
| 1486 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | 185 | 57 |
| 1487 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | 3,862 | 1,267 |
| 1488 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | 109 | 27 |
| 1489 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | 719 | 174 |
| 1490 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | (2,987) | (724) |
| 1491 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Transmission | | Sub-Total Transmission | (1,910,388) | (472,748) |
| 1492 | | | | | | | | |
| 1493 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 360004-Dist Land Rights-NM | NM | (20,832) | (20,832) |
| 1494 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 360005-Dist Land Rights-TX | TX | (5,119) | |
| 1495 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 361000E-Str & Improv | NM | (80,059) | (80,059) |
| 1496 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 361000E-Str & Improv | TX | (82,503) | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1497 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 362000E-Other Eq | NM | 456,367 | 456,367 |
| 1498 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 362000E-Other Eq | TX | 615,918 | |
| 1499 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 364000-Dist Poles, Towers & Fixt | NM | 1,066,420 | 1,066,420 |
| 1500 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 364000-Dist Poles, Towers & Fixt | TX | 1,996,124 | |
| 1501 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 365000-Dist OH Conductor & Devic | NM | 921,148 | 921,148 |
| 1502 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 365000-Dist OH Conductor & Devic | TX | 1,279,437 | |
| 1503 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 366000E-Dist Underground Cond | NM | 6,160 | 6,160 |
| 1504 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 366000E-Dist Underground Cond | TX | 16,585 | |
| 1505 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 367000E-Dist UG Conductor & D | NM | 38,676 | 38,676 |
| 1506 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 367000E-Dist UG Conductor & D | TX | 99,344 | |
| 1507 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 368000E-Dist Line Transformer | NM | 208,560 | 208,560 |
| 1508 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 368000E-Dist Line Transformer | TX | 436,675 | |
| 1509 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 369010-Distribution Services O | NM | (21,101) | (21,101) |
| 1510 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 369010-Distribution Services O | TX | (41,166) | |
| 1511 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 369020-Distribution Services U | NM | (20,100) | (20,100) |
| 1512 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 369020-Distribution Services U | TX | (36,794) | |
| 1513 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 370000E-Distribution Meter | NM | 737,425 | 737,425 |
| 1514 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 370000E-Distribution Meter | TX | 1,228,927 | |
| 1515 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 371000E-Dist Inst on Cust Premis | NM | (14,208) | (14,208) |
| 1516 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 371000E-Dist Inst on Cust Premis | TX | (23,497) | |
| 1517 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 373000-Dist Street Light & Sg Sy | NM | 215,741 | 215,741 |
| 1518 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | 373000-Dist Street Light & Sg Sy | TX | 307,895 | |
| 1519 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | Distribution | | Sub-Total Distribution | 9,286,024 | 3,494,198 |
| 1520 | | | | | | | | |
| 1521 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 389002-General Land Rights | LABXAG | 79 | 24 |
| 1522 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 390000-Genl Structures & Improv | LABXAG | 173,706 | 52,220 |
| 1523 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 390007-Genl Str & Imp Lease Bld | LABXAG | | |
| 1524 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 390050-Genl Str & Imp-Call Center | CUST-RET | 22,709 | 7,098 |
| 1525 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 391000-General Office Furn & E | LABXAG | 215,585 | 64,810 |
| 1526 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 391004-General Info Sys Computer | LABXAG | 2,819,805 | 847,700 |
| 1527 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 392010-General Transp Eq Grp | LABXAG | 20,719 | 6,229 |
| 1528 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 392020-General Transp Eq Grp 2 | LABXAG | 194,873 | 58,583 |
| 1529 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 392030-General Transp Eq Trailer | LABXAG | (20,147) | (6,057) |
| 1530 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 392040-General Transp Eq Grp 4 | LABXAG | 100,011 | 30,066 |
| 1531 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 393000-General Stores Equipmen | LABXAG | 7,323 | 2,202 |
| 1532 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 394000-General Tools & Shop Equi | LABXAG | 156,169 | 46,948 |
| 1533 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 395000-General Laboratory Equi | LABXAG | 45,018 | 13,534 |
| 1534 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 396000-General Power Operated E | LABXAG | (22,427) | (6,742) |
| 1535 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 397000-General Communication E | LABXAG | 1,164,418 | 350,052 |
| 1536 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 397010-General Comm Eq Two Wa | LABXAG | 1,384,258 | 416,141 |
| 1537 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 397020-General Comm Eq AE | LABXAG | 1,767 | 531 |
| 1538 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 397030-General Comm Eq EM | LABXAG | 450,310 | 135,374 |
| 1539 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | 398000-General Miscellaneous E | LABXAG | 35,921 | 10,799 |
| 1540 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | General | | Sub-Total General | 6,750,097 | 2,029,510 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1541 | | | | | | | | |
| 1542 | TY Adjustments | SPS Annualized Depreciation at New Rates | 4-Book Depr | | | Sub-Total 4-Book Depr | 35,673,536 | 11,649,914 |
| 1543 | | | | | | | | |
| 1544 | TY Adjustments | SPS Annualized Depreciation at New Rates | | | | **Sub-Total SPS Annualized Depreciation at New Rates** | **35,673,536** | **11,649,914** |
| 1545 | | | | | | | | |
| 1546 | TY Adjustments | SPS Customer Deposit Interest | OM | Customer Accounts | DEPINT - Customer Deposit Interest Expense | NM | 15,689 | 15,689 |
| 1547 | TY Adjustments | SPS Customer Deposit Interest | OM | Customer Accounts | DEPINT - Customer Deposit Interest Expense | TX | 110,874 | |
| 1548 | TY Adjustments | SPS Customer Deposit Interest | OM | Customer Accounts | | Sub-Total Customer Accounts | 126,563 | 15,689 |
| 1549 | | | | | | | | |
| 1550 | TY Adjustments | SPS Customer Deposit Interest | OM | | | Sub-Total OM | 126,563 | 15,689 |
| 1551 | | | | | | | | |
| 1552 | TY Adjustments | SPS Customer Deposit Interest | | | | **Sub-Total SPS Customer Deposit Interest** | **126,563** | **15,689** |
| 1553 | | | | | | | | |
| 1554 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | 119,916 | 36,050 |
| 1555 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 2,004,138 | 602,491 |
| 1556 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | 19,497 | 6,094 |
| 1557 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | 572,363 | 172,066 |
| 1558 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | 89,620 | 26,942 |
| 1559 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Intangible | 303014-Intg CRS Computr Softwar | CUST-RET | 19,520 | 6,101 |
| 1560 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Intangible | | Sub-Total Intangible | 2,825,054 | 849,744 |
| 1561 | | | | | | | | |
| 1562 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 310002-Steam Prod Land Rights | 12CP-PROD | 5,022 | 1,543 |
| 1563 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 310003-Steam Prod Water Rights | 12CP-PROD | 157,746 | 48,471 |
| 1564 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | 304 | 94 |
| 1565 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | 2,493,315 | 766,128 |
| 1566 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 311001-Steam Prod Str&Imp-TolkSC | 12CP-PROD | 361,321 | 111,024 |
| 1567 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | 8,081,163 | 2,483,122 |
| 1568 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 312001-Steam Prod Blr Plt-TolkSC | 12CP-PROD | 210,532 | 64,691 |
| 1569 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | 4,485,825 | 1,378,372 |
| 1570 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 314001-Steam Prod Turbogen-TolkSC | 12CP-PROD | 644,008 | 197,886 |
| 1571 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | 405,582 | 124,624 |
| 1572 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 315001-Steam Prod Acc El Eq-TolkS | 12CP-PROD | 304,060 | 93,429 |
| 1573 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | 183,102 | 56,262 |
| 1574 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 316001-Steam Prod PwrPltEq-TolkSC | 12CP-PROD | 85,881 | 26,389 |
| 1575 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 340002-Other Prod Land Rights | 12CP-PROD | (8) | (2) |
| 1576 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | 5,088 | 1,563 |
| 1577 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | (34,374) | (11,280) |
| 1578 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | 31,690 | 9,738 |
| 1579 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 343000-Other Prod Prime Mover | 12CP-PROD | 106,817 | 32,822 |
| 1580 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 344000E-Other Prod Generator | 12CP-PROD | 683,586 | 210,048 |
| 1581 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 344045-Other Prod Generator-Wind | ENERGY | 34,248,070 | 11,238,474 |
| 1582 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | 38,900 | 11,953 |
| 1583 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | (22,777) | (7,474) |
| 1584 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | 20,218 | 6,212 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1585 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | (0) | (0) |
| 1586 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Production | | Sub-Total Production | 52,495,070 | 16,844,089 |
| 1587 | | | | | | | | |
| 1588 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | 202,410 | 49,071 |
| 1589 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | 4,286 | 4,286 |
| 1590 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | 6,736 | |
| 1591 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | 1,327 | |
| 1592 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | 452,837 | 109,784 |
| 1593 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | 4,483 | 1,378 |
| 1594 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | 54,277 | 17,811 |
| 1595 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 353000E-Transmission Station | 12CP-TRAN | 4,717,371 | 1,143,658 |
| 1596 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | 39,834 | 12,240 |
| 1597 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 353045-Tran Station Equip-Wind | ENERGY | 835,873 | 274,291 |
| 1598 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | 15,112 | 3,664 |
| 1599 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | 320 | 320 |
| 1600 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | 503 | |
| 1601 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | 99 | |
| 1602 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 355000E | 12CP-TRAN | 7,911,292 | 1,917,977 |
| 1603 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | 167,532 | 167,532 |
| 1604 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | 263,283 | |
| 1605 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | 51,875 | |
| 1606 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | 64,929 | 19,951 |
| 1607 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | 336,615 | 110,460 |
| 1608 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | 2,013,696 | 488,191 |
| 1609 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | 42,643 | 42,643 |
| 1610 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | 67,015 | |
| 1611 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | 13,204 | |
| 1612 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | 8,009 | 2,461 |
| 1613 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | 204,061 | 66,963 |
| 1614 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | 517 | 125 |
| 1615 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | 1,546 | 375 |
| 1616 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | 1,317 | 319 |
| 1617 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Transmission | | Sub-Total Transmission | 17,483,002 | 4,433,499 |
| 1618 | | | | | | | | |
| 1619 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 360004-Dist Land Rights-NM | NM | 37,745 | 37,745 |
| 1620 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 360005-Dist Land Rights-TX | TX | 7,056 | |
| 1621 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 361000E-Str & Improv | NM | 56,907 | 56,907 |
| 1622 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 361000E-Str & Improv | TX | 107,539 | |
| 1623 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 362000E-Other Eq | NM | 397,193 | 397,193 |
| 1624 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 362000E-Other Eq | TX | 261,736 | |
| 1625 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 364000-Dist Poles, Towers & Fixt | NM | 530,836 | 530,836 |
| 1626 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 364000-Dist Poles, Towers & Fixt | TX | 80,411 | |
| 1627 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 365000-Dist OH Conductor & Devic | NM | 565,002 | 565,002 |
| 1628 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 365000-Dist OH Conductor & Devic | TX | (299,803) | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1629 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 366000E-Dist Underground Cond | NM | 11,935 | 11,935 |
| 1630 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 366000E-Dist Underground Cond | TX | (10,833) | |
| 1631 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 367000E-Dist UG Conductor & D | NM | 42,974 | 42,974 |
| 1632 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 367000E-Dist UG Conductor & D | TX | (7,747) | |
| 1633 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 368000E-Dist Line Transformer | NM | 55,189 | 55,189 |
| 1634 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 368000E-Dist Line Transformer | TX | (544,135) | |
| 1635 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 369010-Distribution Services O | NM | 28,424 | 28,424 |
| 1636 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 369010-Distribution Services O | TX | 114,243 | |
| 1637 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 369020-Distribution Services U | NM | 27,074 | 27,074 |
| 1638 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 369020-Distribution Services U | TX | 102,108 | |
| 1639 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 370000E-Distribution Meter | NM | (304) | (304) |
| 1640 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 370000E-Distribution Meter | TX | (60,906) | |
| 1641 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 371000E-Dist Inst on Cust Premis | NM | 216,458 | 216,458 |
| 1642 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 371000E-Dist Inst on Cust Premis | TX | (789) | |
| 1643 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 373000-Dist Street Light & Sg Sy | NM | 78,122 | 78,122 |
| 1644 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | 373000-Dist Street Light & Sg Sy | TX | (15,004) | |
| 1645 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | Distribution | | Sub-Total Distribution | 1,781,432 | 2,047,555 |
| 1646 | | | | | | | | |
| 1647 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 389002-General Land Rights | LABXAG | 0 | 0 |
| 1648 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 390000-Genl Structures & Improv | LABXAG | 260,253 | 78,238 |
| 1649 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 390007-Genl Str & Imp Lease Bld | LABXAG | (178,787) | (53,747) |
| 1650 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 390050-Genl Str & Imp-Call Center | CUST-RET | 34,023 | 10,635 |
| 1651 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 391000-General Office Furn & E | LABXAG | 131,983 | 39,677 |
| 1652 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 391004-General Info Sys Computer | LABXAG | 2,590,535 | 778,776 |
| 1653 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 392010-General Transp Eq Grp | LABXAG | 72,753 | 21,871 |
| 1654 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 392020-General Transp Eq Grp 2 | LABXAG | 780,583 | 234,662 |
| 1655 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 392030-General Transp Eq Trailer | LABXAG | 161,307 | 48,493 |
| 1656 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 392040-General Transp Eq Grp 4 | LABXAG | 923,484 | 277,621 |
| 1657 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 393000-General Stores Equipmen | LABXAG | 862 | 259 |
| 1658 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 394000-General Tools & Shop Equi | LABXAG | 90,018 | 27,061 |
| 1659 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 395000-General Laboratory Equi | LABXAG | (45,541) | (13,691) |
| 1660 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 396000-General Power Operated E | LABXAG | 218,094 | 65,564 |
| 1661 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 397000-General Communication E | LABXAG | 213,934 | 64,314 |
| 1662 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 397010-General Comm Eq Two Wa | LABXAG | 254,324 | 76,456 |
| 1663 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 397020-General Comm Eq AE | LABXAG | 325 | 98 |
| 1664 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 397030-General Comm Eq EM | LABXAG | 82,734 | 24,872 |
| 1665 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | 398000-General Miscellaneous E | LABXAG | (3,278) | (985) |
| 1666 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | General | | Sub-Total General | 5,587,606 | 1,680,173 |
| 1667 | | | | | | | | |
| 1668 | TY Adjustments | SPS Depreciation Expense Annualize | 4-Book Depr | | | Sub-Total 4-Book Depr | 80,172,165 | 25,855,059 |
| 1669 | | | | | | | | |
| 1670 | TY Adjustments | SPS Depreciation Expense Annualize | | | | **Sub-Total SPS Depreciation Expense Annualize** | **80,172,165** | **25,855,059** |
| 1671 | | | | | | | | |
| 1672 | TY Adjustments | SPS Eliminate Gaines County Land Held for Fu | Plant Held for Future Use | Production | 105000-Held for Future Us | 12CP-TRAN | (4,167,109) | (1,010,255) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1673 | TY Adjustments | SPS Eliminate Gaines County Land Held for Fu | Plant Held for Future Use | Production | | Sub-Total Production | (4,167,109) | (1,010,255) |
| 1674 | | | | | | | | |
| 1675 | TY Adjustments | SPS Eliminate Gaines County Land Held for Fu | Plant Held for Future Use | | | Sub-Total Plant Held for Future Use | (4,167,109) | (1,010,255) |
| 1676 | | | | | | | | |
| 1677 | TY Adjustments | SPS Eliminate Gaines County Land Held for Future Use | | | **Sub-Total SPS Eliminate Gaines County Land Held for Future Use** | | **(4,167,109)** | **(1,010,255)** |
| 1678 | | | | | | | | |
| 1679 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | RevR-Revenue Retail | Other Revenues | 45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeli | 12CP-TRAN | (54,288) | (13,161) |
| 1680 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | RevR-Revenue Retail | Other Revenues | 45606-Tariff-Base Non-Firm PTP | 12CP-TRAN | 7,697 | 1,866 |
| 1681 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | RevR-Revenue Retail | Other Revenues | 45607-Other Electric Operating Revenues - Other electric | WHLS | 219,903 | |
| 1682 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | RevR-Revenue Retail | Other Revenues | 45609-Other Electric Operating Revenues - Other electric | WHLS | (6,773) | |
| 1683 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | RevR-Revenue Retail | Other Revenues | 45612Sch1-Schedule 1 - Scheduling, System Control & Dis | PIS-TRAN | (12,214) | (3,034) |
| 1684 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | RevR-Revenue Retail | Other Revenues | 45614Sch2-Schedule 2 - Reactive Supply & Voltage Contro | 12CP-PROD | 2,266 | 696 |
| 1685 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | RevR-Revenue Retail | Other Revenues | 45673-Schedule 11 Network Base Plan Revenues | 12CP-TRAN | 1,733,136 | 420,174 |
| 1686 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | RevR-Revenue Retail | Other Revenues | | Sub-Total Other Revenues | 1,889,728 | 406,541 |
| 1687 | | | | | | | | |
| 1688 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | RevR-Revenue Retail | | | Sub-Total RevR-Revenue Retail | 1,889,728 | 406,541 |
| 1689 | | | | | | | | |
| 1690 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | OM | Transmission | 56500S11-Wheeling Schedule 11 | RETAIL-TRAN | (638,317) | (223,089) |
| 1691 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | OM | Transmission | 56500S11W-Wheeling Schedule 11 - Wholesale | WHLS | (70,747) | |
| 1692 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | OM | Transmission | 56500S12-Wheeling Schedule 12 | RETAIL-TRAN | (24,234) | (8,470) |
| 1693 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | OM | Transmission | 56500S12W-Wheeling Schedule 12 - Wholesale | WHLS | 2,646 | |
| 1694 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | OM | Transmission | 56500S1W-Wheeling Schedule 1 - Wholesale | WHLS | (7,402) | |
| 1695 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | OM | Transmission | 56500S2-Wheeling Schedule 2 | RETAIL-TRAN | (22,966) | (8,027) |
| 1696 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | OM | Transmission | 56500S2W-Wheeling Schedule 2 - Wholesale | WHLS | (6,278) | |
| 1697 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | OM | Transmission | 56500S9-Wheeling Schedule 9 | RETAIL-TRAN | (3,025) | (1,057) |
| 1698 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | OM | Transmission | 56500S9W-Wheeling Schedule 9 - Wholesale | WHLS | (861,833) | |
| 1699 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | OM | Transmission | | Sub-Total Transmission | (1,632,157) | (240,643) |
| 1700 | | | | | | | | |
| 1701 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Re | OM | | | Sub-Total OM | (1,632,157) | (240,643) |
| 1702 | | | | | | | | |
| 1703 | TY Adjustments | SPS Eliminate Non-Recurring Transmission Revenue & Expense | | | **Sub-Total SPS Eliminate Non-Recurring Transmission Revenue & Expense** | | **257,570** | **165,898** |
| 1704 | | | | | | | | |
| 1705 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 50000-Stm Prod Op & Supr | 12CP-PROD | (8,068) | (2,479) |
| 1706 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 50200-Steam Expenses Major | 12CP-PROD | (35,794) | (10,999) |
| 1707 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 50500-Stm Gen Elec Exp Major | 12CP-PROD | (30,367) | (9,331) |
| 1708 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 50600-Misc Steam Pwr Exp | 12CP-PROD | (29,250) | (8,988) |
| 1709 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 50700-Stm Pow Gen Rents | 12CP-PROD | 7 | 2 |
| 1710 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 51000-Stm Maint Super&Eng | 12CP-PROD | (1,809) | (556) |
| 1711 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 51100-Stm Maint of Structures | 12CP-PROD | (7,114) | (2,186) |
| 1712 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 51200-Stm Maint of Boiler Plt | ENERGY | (23,578) | (7,737) |
| 1713 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 51300-Stm Maint of Elec Plant | ENERGY | (16,040) | (5,263) |
| 1714 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 51400-Stm Maint of Misc Stm Plt | 12CP-PROD | (32,490) | (9,983) |
| 1715 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 54600-Oth Oper Super&Eng | 12CP-PROD | (46) | (14) |
| 1716 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 54600W-Oth Oper Super&Eng | ENERGY | (701) | (230) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1717 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 54800-Oth Oper Gen Exp | 12CP-PROD | (1,694) | (520) |
| 1718 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 54900-Oth Oper Misc Gen Exp | 12CP-PROD | (423) | (130) |
| 1719 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 55000-Oth Oper Rents | 12CP-PROD | 1 | 0 |
| 1720 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 55200-Oth Maint of Structures | 12CP-PROD | (683) | (210) |
| 1721 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | 12CP-PROD | (2,081) | (639) |
| 1722 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | ENERGY | (51) | (17) |
| 1723 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | 12CP-PROD | (0) | (0) |
| 1724 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Production | | Sub-Total Production | (190,181) | (59,280) |
| 1725 | | | | | | | | |
| 1726 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Transmission | 56000-Trans Oper Super & Eng | PIS-TRAN | (3,811) | (947) |
| 1727 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Transmission | 56110-Load Disp-Reliability | 12CP-TRAN | 1,195 | 290 |
| 1728 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Transmission | 56120-Load Disp-Monitor/Operate | 12CP-TRAN | (11,495) | (2,787) |
| 1729 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Transmission | 56160-Trans Service Studies | 12CP-TRAN | 35 | 9 |
| 1730 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Transmission | 56200-Trans Oper Station Exp | PIS-TRAN | (7,697) | (1,912) |
| 1731 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Transmission | 56300-Trans Oper OH Lines | PIS-TRAN | (167) | (41) |
| 1732 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Transmission | 56600-Trans Oper Misc Exp | PIS-TRAN | (5,584) | (1,387) |
| 1733 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Transmission | 56700-Trans Rents | PIS-TRAN | 3 | 1 |
| 1734 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Transmission | 57000-Tran Mnt of Station Equip | PIS-TRAN | (2,707) | (672) |
| 1735 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Transmission | 57100-Trans Mt of Overhead Lines | PIS-TRAN | 370 | 92 |
| 1736 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Transmission | | Sub-Total Transmission | (29,858) | (7,355) |
| 1737 | | | | | | | | |
| 1738 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58000-Dist Oper Sup & Eng | NM | (2) | (2) |
| 1739 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58000-Dist Oper Sup & Eng | PIS-DIST | (14,170) | (5,380) |
| 1740 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58000-Dist Oper Sup & Eng | TX | (1,076) | |
| 1741 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58200-Dist Op Station Exp | PIS-DIST | (3,622) | (1,375) |
| 1742 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58300-Dist Oper Overhead Lines | NM | (381) | (381) |
| 1743 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58300-Dist Oper Overhead Lines | PIS-DIST | (1,260) | (479) |
| 1744 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58300-Dist Oper Overhead Lines | TX | (2,688) | |
| 1745 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58400-Dist Op UG Elec lines | NM | (42) | (42) |
| 1746 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58400-Dist Op UG Elec lines | PIS-DIST | (2) | (1) |
| 1747 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58400-Dist Op UG Elec lines | TX | (43) | |
| 1748 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58500-Dist Oper Streetlight | PIS-DIST | (1,922) | (730) |
| 1749 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58600-Dist Oper Meter Exp | NM | (4,793) | (4,793) |
| 1750 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58600-Dist Oper Meter Exp | PIS-DIST | (868) | (330) |
| 1751 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58600-Dist Oper Meter Exp | TX | (8,979) | |
| 1752 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58700-Dist Oper Cust Install | PIS-DIST | (2,775) | (1,053) |
| 1753 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58800-Dist Oper Misc Exp | NM | (2,644) | (2,644) |
| 1754 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58800-Dist Oper Misc Exp | PIS-DIST | (478) | (182) |
| 1755 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58800-Dist Oper Misc Exp | TX | (10,491) | |
| 1756 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58900-Dist Rents | NM | 0 | 0 |
| 1757 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58900-Dist Rents | PIS-DIST | 3 | 1 |
| 1758 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 58900-Dist Rents | TX | 1 | |
| 1759 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59100-Dist Mt of Structures | PIS-DIST | 8 | 3 |
| 1760 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59100-Dist Mt of Structures | TX | (69) | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1761 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59200-Dist Mt of Station Equip | PIS-DIST | (2,320) | (881) |
| 1762 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59300-Dist Mtc of Overhead Lines | NM | (2,024) | (2,024) |
| 1763 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59300-Dist Mtc of Overhead Lines | PIS-DIST | (1,811) | (688) |
| 1764 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59300-Dist Mtc of Overhead Lines | TX | (6,876) | |
| 1765 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59400-Dist Mt of Undergrnd Line | NM | (11) | (11) |
| 1766 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59400-Dist Mt of Undergrnd Line | PIS-DIST | (37) | (14) |
| 1767 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59400-Dist Mt of Undergrnd Line | TX | (171) | |
| 1768 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59600-Dist Mtc of Streetlights | NM | (37) | (37) |
| 1769 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59600-Dist Mtc of Streetlights | PIS-DIST | (38) | (14) |
| 1770 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59600-Dist Mtc of Streetlights | TX | (125) | |
| 1771 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59700-Dist Mtc of Meters | PIS-DIST | (207) | (79) |
| 1772 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59800-Dist Mtce of Dist Plant | NM | (3) | (3) |
| 1773 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59800-Dist Mtce of Dist Plant | PIS-DIST | (2) | (1) |
| 1774 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | 59800-Dist Mtce of Dist Plant | TX | (103) | |
| 1775 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Distribution | | Sub-Total Distribution | (70,060) | (21,139) |
| 1776 | | | | | | | | |
| 1777 | TY Adjustments | SPS Incentive Adjustment to Target | OM | A&G | 92000-A&G Salaries | LABXAG | (91,823) | (27,604) |
| 1778 | TY Adjustments | SPS Incentive Adjustment to Target | OM | A&G | 92100-A&G Office & Supplies | LABXAG | | |
| 1779 | TY Adjustments | SPS Incentive Adjustment to Target | OM | A&G | 93100-A&G Rents | PIS-PTD | 3 | 1 |
| 1780 | TY Adjustments | SPS Incentive Adjustment to Target | OM | A&G | | Sub-Total A&G | (91,820) | (27,603) |
| 1781 | | | | | | | | |
| 1782 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Customer Accounts | 90200-Cust Acct Meter Read | CUST-AVG | (16,576) | (5,181) |
| 1783 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Customer Accounts | 90300-Cust Acct Recrds &Coll | CUST-AVG | (3,671) | (1,147) |
| 1784 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Customer Accounts | 90500-Cust Acct Misc | CUST-AVG | 2 | 0 |
| 1785 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Customer Accounts | | Sub-Total Customer Accounts | (20,245) | (6,328) |
| 1786 | | | | | | | | |
| 1787 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Customer Service | 90800-Customer Asst Expense | CUST-AVG | (11,652) | (3,642) |
| 1788 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Customer Service | 910000-Misc Cust Serv Expense | CUST-RET | 1 | 0 |
| 1789 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Customer Service | | Sub-Total Customer Service | (11,651) | (3,642) |
| 1790 | | | | | | | | |
| 1791 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Regional Market Expenses | 57510-Operations Supervision | ENERGY | 0 | 0 |
| 1792 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Regional Market Expenses | 57580-Regional Market Rents | ENERGY | 0 | 0 |
| 1793 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Regional Market Expenses | | Sub-Total Regional Market Expenses | 0 | 0 |
| 1794 | | | | | | | | |
| 1795 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Sales | 91200-Economic Development | CUST-AVG | (1,270) | (397) |
| 1796 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Sales | 916000-Misc Sales Expense | CUST-AVG | 0 | 0 |
| 1797 | TY Adjustments | SPS Incentive Adjustment to Target | OM | Sales | | Sub-Total Sales | (1,270) | (397) |
| 1798 | | | | | | | | |
| 1799 | TY Adjustments | SPS Incentive Adjustment to Target | OM | | | Sub-Total OM | (415,085) | (125,744) |
| 1800 | | | | | | | | |
| 1801 | TY Adjustments | SPS Incentive Adjustment to Target | | | | **Sub-Total SPS Incentive Adjustment to Target** | **(415,085)** | **(125,744)** |
| 1802 | | | | | | | | |
| 1803 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 50000-Stm Prod Op & Supr | 12CP-PROD | (6,145) | (1,888) |
| 1804 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 50170-Stm Gen Fuel | ENERGY | (4,895) | (1,606) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1805 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 50200-Steam Expenses Major | 12CP-PROD | 0 | 0 |
| 1806 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 50500-Stm Gen Elec Exp Major | 12CP-PROD | 0 | 0 |
| 1807 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 50600-Misc Steam Pwr Exp | 12CP-PROD | (8,279) | (2,544) |
| 1808 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 50700-Stm Pow Gen Rents | 12CP-PROD | (133) | (41) |
| 1809 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 51000-Stm Maint Super&Eng | 12CP-PROD | (188) | (58) |
| 1810 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 51100-Stm Maint of Structures | 12CP-PROD | 0 | 0 |
| 1811 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 51200-Stm Maint of Boiler Plt | ENERGY | (2,834) | (930) |
| 1812 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 51300-Stm Maint of Elec Plant | ENERGY | (1,180) | (387) |
| 1813 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 51400-Stm Maint of Misc Stm Plt | 12CP-PROD | (207) | (63) |
| 1814 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 54600-Oth Oper Super&Eng | 12CP-PROD | (899) | (276) |
| 1815 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 54600W-Oth Oper Super&Eng | ENERGY | (188) | (62) |
| 1816 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 54900-Oth Oper Misc Gen Exp | 12CP-PROD | (541) | (166) |
| 1817 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 55000-Oth Oper Rents | 12CP-PROD | (22) | (7) |
| 1818 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 55100-Oth Mtce Supervision&Eng | 12CP-PROD | (1,231) | (378) |
| 1819 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 55200-Oth Maint of Structures | 12CP-PROD | 0 | 0 |
| 1820 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | 12CP-PROD | (1,520) | (467) |
| 1821 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | ENERGY | (2) | (1) |
| 1822 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | 12CP-PROD | (59) | (18) |
| 1823 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 55600-Load Dispatch | 12CP-PROD | (3,695) | (1,135) |
| 1824 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | 55700-Purchased Power Other | 12CP-PROD | (5,602) | (1,721) |
| 1825 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Production | | Sub-Total Production | (37,622) | (11,750) |
| 1826 | | | | | | | | |
| 1827 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Transmission | 56000-Trans Oper Super & Eng | PIS-TRAN | (19,494) | (4,842) |
| 1828 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Transmission | 56120-Load Disp-Monitor/Operate | 12CP-TRAN | (634) | (154) |
| 1829 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Transmission | 56150-Rel/Plan/Standards Dev | 12CP-TRAN | (113) | (27) |
| 1830 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Transmission | 56160-Trans Service Studies | 12CP-TRAN | (106) | (26) |
| 1831 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Transmission | 56170-Gen Interconn Studies | 12CP-TRAN | (106) | (26) |
| 1832 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Transmission | 56300-Trans Oper OH Lines | PIS-TRAN | (7) | (2) |
| 1833 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Transmission | 56600-Trans Oper Misc Exp | PIS-TRAN | (2,512) | (624) |
| 1834 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Transmission | 56700-Trans Rents | PIS-TRAN | (64) | (16) |
| 1835 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Transmission | 57000-Tran Mnt of Station Equip | PIS-TRAN | 0 | 0 |
| 1836 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Transmission | 57100-Trans Mt of Overhead Lines | PIS-TRAN | (111) | (28) |
| 1837 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Transmission | | Sub-Total Transmission | (23,147) | (5,743) |
| 1838 | | | | | | | | |
| 1839 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 58000-Dist Oper Sup & Eng | PIS-DIST | (1,734) | (658) |
| 1840 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 58100-Dist Load Dispatching | PIS-DIST | (163) | (62) |
| 1841 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 58300-Dist Oper Overhead Lines | PIS-DIST | (228) | (86) |
| 1842 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 58500-Dist Oper Streetlight | PIS-DIST | (43) | (16) |
| 1843 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 58600-Dist Oper Meter Exp | PIS-DIST | (488) | (185) |
| 1844 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 58700-Dist Oper Cust Install | PIS-DIST | 0 | 0 |
| 1845 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 58800-Dist Oper Misc Exp | NM | (20) | (20) |
| 1846 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 58800-Dist Oper Misc Exp | PIS-DIST | (2,090) | (793) |
| 1847 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 58800-Dist Oper Misc Exp | TX | (100) | |
| 1848 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 58900-Dist Rents | NM | (9) | (9) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1849 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 58900-Dist Rents | PIS-DIST | (50) | (19) |
| 1850 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 58900-Dist Rents | TX | (24) | |
| 1851 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 59000-Dist Mtc Super & Eng | PIS-DIST | (73) | (28) |
| 1852 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 59200-Dist Mt of Station Equip | PIS-DIST | 0 | 0 |
| 1853 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 59300-Dist Mtc of Overhead Lines | PIS-DIST | (563) | (214) |
| 1854 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 59400-Dist Mt of Undergrnd Line | PIS-DIST | 0 | 0 |
| 1855 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | 59600-Dist Mtc of Streetlights | PIS-DIST | 0 | 0 |
| 1856 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Distribution | | Sub-Total Distribution | (5,584) | (2,090) |
| 1857 | | | | | | | | |
| 1858 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | A&G | 92000-A&G Salaries | LABXAG | (81,897) | (24,620) |
| 1859 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | A&G | 92100-A&G Office & Supplies | LABXAG | 2 | 1 |
| 1860 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | A&G | 92500-A&G Injuries & Damages | LABXAG | (0) | (0) |
| 1861 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | A&G | 92800-A&G Regulatory Comm Exp | CUST-AVG | (5) | (2) |
| 1862 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | A&G | 92804R-Regulatory Commision Expense Misc | RETAIL-ENERGY | 1 | 0 |
| 1863 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | A&G | 93100-A&G Rents | PIS-PTD | (123) | (37) |
| 1864 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | A&G | | Sub-Total A&G | (82,023) | (24,658) |
| 1865 | | | | | | | | |
| 1866 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Customer Accounts | 90100-Cust Acct Supervise | CUST-AVG | (97) | (30) |
| 1867 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Customer Accounts | 90200-Cust Acct Meter Read | CUST-AVG | (207) | (65) |
| 1868 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Customer Accounts | 90300-Cust Acct Recrds &Coll | CUST-AVG | (8,225) | (2,571) |
| 1869 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Customer Accounts | 90500-Cust Acct Misc | CUST-AVG | (31) | (10) |
| 1870 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Customer Accounts | | Sub-Total Customer Accounts | (8,560) | (2,676) |
| 1871 | | | | | | | | |
| 1872 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Customer Service | 90800-Customer Asst Expense | CUST-AVG | (289) | (90) |
| 1873 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Customer Service | 910000-Misc Cust Serv Expense | CUST-RET | (21) | (6) |
| 1874 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Customer Service | | Sub-Total Customer Service | (310) | (97) |
| 1875 | | | | | | | | |
| 1876 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Regional Market Expenses | 57510-Operations Supervision | ENERGY | (567) | (186) |
| 1877 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Regional Market Expenses | 57520-DA & RT Mkt Admin | ENERGY | (1,056) | (347) |
| 1878 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Regional Market Expenses | 57550-Ancillary Serv Mkt Admin | ENERGY | (50) | (16) |
| 1879 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Regional Market Expenses | 57560-Mkt Monitoring/Compliance | ENERGY | (89) | (29) |
| 1880 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Regional Market Expenses | 57580-Regional Market Rents | ENERGY | (2) | (1) |
| 1881 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Regional Market Expenses | | Sub-Total Regional Market Expenses | (1,764) | (579) |
| 1882 | | | | | | | | |
| 1883 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Sales | 91200-Economic Development | CUST-AVG | (16) | (5) |
| 1884 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Sales | 916000-Misc Sales Expense | CUST-AVG | (1) | (0) |
| 1885 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | Sales | | Sub-Total Sales | (17) | (5) |
| 1886 | | | | | | | | |
| 1887 | TY Adjustments | SPS Incentive XES Adjustment to Target | OM | | | Sub-Total OM | (159,027) | (47,599) |
| 1888 | | | | | | | | |
| 1889 | TY Adjustments | SPS Incentive XES Adjustment to Target | | | | **Sub-Total SPS Incentive XES Adjustment to Target** | **(159,027)** | **(47,599)** |
| 1890 | | | | | | | | |
| 1891 | TY Adjustments | SPS Include Economic Development and Educ | OM | A&G | Recoverable Contributions and Donations | NM | 264,190 | 264,190 |
| 1892 | TY Adjustments | SPS Include Economic Development and Educ | OM | A&G | | Sub-Total A&G | 264,190 | 264,190 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1893 | | | | | | | | |
| 1894 | TY Adjustments | SPS Include Economic Development and Educ | OM | | | Sub-Total OM | 264,190 | 264,190 |
| 1895 | | | | | | | | |
| 1896 | TY Adjustments | SPS Include Economic Development and Educational Contributions | | | **Sub-Total SPS Include Economic Development and Educational Contributions** | | **264,190** | **264,190** |
| 1897 | | | | | | | | |
| 1898 | TY Adjustments | SPS Include Rate Case Expenses | OM | A&G | 92801R-Regulatory Commision Expense NM | NM | 3,079,304 | 3,079,304 |
| 1899 | TY Adjustments | SPS Include Rate Case Expenses | OM | A&G | | Sub-Total A&G | 3,079,304 | 3,079,304 |
| 1900 | | | | | | | | |
| 1901 | TY Adjustments | SPS Include Rate Case Expenses | OM | | | Sub-Total OM | 3,079,304 | 3,079,304 |
| 1902 | | | | | | | | |
| 1903 | TY Adjustments | SPS Include Rate Case Expenses | | | **Sub-Total SPS Include Rate Case Expenses** | | **3,079,304** | **3,079,304** |
| 1904 | | | | | | | | |
| 1905 | TY Adjustments | SPS Payroll Tax Adjustment | Taxes Other than Income | Taxes Other Than Income | 408101-Tax Other Than Income Tax - Payroll | LABOR | (289,390) | (86,349) |
| 1906 | TY Adjustments | SPS Payroll Tax Adjustment | Taxes Other than Income | Taxes Other Than Income | | Sub-Total Taxes Other Than Income | (289,390) | (86,349) |
| 1907 | | | | | | | | |
| 1908 | TY Adjustments | SPS Payroll Tax Adjustment | Taxes Other than Income | | | Sub-Total Taxes Other than Income | (289,390) | (86,349) |
| 1909 | | | | | | | | |
| 1910 | TY Adjustments | SPS Payroll Tax Adjustment | | | **Sub-Total SPS Payroll Tax Adjustment** | | **(289,390)** | **(86,349)** |
| 1911 | | | | | | | | |
| 1912 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | 1,664,433 | 500,368 |
| 1913 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 7,400,580 | 2,224,789 |
| 1914 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | 1,345,426 | 420,540 |
| 1915 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | 515,992 | 155,119 |
| 1916 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | (6,018) | (1,809) |
| 1917 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Intangible | 303010R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | 719,086 | 224,765 |
| 1918 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Intangible | 303014-Intg CRS Computr Softwar | CUST-RET | 370,368 | 115,766 |
| 1919 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Intangible | | Sub-Total Intangible | 12,009,867 | 3,639,539 |
| 1920 | | | | | | | | |
| 1921 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 310002-Steam Prod Land Rights | 12CP-PROD | (0) | (0) |
| 1922 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 310003-Steam Prod Water Rights | 12CP-PROD | 0 | 0 |
| 1923 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | (0) | (0) |
| 1924 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | 3,197,850 | 982,612 |
| 1925 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | 14,372,694 | 4,416,338 |
| 1926 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | 8,335,833 | 2,561,375 |
| 1927 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | 1,372,877 | 421,848 |
| 1928 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | 573,138 | 176,110 |
| 1929 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 340145-Other Prod Wind Land Own | ENERGY | 166,893 | 54,766 |
| 1930 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | 760,330 | 233,629 |
| 1931 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | 398,225 | 130,677 |
| 1932 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | 68,729 | 21,119 |
| 1933 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 343000-Other Prod Prime Mover | 12CP-PROD | 2,216,609 | 681,104 |
| 1934 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 344000E-Other Prod Generator | 12CP-PROD | 11,432,419 | 3,512,872 |
| 1935 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 344045-Other Prod Generator-Wind | ENERGY | 809,472,351 | 265,627,638 |
| 1936 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | 1,878,205 | 577,121 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1937 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | 171,429 | 56,254 |
| 1938 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | 295,919 | 90,928 |
| 1939 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | 140 | 46 |
| 1940 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Production | | Sub-Total Production | 854,713,641 | 279,544,438 |
| 1941 | | | | | | | | |
| 1942 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 350001-Tran Land Owned in Fe | 12CP-TRAN | 186,643 | 45,249 |
| 1943 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | 503,874 | 122,157 |
| 1944 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | 10,670 | 10,670 |
| 1945 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | 16,769 | |
| 1946 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | 3,304 | |
| 1947 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | 9,487,134 | 2,300,017 |
| 1948 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | 159,181 | 48,912 |
| 1949 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | 2,501,060 | 820,721 |
| 1950 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 353000E-Transmission Station | 12CP-TRAN | 92,448,794 | 22,412,859 |
| 1951 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (91,348) | (28,069) |
| 1952 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 353045-Tran Station Equip-Wind | ENERGY | 34,049,421 | 11,173,287 |
| 1953 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | 363,367 | 88,093 |
| 1954 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | 7,695 | 7,695 |
| 1955 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | 12,093 | |
| 1956 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | 2,383 | |
| 1957 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 355000E | 12CP-TRAN | 65,342,942 | 15,841,441 |
| 1958 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | 1,383,721 | 1,383,721 |
| 1959 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | 2,174,572 | |
| 1960 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | 428,462 | |
| 1961 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | 1,800,089 | 553,118 |
| 1962 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | 5,523,536 | 1,812,544 |
| 1963 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | 21,765,500 | 5,276,727 |
| 1964 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | 460,913 | 460,913 |
| 1965 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | 724,342 | |
| 1966 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | 142,719 | |
| 1967 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | 181,746 | 55,846 |
| 1968 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | 5,981,567 | 1,962,846 |
| 1969 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | 12,914 | 3,131 |
| 1970 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | 22,996 | 5,575 |
| 1971 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | 24,312 | 5,894 |
| 1972 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Transmission | | Sub-Total Transmission | 245,631,371 | 64,363,347 |
| 1973 | | | | | | | | |
| 1974 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 360001E-Dist Land Owned in Fee | NM | 135,324 | 135,324 |
| 1975 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 360001E-Dist Land Owned in Fee | TX | 5,085,816 | |
| 1976 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 360004-Dist Land Rights-NM | NM | 771,897 | 771,897 |
| 1977 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 360005-Dist Land Rights-TX | TX | 27,000 | |
| 1978 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 361000E-Str & Improv | NM | 2,031,204 | 2,031,204 |
| 1979 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 361000E-Str & Improv | TX | 1,204,923 | |
| 1980 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 362000E-Other Eq | NM | 15,920,595 | 15,920,595 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 1981 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 362000E-Other Eq | TX | 12,368,287 | |
| 1982 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | NM | 10,603,772 | 10,603,772 |
| 1983 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 364000-Dist Poles, Towers & Fixt | TX | 8,045,671 | |
| 1984 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 365000-Dist OH Conductor & Devic | NM | 10,692,582 | 10,692,582 |
| 1985 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 365000-Dist OH Conductor & Devic | TX | 6,020,253 | |
| 1986 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 366000E-Dist Underground Cond | NM | 606,893 | 606,893 |
| 1987 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 366000E-Dist Underground Cond | TX | 662,360 | |
| 1988 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 367000E-Dist UG Conductor & D | NM | 1,210,718 | 1,210,718 |
| 1989 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 367000E-Dist UG Conductor & D | TX | 1,260,624 | |
| 1990 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 368000E-Dist Line Transformer | NM | 9,052 | 9,052 |
| 1991 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 368000E-Dist Line Transformer | TX | (1,720,457) | |
| 1992 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 369000E-Distribution Services | TX | 0 | |
| 1993 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 369010-Distribution Services O | NM | 2,054 | 2,054 |
| 1994 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 369010-Distribution Services O | TX | (358,966) | |
| 1995 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 369020-Distribution Services U | NM | 1,950 | 1,950 |
| 1996 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 369020-Distribution Services U | TX | (328,777) | |
| 1997 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 370000E-Distribution Meter | NM | 3,112 | 3,112 |
| 1998 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 370000E-Distribution Meter | TX | (470,769) | |
| 1999 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 373000-Dist Street Light & Sg Sy | NM | 1,460,825 | 1,460,825 |
| 2000 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | 373000-Dist Street Light & Sg Sy | TX | 2,227,333 | |
| 2001 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | Distribution | | Sub-Total Distribution | 77,473,276 | 43,449,978 |
| 2002 | | | | | | | | |
| 2003 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | 390000-Genl Structures & Improv | LABXAG | 10,304,527 | 3,097,784 |
| 2004 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | 390007-Genl Str & Imp Lease Bld | LABXAG | (0) | (0) |
| 2005 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | 391000-General Office Furn & E | LABXAG | 2,489,103 | 748,283 |
| 2006 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | 391004-General Info Sys Computer | LABXAG | 7,385,507 | 2,220,258 |
| 2007 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG | 0 | 0 |
| 2008 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | 392010-General Transp Eq Grp | LABXAG | 101,126 | 30,401 |
| 2009 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | 392020-General Transp Eq Grp 2 | LABXAG | 1,268,769 | 381,422 |
| 2010 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | 392030-General Transp Eq Trailer | LABXAG | 244,931 | 73,632 |
| 2011 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | 392040-General Transp Eq Grp 4 | LABXAG | 1,612,523 | 484,762 |
| 2012 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | 393000-General Stores Equipmen | LABXAG | 8,076 | 2,428 |
| 2013 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | 394000-General Tools & Shop Equi | LABXAG | 967,609 | 290,886 |
| 2014 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | 395000-General Laboratory Equi | LABXAG | 204,817 | 61,573 |
| 2015 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | 396000-General Power Operated E | LABXAG | 362,009 | 108,828 |
| 2016 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | 397000-General Communication E | LABXAG | 5,577,849 | 1,676,833 |
| 2017 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | 398000-General Miscellaneous E | LABXAG | 51,478 | 15,476 |
| 2018 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | General | | Sub-Total General | 30,578,323 | 9,192,566 |
| 2019 | | | | | | | | |
| 2020 | TY Adjustments | SPS Post Test Year Adjustment | 1-Plant End Bal | | | Sub-Total 1-Plant End Bal | 1,220,406,478 | 400,189,868 |
| 2021 | | | | | | | | |
| 2022 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Intangible | 301000-Intg Organization Costs | LABXAG | 0 | 0 |
| 2023 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (635,989) | (191,193) |
| 2024 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (5,552,631) | (1,669,252) |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 2025 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | (482,628) | (150,855) |
| 2026 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (2,022,018) | (607,866) |
| 2027 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | (16,997) | (5,110) |
| 2028 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | (324,518) | (97,558) |
| 2029 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Intangible | 303010R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | (14,981) | (4,683) |
| 2030 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Intangible | 303014-Intg CRS Computr Softwar | CUST-RET | (95,568) | (29,872) |
| 2031 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Intangible | | Sub-Total Intangible | (9,145,329) | (2,756,388) |
| 2032 | | | | | | | | |
| 2033 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 310002-Steam Prod Land Rights | 12CP-PROD | (13,678) | (4,203) |
| 2034 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 310003-Steam Prod Water Rights | 12CP-PROD | (164,492) | (50,544) |
| 2035 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | (1,084) | (333) |
| 2036 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | (3,463,671) | (1,064,292) |
| 2037 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 311001-Steam Prod Str&Imp-TolkSC | 12CP-PROD | (238,683) | (73,341) |
| 2038 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | (13,114,867) | (4,029,843) |
| 2039 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 312001-Steam Prod Blr Plt-TolkSC | 12CP-PROD | (172,374) | (52,966) |
| 2040 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | (6,468,746) | (1,987,670) |
| 2041 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 314001-Steam Prod Turbogen-TolkSC | 12CP-PROD | (422,502) | (129,823) |
| 2042 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | (980,972) | (301,426) |
| 2043 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 315001-Steam Prod Acc El Eq-TolkS | 12CP-PROD | (215,187) | (66,121) |
| 2044 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | (530,974) | (163,154) |
| 2045 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 316001-Steam Prod PwrPltEq-TolkSC | 12CP-PROD | (49,345) | (15,162) |
| 2046 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 340002-Other Prod Land Rights | 12CP-PROD | 0 | 0 |
| 2047 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | (112,216) | (34,481) |
| 2048 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | (808,714) | (265,379) |
| 2049 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | (100,729) | (30,951) |
| 2050 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 343000-Other Prod Prime Mover | 12CP-PROD | (3,313,777) | (1,018,234) |
| 2051 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 344000E-Other Prod Generator | 12CP-PROD | 1,958,536 | 601,805 |
| 2052 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 344045-Other Prod Generator-Wind | ENERGY | (17,868,083) | (5,863,396) |
| 2053 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | (618,935) | (190,182) |
| 2054 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | (346,558) | (113,723) |
| 2055 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | (72,175) | (22,177) |
| 2056 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | (287) | (94) |
| 2057 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Production | | Sub-Total Production | (47,119,515) | (14,875,690) |
| 2058 | | | | | | | | |
| 2059 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | (925,257) | (224,315) |
| 2060 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | (19,594) | (19,594) |
| 2061 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | (30,792) | |
| 2062 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | (6,067) | |
| 2063 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | (557,838) | (135,240) |
| 2064 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | (5,680) | (1,745) |
| 2065 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | (10,108) | (3,317) |
| 2066 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 353000E-Transmission Station | 12CP-TRAN | (5,960,961) | (1,445,148) |
| 2067 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (233,741) | (71,822) |
| 2068 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 353045-Tran Station Equip-Wind | ENERGY | 36,890 | 12,105 |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 2069 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | (83,626) | (20,274) |
| 2070 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | (1,771) | (1,771) |
| 2071 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | (2,783) | |
| 2072 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | (548) | |
| 2073 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000E | 12CP-TRAN | (24,394,277) | (5,914,036) |
| 2074 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | (516,580) | (516,580) |
| 2075 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | (811,826) | |
| 2076 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | (159,956) | |
| 2077 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | 699,490 | 214,934 |
| 2078 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | (131,513) | (43,156) |
| 2079 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | 3,450,681 | 836,567 |
| 2080 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | 73,073 | 73,073 |
| 2081 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | 114,837 | |
| 2082 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | 22,627 | |
| 2083 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | (723,505) | (222,313) |
| 2084 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | (90,879) | (29,822) |
| 2085 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | (6,636) | (1,609) |
| 2086 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | (3,532) | (856) |
| 2087 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | (2,670) | (647) |
| 2088 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Transmission | | Sub-Total Transmission | (30,282,543) | (7,515,565) |
| 2089 | | | | | | | | |
| 2090 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 360004-Dist Land Rights-NM | NM | (46,840) | (46,840) |
| 2091 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 360005-Dist Land Rights-TX | TX | (17,404) | |
| 2092 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 361000E-Str & Improv | NM | (284,793) | (284,793) |
| 2093 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 361000E-Str & Improv | TX | (39,939) | |
| 2094 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 362000E-Other Eq | NM | (818,612) | (818,612) |
| 2095 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 362000E-Other Eq | TX | (1,538,336) | |
| 2096 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 364000-Dist Poles, Towers & Fixt | NM | (566,240) | (566,240) |
| 2097 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 364000-Dist Poles, Towers & Fixt | TX | (555,077) | |
| 2098 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 365000-Dist OH Conductor & Devic | NM | (421,789) | (421,789) |
| 2099 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 365000-Dist OH Conductor & Devic | TX | (554,556) | |
| 2100 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 366000E-Dist Underground Cond | NM | (53,635) | (53,635) |
| 2101 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 366000E-Dist Underground Cond | TX | (129,094) | |
| 2102 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 367000E-Dist UG Conductor & D | NM | (87,160) | (87,160) |
| 2103 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 367000E-Dist UG Conductor & D | TX | (588,574) | |
| 2104 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 368000E-Dist Line Transformer | NM | (132,287) | (132,287) |
| 2105 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 368000E-Dist Line Transformer | TX | (82,091) | |
| 2106 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 369000E-Distribution Services | NM | 1,893 | 1,893 |
| 2107 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 369010-Distribution Services O | NM | 71,555 | 71,555 |
| 2108 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 369010-Distribution Services O | TX | (20,383) | |
| 2109 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 369020-Distribution Services U | NM | 89,343 | 89,343 |
| 2110 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 369020-Distribution Services U | TX | (19,130) | |
| 2111 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 370000E-Distribution Meter | NM | (18,203) | (18,203) |
| 2112 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 370000E-Distribution Meter | TX | (23,472) | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 2113 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 371000E-Dist Inst on Cust Premis | TX | (149,491) | |
| 2114 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 373000-Dist Street Light & Sg Sy | NM | (214,783) | (214,783) |
| 2115 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | 373000-Dist Street Light & Sg Sy | TX | (228,681) | |
| 2116 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | Distribution | | Sub-Total Distribution | (6,427,779) | (2,481,551) |
| 2117 | | | | | | | | |
| 2118 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 389002-General Land Rights | LABXAG | (328) | (99) |
| 2119 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 390000-Genl Structures & Improv | LABXAG | (250,953) | (75,443) |
| 2120 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 390007-Genl Str & Imp Lease Bld | LABXAG | (77,751) | (23,374) |
| 2121 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 390050-Genl Str & Imp-Call Center | CUST-RET | (43,417) | (13,571) |
| 2122 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 391000-General Office Furn & E | LABXAG | (382,209) | (114,901) |
| 2123 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 391004-General Info Sys Computer | LABXAG | (6,818,918) | (2,049,928) |
| 2124 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 392010-General Transp Eq Grp | LABXAG | (20,608) | (6,195) |
| 2125 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 392020-General Transp Eq Grp 2 | LABXAG | (1,026,769) | (308,671) |
| 2126 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 392030-General Transp Eq Trailer | LABXAG | (127,853) | (38,436) |
| 2127 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 392040-General Transp Eq Grp 4 | LABXAG | (1,737,427) | (522,312) |
| 2128 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 393000-General Stores Equipmen | LABXAG | 9,350 | 2,811 |
| 2129 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 394000-General Tools & Shop Equi | LABXAG | (1,292,808) | (388,649) |
| 2130 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 395000-General Laboratory Equi | LABXAG | 335,836 | 100,960 |
| 2131 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 396000-General Power Operated E | LABXAG | (402,100) | (120,881) |
| 2132 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 397000-General Communication E | LABXAG | (1,629,329) | (489,815) |
| 2133 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 397010-General Comm Eq Two Wa | LABXAG | (910,478) | (273,711) |
| 2134 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 397020-General Comm Eq AE | LABXAG | (1,155) | (347) |
| 2135 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 397030-General Comm Eq EM | LABXAG | (312,187) | (93,851) |
| 2136 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | 398000-General Miscellaneous E | LABXAG | 69,431 | 20,873 |
| 2137 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | General | | Sub-Total General | (14,619,672) | (4,395,537) |
| 2138 | | | | | | | | |
| 2139 | TY Adjustments | SPS Post Test Year Adjustment | 65Net-Accum Depr End bal net of RWIP | | | Sub-Total 65Net-Accum Depr End bal net of RWIP | (107,594,839) | (32,024,733) |
| 2140 | | | | | | | | |
| 2141 | TY Adjustments | SPS Post Test Year Adjustment | | | | **Sub-Total SPS Post Test Year Adjustment** | **1,112,811,640** | **368,165,135** |
| 2142 | | | | | | | | |
| 2143 | TY Adjustments | SPS Purchased Capacity and Variable O&M | Cost of Sales | Cost of Sales | 55501-Purchased Power-Demand | 12CP-PROD | 4,365,569 | 1,341,421 |
| 2144 | TY Adjustments | SPS Purchased Capacity and Variable O&M | Cost of Sales | Cost of Sales | 55509BLHK- Pur Pwr O&M Blackhawk Energy Base-NM | ENERGY | 112,778 | 37,008 |
| 2145 | TY Adjustments | SPS Purchased Capacity and Variable O&M | Cost of Sales | Cost of Sales | | Sub-Total Cost of Sales | 4,478,347 | 1,378,429 |
| 2146 | | | | | | | | |
| 2147 | TY Adjustments | SPS Purchased Capacity and Variable O&M | Cost of Sales | | | Sub-Total Cost of Sales | 4,478,347 | 1,378,429 |
| 2148 | | | | | | | | |
| 2149 | TY Adjustments | SPS Purchased Capacity and Variable O&M | | | | **Sub-Total SPS Purchased Capacity and Variable O&M** | **4,478,347** | **1,378,429** |
| 2150 | | | | | | | | |
| 2151 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | 63,822 | 19,186 |
| 2152 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | (371,344) | (111,635) |
| 2153 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | (15,705) | (4,909) |
| 2154 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (166,879) | (50,168) |
| 2155 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 2156 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | 12,803 | 3,849 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 2157 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Intangible | 303010R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | (32,789) | (10,249) |
| 2158 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Intangible | 303014-Intg CRS Computr Softwar | CUST-RET | 14,569 | 4,554 |
| 2159 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Intangible | | Sub-Total Intangible | (495,523) | (149,371) |
| 2160 | | | | | | | | |
| 2161 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 310001-Steam Prod Land Own in Fe | 12CP-PROD | (195) | (60) |
| 2162 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 310002-Steam Prod Land Rights | 12CP-PROD | (728) | (224) |
| 2163 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 310003-Steam Prod Water Rights | 12CP-PROD | (19,892) | (6,112) |
| 2164 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | (48) | (15) |
| 2165 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | (103,035) | (31,660) |
| 2166 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | (426,768) | (131,134) |
| 2167 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | (202,053) | (62,085) |
| 2168 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | (33,607) | (10,327) |
| 2169 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | (40,736) | (12,517) |
| 2170 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 340001-Other Prod Land Own in Fee | 12CP-PROD | (195) | (60) |
| 2171 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 340045-Other Prod Wind Rights | ENERGY | 0 | 0 |
| 2172 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 340145-Other Prod Wind Land Own | ENERGY | 1 | 0 |
| 2173 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | (92,863) | (28,534) |
| 2174 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | (61,358) | (20,135) |
| 2175 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | 13,542 | 4,161 |
| 2176 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 343000-Other Prod Prime Mover | 12CP-PROD | (173,867) | (53,425) |
| 2177 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 344000E-Other Prod Generator | 12CP-PROD | 98,691 | 30,325 |
| 2178 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 344045-Other Prod Generator-Wind | ENERGY | 9,430,597 | 3,094,642 |
| 2179 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | 19,653 | 6,039 |
| 2180 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | (26,413) | (8,668) |
| 2181 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | 17,576 | 5,401 |
| 2182 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | (22) | (7) |
| 2183 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Production | | Sub-Total Production | 8,398,278 | 2,775,606 |
| 2184 | | | | | | | | |
| 2185 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 350001-Tran Land Owned in Fe | 12CP-TRAN | (1,244) | (302) |
| 2186 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | (1,709,979) | (414,559) |
| 2187 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | (36,211) | (36,211) |
| 2188 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | (56,907) | |
| 2189 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | (11,213) | |
| 2190 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 350011-Tran Fee Land - Prod | 12CP-PROD | (2) | (1) |
| 2191 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 350045-Tran Land Fee-Wind | ENERGY | (3) | (1) |
| 2192 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | (1,058,884) | (256,711) |
| 2193 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | 12,496 | 3,840 |
| 2194 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | (16,535) | (5,426) |
| 2195 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 353000E-Transmission Station | 12CP-TRAN | (10,395,250) | (2,520,176) |
| 2196 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | 456,325 | 140,216 |
| 2197 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 353045-Tran Station Equip-Wind | ENERGY | (147,036) | (48,250) |
| 2198 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | (563,318) | (136,568) |
| 2199 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | (11,929) | (11,929) |
| 2200 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | (18,747) | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 2201 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | (3,694) | |
| 2202 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 355000E | 12CP-TRAN | (11,966,121) | (2,901,011) |
| 2203 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | (253,398) | (253,398) |
| 2204 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | (398,225) | |
| 2205 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | (78,463) | |
| 2206 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | (309,342) | (95,052) |
| 2207 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | 43,872 | 14,396 |
| 2208 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | (4,401,307) | (1,067,033) |
| 2209 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | (93,203) | (93,203) |
| 2210 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | (146,473) | |
| 2211 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | (28,860) | |
| 2212 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | (436,659) | (134,174) |
| 2213 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | 3,207 | 1,052 |
| 2214 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | (2,706) | (656) |
| 2215 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | (4,819) | (1,168) |
| 2216 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | (5,095) | (1,235) |
| 2217 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Transmission | | Sub-Total Transmission | (31,639,726) | (7,817,560) |
| 2218 | | | | | | | | |
| 2219 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 360001E-Dist Land Owned in Fee | NM | (78) | (78) |
| 2220 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 360001E-Dist Land Owned in Fee | TX | (188) | |
| 2221 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 360004-Dist Land Rights-NM | NM | 9,696 | 9,696 |
| 2222 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 360005-Dist Land Rights-TX | TX | 720 | |
| 2223 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 361000E-Str & Improv | NM | 16,094 | 16,094 |
| 2224 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 361000E-Str & Improv | TX | (56,785) | |
| 2225 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 362000E-Other Eq | NM | (1,055) | (1,055) |
| 2226 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 362000E-Other Eq | TX | (37,891) | |
| 2227 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 364000-Dist Poles, Towers & Fixt | NM | (75,468) | (75,468) |
| 2228 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 364000-Dist Poles, Towers & Fixt | TX | (118,004) | |
| 2229 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 365000-Dist OH Conductor & Devic | NM | (22,319) | (22,319) |
| 2230 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 365000-Dist OH Conductor & Devic | TX | (50,659) | |
| 2231 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 366000E-Dist Underground Cond | NM | 2,797 | 2,797 |
| 2232 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 366000E-Dist Underground Cond | TX | (2,664) | |
| 2233 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 367000E-Dist UG Conductor & D | NM | 7,983 | 7,983 |
| 2234 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 367000E-Dist UG Conductor & D | TX | 1,963 | |
| 2235 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 368000E-Dist Line Transformer | NM | 155,295 | 155,295 |
| 2236 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 368000E-Dist Line Transformer | TX | (26,060) | |
| 2237 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 369000E-Distribution Services | NM | (1,058) | (1,058) |
| 2238 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 369000E-Distribution Services | TX | 2,120 | |
| 2239 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 369010-Distribution Services O | NM | 19,226 | 19,226 |
| 2240 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 369010-Distribution Services O | TX | (5,593) | |
| 2241 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 369020-Distribution Services U | NM | 20,223 | 20,223 |
| 2242 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 369020-Distribution Services U | TX | (6,350) | |
| 2243 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 370000E-Distribution Meter | NM | 27,561 | 27,561 |
| 2244 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 370000E-Distribution Meter | TX | (2,203) | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 2245 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 371000E-Dist Inst on Cust Premis | NM | 3,626 | 3,626 |
| 2246 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 371000E-Dist Inst on Cust Premis | TX | (1,084) | |
| 2247 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 373000-Dist Street Light & Sg Sy | NM | (96,009) | (96,009) |
| 2248 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | 373000-Dist Street Light & Sg Sy | TX | 84,207 | |
| 2249 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | Distribution | | Sub-Total Distribution | (151,959) | 66,512 |
| 2250 | | | | | | | | |
| 2251 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 389001-General Land Owned in Fe | LABXAG | (124) | (37) |
| 2252 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 389002-General Land Rights | LABXAG | 331 | 100 |
| 2253 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 390000-Genl Structures & Improv | LABXAG | 252,715 | 75,972 |
| 2254 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 390007-Genl Str & Imp Lease Bld | LABXAG | (73,767) | (22,176) |
| 2255 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 391000-General Office Furn & E | LABXAG | (93,341) | (28,060) |
| 2256 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 391004-General Info Sys Computer | LABXAG | 1,517,314 | 456,141 |
| 2257 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG | 0 | 0 |
| 2258 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 392000-General Transportation E | LABXAG | 0 | 0 |
| 2259 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 392010-General Transp Eq Grp | LABXAG | 35,126 | 10,560 |
| 2260 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 392020-General Transp Eq Grp 2 | LABXAG | 434,624 | 130,658 |
| 2261 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 392030-General Transp Eq Trailer | LABXAG | 85,048 | 25,567 |
| 2262 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 392040-General Transp Eq Grp 4 | LABXAG | 561,993 | 168,948 |
| 2263 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 393000-General Stores Equipmen | LABXAG | 122 | 37 |
| 2264 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 394000-General Tools & Shop Equi | LABXAG | 31,146 | 9,363 |
| 2265 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 395000-General Laboratory Equi | LABXAG | 3,075 | 925 |
| 2266 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 396000-General Power Operated E | LABXAG | 128,944 | 38,764 |
| 2267 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 397000-General Communication E | LABXAG | 18,479 | 5,555 |
| 2268 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 397010-General Comm Eq Two Wa | LABXAG | 22,792 | 6,852 |
| 2269 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 397020-General Comm Eq AE | LABXAG | 18 | 5 |
| 2270 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 397030-General Comm Eq EM | LABXAG | 4,700 | 1,413 |
| 2271 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | 398000-General Miscellaneous E | LABXAG | 704 | 212 |
| 2272 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | General | | Sub-Total General | 2,929,900 | 880,797 |
| 2273 | | | | | | | | |
| 2274 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | 6-ADIT Activity | | | Sub-Total 6-ADIT Activity | (20,959,030) | (4,244,017) |
| 2275 | | | | | | | | |
| 2276 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | 37,442 | 11,256 |
| 2277 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 901,507 | 271,014 |
| 2278 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | 133,317 | 41,671 |
| 2279 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | 641,246 | 192,774 |
| 2280 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | 0 | 0 |
| 2281 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | (70,993) | (21,342) |
| 2282 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Intangible | 303010R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | 147,949 | 46,245 |
| 2283 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Intangible | 303014-Intg CRS Computr Softwar | CUST-RET | (122,436) | (38,270) |
| 2284 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Intangible | | Sub-Total Intangible | 1,668,031 | 503,347 |
| 2285 | | | | | | | | |
| 2286 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 310001-Steam Prod Land Own in Fe | 12CP-PROD | 814 | 250 |
| 2287 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 310002-Steam Prod Land Rights | 12CP-PROD | 3,202 | 984 |
| 2288 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 310003-Steam Prod Water Rights | 12CP-PROD | 128,588 | 39,512 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 2289 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | 213 | 65 |
| 2290 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | 367,379 | 112,886 |
| 2291 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | 1,709,843 | 525,388 |
| 2292 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | 762,634 | 234,337 |
| 2293 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | 28,515 | 8,762 |
| 2294 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | 21,956 | 6,747 |
| 2295 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 340001-Other Prod Land Own in Fee | 12CP-PROD | 818 | 251 |
| 2296 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 340045-Other Prod Wind Rights | ENERGY | (0) | (0) |
| 2297 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 340145-Other Prod Wind Land Own | ENERGY | (10) | (3) |
| 2298 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | 223,893 | 68,796 |
| 2299 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | (256,698) | (84,235) |
| 2300 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | (74,553) | (22,908) |
| 2301 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 343000-Other Prod Prime Mover | 12CP-PROD | 648,692 | 199,325 |
| 2302 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 344000E-Other Prod Generator | 12CP-PROD | (478,943) | (147,166) |
| 2303 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 344045-Other Prod Generator-Wind | ENERGY | (51,013,585) | (16,740,063) |
| 2304 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | (113,027) | (34,730) |
| 2305 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | (110,504) | (36,262) |
| 2306 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | (92,535) | (28,434) |
| 2307 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | (90) | (30) |
| 2308 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Production | | Sub-Total Production | (48,243,397) | (15,896,527) |
| 2309 | | | | | | | | |
| 2310 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 350001-Tran Land Owned in Fe | 12CP-TRAN | 5,281 | 1,280 |
| 2311 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | 7,194,278 | 1,744,148 |
| 2312 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | 152,348 | 152,348 |
| 2313 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | 239,421 | |
| 2314 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | 47,174 | |
| 2315 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 350011-Tran Fee Land - Prod | 12CP-PROD | 10 | 3 |
| 2316 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 350045-Tran Land Fee-Wind | ENERGY | 15 | 5 |
| 2317 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | 4,612,621 | 1,118,263 |
| 2318 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | (41,801) | (12,844) |
| 2319 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | 64,639 | 21,211 |
| 2320 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 353000E-Transmission Station | 12CP-TRAN | 45,296,486 | 10,981,471 |
| 2321 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (1,484,066) | (456,013) |
| 2322 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 353045-Tran Station Equip-Wind | ENERGY | 553,861 | 181,749 |
| 2323 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | 2,308,711 | 559,713 |
| 2324 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | 48,890 | 48,890 |
| 2325 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | 76,832 | |
| 2326 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | 15,139 | |
| 2327 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 355000E | 12CP-TRAN | 54,385,566 | 13,184,986 |
| 2328 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | 1,151,684 | 1,151,684 |
| 2329 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | 1,809,917 | |
| 2330 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | 356,613 | |
| 2331 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | 1,707,246 | 524,590 |
| 2332 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | (197,687) | (64,871) |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 2333 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | 20,173,387 | 4,890,743 |
| 2334 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | 427,197 | 427,197 |
| 2335 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | 671,358 | |
| 2336 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | 132,280 | |
| 2337 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | 1,775,912 | 545,690 |
| 2338 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | (14,005) | (4,596) |
| 2339 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | 12,391 | 3,004 |
| 2340 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | 22,066 | 5,350 |
| 2341 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | 23,328 | 5,656 |
| 2342 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Transmission | | Sub-Total Transmission | 141,527,091 | 35,009,656 |
| 2343 | | | | | | | | |
| 2344 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 360001E-Dist Land Owned in Fee | NM | 391 | 391 |
| 2345 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 360001E-Dist Land Owned in Fee | TX | 943 | |
| 2346 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 360004-Dist Land Rights-NM | NM | (26,645) | (26,645) |
| 2347 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 360005-Dist Land Rights-TX | TX | (272) | |
| 2348 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 361000E-Str & Improv | NM | (42,673) | (42,673) |
| 2349 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 361000E-Str & Improv | TX | 154,632 | |
| 2350 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 362000E-Other Eq | NM | 115,069 | 115,069 |
| 2351 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 362000E-Other Eq | TX | 292,152 | |
| 2352 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 364000-Dist Poles, Towers & Fixt | NM | 665,493 | 665,493 |
| 2353 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 364000-Dist Poles, Towers & Fixt | TX | 1,044,270 | |
| 2354 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 365000-Dist OH Conductor & Devic | NM | 313,205 | 313,205 |
| 2355 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 365000-Dist OH Conductor & Devic | TX | 337,642 | |
| 2356 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 366000E-Dist Underground Cond | NM | 3,266 | 3,266 |
| 2357 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 366000E-Dist Underground Cond | TX | 26,947 | |
| 2358 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 367000E-Dist UG Conductor & D | NM | 11,424 | 11,424 |
| 2359 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 367000E-Dist UG Conductor & D | TX | 32,578 | |
| 2360 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 368000E-Dist Line Transformer | NM | (508,832) | (508,832) |
| 2361 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 368000E-Dist Line Transformer | TX | 187,068 | |
| 2362 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 369000E-Distribution Services | NM | 3,358 | 3,358 |
| 2363 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 369000E-Distribution Services | TX | (9,618) | |
| 2364 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 369010-Distribution Services O | NM | (64,059) | (64,059) |
| 2365 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 369010-Distribution Services O | TX | 40,212 | |
| 2366 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 369020-Distribution Services U | NM | (67,629) | (67,629) |
| 2367 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 369020-Distribution Services U | TX | 57,939 | |
| 2368 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 370000E-Distribution Meter | NM | (92,364) | (92,364) |
| 2369 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 370000E-Distribution Meter | TX | 51,965 | |
| 2370 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 371000E-Dist Inst on Cust Premis | NM | (12,947) | (12,947) |
| 2371 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 371000E-Dist Inst on Cust Premis | TX | 74 | |
| 2372 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 373000-Dist Street Light & Sg Sy | NM | 443,599 | 443,599 |
| 2373 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | 373000-Dist Street Light & Sg Sy | TX | (297,148) | |
| 2374 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | Distribution | | Sub-Total Distribution | 2,660,042 | 740,656 |
| 2375 | | | | | | | | |
| 2376 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 389001-General Land Owned in Fe | LABXAG | 2,019 | 607 |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 2377 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 389002-General Land Rights | LABXAG | (4,522) | (1,359) |
| 2378 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 390000-Genl Structures & Improv | LABXAG | (3,439,769) | (1,034,076) |
| 2379 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 390007-Genl Str & Imp Lease Bld | LABXAG | 1,586,162 | 476,838 |
| 2380 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 391000-General Office Furn & E | LABXAG | 3,677,931 | 1,105,673 |
| 2381 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 391004-General Info Sys Computer | LABXAG | (13,897,118) | (4,177,802) |
| 2382 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG | (0) | (0) |
| 2383 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 392000-General Transportation E | LABXAG | (0) | (0) |
| 2384 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 392010-General Transp Eq Grp | LABXAG | (315,501) | (94,847) |
| 2385 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 392020-General Transp Eq Grp 2 | LABXAG | (3,926,439) | (1,180,380) |
| 2386 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 392030-General Transp Eq Trailer | LABXAG | (764,008) | (229,679) |
| 2387 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 392040-General Transp Eq Grp 4 | LABXAG | (5,040,814) | (1,515,388) |
| 2388 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 393000-General Stores Equipmen | LABXAG | 20,212 | 6,076 |
| 2389 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 394000-General Tools & Shop Equi | LABXAG | 2,246,702 | 675,412 |
| 2390 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 395000-General Laboratory Equi | LABXAG | 512,949 | 154,205 |
| 2391 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 396000-General Power Operated E | LABXAG | (1,146,260) | (344,593) |
| 2392 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 397000-General Communication E | LABXAG | 2,987,424 | 898,090 |
| 2393 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 397010-General Comm Eq Two Wa | LABXAG | 2,107,416 | 633,539 |
| 2394 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 397020-General Comm Eq AE | LABXAG | 2,842 | 854 |
| 2395 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 397030-General Comm Eq EM | LABXAG | 835,451 | 251,156 |
| 2396 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | 398000-General Miscellaneous E | LABXAG | 130,267 | 39,161 |
| 2397 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | General | | Sub-Total General | (14,425,053) | (4,336,512) |
| 2398 | | | | | | | | |
| 2399 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Temporary Differences | | | Sub-Total Schedule M Temporary Differences | 83,186,714 | 16,020,620 |
| 2400 | | | | | | | | |
| 2401 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Intangible | 303003-Intg Misc Computr Softwar | LABXAG | (1,365) | (410) |
| 2402 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Intangible | 303004-Intg Misc Computr Softwar | LABXAG | 20,145 | 6,056 |
| 2403 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Intangible | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | 10,358 | 3,238 |
| 2404 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Intangible | 303005-Intg Misc Computr Soft 15y | LABXAG | (31,457) | (9,457) |
| 2405 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Intangible | 303007-Intg Misc Computr Softwar | LABXAG | (0) | (0) |
| 2406 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Intangible | 303010-Intg Misc Computr Softwar | LABXAG | 8,632 | 2,595 |
| 2407 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Intangible | 303010R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET | (12,408) | (3,879) |
| 2408 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Intangible | 303014-Intg CRS Computr Softwar | CUST-RET | (2,959) | (925) |
| 2409 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Intangible | | Sub-Total Intangible | (9,055) | (2,782) |
| 2410 | | | | | | | | |
| 2411 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 310002-Steam Prod Land Rights | 12CP-PROD | 9 | 3 |
| 2412 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 310003-Steam Prod Water Rights | 12CP-PROD | 88 | 27 |
| 2413 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 310004-Steam Prod Land Rights-NM | 12CP-PROD | 1 | 0 |
| 2414 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 311000E-Steam Prod Str & Improv | 12CP-PROD | (5,655) | (1,738) |
| 2415 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 312000E-Steam Prod Boiler Plant E | 12CP-PROD | (6,886) | (2,116) |
| 2416 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 314000-Steam Prod Turbogen Unit | 12CP-PROD | (15,422) | (4,739) |
| 2417 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 315000E-Steam Prod Acc Elec Eq | 12CP-PROD | (9,103) | (2,797) |
| 2418 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 316000E-Steam Prod Misc Pwr Plt E | 12CP-PROD | (1,725) | (530) |
| 2419 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 340045-Other Prod Wind Rights | ENERGY | 0 | 0 |
| 2420 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 341000E-Other Prod Str & Impr | 12CP-PROD | (1,223,995) | (376,100) |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 2421 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 341045-Other Prod Str & Imp-Wind | ENERGY | 368,787 | 121,017 |
| 2422 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 342000E-Other Prod Fuel Hldr | 12CP-PROD | (152) | (47) |
| 2423 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 343000-Other Prod Prime Mover | 12CP-PROD | 195 | 60 |
| 2424 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 344000E-Other Prod Generator | 12CP-PROD | (12,451) | (3,826) |
| 2425 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 344045-Other Prod Generator-Wind | ENERGY | 4,123,376 | 1,353,082 |
| 2426 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 345000E-Other Prod Access Elect Equip | 12CP-PROD | (1,868) | (574) |
| 2427 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 345045-Other Prod Acc El Eq-Wind | ENERGY | 158,756 | 52,096 |
| 2428 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 346000E-Other Prod Misc Pwr P | 12CP-PROD | (253) | (78) |
| 2429 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | 346045-Other Prod Misc P Eq-Wind | ENERGY | 130 | 43 |
| 2430 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Production | | Sub-Total Production | 3,373,829 | 1,133,783 |
| 2431 | | | | | | | | |
| 2432 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 350001-Tran Land Owned in Fe | 12CP-TRAN | (100) | (24) |
| 2433 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 350002E-Transmission Land Right | 12CP-TRAN | (385) | (93) |
| 2434 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 350002ERN-Transmission Land Right Radial NM | NM | (8) | (8) |
| 2435 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 350002ERT-Transmission Land Right Radial TX | TX | (13) | |
| 2436 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 350002ERW-Transmission Land Right Radial Wholesale | WHLS | (3) | |
| 2437 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 352000-Transmission Str & Improv | 12CP-TRAN | (8,178) | (1,983) |
| 2438 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 352010-Tran Str & Impr-Prod | 12CP-PROD | (1,626) | (500) |
| 2439 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 352045-Tran Str & Impr-Wind | ENERGY | 227 | 74 |
| 2440 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 353000E-Transmission Station | 12CP-TRAN | (73,452) | (17,807) |
| 2441 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 353010-Tran Station Equip Pro | 12CP-PROD | (57,385) | (17,633) |
| 2442 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 353045-Tran Station Equip-Wind | ENERGY | (6,095) | (2,000) |
| 2443 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 354000E-Tran Towers & Fixture | 12CP-TRAN | 974,548 | 236,265 |
| 2444 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 354000ERN-Tran Towers & Fixture Radial NM | NM | 20,637 | 20,637 |
| 2445 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 354000ERT-Tran Towers & Fixture Radial TX | TX | 32,432 | |
| 2446 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS | 6,390 | |
| 2447 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 355000E | 12CP-TRAN | (429,439) | (104,111) |
| 2448 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 355000ERN-Tran Poles & Fixtures Radial NM | NM | (9,094) | (9,094) |
| 2449 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 355000ERT-Tran Poles & Fixtures Radial TX | TX | (14,291) | |
| 2450 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS | (2,816) | |
| 2451 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 355010-Tran Poles & Fixtures-Prod | 12CP-PROD | 12,132 | 3,728 |
| 2452 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 355045-Tran Poles & Fixtures-Wind | ENERGY | 31,863 | 10,456 |
| 2453 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 356000E-Tran OH Conductor & D | 12CP-TRAN | (140,664) | (34,102) |
| 2454 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 356000ERN-Tran OH Conductor& D Radial NM | NM | (2,979) | (2,979) |
| 2455 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 356000ERT-Tran OH Conductor & D Radial TX | TX | (4,681) | |
| 2456 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS | (922) | |
| 2457 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 356010-Tran OH Cond & Device-Prod | 12CP-PROD | (1,786) | (549) |
| 2458 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 356045-Tran OH Cond & Device-Wind | ENERGY | 13,721 | 4,502 |
| 2459 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 357000E-Tran Underground Cond | 12CP-TRAN | (79) | (19) |
| 2460 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 358000-Tran UG Conductor & Devic | 12CP-TRAN | (141) | (34) |
| 2461 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | 359000-Transmission Road & Trai | 12CP-TRAN | (149) | (36) |
| 2462 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Transmission | | Sub-Total Transmission | 337,663 | 84,690 |
| 2463 | | | | | | | | |
| 2464 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 360004-Dist Land Rights-NM | NM | (5) | (5) |

Southwestern Public Service Company

12 Months Ending September 2020

Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 2465 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 360005-Dist Land Rights-TX | TX | (3) | |
| 2466 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 361000E-Str & Improv | NM | 3,957 | 3,957 |
| 2467 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 361000E-Str & Improv | TX | 9,416 | |
| 2468 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 362000E-Other Eq | NM | 8,934 | 8,934 |
| 2469 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 362000E-Other Eq | TX | 28,278 | |
| 2470 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 364000-Dist Poles, Towers & Fixt | NM | 13,480 | 13,480 |
| 2471 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 364000-Dist Poles, Towers & Fixt | TX | 43,084 | |
| 2472 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 365000-Dist OH Conductor & Devic | NM | 16,909 | 16,909 |
| 2473 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 365000-Dist OH Conductor & Devic | TX | (13,382) | |
| 2474 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 366000E-Dist Underground Cond | NM | 198 | 198 |
| 2475 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 366000E-Dist Underground Cond | TX | (2,354) | |
| 2476 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 367000E-Dist UG Conductor & D | NM | (3,105) | (3,105) |
| 2477 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 367000E-Dist UG Conductor & D | TX | (13,292) | |
| 2478 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 368000E-Dist Line Transformer | NM | (11,722) | (11,722) |
| 2479 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 368000E-Dist Line Transformer | TX | (9,241) | |
| 2480 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 369000E-Distribution Services | NM | (66) | (66) |
| 2481 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 369000E-Distribution Services | TX | (495) | |
| 2482 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 369010-Distribution Services O | NM | 140 | 140 |
| 2483 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 369010-Distribution Services O | TX | (61) | |
| 2484 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 369020-Distribution Services U | NM | 76 | 76 |
| 2485 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 369020-Distribution Services U | TX | (453) | |
| 2486 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 370000E-Distribution Meter | NM | (280) | (280) |
| 2487 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 370000E-Distribution Meter | TX | (795) | |
| 2488 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 371000E-Dist Inst on Cust Premis | NM | (901) | (901) |
| 2489 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 371000E-Dist Inst on Cust Premis | TX | (74) | |
| 2490 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 373000-Dist Street Light & Sg Sy | NM | 3,154 | 3,154 |
| 2491 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | 373000-Dist Street Light & Sg Sy | TX | (2,004) | |
| 2492 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | Distribution | | Sub-Total Distribution | 69,393 | 30,768 |
| 2493 | | | | | | | | |
| 2494 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 389001-General Land Owned in Fe | LABXAG | 1 | 0 |
| 2495 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 389002-General Land Rights | LABXAG | (0) | (0) |
| 2496 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 390000-Genl Structures & Improv | LABXAG | (5,039) | (1,515) |
| 2497 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 390007-Genl Str & Imp Lease Bld | LABXAG | (1,090) | (328) |
| 2498 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 391000-General Office Furn & E | LABXAG | (335) | (101) |
| 2499 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 391004-General Info Sys Computer | LABXAG | (13,477) | (4,051) |
| 2500 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG | (0) | (0) |
| 2501 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 392000-General Transportation E | LABXAG | 0 | 0 |
| 2502 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 392010-General Transp Eq Grp | LABXAG | 5 | 2 |
| 2503 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 392020-General Transp Eq Grp 2 | LABXAG | 68 | 21 |
| 2504 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 392030-General Transp Eq Trailer | LABXAG | 13 | 4 |
| 2505 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 392040-General Transp Eq Grp 4 | LABXAG | 84 | 25 |
| 2506 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 393000-General Stores Equipmen | LABXAG | (266) | (80) |
| 2507 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 394000-General Tools & Shop Equi | LABXAG | (32,810) | (9,864) |
| 2508 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 395000-General Laboratory Equi | LABXAG | (6,737) | (2,025) |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 2509 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 396000-General Power Operated E | LABXAG | 18 | 5 |
| 2510 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 397000-General Communication E | LABXAG | (39,430) | (11,853) |
| 2511 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 397010-General Comm Eq Two Wa | LABXAG | (31,152) | (9,365) |
| 2512 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 397020-General Comm Eq AE | LABXAG | (38) | (11) |
| 2513 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 397030-General Comm Eq EM | LABXAG | (10,867) | (3,267) |
| 2514 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | 398000-General Miscellaneous E | LABXAG | (1,685) | (506) |
| 2515 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | General | | Sub-Total General | (142,734) | (42,909) |
| 2516 | | | | | | | | |
| 2517 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | Schedule M Permanent Differences | | | Sub-Total Schedule M Permanent Differences | 3,629,097 | 1,203,550 |
| 2518 | | | | | | | | |
| 2519 | TY Adjustments | SPS Sch M and DIT Post Test Year Adjustment | | | | **Sub-Total SPS Sch M and DIT Post Test Year Adjustment** | **65,856,780** | **12,980,154** |
| 2520 | | | | | | | | |
| 2521 | TY Adjustments | SPS Test Year Escalator | OM | Production | 50000-Stm Prod Op & Supr | 12CP-PROD | 83,524 | 25,665 |
| 2522 | TY Adjustments | SPS Test Year Escalator | OM | Production | 50170-Stm Gen Fuel | ENERGY | 37,545 | 12,320 |
| 2523 | TY Adjustments | SPS Test Year Escalator | OM | Production | 50200-Steam Expenses Major | 12CP-PROD | 183,746 | 56,460 |
| 2524 | TY Adjustments | SPS Test Year Escalator | OM | Production | 50500-Stm Gen Elec Exp Major | 12CP-PROD | 163,478 | 50,232 |
| 2525 | TY Adjustments | SPS Test Year Escalator | OM | Production | 50600-Misc Steam Pwr Exp | 12CP-PROD | 202,845 | 62,329 |
| 2526 | TY Adjustments | SPS Test Year Escalator | OM | Production | 50700-Stm Pow Gen Rents | 12CP-PROD | 648 | 199 |
| 2527 | TY Adjustments | SPS Test Year Escalator | OM | Production | 51000-Stm Maint Super&Eng | 12CP-PROD | 10,037 | 3,084 |
| 2528 | TY Adjustments | SPS Test Year Escalator | OM | Production | 51100-Stm Maint of Structures | 12CP-PROD | 29,536 | 9,076 |
| 2529 | TY Adjustments | SPS Test Year Escalator | OM | Production | 51200-Stm Maint of Boiler Plt | ENERGY | 146,150 | 47,959 |
| 2530 | TY Adjustments | SPS Test Year Escalator | OM | Production | 51300-Stm Maint of Elec Plant | ENERGY | 91,677 | 30,084 |
| 2531 | TY Adjustments | SPS Test Year Escalator | OM | Production | 51400-Stm Maint of Misc Stm Plt | 12CP-PROD | 158,430 | 48,681 |
| 2532 | TY Adjustments | SPS Test Year Escalator | OM | Production | 54600-Oth Oper Super&Eng | 12CP-PROD | 7,910 | 2,430 |
| 2533 | TY Adjustments | SPS Test Year Escalator | OM | Production | 54600W-Oth Oper Super&Eng | ENERGY | 3,773 | 1,238 |
| 2534 | TY Adjustments | SPS Test Year Escalator | OM | Production | 54800-Oth Oper Gen Exp | 12CP-PROD | 7,413 | 2,278 |
| 2535 | TY Adjustments | SPS Test Year Escalator | OM | Production | 54900-Oth Oper Misc Gen Exp | 12CP-PROD | 4,975 | 1,529 |
| 2536 | TY Adjustments | SPS Test Year Escalator | OM | Production | 55000-Oth Oper Rents | 12CP-PROD | 109 | 34 |
| 2537 | TY Adjustments | SPS Test Year Escalator | OM | Production | 55100-Oth Mtce Supervision&Eng | 12CP-PROD | 10,110 | 3,106 |
| 2538 | TY Adjustments | SPS Test Year Escalator | OM | Production | 55200-Oth Maint of Structures | 12CP-PROD | 2,677 | 822 |
| 2539 | TY Adjustments | SPS Test Year Escalator | OM | Production | 55300-Oth Mtc of Gen & Ele Plant | 12CP-PROD | 21,104 | 6,485 |
| 2540 | TY Adjustments | SPS Test Year Escalator | OM | Production | 55300W-Oth Mtc of Gen & Ele Plant | ENERGY | 584 | 192 |
| 2541 | TY Adjustments | SPS Test Year Escalator | OM | Production | 55400-Oth Mtc Misc Gen Plt Mjr | 12CP-PROD | 304 | 93 |
| 2542 | TY Adjustments | SPS Test Year Escalator | OM | Production | 55600-Load Dispatch | 12CP-PROD | 30,308 | 9,313 |
| 2543 | TY Adjustments | SPS Test Year Escalator | OM | Production | 55700-Purchased Power Other | 12CP-PROD | 72,628 | 22,317 |
| 2544 | TY Adjustments | SPS Test Year Escalator | OM | Production | | Sub-Total Production | 1,269,511 | 395,926 |
| 2545 | | | | | | | | |
| 2546 | TY Adjustments | SPS Test Year Escalator | OM | Transmission | 56000-Trans Oper Super & Eng | PIS-TRAN | 180,899 | 44,931 |
| 2547 | TY Adjustments | SPS Test Year Escalator | OM | Transmission | 56110-Load Disp-Reliability | 12CP-TRAN | (4,521) | (1,096) |
| 2548 | TY Adjustments | SPS Test Year Escalator | OM | Transmission | 56120-Load Disp-Monitor/Operate | 12CP-TRAN | 63,462 | 15,385 |
| 2549 | TY Adjustments | SPS Test Year Escalator | OM | Transmission | 56150-Rel/Plan/Standards Dev | 12CP-TRAN | 433 | 105 |
| 2550 | TY Adjustments | SPS Test Year Escalator | OM | Transmission | 56160-Trans Service Studies | 12CP-TRAN | 653 | 158 |
| 2551 | TY Adjustments | SPS Test Year Escalator | OM | Transmission | 56170-Gen Interconn Studies | 12CP-TRAN | 978 | 237 |
| 2552 | TY Adjustments | SPS Test Year Escalator | OM | Transmission | 56200-Trans Oper Station Exp | PIS-TRAN | 38,861 | 9,652 |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 2553 | TY Adjustments | SPS Test Year Escalator | OM | Transmission | 56300-Trans Oper OH Lines | PIS-TRAN | 1,437 | 357 |
| 2554 | TY Adjustments | SPS Test Year Escalator | OM | Transmission | 56600-Trans Oper Misc Exp | PIS-TRAN | 43,285 | 10,751 |
| 2555 | TY Adjustments | SPS Test Year Escalator | OM | Transmission | 56700-Trans Rents | PIS-TRAN | 309 | 77 |
| 2556 | TY Adjustments | SPS Test Year Escalator | OM | Transmission | 57000-Tran Mnt of Station Equip | PIS-TRAN | 14,176 | 3,521 |
| 2557 | TY Adjustments | SPS Test Year Escalator | OM | Transmission | 57100-Trans Mt of Overhead Lines | PIS-TRAN | 3,625 | 900 |
| 2558 | TY Adjustments | SPS Test Year Escalator | OM | Transmission | | Sub-Total Transmission | 343,596 | 84,978 |
| 2559 | | | | | | | | |
| 2560 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58000-Dist Oper Sup & Eng | NM | 11 | 11 |
| 2561 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58000-Dist Oper Sup & Eng | PIS-DIST | 82,474 | 31,312 |
| 2562 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58000-Dist Oper Sup & Eng | TX | 4,832 | |
| 2563 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58100-Dist Load Dispatching | PIS-DIST | 1,531 | 581 |
| 2564 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58200-Dist Op Station Exp | PIS-DIST | 17,304 | 6,570 |
| 2565 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58300-Dist Oper Overhead Lines | NM | 3,322 | 3,322 |
| 2566 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58300-Dist Oper Overhead Lines | PIS-DIST | 12,233 | 4,644 |
| 2567 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58300-Dist Oper Overhead Lines | TX | 15,895 | |
| 2568 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58400-Dist Op UG Elec lines | NM | 341 | 341 |
| 2569 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58400-Dist Op UG Elec lines | PIS-DIST | 0 | 0 |
| 2570 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58400-Dist Op UG Elec lines | TX | 1,387 | |
| 2571 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58500-Dist Oper Streetlight | PIS-DIST | 12,107 | 4,596 |
| 2572 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58600-Dist Oper Meter Exp | NM | 26,359 | 26,359 |
| 2573 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58600-Dist Oper Meter Exp | PIS-DIST | 8,138 | 3,090 |
| 2574 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58600-Dist Oper Meter Exp | TX | 45,437 | |
| 2575 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58700-Dist Oper Cust Install | PIS-DIST | 13,557 | 5,147 |
| 2576 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58800-Dist Oper Misc Exp | NM | 13,450 | 13,450 |
| 2577 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58800-Dist Oper Misc Exp | PIS-DIST | 17,842 | 6,774 |
| 2578 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58800-Dist Oper Misc Exp | TX | 59,760 | |
| 2579 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58900-Dist Rents | NM | 40 | 40 |
| 2580 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58900-Dist Rents | PIS-DIST | 254 | 96 |
| 2581 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 58900-Dist Rents | TX | 111 | |
| 2582 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 59000-Dist Mtc Super & Eng | PIS-DIST | 751 | 285 |
| 2583 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 59100-Dist Mt of Structures | TX | (10) | |
| 2584 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 59200-Dist Mt of Station Equip | PIS-DIST | 10,123 | 3,843 |
| 2585 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 59300-Dist Mtc of Overhead Lines | NM | 19,532 | 19,532 |
| 2586 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 59300-Dist Mtc of Overhead Lines | PIS-DIST | 1,002 | 380 |
| 2587 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 59300-Dist Mtc of Overhead Lines | TX | 60,806 | |
| 2588 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 59400-Dist Mt of Undergrnd Line | NM | 222 | 222 |
| 2589 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 59400-Dist Mt of Undergrnd Line | PIS-DIST | 142 | 54 |
| 2590 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 59400-Dist Mt of Undergrnd Line | TX | 1,838 | |
| 2591 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 59600-Dist Mtc of Streetlights | NM | 200 | 200 |
| 2592 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 59600-Dist Mtc of Streetlights | PIS-DIST | 151 | 57 |
| 2593 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 59600-Dist Mtc of Streetlights | TX | 599 | |
| 2594 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 59700-Dist Mtc of Meters | PIS-DIST | 639 | 243 |
| 2595 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 59800-Dist Mtce of Dist Plant | NM | (0) | (0) |
| 2596 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | 59800-Dist Mtce of Dist Plant | TX | 462 | |

Southwestern Public Service Company

12 Months Ending September 2020
Z Adjustment Detail

| Line No. | Adjustment Type | Adjustment Name | Financial Category | FERC Function | Account | Jurisdictional Allocator | Total | SPS NM Electric Retail |
|---|---|---|---|---|---|---|---|---|
| 2597 | TY Adjustments | SPS Test Year Escalator | OM | Distribution | | Sub-Total Distribution | 432,841 | 131,149 |
| 2598 | | | | | | | | |
| 2599 | TY Adjustments | SPS Test Year Escalator | OM | A&G | 92000-A&G Salaries | LABXAG | 767,514 | 230,733 |
| 2600 | TY Adjustments | SPS Test Year Escalator | OM | A&G | 92100-A&G Office & Supplies | LABXAG | | |
| 2601 | TY Adjustments | SPS Test Year Escalator | OM | A&G | 926000-Employee pensions and benefits | LABXAG | 76,346 | 22,951 |
| 2602 | TY Adjustments | SPS Test Year Escalator | OM | A&G | 92800-A&G Regulatory Comm Exp | CUST-AVG | 45 | 14 |
| 2603 | TY Adjustments | SPS Test Year Escalator | OM | A&G | 93100-A&G Rents | PIS-PTD | 597 | 179 |
| 2604 | TY Adjustments | SPS Test Year Escalator | OM | A&G | | Sub-Total A&G | 844,502 | 253,877 |
| 2605 | | | | | | | | |
| 2606 | TY Adjustments | SPS Test Year Escalator | OM | Customer Accounts | 90100-Cust Acct Supervise | CUST-AVG | 644 | 201 |
| 2607 | TY Adjustments | SPS Test Year Escalator | OM | Customer Accounts | 90200-Cust Acct Meter Read | CUST-AVG | 77,275 | 24,153 |
| 2608 | TY Adjustments | SPS Test Year Escalator | OM | Customer Accounts | 90300-Cust Acct Recrds &Coll | CUST-AVG | 84,989 | 26,565 |
| 2609 | TY Adjustments | SPS Test Year Escalator | OM | Customer Accounts | 90500-Cust Acct Misc | CUST-AVG | 318 | 99 |
| 2610 | TY Adjustments | SPS Test Year Escalator | OM | Customer Accounts | | Sub-Total Customer Accounts | 163,227 | 51,019 |
| 2611 | | | | | | | | |
| 2612 | TY Adjustments | SPS Test Year Escalator | OM | Customer Service | 90800-Customer Asst Expense | CUST-AVG | 56,134 | 17,545 |
| 2613 | TY Adjustments | SPS Test Year Escalator | OM | Customer Service | 90804EE-Customer Assistance SaversSwitch | TX | 64 | |
| 2614 | TY Adjustments | SPS Test Year Escalator | OM | Customer Service | 910000-Misc Cust Serv Expense | CUST-RET | 167 | 52 |
| 2615 | TY Adjustments | SPS Test Year Escalator | OM | Customer Service | | Sub-Total Customer Service | 56,364 | 17,597 |
| 2616 | | | | | | | | |
| 2617 | TY Adjustments | SPS Test Year Escalator | OM | Regional Market Expenses | 57510-Operations Supervision | ENERGY | 3,464 | 1,137 |
| 2618 | TY Adjustments | SPS Test Year Escalator | OM | Regional Market Expenses | 57520-DA & RT Mkt Admin | ENERGY | 8,019 | 2,631 |
| 2619 | TY Adjustments | SPS Test Year Escalator | OM | Regional Market Expenses | 57550-Ancillary Serv Mkt Admin | ENERGY | 379 | 124 |
| 2620 | TY Adjustments | SPS Test Year Escalator | OM | Regional Market Expenses | 57560-Mkt Monitoring/Compliance | ENERGY | 716 | 235 |
| 2621 | TY Adjustments | SPS Test Year Escalator | OM | Regional Market Expenses | 57580-Regional Market Rents | ENERGY | 8 | 3 |
| 2622 | TY Adjustments | SPS Test Year Escalator | OM | Regional Market Expenses | | Sub-Total Regional Market Expenses | 12,586 | 4,130 |
| 2623 | | | | | | | | |
| 2624 | TY Adjustments | SPS Test Year Escalator | OM | Sales | 91200-Economic Development | CUST-AVG | 5,685 | 1,777 |
| 2625 | TY Adjustments | SPS Test Year Escalator | OM | Sales | 916000-Misc Sales Expense | CUST-AVG | 18 | 6 |
| 2626 | TY Adjustments | SPS Test Year Escalator | OM | Sales | | Sub-Total Sales | 5,703 | 1,783 |
| 2627 | | | | | | | | |
| 2628 | TY Adjustments | SPS Test Year Escalator | OM | | | Sub-Total OM | 3,128,330 | 940,460 |
| 2629 | | | | | | | | |
| 2630 | TY Adjustments | SPS Test Year Escalator | | | | **Sub-Total SPS Test Year Escalator** | **3,128,330** | **940,460** |
| 2631 | | | | | | | | |
| 2632 | TY Adjustments | | | | | Sub-Total TY Adjustments | 1,296,523,700 | 421,028,656 |
| 2633 | | | | | | | | |

Southwestern Public Service Company
Summary Lead Lag Factors - New Mexico
12 Months Ended June 30, 2020

| Line No. | Description | Revenue Lag Days (1) | Expense Lead Days | Footnote | Net Lag Days | CWC Factor |
|---|---|---|---|---|---|---|
| 1 | Gas for Generation | 34.05 | 39.44 | (2) | (5.39) | (0.014760) |
| 2 | Coal Fossil Fuel & Freight | 34.05 | 30.33 | (3) | 3.72 | 0.010199 |
| 3 | Fuel Oil | 34.05 | 8.83 | (4) | 25.22 | 0.069103 |
| 4 | Purchased Power | 34.05 | 37.54 | (5) | (3.49) | (0.009555) |
| 5 | | | | | | |
| 6 | Labor O & M - Regular | 34.05 | 11.82 | (6) | 22.23 | 0.060911 |
| 7 | Labor O & M - Incentive | 34.05 | 247.92 | (7) | (213.87) | (0.585938) |
| 8 | Other O & M | 34.05 | 40.86 | (8) | (6.81) | (0.018651) |
| 9 | | | | | | |
| 10 | Property Taxes | 34.05 | 185.94 | (9) | (151.89) | (0.416130) |
| 11 | | | | | | |
| 12 | Payroll Related Taxes | 34.05 | 21.19 | (10) | 12.86 | 0.035240 |
| 13 | | | | | | |
| 14 | Sales and Use Taxes - All States | 34.05 | 37.82 | (11) | (3.77) | (0.010322) |
| 15 | | | | | | |
| 16 | Franchise Fees - New Mexico | 34.05 | 61.87 | (12) | (27.82) | (0.076212) |
| 17 | | | | | | |
| 18 | Federal Income Taxes | 34.05 | 37.24 | (13) | (3.19) | (0.008733) |
| 19 | | | | | | |
| 20 | State Income Taxes - New Mexico | 34.05 | 37.24 | (14) | (3.19) | (0.008733) |

Footnote

(1) Attachment SNN-9,Schedule 3,Page 16
(2) Attachment SNN-9,Schedule 3,Page 1
(3) Attachment SNN-9,Schedule 3,Page 2
(4) Attachment SNN-9,Schedule 3,Page 3
(5) Attachment SNN-9,Schedule 3,Page 4
(6) Attachment SNN-9,Schedule 3,Page 5
(7) Attachment SNN-9,Schedule 3,Page 5
(8) Attachment SNN-9,Schedule 3,Page 6
(9) Attachment SNN-9,Schedule 3,Page 7
(10) Attachment SNN-9,Schedule 3,Page 8
(11) Attachment SNN-9,Schedule 3,Page 12
(12) Attachment SNN-9,Schedule 3,Page 13
(13) Attachment SNN-9,Schedule 3,Page 14
(14) Attachment SNN-9,Schedule 3,Page 15

**Southwestern Public Service Company**
**2020 Lead Lag Study – New Mexico**
**12 Months Ended June 30, 2020**

## Lead Lag Study General Description

A lead lag study is a widely-used and acceptable method for developing the Cash Working Capital (CWC) component of rate base in connection with the determination of revenue requirements in public utility rate case proceedings. The underlying objective is to measure the average length of time between the utility's provision of service and subsequent payment by customers (revenue lag), and between the incurrence of costs necessary for the provision of service and subsequent payment by the utility (expense lead). The measurement is in days. The lead lag study does not produce the computed cash working capital allowance. It provides the factors resulting from the revenue lag and various expense leads used in the Cost of Service Study model. Total cash working capital is the sum of the net working capital required or provided for each includible element of cost of service.

The CWC factors are calculated with this formula:

(Composite Revenue Lag - Applicable Expense lead) / 365 days = CWC factor

The CWC factor is applied to the appropriate test year expense amount. A positive result indicates a CWC requirement. A positive result represents an investor source of capital. A negative result indicates, on average, cash is received from customers before the Company must pay the applicable expense. A negative result represents a non-investor source of capital. The CWC results of each appropriate expense are added together. This total CWC requirement is included in rate base. A positive CWC requirement is added to rate base. A negative CWC requirement is deducted from rate base.

To complete a lead lag study, a twelve-month period of time is used. Revenue receipts and payment disbursements are analyzed. The revenue receipts are from electric sales. The payment disbursements are placed in categories such as fuel, purchased power, labor, payroll taxes, O&M expenses, property tax, federal and state income taxes, sales tax paid and franchise fees paid.

## Revenue Lag

The revenue lag is the average time period between the date that customers receive service from the company and the date they pay for those services. Revenue lag is measured in days and is calculated for each rate group. Data for calculating revenue lags comes from the actual billing and payment history of customers as captured in the company's billing system.

In the current New Mexico revenue lag study, a census of all customers' bills was conducted due to the relatively small customer population. The twelve-months ending June 2020 revenue lag analysis was calculated based on a census of the total population of billing records information available for each rate group. The census contained all the customers and all revenue with metered consumption or lighting loads in that rate class. A census was also conducted for the prior twelve-months ending December 2018 revenue lag study. A query was written and run against Xcel Energy's Customer Reporting System (CRS) database that provided a file with the population of Debtors and Premises that had received bills during the revenue lag test year. For each Debtor and Premise, additional queries on CRS data were run that provided a census of all billing records for the same period and associated payments that were applied to each billing record. Payment records were matched to billing records using the invoice number and then matched to individual Debtors/Premises using SPSS software. The combined payment and billing file was matched to Debtor and Premise records using Debtor, Premise and Service numbers.

After the premise, billing and payment data was extracted, lag days were calculated for each invoice. All Debtors with an Account Status code indicating the account was in receivership, pending write-off, written off or bankrupt were excluded from the analysis.

Each payment or transaction date that was applied to an invoice was used in the calculation of lag days. The calculation for the revenue lag is:

Service Period = Invoice To Date – Invoice From Date + 1
Midpoint Date = Invoice From Date + Service Period / 2
Lag Days = Payment Date – Midpoint Date + .5

An average lag day value for each rate group was calculated and weighted based on each rate group's percent of total revenue (Table 1). The sum of these weighted means equals the overall average lag days shown in the last row of Table 1. Lag days results are based on the payment records for 1,131,876 invoices.

**Table 1. Revenue Lag Statistics by Rate Group**

| | Population Revenues | | Lag Day Results | | |
|---|---|---|---|---|---|
| **New Mexico Rate Group** | **Revenue** | **% of Total Revenue** | **Average Lag Days** | **Weighted Average Lag Days** | **Number of Invoices** |
| CALNM | $1,365,005 | 0.32% | 30.404 | 0.10 | 29,125 |
| FLR / GLR | $2,002 | 0.00% | 41.212 | 0.0002 | 161 |
| FLC / GLC | $9,491 | 0.00% | 30.690 | 0.001 | 29 |
| GS | $28,150 | 0.01% | 30.833 | 0.002 | 12 |
| IRRNM | $5,693,936 | 1.33% | 30.229 | 0.40 | 3,344 |
| LGST | $103,177,115 | 24.03% | 35.522 | 8.54 | 121 |
| LMSSNM | $8,535,982 | 1.99% | 35.014 | 0.70 | 423 |
| PG | $122,568,747 | 28.55% | 29.059 | 8.30 | 16,445 |
| RALNM | $1,052,591 | 0.25% | 35.451 | 0.09 | 68,312 |
| RHS | $43,609,611 | 10.16% | 38.121 | 3.87 | 301,413 |
| RL | $69,962,824 | 16.29% | 40.673 | 6.63 | 591,065 |
| SG | $56,344,591 | 13.12% | 31.789 | 4.17 | 31,187 |
| SGS | $13,842,240 | 3.22% | 33.504 | 1.08 | 89,488 |
| SLNM | $2,250,270 | 0.52% | 19.964 | 0.10 | 64 |
| SMSSNM | $920,731 | 0.21% | 38.259 | 0.08 | 687 |
| **Total** | **$429,363,285** | **100.0%** | **-** | **34.05** | **1,131,876** |

## Expense Leads

The expense lead is the average time period from the receipt of goods or services by the utility to the date the utility pays for the goods and services. Expense lead is measured in days. Costs may be incurred over a period of time (i.e. month, year). The expense lead is measured from the midpoint of the service period to the bank clear date of payment. A separate expense lead is computed for each major category of operating expenses or account class (fuel, labor, payroll taxes, taxes, etc.). This expense lead is compared to the overall composite revenue lag to determine whether working capital is required from the company's investors (net revenue lag), or provided by the company's customers (net expense lead). Expenses leads are broken into a service period, midpoint date and lead days. The calculations for these are:

Service Period = To Service Date – From Service Date + 1
Midpoint Date = From Service Date + Service Period / 2
Lead Days = Payment Date – Midpoint Date + .5

The "From Service Date" is the first day goods or services were received. The "To Service Date" is the last day goods or services were received. If goods or services were received on just one day, the "From Service Date" and the "To Service Date" are the same. For those expense account classes with invoices, the invoices were reviewed for service date information. If no information about the service dates was available, the invoice date was used. After service dates were determined, the lead day values are calculated. The expense lead day value is measured from the midpoint of the dates the service was received to the date the cash was disbursed.

Expense leads are calculated using statistical samples for some expense categories, while other expense categories have statutory payment dates that are strictly adhered to for payment. The expense categories where statistical sampling was done are those with invoices generated from vendors including: fuel gas for generation, fuel coal for generation, fuel oil for generation, purchased power and operations & maintenance expenses.

For those expense categories where statistical sampling was done, the sample population had to be determined. Appropriate general ledger accounts for each expense category are reviewed to obtain the accounts payable records population. Only records that were actually paid can be used for the expense lead. A transaction was included if it was expensed to an account included in the expense category during the test period and paid. Once the population is determined, the population is reviewed to determine whether the entire population ("census group") or a statistical sample will determine the expense lead. Once records are selected for the census group or sample, invoices are reviewed to determine dates the goods and/or services were received. Payment dates are generally included in the record. Once all service dates are determined and midpoint dates and lead days are calculated, the sample is ready for the overall expense lead mean to be determined.

## Fuel, Purchased Power and Operations & Maintenance

### Natural Gas for Generation

Natural gas purchases for generation are invoiced monthly. Since there are many records in this account class, a statistical sample was selected to calculate the lead day analysis.

### Coal and Rail Transportation

The expense lead is calculated on the purchases made for inventory replenishment during the test period. Coal for generation is purchased from one vendor. The vendor owns the coal inventory used by SPS. SPS is billed monthly for the coal used in the prior month. The coal SPS buys is charged to expense. Since there are only twelve invoices in this account class, all invoices were selected as a census group to calculate the lead day analysis.

### Oil for Generation

The expense lead is calculated on the purchases made for inventory replenishment during the test period. Oil for generation is purchased from one vendor. Purchases are invoiced as shipments are made. Since there were no transactions during 2020, the current analysis has used the only three transaction records in this account class during the prior 2016 study period. All invoices were selected as a census group to calculate the lead day analysis.

### Purchased Power

Purchased power is purchased from many vendors. Purchases are invoiced monthly. Since there are many records in this account class, a statistical sample was selected to calculate the lead day analysis.

### Other Non-Labor Operations & Maintenance Expense

Other non-fuel operations and maintenance (O&M) expense encompasses the non-labor O&M expense for production, transmission, distribution, customer operations and administrative and general expenses. This category has a large volume of transactions. As a result, a statistical sample was selected to calculate the lead day analysis.

**Expense Sample Results**

In order to estimate the average expense lead days for the Company, expenses were divided by account class. The lead days for the Fuel Coal and Fuel Oil account classes were calculated exactly based on all test year transactions. A random sample was used to estimate the average lead time for the expenses from the remaining account classes.

For all account classes, the expenses were grouped together by document number, which combined those expenses that were paid together into payment groups. Each population was split into two strata, with the largest expense payments in each population included in the first stratum and the remaining expense payments in the second stratum. All elements in the first stratum were included in the sample, to reduce the uncertainty of the overall estimate. Since the second group contained records that varied widely in size (dollars), the company used random sampling with the probability proportional to size, known as "pps sampling". Random pps sampling, with replacement, gives an unbiased estimate of the mean.

The sample described above, including the stratification scheme and the associated sample sizes, was designed to achieve a 90% confidence interval that was approximately ±/10% of the mean lead day value. The mean and the variance by account class from the most recent, twelve-month ending December 2018, Southwestern Public Service Company Lead Study were used as a proxy to determine sample size. A minimum of 30 sample points was required and at least twenty percent of the calculated sample size of the second stratum was added to account for missing data and unknown differences between the twelve-month ending December 2018 and the twelve-month ending June 2020 data periods (Table 4). It is important to remember that the estimates were used for planning purposes only. Once the actual values for the mean and variance were calculated from the new twelve-month ending June 2020 period's sample, they were used in all further analysis.

**Table 4. Census or Sample Size by Expense Category**

| Expense Category | Total Invoices | Census or Sample | 12 ME December 2018 Mean Lead Days | 12 ME December 2018 Variance Lead Days | Stratum 1 Size | Stratum 1 Percent of Expense Category | Stratum 2 Size | Stratum 2 with 20% Alternates | Total Census or Sample |
|---|---|---|---|---|---|---|---|---|---|
| Fuel Coal | 12 | Census | N/A | N/A | N/A | N/A | N/A | N/A | 12 |
| Fuel Oil | 3 | Census | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| Fuel Gas | 409 | Sample | 39.82 | 31.41 | 100 | 76.89% | 146 | 176 | 276 |
| O&M | 8,829 | Sample | 46.35 | 1,803.77 | 175 | 50.28% | 57 | 69 | 244 |
| Purchased Power | 314 | Sample | 34.64 | 5.90 | 50 | 54.01% | 80 | 97 | 147 |

Once the payment date, payment due date, and service dates were determined for all available expense items, lead day values were calculated for each payment and a weighted lead day value was calculated for each document number. A mean and variance were calculated by stratum and then a weighted mean and the associated stratified variance were calculated for the entire account class. The variance of this estimator was also calculated, which was then used to calculate a 90% confidence interval and a 95% confidence interval for the account class mean (Table 5).

**Table 5. Statistics by Expense Category**

| Expense Category | Record Count | Weighted Average Lead | Weighted Variance | 90% Confidence Interval | 90% Precision | 95% Confidence Interval | 95% Precision |
|---|---|---|---|---|---|---|---|
| Fuel Coal | 12 | 30.333 | 0.088 | 0.000 | 0.000% | 0.000 | 0.000% |
| Fuel Oil | 3 | 8.833 | 0.194 | 0.000 | 0.000% | 0.000 | 0.000% |
| Fuel Gas | 275 | 39.445 | 0.003 | 0.096 | 0.242% | 0.114 | 0.289% |
| O&M | 475 | 40.860 | 1.686 | 2.136 | 5.228% | 2.545 | 6.229% |
| Purchased Power | 175 | 37.542 | 0.012 | 0.183 | 0.488% | 0.218 | 0.581% |

## Labor

Payroll expenses are separated into two groups, Regular Payroll and Incentive Compensation. Employer taxes are discussed in the Taxes section of this study.

### Regular Payroll

There are two types of payrolls at the Company, Semi-monthly and Bi-weekly. Semi-monthly payrolls are paid twice a month. The first pay period covers the first through the fifteenth of the month with the pay date on the fifteenth or the prior business day. The second pay period of the month covers the sixteenth through the end of the month with the pay date on the last business day of the month. Bi-weekly payrolls run from Monday through Sunday with a pay date the following Friday or prior business day. Employees are paid either by a direct deposit to their bank or by a check mailed to their home. Checks are mailed so that receipt is on or before the pay date.

For net pay, the expense lead period is measured from the midpoint of the payroll period to the paycheck/pay advice issue date for net pay. For payroll deductions, the expense lead period is measured from the midpoint of the payroll period to the date funds are remitted to the vendor.

To determine the average expense leads for each of the payrolls, payroll reports showing the breakdown of gross payroll by withholding tax (FICA Withheld, Federal Income Tax Withheld, State Income Tax Withheld) or employee deduction (Union Dues,

401k deductions and Other Deductions) were obtained. This payroll information was summarized by type of payroll by pay period. The summary dollar information was used to dollar-weight the components of gross pay (net pay, taxes withheld, other employee deductions) in the calculations of average expense lead of each component.

Next, an average expense lead for each gross pay component was computed. The lead for net pay and each of the various withholdings was computed for each of the two payroll types. For net pay, the actual payroll check clear date was used to calculate the expense lead. For tax withholdings the actual payment dates that correspond with the dates required by the IRS or state statute were used to calculate the expense lead. Other Employee Deductions were summarized by type of payroll by pay period. Deductions having the same payment date were grouped together. The scheduled payment date was used to calculate the expense lead of that group. Once expense leads for all the groups were determined, the average Other Employee Deductions expense lead was determined by dollar-weighting the various group expense leads. Other Employee Deductions are a component of Regular Payroll.

**Incentive Compensation**
Incentive compensation is processed similarly to Regular Payroll. Separate payrolls, Semi-monthly and Bi-weekly, are run for incentive compensation. Other employee deductions are treated similar to regular payroll. The Incentive Compensation was dollar weighted by its components.

## Tax Expense Leads

The average expense leads computed for the various tax categories are based on actual amounts paid during the test year and the payment dates presently required by statute.

**Property Taxes**
Statutory payment dates are used to determine the property tax lead days.

**Employer Payroll Taxes**
FICA matching and employer unemployment taxes are included in this section. The Employer FICA Tax expense lead is the same as the FICA tax withheld expense lead in the payroll expense lead. The statutory payment dates for the taxes are used to calculate the unemployment tax expense lead days.

**Franchise Fees Paid**
As consideration for franchise rights granted to the Company, the Company pays a franchise fee to furnish, sell, transmit and distribute electricity. The Company charges a franchise fee to its customers. The fees are considered a “pass through” from customers to the city. The company collects the fees and remits them to the city.

**Sales and Use Taxes**
The Company pays both sales and use taxes. Sales tax occurs in two instances. The first instance occurs when the Company bills customers for sales tax in connection with sales of taxable goods and services. This type of sales tax is not an expense to the

Company. The Company is the collection agent and remits the sales tax to the state. The second instance of sales tax occurs when the Company makes purchases of taxable goods and services from vendors that are required to charge the tax and remit it to the state. The tax paid in this instance is considered an expense to the Company.

The use tax is a complement of the sales tax and designed to level the playing field for companies that are required to collect the sales tax. It typically occurs in a situation where a taxable purchase is made by the Company from a vendor that is not required to collect a sales tax, usually because the vendor lacks a physical presence (nexus) in the taxing jurisdiction. Here, the Company must self-assess and pay the use tax directly to the state. Use tax is an expense to the Company. Sales tax and use tax are remitted together. The statutory payment dates were used in the calculation of the sales tax expense lead.

State sales and use tax are on a monthly reporting basis. New Mexico gross receipts tax and compensating tax are due the 25th of the following month. If the 25th falls on a Saturday, Sunday or legal holiday, the tax is due the next business day. Texas sales and use tax is due the 20th of the following month. If the 20th falls on a Saturday, Sunday or legal holiday, the tax is due the next business day.

**Federal and State Income Taxes**

The expense leads computed for Federal and State Income Taxes reflect corporate payment dates and required minimum estimate payment levels. By law, required minimum estimated payments during the tax year are 100% for Federal and partial payments for New Mexico with the final payment the following year. Corporate policy is consistent across all state jurisdictions. Xcel Energy makes four estimated payments during the tax year of 25% each for 100%. The payment dates are April 15, June 15, September 15 and December 15. The Company also makes state income tax payments to the state of Kansas.

**Southwestern Public Service Company - New Mexico**
**Sample Results - Fuel Gas**
**12 Months Ended June 30, 2020**

| Class | Stratum | Count of PayRef | Stratum Population | Average Lead | Variance Lead | Weight | Weighted Average Lead | Weighted Variance of Lead | Finite Population Correction Factor | Variance of Estimate | 90% Confidence Interval | 90% Precision | 95% Confidence Interval | 95% Precision |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FuelGas | 1 | 100 | 100 | 38.913 | 24.220 | 76.886% | 29.919 | 0.143 | 0.000 | 0.000 | | | | |
| FuelGas | 2 | 175 | 309 | 41.213 | 25.525 | 23.114% | 9.526 | 0.008 | 0.434 | 0.003 | | | | |
| Total | | 275 | 409 | | | 100.000% | 39.445 | | | **0.003** | **0.096** | **0.002** | **0.114** | **0.003** |
| **Total Rounded** | | | | | | | **39.44** | | | | | | | |

**Southwestern Public Service Company**
**Sample Results - Fuel Coal**
**12 Months Ended June 30, 2020**

| Class | Stratum | Count of PayRef | Stratum Population | Average Lead | Variance Lead | Weight | Weighted Average Lead | Weighted Variance of Lead | Finite Population Correction Factor | Variance of Estimate | 90% Confidence Interval | 90% Precision | 95% Confidence Interval | 95% Precision |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FuelCoal | 1 | 12 | 12 | 30.333 | 1.061 | 100.000% | **30.333** | 0.088 | 0.000 | 0.000 | | | | |
| **Total Rounded** | | | | | | | **30.33** | | | | | | | |

**Southwestern Public Service Company**
**Sample Results - Fuel Oil**
**12 Months Ended June 30, 2020**

| Class | Stratum | Count of PayRef | Stratum Population | Average Lead | Variance Lead | Weight | Weighted Average Lead | Weighted Variance of Lead | Finite Population Correction Factor | Variance of Estimate | 90% Confidence Interval | 90% Precision | 95% Confidence Interval | 95% Precision |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FuelOil | 1 | 3 | 3 | 8.833 | 0.583 | 100.000% | **8.833** | 0.194 | 0.000 | 0.000 | | | | |
| **Total Rounded** | | | | | | | **8.83** | | | | | | | |

**Southwestern Public Service Company - New Mexico**
**Sample Results - Purchased Power**
**12 Months Ended June 30, 2020**

| Class | Stratum | Count of PayRef | Stratum Population | Average Lead | Variance Lead | Weight | Weighted Average Lead | Weighted Variance of Lead | Finite Population Correction Factor | Variance of Estimate | 90% Confidence Interval | 90% Precision | 95% Confidence Interval | 95% Precision |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PurchPower | 1 | 50 | 50 | 39.028 | 33.928 | 54.009% | 21.079 | 0.198 | 0.000 | 0.000 | | | | |
| PurchPower | 2 | 125 | 264 | 35.796 | 13.908 | 45.991% | 16.463 | 0.024 | 0.527 | 0.012 | | | | |
| **Total** | | **175** | **314** | | | **100%** | **37.542** | | | **0.012** | **0.183** | **0.488%** | **0.218** | **0.581%** |
| **Total Rounded** | | | | | | | **37.54** | | | | | | | |

Southwestern Public Service Company
Lead Lag Study - Payroll Lead - Texas
12 Months Ended June 30, 2020

| Line Number | Description | Dollar Amount $ | Lead Days | Dollar Days $ |
|---|---|---|---|---|
| 1 | Regular Payroll | | | |
| 2 | Net Payroll | 78,761,237.72 | 10.42 | 820,510,433.00 |
| 3 | Federal Income Tax Withheld | 12,894,064.81 | 13.17 | 169,873,750.39 |
| 4 | FICA and Medicare Withheld | 8,191,389.57 | 13.17 | 107,890,637.04 |
| 5 | State Income Tax Withheld - New Mexico | 700,200.53 | 47.03 | 32,929,355.34 |
| 6 | State Income Tax Withheld - Colorado | 2,800.00 | 28.58 | 80,019.00 |
| 7 | State Income Tax Withheld - Minnesota | -759.78 | 29.43 | -22,359.53 |
| 8 | State Income Tax Withheld - Michigan | 3,471.93 | 53.34 | 185,175.64 |
| 9 | State Income Tax Withheld - Oklahoma | 4,208.00 | 52.97 | 222,891.00 |
| 10 | Other Deductions | 16,527,949.43 | 15.26 | 252,277,478.26 |
| 11 | | | | |
| 12 | Total Gross Pay | 117,084,562.21 | | 1,383,947,380.14 |
| 13 | Average Lead | | 11.82 | |
| 14 | | | | |
| 15 | | | | |
| 16 | Incentive Payroll | | | |
| 17 | Net Payroll | 1,689,363.96 | 248.32 | 419,510,692.50 |
| 18 | Federal Income Tax Withheld | 795,899.71 | 246.17 | 195,925,178.41 |
| 19 | FICA Withheld | 246,068.77 | 246.67 | 60,698,738.35 |
| 20 | State Income Tax Withheld - New Mexico | 20,190.34 | 292.90 | 5,913,741.78 |
| 21 | State Income Tax Withheld - Colorado | 116.00 | 255.00 | 29,580.00 |
| 22 | State Income Tax Withheld - Minnesota | 1,509.86 | 256.05 | 386,602.92 |
| 23 | State Income Tax Withheld - Michigan | 369.88 | 293.00 | 108,374.84 |
| 24 | State Income Tax Withheld - Oklahoma | 300.00 | 303.00 | 90,900.00 |
| 25 | Other Deductions | 200,776.62 | 248.22 | 49,836,876.06 |
| 26 | | | | |
| 27 | Total Gross Pay | 2,954,595.14 | | 732,500,684.86 |
| 28 | | | | |
| 29 | Average Lead | | 247.92 | |

**Southwestern Public Service Company - New Mexico**
**Sample Results - Operations and Maintenance**
**12 Months Ended June 30, 2020**

| Class | Stratum | Count of PayRef | Stratum Population | Average Lead | Variance Lead | Weight | Weighted Average Lead | Weighted Variance of Lead | Finite Population Correction Factor | Variance of Estimate | 90% Confidence Interval | 90% Precision | 95% Confidence Interval | 95% Precision |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| O&M | 1 | 175 | 175 | 37.229 | 3047.969 | 50.282% | 18.720 | 4.404 | 0.000 | 0.000 | | | | |
| O&M | 2 | 300 | 8654 | 44.533 | 2119.850 | 49.718% | 22.141 | 1.747 | 0.965 | 1.686 | | | | |
| **Total** | | **475** | **8829** | | | **100%** | **40.860** | | | **1.686** | **2.136** | **5.228%** | **2.545** | **6.229%** |
| **Total Rounded** | | | | | | | **40.86** | | | | | | | |

Southwestern Public Service Company
Property Taxes
12 Months Ended June 30, 2020

| Line No. | State | Period Beginning | Period Ending | Days of Service | Midpoint Days | Midpoint Date | Payment Date | Lead Days | Payment Amount $ | Test Year Payment Amount | Test Year Dollar Days |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | New Mexico | | | | | | | | | | |
| 2 | | 1/1/2019 | 12/31/2019 | 365 | 182.5 | 7/2/19 12:00 | 12/10/2019 | 161.0 | 5,840,722.58 | 5,840,722.58 | 940,356,335.38 |
| 3 | | 1/1/2019 | 12/31/2019 | 365 | 182.5 | 7/2/19 12:00 | 5/4/2020 | 307.0 | 4,095,442.07 | 4,095,442.07 | 1,257,300,715.49 |
| 5 | | | | | | | | | | | |
| 6 | Total - New Mexico | | | | | | | 221.18 | 9,936,164.65 | 9,936,164.65 | 2,197,657,050.87 |
| 7 | | | | | | | | | | | |
| 8 | | | | | | | | | | | |
| 9 | | | | | | | | | | | |
| 10 | Kansas | | | | | | | | | | |
| 11 | | 1/1/2019 | 12/31/2019 | 365 | 182.5 | 7/2/19 12:00 | 12/17/2019 | 168.0 | 1,231,548.83 | 1,231,548.83 | 206,900,203.44 |
| 12 | | | | | | | | | | | |
| 13 | Total - Kansas | | | | | | | 168.00 | 1,231,548.83 | 1,231,548.83 | 206,900,203.44 |
| 14 | | | | | | | | | | | |
| 15 | | | | | | | | | | | |
| 16 | | | | | | | | | | | |
| 17 | Oklahoma | | | | | | | | | | |
| 18 | | 1/1/2019 | 12/31/2019 | 365 | 182.5 | 7/2/19 12:00 | 12/24/2019 | 175.0 | 593,118.00 | 593,118.00 | 103,795,650.00 |
| 19 | | | | | | | | | | | |
| 20 | Total - Oklahoma | | | | | | | 175.00 | 593,118.00 | 593,118.00 | 103,795,650.00 |
| 21 | | | | | | | | | | | |
| 22 | | | | | | | | | | | |
| 23 | Texas | | | | | | | | | | |
| 24 | | 1/1/2019 | 12/31/2019 | 365 | 182.5 | 7/2/19 12:00 | 10/29/2019 | 119.0 | 13,367,242.82 | 13,367,242.82 | 1,590,701,895.58 |
| 25 | | 1/1/2019 | 12/31/2019 | 365 | 182.5 | 7/2/19 12:00 | 1/27/2020 | 209.0 | 24,859,447.58 | 24,859,447.58 | 5,195,624,544.22 |
| 26 | | | | | | | | | | | |
| 27 | Total - Texas | | | | | | | 177.53 | 38,226,690.40 | 38,226,690.40 | 6,786,326,439.80 |
| 28 | | | | | | | | | | | |
| 29 | | | | | | | | | | | |
| 30 | | | | | | | | | | | |
| 31 | | | | | | | | | | | |
| 32 | All States | | | | | | | 185.94 | | 49,987,521.88 | 9,294,679,344.11 |

Southwestern Public Service Company
Payroll Related Taxes
12 Months Ended June 30, 2020

| Line No. | | Amount $ | Lead Days | Dollar Days $ |
|---|---|---|---|---|
| 1 | FICA - Company Match | 8,419,184.25 | 19.83 | 166,962,622.54 |
| 2 | | | | |
| 3 | Federal Unemployment Tax (FUTA) | 53,339.14 | 111.83 | 5,965,039.61 |
| 4 | | | | |
| 5 | State Unemployment Tax (SUTA) | 77,856.96 | 105.99 | 8,252,362.86 |
| 6 | | | | |
| 7 | | | | |
| 8 | Totals | 8,550,380.35 | | 181,180,025.01 |
| 9 | | | | |
| 10 | Average Lead Days | | 21.19 | |

Southwestern Public Service Company
Gross Receipts (Sales) Taxes Paid - New Mexico
12 Months Ended June 30, 2020

| Line No. | Period Beginning | Period Ending | Days of Service | Midpoint Days (1) | Midpoint Date | Payment Date | Lead Days | Gross Receipts Amount $ | Dollar Days $ |
|---|---|---|---|---|---|---|---|---|---|
| 1 | New Mexico - Gross Receipts (Sales) Tax | | | | | | | | |
| 2 | 7/1/2019 | 7/31/2019 | 31.0 | 15.5 | 7/16/19 12:00 | 08/23/19 | 38.0 | 2,964,652.66 | 112,656,801.08 |
| 3 | 8/1/2019 | 8/31/2019 | 31.0 | 15.5 | 8/16/19 12:00 | 09/25/19 | 40.0 | 3,128,990.20 | 125,159,608.00 |
| 4 | 9/1/2019 | 9/30/2019 | 30.0 | 15.0 | 9/16/19 0:00 | 10/25/19 | 39.5 | 2,945,634.55 | 116,352,564.73 |
| 5 | 10/1/2019 | 10/31/2019 | 31.0 | 15.5 | 10/16/19 12:00 | 11/25/19 | 40.0 | 3,190,567.93 | 127,622,717.20 |
| 6 | 11/1/2019 | 11/30/2019 | 30.0 | 15.0 | 11/16/19 0:00 | 12/24/19 | 38.5 | 2,647,880.26 | 101,943,390.01 |
| 7 | 12/1/2019 | 12/31/2019 | 31.0 | 15.5 | 12/16/19 12:00 | 01/24/20 | 39.0 | 3,375,019.52 | 131,625,761.28 |
| 8 | 1/1/2020 | 1/31/2020 | 31.0 | 15.5 | 1/16/20 12:00 | 02/25/20 | 40.0 | 3,356,030.73 | 134,241,229.20 |
| 9 | 2/1/2020 | 2/28/2020 | 28.0 | 14.0 | 2/15/20 0:00 | 03/25/20 | 39.5 | 3,099,670.25 | 122,436,974.88 |
| 10 | 3/1/2020 | 3/31/2020 | 31.0 | 15.5 | 3/16/20 12:00 | 04/24/20 | 39.0 | 5,108,596.82 | 199,235,275.98 |
| 11 | 4/1/2020 | 4/30/2020 | 30.0 | 15.0 | 4/16/20 0:00 | 05/25/20 | 39.5 | 5,290,773.35 | 208,985,547.33 |
| 12 | 5/1/2020 | 5/31/2020 | 31.0 | 15.5 | 5/16/20 12:00 | 06/25/20 | 40.0 | 9,837,555.76 | 393,502,230.40 |
| 13 | 6/1/2020 | 6/30/2020 | 30.0 | 15.0 | 6/16/20 0:00 | 07/24/20 | 38.5 | 4,460,044.20 | 171,711,701.70 |
| 14 | | | | | | | | | |
| 15 | Total | | | | | | | 49,405,416.23 | 1,945,473,801.79 |
| 16 | Average Lead - New Mexico | | | | | | 39.38 | | |
| 17 | | | | | | | | | |

Southwestern Public Service Company
Sales Taxes Paid - Texas
12 Months Ended June 30, 2020

| Line No. | Period Beginning | Period Ending | Days of Service | Midpoint Days (1) | Midpoint Date | Payment Date | Lead Days | Sales Amount $ | Dollar Days $ |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Texas - Sales Tax | | | | | | | | |
| 2 | 7/1/2019 | 7/31/2019 | 31.0 | 15.5 | 7/16/19 12:00 | 08/20/19 | 35.0 | 2,251,188.46 | 78,791,596.10 |
| 3 | 8/1/2019 | 8/31/2019 | 31.0 | 15.5 | 8/16/19 12:00 | 09/20/19 | 35.0 | 2,410,495.43 | 84,367,340.05 |
| 4 | 9/1/2019 | 9/30/2019 | 30.0 | 15.0 | 9/16/19 0:00 | 10/18/19 | 32.5 | 2,187,313.19 | 71,087,678.68 |
| 5 | 10/1/2019 | 10/31/2019 | 31.0 | 15.5 | 10/16/19 12:00 | 11/20/19 | 35.0 | 1,860,479.62 | 65,116,786.70 |
| 6 | 11/1/2019 | 11/30/2019 | 30.0 | 15.0 | 11/16/19 0:00 | 12/20/19 | 34.5 | 1,773,609.49 | 61,189,527.41 |
| 7 | 12/1/2019 | 12/31/2019 | 31.0 | 15.5 | 12/16/19 12:00 | 01/17/20 | 32.0 | 1,880,370.31 | 60,171,849.92 |
| 8 | 1/1/2020 | 1/31/2020 | 31.0 | 15.5 | 1/16/20 12:00 | 02/20/20 | 35.0 | 1,665,203.49 | 58,282,122.15 |
| 9 | 2/1/2020 | 2/28/2020 | 28.0 | 14.0 | 2/15/20 0:00 | 03/20/20 | 34.5 | 1,438,041.46 | 49,612,430.37 |
| 10 | 3/1/2020 | 3/31/2020 | 31.0 | 15.5 | 3/16/20 12:00 | 04/20/20 | 35.0 | 1,766,169.43 | 61,815,930.05 |
| 11 | 4/1/2020 | 4/30/2020 | 30.0 | 15.0 | 4/16/20 0:00 | 05/20/20 | 34.5 | 1,679,536.16 | 57,943,997.52 |
| 12 | 5/1/2020 | 5/31/2020 | 31.0 | 15.5 | 5/16/20 12:00 | 06/19/20 | 34.0 | 1,146,843.31 | 38,992,672.54 |
| 13 | 6/1/2020 | 6/30/2020 | 30.0 | 15.0 | 6/16/20 0:00 | 07/20/20 | 34.5 | 1,755,659.75 | 60,570,261.38 |
| 14 | | | | | | | | | |
| 15 | Total | | | | | | | 21,814,910.10 | 747,942,192.87 |
| 16 | | | | | | | | | |
| 17 | Average Lead - Texas | | | | | | 34.29 | | |

Southwestern Public Service Company
Sales Taxes Paid - Oklahoma
12 Months Ended June 30, 2020

| Line No. | Period Beginning | Period Ending | Days of Service | Midpoint Days (1) | Midpoint Date | Payment Date | Lead Days | Sales Amount $ | Dollar Days $ |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Oklahoma - Sales Tax | | | | | | | | |
| 2 | 7/1/2019 | 7/31/2019 | 31.0 | 15.5 | 7/16/19 12:00 | 08/20/19 | 35.0 | 0.00 | 0.00 |
| 3 | 8/1/2019 | 8/31/2019 | 31.0 | 15.5 | 8/16/19 12:00 | 09/20/19 | 35.0 | 0.00 | 0.00 |
| 4 | 9/1/2019 | 9/30/2019 | 30.0 | 15.0 | 9/16/19 0:00 | 10/18/19 | 32.5 | 0.00 | 0.00 |
| 5 | 10/1/2019 | 10/31/2019 | 31.0 | 15.5 | 10/16/19 12:00 | 11/20/19 | 35.0 | 10,934.44 | 382,705.40 |
| 6 | 11/1/2019 | 11/30/2019 | 30.0 | 15.0 | 11/16/19 0:00 | 12/20/19 | 34.5 | 0.00 | 0.00 |
| 7 | 12/1/2019 | 12/31/2019 | 31.0 | 15.5 | 12/16/19 12:00 | 01/17/20 | 32.0 | 5.91 | 189.12 |
| 8 | 1/1/2020 | 1/31/2020 | 31.0 | 15.5 | 1/16/20 12:00 | 02/20/20 | 35.0 | 0.00 | 0.00 |
| 9 | 2/1/2020 | 2/28/2020 | 28.0 | 14.0 | 2/15/20 0:00 | 03/20/20 | 34.5 | 0.00 | 0.00 |
| 10 | 3/1/2020 | 3/31/2020 | 31.0 | 15.5 | 3/16/20 12:00 | 04/20/20 | 35.0 | 0.00 | 0.00 |
| 11 | 4/1/2020 | 4/30/2020 | 30.0 | 15.0 | 4/16/20 0:00 | 05/20/20 | 34.5 | 0.00 | 0.00 |
| 12 | 5/1/2020 | 5/31/2020 | 31.0 | 15.5 | 5/16/20 12:00 | 06/19/20 | 34.0 | 0.00 | 0.00 |
| 13 | 6/1/2020 | 6/30/2020 | 30.0 | 15.0 | 6/16/20 0:00 | 07/20/20 | 34.5 | 1,947.58 | 67,191.51 |
| 14 | | | | | | | | | |
| 15 | Total | | | | | | | 12,887.93 | 450,086.03 |
| 16 | | | | | | | | | |
| 17 | Average Lead - Oklahoma | | | | | | 34.92 | | |

Southwestern Public Service Company
Sales Taxes Paid - Kansas
12 Months Ended June 30, 2020

| Line No. | Period Beginning | Period Ending | Days of Service | Midpoint Days (1) | Midpoint Date | Payment Date | Lead Days | Sales Amount | Dollar Days |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | $ | $ |
| 1 | Kansas - Sales Tax | | | | | | | | |
| 2 | 7/1/2019 | 7/31/2019 | 31.0 | 15.5 | 7/16/19 12:00 | 08/23/19 | 38.0 | 0.00 | 0.00 |
| 3 | 8/1/2019 | 8/31/2019 | 31.0 | 15.5 | 8/16/19 12:00 | 09/25/19 | 40.0 | 0.00 | 0.00 |
| 4 | 9/1/2019 | 9/30/2019 | 30.0 | 15.0 | 9/16/19 0:00 | 10/25/19 | 39.5 | 0.00 | 0.00 |
| 5 | 10/1/2019 | 10/31/2019 | 31.0 | 15.5 | 10/16/19 12:00 | 11/25/19 | 40.0 | 0.00 | 0.00 |
| 6 | 11/1/2019 | 11/30/2019 | 30.0 | 15.0 | 11/16/19 0:00 | 12/24/19 | 38.5 | 0.00 | 0.00 |
| 7 | 12/1/2019 | 12/31/2019 | 31.0 | 15.5 | 12/16/19 12:00 | 01/24/20 | 39.0 | 0.00 | 0.00 |
| 8 | 1/1/2020 | 1/31/2020 | 31.0 | 15.5 | 1/16/20 12:00 | 02/25/20 | 40.0 | 0.00 | 0.00 |
| 9 | 2/1/2020 | 2/28/2020 | 28.0 | 14.0 | 2/15/20 0:00 | 03/25/20 | 39.5 | 0.00 | 0.00 |
| 10 | 3/1/2020 | 3/31/2020 | 31.0 | 15.5 | 3/16/20 12:00 | 04/24/20 | 39.0 | 0.00 | 0.00 |
| 11 | 4/1/2020 | 4/30/2020 | 30.0 | 15.0 | 4/16/20 0:00 | 05/25/20 | 39.5 | 0.00 | 0.00 |
| 12 | 5/1/2020 | 5/31/2020 | 31.0 | 15.5 | 5/16/20 12:00 | 06/25/20 | 40.0 | 0.00 | 0.00 |
| 13 | 6/1/2020 | 6/30/2020 | 30.0 | 15.0 | 6/16/20 0:00 | 07/24/20 | 38.5 | 0.00 | 0.00 |
| 14 | | | | | | | | | |
| 15 | Total | | | | | | | 0.00 | 0.00 |
| 16 | | | | | | | | | |
| 17 | Average Lead - Kansas | | | | | | #DIV/0! | | |
| 18 | | | | | | | | | |
| 19 | | | | | | | | | |
| 20 | Average Lead - All States | | | | | | 37.82 | 71,233,214.26 | 2,693,866,080.69 |

Southwestern Public Service Company
Franchise Fees - New Mexico
12 Months Ended June 30, 2020

| Line No. | Period Beginning | Period Ending | Days of Service | Midpoint Days (1) | Midpoint Date | Payment Date | Lead Days | Franchise Fee Amount $ | Dollar Days $ |
|---|---|---|---|---|---|---|---|---|---|
| 1 | New Mexico - Franchise Fees | | | | | | | | |
| 2 | Quarterly | | | | | | | | |
| 3 | 7/1/2019 | 7/31/2019 | 31.0 | 15.5 | 7/16/19 12:00 | 10/31/2019 | 107.0 | 201,550.78 | 21,565,933.46 |
| 4 | 8/1/2019 | 8/31/2019 | 31.0 | 15.5 | 8/16/19 12:00 | 10/31/2019 | 76.0 | 220,330.60 | 16,745,125.60 |
| 5 | 9/1/2019 | 9/30/2019 | 30.0 | 15.0 | 9/16/19 0:00 | 10/31/2019 | 45.5 | 173,278.01 | 7,884,149.46 |
| 6 | 10/1/2019 | 10/31/2019 | 31.0 | 15.5 | 10/16/19 12:00 | 1/31/2020 | 107.0 | 170,587.17 | 18,252,827.19 |
| 7 | 11/1/2019 | 11/30/2019 | 30.0 | 15.0 | 11/16/19 0:00 | 1/31/2020 | 76.5 | 135,655.63 | 10,377,655.70 |
| 8 | 12/1/2019 | 12/31/2019 | 31.0 | 15.5 | 12/16/19 12:00 | 1/31/2020 | 46.0 | 163,352.94 | 7,514,235.24 |
| 9 | 1/1/2020 | 1/31/2020 | 31.0 | 15.5 | 1/16/20 12:00 | 4/30/2020 | 105.0 | 192,407.10 | 20,202,745.50 |
| 10 | 2/1/2020 | 2/29/2020 | 29.0 | 14.5 | 2/15/20 12:00 | 4/30/2020 | 75.0 | 157,762.85 | 11,832,213.75 |
| 11 | 3/1/2020 | 3/31/2020 | 31.0 | 15.5 | 3/16/20 12:00 | 4/30/2020 | 45.0 | 160,021.55 | 7,200,969.75 |
| 12 | 4/1/2020 | 4/30/2020 | 30.0 | 15.0 | 4/16/20 0:00 | 7/31/2020 | 106.5 | 127,657.11 | 13,595,482.22 |
| 13 | 5/1/2020 | 5/31/2020 | 31.0 | 15.5 | 5/16/20 12:00 | 7/31/2020 | 76.0 | 116,766.90 | 8,874,284.40 |
| 14 | 6/1/2020 | 6/30/2020 | 30.0 | 15.0 | 6/16/20 0:00 | 7/31/2020 | 45.5 | 175,932.17 | 8,004,913.74 |
| 15 | Total | | | | | | | 1,995,302.81 | 152,050,536.01 |
| 16 | Average Lead - Quarterly | | | | | | 76.2 | | |
| 17 | | | | | | | | | |
| 18 | Monthly | | | | | | | | |
| 19 | 7/1/2019 | 7/31/2019 | 31.0 | 15.5 | 7/16/19 12:00 | 8/30/2019 | 45.0 | 172,076.29 | 7,743,433.05 |
| 20 | 8/1/2019 | 8/31/2019 | 31.0 | 15.5 | 8/16/19 12:00 | 9/30/2019 | 45.0 | 175,785.64 | 7,910,353.80 |
| 21 | 9/1/2019 | 9/30/2019 | 30.0 | 15.0 | 9/16/19 0:00 | 10/31/2019 | 45.5 | 163,209.07 | 7,426,012.69 |
| 22 | 10/1/2019 | 10/31/2019 | 31.0 | 15.5 | 10/16/19 12:00 | 11/29/2019 | 44.0 | 153,576.81 | 6,757,379.64 |
| 23 | 11/1/2019 | 11/30/2019 | 30.0 | 15.0 | 11/16/19 0:00 | 12/31/2019 | 45.5 | 112,351.87 | 5,112,010.09 |
| 24 | 12/1/2019 | 12/31/2019 | 31.0 | 15.5 | 12/16/19 12:00 | 1/31/2020 | 46.0 | 131,924.96 | 6,068,548.16 |
| 25 | 1/1/2020 | 1/31/2020 | 31.0 | 15.5 | 1/16/20 12:00 | 2/28/2020 | 43.0 | 144,796.41 | 6,226,245.63 |
| 26 | 2/1/2020 | 2/29/2020 | 29.0 | 14.5 | 2/15/20 12:00 | 3/31/2020 | 45.0 | 130,119.86 | 5,855,393.70 |
| 27 | 3/1/2020 | 3/31/2020 | 31.0 | 15.5 | 3/16/20 12:00 | 4/30/2020 | 45.0 | 131,722.24 | 5,927,500.80 |
| 28 | 4/1/2020 | 4/30/2020 | 30.0 | 15.0 | 4/16/20 0:00 | 5/29/2020 | 43.5 | 107,773.42 | 4,688,143.77 |
| 29 | 5/1/2020 | 5/31/2020 | 31.0 | 15.5 | 5/16/20 12:00 | 6/30/2020 | 45.0 | 107,504.48 | 4,837,701.60 |
| 30 | 6/1/2020 | 6/30/2020 | 30.0 | 15.0 | 6/16/20 0:00 | 7/31/2020 | 45.5 | 148,849.50 | 6,772,652.25 |
| 31 | | | | | | | | | |
| 32 | Total | | | | | | | 1,679,690.55 | 75,325,375.18 |
| 33 | Average Lead - Monthly | | | | | | 44.84 | | |
| 34 | | | | | | | | | |
| 35 | Average Lead - New Mexico | | | | | | 61.87 | 3,674,993.36 | 227,375,911.19 |

Southwestern Public Service Company
Lead Lag - Federal Income Tax
12 Months Ended June 30, 2020

| Line No. | Period Covered From | To | Days of Service | Midpoint Days | Midpoint Date | Payment Date | Lead Days | Portion of Annual Tax | Weighted Lead Days |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 1/1/2019 | 12/31/2019 | 365 | 182.5 | 7/2/19 12:00 | 9/16/2019 | 76.0 | 25.00% | 19.00 |
| 2 | 1/1/2019 | 12/31/2019 | 365 | 182.5 | 7/2/19 12:00 | 12/16/2019 | 167.0 | 25.00% | 41.75 |
| 3 | 1/1/2020 | 12/31/2020 | 366 | 183.0 | 7/2/20 0:00 | 4/15/2020 | -77.5 | 25.00% | -19.38 |
| 4 | 1/1/2020 | 12/31/2020 | 366 | 183.0 | 7/2/20 0:00 | 6/15/2020 | -16.5 | 25.00% | -4.13 |
| 5 | | | | | | | | 100.00% | |
| 6 | | | | | | | | | |
| 7 | Total Lead Days | | | | | | | | 37.24 |

Note:
Payments are made on the 15th day of the 4th, 6th, 9th, and 12th months of the tax year.
Payment dates provided by Tax Services group.
If any date falls on a Saturday, Sunday, or legal holiday, the installment is due on the next regular business day.

Southwestern Public Service Company
Lead Lag - New Mexico Income Tax
12 Months Ended June 30, 2020

| Line No. | Period Covered From | To | Days of Service | Midpoint Days | Midpoint Date | Payment Date | Lead Days | Portion of Annual Tax | Weighted Lead Days |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 1/1/2019 | 12/31/2019 | 365 | 182.5 | 7/2/19 12:00 | 9/16/2019 | 76.0 | 25.00% | 19.00 |
| 2 | 1/1/2019 | 12/31/2019 | 365 | 182.5 | 7/2/19 12:00 | 12/16/2019 | 167.0 | 25.00% | 41.75 |
| 3 | 1/1/2020 | 12/31/2020 | 366 | 183.0 | 7/2/20 0:00 | 4/15/2020 | -77.5 | 25.00% | -19.38 |
| 4 | 1/1/2020 | 12/31/2020 | 366 | 183.0 | 7/2/20 0:00 | 6/15/2020 | -16.5 | 25.00% | -4.13 |
| 6 | | | | | | | | 100.00% | |
| 7 | | | | | | | | | |
| 8 | Total Lead Days | | | | | | | | 37.24 |

Note:
Effective in 2006, it is corporate policy to pay all state estimated income tax payments in four installments.
The installments follow the Federal estimated income tax payments.
Payments are made on the 15th day of the 4th, 6th, 9th, and 12th months of the tax year.
If any date falls on a Saturday, Sunday, or legal holiday, the installment is due on the next regular business day.
Texas does not have state income tax.

**Southwestern Public Service Company**
**Revenue Lag - New Mexico**
**Rate Revenue by Base Tariff**
**12 Months Ended June 30, 2020**

| | Population Revenues | | Lag Day Results | | |
|---|---|---|---|---|---|
| **New Mexico Rate Code** | **Revenue** | **% of Total Revenue** | **Average Lag Days** | **Weighted Average Lag Days** | **Number of Invoices** |
| CALNM | $1,365,005 | 0.32% | 30.404 | 0.10 | 29,125 |
| FLR / GLR | $2,002 | 0.00% | 41.212 | 0.00 | 161 |
| FLC / GLC | $9,491 | 0.00% | 30.690 | 0.00 | 29 |
| GS | $28,150 | 0.01% | 30.833 | 0.00 | 12 |
| IRRNM | $5,693,936 | 1.33% | 30.229 | 0.40 | 3,344 |
| LGST | $103,177,115 | 24.03% | 35.522 | 8.54 | 121 |
| LMSSNM | $8,535,982 | 1.99% | 35.014 | 0.70 | 423 |
| PG | $122,568,747 | 28.55% | 29.059 | 8.30 | 16,445 |
| RALNM | $1,052,591 | 0.25% | 35.451 | 0.09 | 68,312 |
| RHS | $43,609,611 | 10.16% | 38.121 | 3.87 | 301,413 |
| RL | $69,962,824 | 16.29% | 40.673 | 6.63 | 591,065 |
| SG | $56,344,591 | 13.12% | 31.789 | 4.17 | 31,187 |
| SGS | $13,842,240 | 3.22% | 33.504 | 1.08 | 89,488 |
| SLNM | $2,250,270 | 0.52% | 19.964 | 0.10 | 64 |
| SMSSNM | $920,731 | 0.21% | 38.259 | 0.08 | 687 |
| **Total** | **$429,363,285** | **100.0%** | | **34.05** | **1,131,876** |

# Safety, Conservation, and Customer Program Advertising

**Attachment SNN-10(USB) is provided in**

**electronic format in**

**Attachment WAG-1(USB) to the**

**Direct Testimony of William A. Grant**

**Southwestern Public Service Company**

**Total Company SPS Operation and Maintenance Expenses**

| Line No. | FERC Acct | Account Description | SPS Total Company O&M Expense - Adjusted Test Year Period | SPS NM Retail O&M Expense - Adjusted Test Year Period |
|---|---|---|---|---|
| | **Production** | | | |
| 1 | 500 | Operation Supervision and Engineering | $ 3,479,339 | $ 1,069,106 |
| 2 | 501.35 | Coal Non-Mine; Non-Freight | 33,361,562 | 10,947,567 |
| 3 | 507.70 | Coal Ash Sales | 94,518 | 31,016 |
| 4 | 502 | Steam Expenses | 11,359,090 | 3,490,340 |
| 5 | 505 | Electric Expenses | 9,335,877 | 2,868,661 |
| 6 | 506 | Miscellaneous Steam Power Expenses | 12,953,786 | 3,980,347 |
| 7 | 507 | Rents | 4,521,223 | 1,389,249 |
| 8 | 509 | Steam Operation SO2 Allowance Expense | - | - |
| 9 | 510 | Maintenance Supervision and Engineering | 579,638 | 178,107 |
| 10 | 511 | Maintenance of Structures | 4,283,276 | 1,316,134 |
| 11 | 512 | Maintenance of Boiler Plant | 17,168,511 | 5,633,832 |
| 12 | 513 | Maintenance of Electric Plant | 8,443,902 | 2,770,859 |
| 13 | 514 | Maintenance of Miscellaneous Steam Plant | 10,046,276 | 3,086,948 |
| 14 | 546 | Operation Supervision and Engineering | 479,948 | 150,570 |
| 15 | 548 | Generation Expenses | 283,222 | 87,026 |
| 16 | 549 | Misc Other Power Generation Expenses | 9,109,828 | 2,976,817 |
| 17 | 550 | Rents | 5,889,382 | 1,920,702 |
| 18 | 551 | Maintenance Supervision and Engineering | 468,558 | 143,975 |
| 19 | 552 | Maintenance of Structures | 316,098 | 97,128 |
| 20 | 553 | Maintenance of Generating and Electric Equipment | 5,987,285 | 1,931,581 |
| 21 | 554 | Maintenance of Misc Other Power Generation Plant | 4,144,122 | 1,359,070 |
| 22 | **556** | **System Control and Load Dispatching** | **1,209,269** | **371,576** |
| 23 | 557 | Purchased Power Other | 1,319,343 | 441,717 |
| 24 | **Total Production O&M Expense** | | **$ 144,834,052** | **$ 46,242,328** |

**Southwestern Public Service Company**

**Total Company SPS Operation and Maintenance Expenses**

| Line No. | FERC Acct | Account Description | SPS Total Company O&M Expense - Adjusted Test Year Period | SPS NM Retail O&M Expense - Adjusted Test Year Period |
|---|---|---|---|---|
| | **Transmission** | | | |
| 25 | 560 | Operation Supervision and Engineering | $ 8,429,849 | $ 2,093,757 |
| 26 | **561.1** | **Load Dispatch - Reliability** | **(170,029)** | **(41,221)** |
| 27 | **561.2** | **Load Dispatch - Monitor and Operate Trans. System** | **3,401,279** | **824,590** |
| 28 | **561.4** | **Scheduling, System Control and Dispatching Services** | **4,702,582** | **1,271,258** |
| 29 | **561.5** | **Reliability, Planning and Standards Development** | **35,018** | **8,490** |
| 30 | **561.6** | **Transmission Service Studies** | **34,917** | **8,465** |
| 31 | **561.7** | **Generation Interconnection Studies** | **23,849** | **5,782** |
| 32 | **561.8** | **Reliability Planning and Standards Development Services** | **3,221,212** | **963,289** |
| 33 | 562 | Station Expenses | 1,548,254 | 384,546 |
| 34 | 563 | Overhead Line Expenses | 442,401 | 109,881 |
| 35 | 564 | Underground Line Expenses | - | - |
| 36 | **565** | **Transmission of Elec By Others** | **288,806** | **70,017** |
| 37 | **565** | **Wheeling Meter Charges** | **391,050** | **-** |
| 38 | **565** | **Wheeling Miscellaneous** | **35,240** | **8,543** |
| 39 | **565** | **Wheeling Schedule 11** | **106,286,672** | **37,146,779** |
| 40 | **565** | **Wheeling Schedule 11 - Wholesale** | **31,231,118** | **-** |
| 41 | **565** | **Wheeling Schedule 12** | **2,224,452** | **777,437** |
| 42 | **565** | **Wheeling Schedule 12 - Wholesale** | **538,968** | **-** |
| 43 | **565** | **Wheeling Schedule 1 - Wholesale** | **504,926** | **-** |
| 44 | **565** | **Wheeling Schedule 2** | **69,152** | **24,168** |
| 45 | **565** | **Wheeling Schedule 2 - Wholesale** | **20,132** | **-** |
| 46 | **565** | **Wheeling Schedule 9** | **8,201,216** | **2,866,293** |
| 47 | **565** | **Wheeling Schedule 9 - Wholesale** | **25,866,440** | **-** |
| 48 | **565** | **Z2 Direct Assigned Upgrade Charge** | **249,444** | **86,962** |
| 49 | **565** | **Z2 Direct Assigned Upgrade Charge - Wholesale** | **17,766** | **-** |
| 50 | 566 | Misc Transmission Expenses | 3,241,880 | 805,199 |
| 51 | 567 | Rents | 2,146,864 | 533,226 |
| 52 | 568 | Maintenance Supervision and Engineering | - | - |
| 53 | 570 | Maintenance of Station Equipment | 1,345,024 | 334,069 |
| 54 | 571 | Maintenance of Overhead Lines | 902,988 | 224,279 |
| 55 | **Sub-Total Total Transmission O&M Expenses** | | **$ 205,231,470** | **$ 48,505,810** |
| 56 | **Regional Market Expenses** | | | |
| 57 | **575.1** | **Operation Supervision** | **160,378** | **52,628** |
| 58 | **575.2** | **Day-Ahead and Real-Time Market Administration** | **312,292** | **102,478** |
| 59 | **575.5** | **Ancillary Services Market Administration** | **14,773** | **4,848** |
| 60 | **575.6** | **Market Monitoring and Compliance** | **27,675** | **9,081** |
| 61 | **575.7** | **Market Admin, Monitoring, and Compliance Services** | **8,158,155** | **2,204,755** |
| 62 | **575.8** | **Regional Market Rents** | **49,736** | **16,321** |
| 63 | **Total Regional Market Expenses** | | **$ 8,723,009** | **$ 2,390,111** |
| 64 | **Total Transmission O&M Expenses** | | **$ 213,954,479** | **$ 50,895,922** |

**Southwestern Public Service Company**

**Total Company SPS Operation and Maintenance Expenses**

| Line No. | FERC Acct | Account Description | SPS Total Company O&M Expense - Adjusted Test Year Period | SPS NM Retail O&M Expense - Adjusted Test Year Period |
|---|---|---|---|---|
| 65 | **Distribution** | | | |
| 66 | 580 | Operation Supervision and Engineering | $ 4,083,691 | $ 1,471,703 |
| 67 | 581 | Load Dispatching | 326,676 | 124,027 |
| 68 | 582 | Station Expenses | 1,008,922 | 383,050 |
| 69 | 583 | Overhead Line Expenses | 896,658 | 857,599 |
| 70 | 584 | Underground Line Expenses | 663,984 | 236,792 |
| 71 | 585 | Street Lighting and Signal Systems Expenses | 607,411 | 230,611 |
| 72 | 586 | Meter Expenses | 2,242,784 | 1,005,727 |
| 73 | 587 | Customer Installations Expenses | 629,268 | 238,910 |
| 74 | 588 | Misc Distribution Expense | 9,998,513 | 2,968,634 |
| 75 | 589 | Rents | 3,139,096 | 1,079,187 |
| 76 | 590 | Maintenance Supervision and Engineering | 28,574 | 10,849 |
| 77 | 591 | Maintenance of Structures | (71) | 3 |
| 78 | 592 | Maintenance of Station Equipment | 668,741 | 253,896 |
| 79 | 593 | Maintenance of Overhead Lines | 6,337,535 | 2,566,736 |
| 80 | 594 | Maintenance of Underground Lines | 101,569 | 15,682 |
| 81 | 595 | Maintenance of Line Transformers | - | - |
| 82 | 596 | Maintenance of Street Lighting and Signal Systems | 282,248 | 147,745 |
| 83 | 597 | Maintenance of Meters | 24,865 | 9,440 |
| 84 | 598 | Maintenance of Misc Distribution Plant | 17,891 | 12 |
| 85 | **Total Distribution O&M Expenses** | | **$ 31,058,354** | **$ 11,600,604** |
| 86 | **Customer Accounts** | | | |
| 87 | 901 | Supervision | $ 28,774 | $ 8,994 |
| 88 | 902 | Meter Reading Expenses | 4,920,322 | 1,537,920 |
| 89 | 903 | Customer Records and Collection Expenses | 7,705,766 | 2,408,552 |
| 90 | 904 | Uncollectible Expenses | 5,497,465 | 1,718,345 |
| 91 | 904 | Uncollectible Expenses Misc | 324,063 | 101,293 |
| 92 | 905 | Customer Acct - Misc | 136,841 | 42,772 |
| 93 | DEPINT | Customer Deposit Interest Expense | 126,563 | 15,689 |
| 94 | **Total Customer Accounts Expense** | | **$ 18,739,793** | **$ 5,833,564** |
| 95 | **Customer Service** | | | |
| 96 | 908 | Customer Asst Expense | $ 2,342,346 | $ 732,135 |
| 97 | 908 | Historical EE Amortization | - | - |
| 98 | 908.04 | SaversSwitch | 667,409 | - |
| 99 | **909** | **Informational and Instructional Advertising Expense** | **292,042** | **91,284** |
| 100 | 910 | Miscellaneous Customer Service Expense | 98,844 | 30,896 |
| 101 | **Total Customer Service Expense** | | **$ 3,400,642** | **$ 854,315** |

**Southwestern Public Service Company**

**Total Company SPS Operation and Maintenance Expenses**

| Line No. | FERC Acct | Account Description | SPS Total Company O&M Expense - Adjusted Test Year Period | SPS NM Retail O&M Expense - Adjusted Test Year Period |
|---|---|---|---|---|
| 102 | **Sales** | | | |
| 103 | 912 | Demonstration and Selling Expense-Economic Development | $ 284,818 | $ 89,024 |
| 104 | 916 | Misc Sales Expense | 8,598 | 2,687 |
| 105 | **Total Sales Expense** | | **$ 293,415** | **$ 91,711** |
| 106 | **Administrative and General Expenses** | | | |
| 107 | 920 | Administrative and General Salaries | $ 33,814,014 | $ 10,165,291 |
| 108 | 921 | Office Supplies and Expenses | 19,848,518 | 5,966,933 |
| 109 | 922 | Administrative Expenses Transferred-Credit | (22,762,323) | (6,842,892) |
| 110 | 923 | Outside Services Employed | 6,190,128 | 1,860,899 |
| 111 | 924 | Property Insurance | 3,738,738 | 1,133,506 |
| 112 | 925 | Injuries and Damages | 7,941,830 | 2,387,502 |
| 113 | 926 | Employee Pensions and Benefits | 29,060,743 | 8,736,346 |
| 114 | 926.30 | Deferred Pension Expense | 1,132,943 | - |
| 115 | 928 | Regulatory Commision Expense | 40 | 12 |
| 116 | 928 | Regulatory Commission Expense -TX | 1,195,043 | - |
| 117 | 928.01 | Regulatory Commission Expense - NM | 5,372,336 | 5,372,336 |
| 118 | 928.02 | Regulatory Commission Expense - Wholesale | 1,949,917 | - |
| 119 | 928 | Regulatory Commission Expense - Misc | (83,949) | (29,799) |
| 120 | **929** | **Duplicate Charges-Credit** | **(1,162,226)** | **(348,553)** |
| 121 | **930.2** | **Misc General Expenses** | **1,280,946** | **384,157** |
| 122 | 931 | A&G Rents | 14,067,307 | 4,418,551 |
| 123 | 935 | Maintenance of General Plant | 47,251 | 14,214 |
| 124 | | Recoverable Contributions, Dues, and Donations | 264,190 | 264,190 |
| 125 | **Total Administrative and General Expenses** | | **$ 101,895,444** | **$ 33,482,692** |
| 126 | **Total Operations and Maintenance Expense** | | **$ 514,176,179** | **$ 149,001,136** |

**FERC O&M Account Descriptions**

| FERC Account | FERC Account Title | Description of Costs Included in FERC Account |
|---|---|---|
| 556 | System Control and Load Dispatching | Includes the cost of labor and expenses incurred in load dispatching activities for system control. Utilities having an interconnected electric system or operating under a central authority that controls the production and dispatching of electricity may apportion these costs to this account and transmission expense Accounts 561.1 through 561.4, and Account 581, Load Dispatching-Distribution. |
| 561.1 | Load Dispatch – Reliability | Includes the cost of labor, materials used and expenses incurred by a regional transmission service provider or other transmission provider to manage the reliability coordination function as specified by the North American Electric Reliability Council and individual reliability organizations. |
| 561.2 | Load Dispatch – Monitor and Operate Transmission System | Includes the costs of labor, materials used and expenses incurred by a regional transmission service provider or other transmission provider to monitor, assess and operate the power system and individual transmission system in real time to maintain safe and reliable operation of the transmission system. |
| 561.4 | Scheduling, System Control and Dispatch Services | Includes the costs billed to the transmission owner, load serving entity or generator for scheduling, system control and dispatching service. |
| 561.5 | Reliability, Planning and Standards Development | Includes the cost of labor, materials used and expenses incurred for the system planning of the interconnected bulk |

| FERC Account | FERC Account Title | Description of Costs Included in FERC Account |
|---|---|---|
| | | electric transmission systems within a planning authority area. |
| 561.6 | Transmission Service Studies | Includes the cost of labor, materials used and expenses incurred to conduct transmission services studies for proposed interconnections with the transmission system. |
| 561.7 | Generation Interconnection Studies | Includes the cost of labor, materials used and expenses incurred to conduct generation interconnection studies for proposed interconnections with the transmission system. |
| 561.8 | Reliability Planning and Standards Development Services | Includes the costs billed to the transmission owner, load serving entity or generator for system planning of the interconnected bulk electric transmission system. |
| 565 | Wheeling | Includes amounts payable to others for the transmission of the utility's electricity over transmission facilities owned by others. |
| 575.1 | Operational Supervision | Includes the cost of labor and expenses incurred in the general supervision and direction of the regional energy markets. |
| 575.2 | Day-Ahead and Real-Time Market Administration | Includes the cost of labor, materials used and expenses incurred to facilitate the Day-Ahead and Real-Time markets. |
| 575.5 | Ancillary Services Market Administration | Includes the cost of labor, materials used and expenses incurred to manage all other ancillary services market functions. |
| 575.6 | Market Monitoring and Compliance | Includes the cost of labor, materials used and expenses incurred to review market |

| FERC Account | FERC Account Title | Description of Costs Included in FERC Account |
|---|---|---|
| | | data and operational decisions for compliance with market rules. |
| 575.7 | Market Administration, Monitoring and Compliance | Includes the costs billed to the transmission owner, load serving entity or generator for market administration, monitoring and compliance services. |
| 575.8 | Rents | Includes all rents of property of others used, occupied or operated in connection with market administration and monitoring. |
| 909 | Informational and Institutional Advertising Expense | Includes the cost of labor, materials used and expenses incurred in activities that primarily convey information as to what the utility urges or suggests customers should do in utilizing electric service to protect health and safety, to encourage environmental protection, to utilize their electric equipment safely and economically, or to conserve electric energy. |
| 929 | Duplicate Charges – Credit | Includes concurrent credits for charges that may be made to operating expenses or to other accounts for the use of utility service from its own supply. Also includes offsetting credits for any other charges made to operating expenses for which there is no direct money outlay. |
| 930.2 | Miscellaneous General Expenses | Includes the cost of labor and expenses incurred in connection with the general management of the utility not provided for elsewhere. |

Southwestern Public Service Company

12 Months Ending September 2020

SPS - 300 - Deficiency RR Method (1yr)

| SPS - 300 - Deficiency RR Method (1yr) | Total | SPS Electric Wholesale | SPS NM Electric Retail | SPS TX Electric Retail |
|---|---|---|---|---|
| Sep - 2020 | | | | |
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 10.35% | 10.35% | 10.35% | 10.35% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.66% | 5.66% | 5.66% | 5.66% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% |
| | | | | |
| **Revenue Deficiency** | | | | |
| Cost of Sales | | | | |
| O&M | 11,339,143 | 860,442 | 3,718,315 | 6,760,386 |
| Depreciation and Amortization Expense | 29,602,337 | 2,236,330 | 9,713,981 | 17,652,026 |
| TOTI | 2,479,008 | 406,104 | 751,506 | 1,321,398 |
| | | | | |
| Rate Base | 557,025,266 | 42,080,897 | 182,787,342 | 332,157,027 |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | 10,861,993 | 820,577 | 3,564,353 | 6,477,062 |
| | | | | |
| Schedule M | (124,175,865) | (9,380,957) | (40,748,200) | (74,046,708) |
| Deferred Taxes | 26,448,126 | 1,998,043 | 8,678,929 | 15,771,154 |
| ITC Amortized | | | | |
| | | | | |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% |
| Authorized Earnings | 42,389,623 | 3,202,356 | 13,910,117 | 25,277,150 |
| | | | | |
| State Taxable Income | (92,648,235) | (6,999,178) | (30,402,437) | (55,246,620) |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | (1,923,192) | (145,289) | (631,094) | (1,146,809) |
| | | | | |
| Section 199 Deduction | | | | |
| Federal Taxable Income | (90,725,043) | (6,853,889) | (29,771,343) | (54,099,811) |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | (19,052,259) | (1,439,317) | (6,251,982) | (11,360,960) |
| | | | | |
| Total Tax Expense | 5,472,675 | 413,437 | 1,795,853 | 3,263,384 |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | 7,074,284 | 534,432 | 2,321,420 | 4,218,432 |
| | | | | |
| Gains/Losses | | | | |
| | | | | |
| Operating Deductions | 50,494,773 | 4,037,308 | 16,505,222 | 29,952,242 |
| Revenue Credits | | | | |
| Total Revenue Requirement | 92,884,396 | 7,239,665 | 30,415,339 | 55,229,392 |
| | | | | |
| Revenue at Present Rates | | | | |
| | | | | |
| **Revenue Deficiency/Excess** | **92,884,396** | **7,239,665** | **30,415,339** | **55,229,392** |

Southwestern Public Service Company

12 Months Ending September 2020

SPS - 300 - Deficiency RR Method (1yr)

| SPS - 300 - Deficiency RR Method (1yr) | Total | SPS Electric Wholesale | SPS NM Electric Retail | SPS TX Electric Retail |
|---|---|---|---|---|
| Sep - 2020 | | | | |
| Cost of Long-Term Debt | 4.31% | 4.31% | 4.31% | 4.31% |
| Cost of Common Equity | 10.35% | 10.35% | 10.35% | 10.35% |
| Ratio of Long Term-Debt | 45.28% | 45.28% | 45.28% | 45.28% |
| Ratio of Common Equity | 54.72% | 54.72% | 54.72% | 54.72% |
| Weighted Cost of Long-Term Debt | 1.95% | 1.95% | 1.95% | 1.95% |
| Weighted Cost of Common Equity | 5.66% | 5.66% | 5.66% | 5.66% |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% |
| | | | | |
| **Revenue Deficiency** | | | | |
| Cost of Sales | | | | |
| O&M | 11,247,611 | 849,709 | 3,690,894 | 6,707,009 |
| Depreciation and Amortization Expense | 34,031,828 | 2,570,959 | 11,167,514 | 20,293,354 |
| TOTI | 5,700,000 | 935,934 | 1,728,119 | 3,035,947 |
| | | | | |
| Rate Base | 832,907,537 | 62,915,971 | 273,321,091 | 496,670,476 |
| Weighted Cost of Debt | 1.95% | 1.95% | 1.95% | 1.95% |
| Interest Deduction | 16,241,697 | 1,226,861 | 5,329,761 | 9,685,074 |
| | | | | |
| Schedule M | (136,893,531) | (10,341,722) | (44,921,492) | (81,630,318) |
| Deferred Taxes | 27,864,968 | 2,105,079 | 9,143,865 | 16,616,024 |
| ITC Amortized | | | | |
| | | | | |
| Weighted Average Cost of Capital | 7.61% | 7.61% | 7.61% | 7.61% |
| Authorized Earnings | 63,384,264 | 4,787,905 | 20,799,735 | 37,796,623 |
| | | | | |
| State Taxable Income | (89,750,964) | (6,780,678) | (29,451,518) | (53,518,769) |
| State Tax Rate | 2.08% | 2.08% | 2.08% | 2.08% |
| State Tax Expense | (1,863,051) | (140,753) | (611,355) | (1,110,943) |
| | | | | |
| Section 199 Deduction | | | | |
| Federal Taxable Income | (87,887,914) | (6,639,924) | (28,840,163) | (52,407,826) |
| Federal Tax Rate | 21.00% | 21.00% | 21.00% | 21.00% |
| Federal Tax Expense | (18,456,462) | (1,394,384) | (6,056,434) | (11,005,644) |
| | | | | |
| Total Tax Expense | 7,545,456 | 569,942 | 2,476,076 | 4,499,438 |
| Federal Gross up factor | 1.292656 | 1.292656 | 1.292656 | 1.292656 |
| Gross Total Tax Expense | 9,753,676 | 736,739 | 3,200,714 | 5,816,224 |
| | | | | |
| Gains/Losses | | | | |
| | | | | |
| Operating Deductions | 60,733,115 | 5,093,341 | 19,787,240 | 35,852,534 |
| Revenue Credits | | | | |
| Total Revenue Requirement | 124,117,379 | 9,881,247 | 40,586,975 | 73,649,157 |
| | | | | |
| Revenue at Present Rates | | | | |
| | | | | |
| **Revenue Deficiency/Excess** | **124,117,379** | **9,881,247** | **40,586,975** | **73,649,157** |

# Cost of Service Workpapers and Lead Lag Study Workpapers

**Attachment SNN-13(USB) is provided in**

**electronic format in**

**Attachment WAG-1(USB) to the**

**Direct Testimony of William A. Grant**