Southwestern Public Service Company

Accumulated Depreciation

1. Data is provided in Microsoft Excel spreadsheet format.
2. Data is provided via Compact Disc ("CD").
3. Schedules on CD are D-1, D-3, D-4, D-6, D-7 and D-8.
4. File names are as follows:
    - D-1 By Functional Group and/or Primary Account;
    - D-3 Plant Held for Future Use;
    - D-4 Depreciation Expense;
    - D-6 Retirement Data for All Generating Units;
    - D-7 Summary of Book Salvage; and
    - D-8 Service Life.

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Line No.	Description	(1) Steam Production	(2) Internal Combustion Production	(3) Transmission	(4) Distribution	(5) General	(6) Transportation
	Accumulated Provision for Depreciation						
1	Balance Beginning of Period October 1, 2019	1,158,692,760	99,396,473	482,084,429	386,739,745	41,523,733	70,292,353
2	Provision Charged Directly Against Income	54,699,501	36,755,900	85,200,820	38,070,521	5,116,408	-
3	Transportation and Other Clearing	-	-	-	-	-	8,479,143
4	Provision Charged to Other Accounts	-	-	-	-	-	-
5	Clearing from Retirement Work in Progress ("RWIP")	(38,282,178)	(6,168,761)	(25,719,344)	(24,272,320)	(1,095,562)	(1,097,907)
6	Functional Adjustments - Book Transfers	(379,564)	9	927,939	59,771	625,112	-
7	**Balance End of Period September 30, 2020**	**$ 1,174,730,519**	**$ 129,983,620**	**$ 542,493,844**	**$ 400,597,718**	**$ 46,169,691**	**$ 77,673,589**
8	**RWIP September 30, 2020**	**$ (463,633)**	**$ 11,301,999**	**$ (39,088,955)**	**$ (8,141,058)**	**$ 692,973**	**$ -**
9	Texas Adjustment for 3 Months Estimated Data	$ 12,724,274	$ 18,082,491	$ (12,205,769)	$ (3,600,447)	$ 1,332,040	$ 2,998,573
10	**Balance End of Period December 31, 2020**	**$ 1,187,454,793**	**$ 148,066,112**	**$ 530,288,075**	**$ 396,997,271**	**$ 47,501,731**	**$ 80,672,161**
11	**RWIP December 31, 2020**	**$ 981,200**	**$ 2,700,876**	**$ (12,662,768)**	**$ (2,287,657)**	**$ (244,246)**	**$ -**

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Line No.	Description	(7) Network Communications Equipment	(8) Limited Term Investments	(9) Miscellaneous Intangible Plant	(10) Plant Held for Future Use	(11) Total	(12) Adjustments
	Accumulated Provision for Depreciation						**Fr : p3 Depreciation Adj**
1	Balance Beginning of Period October 1, 2019	100,515,596	-	-	-	$ 2,339,245,089	$ (93,102,583)
2	Provision Charged Directly Against Income	23,270,416	-	-	-	$ 243,113,567	(6,379,550)
3	Transportation and Other Clearing	-	-	-	-	$ 8,479,143	8,151,995
4	Provision Charged to Other Accounts	-	-	-	-	-	-
5	Clearing from Retirement Work in Progress ("RWIP")	(6,917,418)	-	-	-	(103,553,490)	104,590
6	Functional Adjustments - Book Transfers	4,983	-	-	-	1,238,250	4,224,465
7	**Balance End of Period September 30, 2020**	**$ 116,873,578**	**$ -**	**$ -**	**$ -**	**$ 2,488,522,559**	**$ (87,001,082)**
8	**RWIP September 30, 2020**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (35,698,675)**	**$ -**
9	Texas Adjustment for 3 Months Estimated Data	$ 5,900,251	$ -	$ -	$ -	$ 25,231,415	$ 408,938
10	**Balance End of Period December 31, 2020**	**$ 122,773,829**	**$ -**	**$ -**	**$ -**	**$ 2,513,753,973**	**$ (86,592,144)**
11	**RWIP December 31, 2020**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (11,512,595)**	**$ -**

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Line No.	Description		(1) Steam Production	(2) Internal Combustion Production	(3) Transmission	(4) Distribution	(5) General	(6) Transportation
	Accumulated Provision for Amortization							
1	Balance Beginning of Period October 1, 2019		$ 4,458,427	$ 682	$ 22,629,885	$ 1,573,383	$ 1,116,761	$ -
2	Provision Charged Directly Against Income		420,451	2	1,639,200	201,261	174,445	-
3	Transportation and Other Clearing		-	-	-	-	-	-
4	Provision Charged to Other Accounts		-	-	-	-	-	-
5	Clearing from Retirement Work in Progress ("RWIP")		-	-	-	-	(1)	-
6	Functional Adjustments - Book Transfers		379,564	(9)	(888,103)	-	(625,112)	-
7	**Balance End of Period September 30, 2020**		**$ 5,258,442**	**$ 675**	**$ 23,380,982**	**$ 1,774,644**	**$ 666,093**	**$ -**
		Rx						
8	**Total Accumulated Depreciation, Amortization, RWIP, and Adjustments at September 30, 2020**		**$ 1,179,525,328**	**$ 141,286,294**	**$ 526,785,870**	**$ 394,231,304**	**$ 47,528,757**	**$ 77,673,589**
9	Texas Adjustment for 3 Months Estimated Data		$ 102,583	$ (0)	$ 531,646	$ 41,481	$ 46,903	$ -
10	**Balance End of Period December 31, 2020**		**$ 5,361,025**	**$ 675**	**$ 23,912,627**	**$ 1,816,125**	**$ 712,996**	**$ -**
		Rx						
11	**Total Accumulated Depreciation, Amortization, RWIP, and Adjustments at December 31, 2020**		**$ 1,193,797,019**	**$ 150,767,663**	**$ 541,537,934**	**$ 396,525,740**	**$ 47,970,481**	**$ 80,672,161**

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Line No.	Description	(7) Network Communications Equipment	(8) Limited Term Investments	(9) Miscellaneous Intangible Plant	(10) Plant Held for Future Use	(11) Total	(12) Adjustments
	Accumulated Provision for Amortization						**Fr : p4 Amortization Adj**
1	Balance Beginning of Period October 1, 2019	$ -	$ -	$ 123,561,981	$ -	$ 153,341,120	$ (4,805,586)
2	Provision Charged Directly Against Income	-	-	24,423,398	-	26,858,756	423,022
3	Transportation and Other Clearing	-	-	-	-	-	-
4	Provision Charged to Other Accounts	-	-	-	-	-	-
5	Clearing from Retirement Work in Progress ("RWIP")	-	-	(3,727,168)	-	(3,727,169)	-
6	Functional Adjustments - Book Transfers	-	-	-	-	(1,133,660)	(1,237,607)
7	**Balance End of Period September 30, 2020**	**$ -**	**$ -**	**$ 144,258,211**	**$ -**	**$ 175,339,048**	**$ (5,620,171)**
	Rx						
8	**Total Accumulated Depreciation, Amortization, RWIP, and Adjustments at September 30, 2020**	**$ 116,873,578**	**$ -**	**$ 144,258,211**	**$ -**	**$ 2,628,162,931**	**$ (92,621,254)**
9	Texas Adjustment for 3 Months Estimated Data	$ -	$ -	$ 5,584,719	$ -	$ 6,307,331	$ (6,181)
10	**Balance End of Period December 31, 2020**	**$ -**	**$ -**	**$ 149,842,931**	**$ -**	**$ 181,646,379**	**$ (5,626,352)**
	Rx						
11	**Total Accumulated Depreciation, Amortization, RWIP, and Adjustments at December 31, 2020**	**$ 122,773,829**	**$ -**	**$ 149,842,931**	**$ -**	**$ 2,683,887,757**	**$ (92,218,496)**

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Adjustments

Line No.	Description	(1) Steam Production	(2) Internal Combustion Production	(3) Transmission	(4) Distribution	(5) General	(6) Transportation
	Accumulated Provision for Depreciation						
1	Texas Rates Provision Adjustment for Depreciation as of October 1, 2019	$ (122,617,771)	$ (7,354,300)	$ 35,449,171	$ -	$(1,348,076)	$ (2,372,537)
2	Texas Rates Provision Adjustment	7,355,186	(303,933)	(3,845,567)	-	367,769	(8,479,143)
3	Texas Transportation and Other Clearing Adjustment	-	-	-	-	-	8,151,995
4	Texas Clearing from RWIP	-	-	-	104,590	-	-
5	Texas Book Transfers Adjustment	100,665	(2,665)	1,125,632	(104,590)	54,917	464,844
6	**Total Texas Rates Provision Adjustments for Depreciation as of September 30, 2020**	**$ (115,161,921)**	**$ (7,660,898)**	**$ 32,729,236**	**$ (0)**	**$ (925,391)**	**$ (2,234,841)**
7	Texas Adjustment for 3 Months Estimated Depreciation Data	$ 693,055	$ (117,896)	$ (562,321)	$ (0)	$ 128,910	$ 79,662
8	**Total Texas Rates Provision Adjustment for Depreciation as of December 31, 2020**	**$ (114,468,866)**	**$ (7,778,794)**	**$ 32,166,915**	**$ (0)**	**$ (796,480)**	**$ (2,155,179)**

This schedule contains estimates for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Adjustments

Line No.	Description	(7) Network Communications Equipment	(8) Limited Term Investments	(9) Miscellaneous Intangible Plant	(10) Plant Held for Future Use	(11) Total	(12) Adjustments
	Accumulated Provision for Depreciation						
1	Texas Rates Provision Adjustment for Depreciation as of October 1, 2019	$ 5,140,931	$ -	$ -	$ -	$ (93,102,583)	$ (93,102,583)
2	Texas Rates Provision Adjustment	(1,473,861)	-	-	-	(6,379,550)	(6,379,550)
3	Texas Transportation and Other Clearing Adjustment	-	-	-	-	8,151,995	8,151,995
4	Texas Clearing from RWIP	-	-	-	-	104,590	104,590
5	Texas Book Transfers Adjustment	2,585,663	-	-	-	4,224,465	4,224,465
6	**Total Texas Rates Provision Adjustments for Depreciation as of September 30, 2020**	**$ 6,252,733**	**$ -**	**$ -**	**$ -**	**$ (87,001,082)**	**$ (87,001,082)**
7	Texas Adjustment for 3 Months Estimated Depreciation Data	$ 187,528	$ -	$ -	$ -	$ 408,938	$ 408,938
8	**Total Texas Rates Provision Adjustment for Depreciation as of December 31, 2020**	**$ 6,440,260**	**$ -**	**$ -**	**$ -**	**$ (86,592,144)**	**$ (86,592,144)**

This schedule contains estimates for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Adjustments

Line No.	Description	(1) Steam Production	(2) Internal Combustion Production	(3) Transmission	(4) Distribution	(5) General	(6) Transportation
	Accumulated Provisions for Amortization						
1	Texas Rates Provision Adjustment for Amortization As of October 1, 2019	$ 48,322	$ (58)	$ (4,853,056)	$ -	$ (794)	$ -
2	Texas Rates Provision Adjustment	57,294	(2)	365,616	-	113	-
3	Texas Clearing from RWIP	-	-	-	-	-	-
4	Texas Book Transfers Adjustment	(115,596)	60	(1,122,107)	-	37	-
5	**Texas Rates Provision Adjustment for Amortization as of September 30, 2020**	**$ (9,980)**	**$ (1)**	**$ (5,609,547)**	**$ -**	**$ (644)**	**$ -**
	Rx						
6	**Total Provision Adjustment as of September 30, 2020**	**$ (115,171,901)**	**$ (7,660,899)**	**$ 27,119,690**	**$ (0)**	**$ (926,035)**	**$ (2,234,841)**
7	Texas Adjustment for 3 Months Estimated Amortization Data	$ (4,357)	$ -	$ (1,853)	$ 0	$ 30	$ -
8	Texas Rates Provision Adjustment for Amortization as of December 31, 2020	$ (14,337)	$ (1)	$ (5,611,400)	$ 0	$ (615)	$ -
	Rx						
9	**Total Provision Adjustment as of December 31, 2020**	**$ (114,483,203)**	**$ (7,778,795)**	**$ 26,555,515**	**$ (0)**	**$ (797,095)**	**$ (2,155,179)**

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Adjustments

Line No.	Description	(7) Network Communications Equipment	(8) Limited Term Investments	(9) Miscellaneous Intangible Plant	(10) Plant Held for Future Use	(11) Total	(12) Adjustments
	Accumulated Provisions for Amortization						
1	Texas Rates Provision Adjustment for Amortization As of October 1, 2019	$ -	$ -	$ (0)	$ -	$ (4,805,586)	$ (4,805,586)
2	Texas Rates Provision Adjustment	-	-	-	-	423,022	423,022
3	Texas Clearing from RWIP	-	-	-	-	-	-
4	Texas Book Transfers Adjustment	-	-	0	-	(1,237,607)	(1,237,607)
5	**Texas Rates Provision Adjustment for Amortization as of September 30, 2020**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (5,620,171)**	**$ (5,620,171)**
	Rx						
6	**Total Provision Adjustment as of September 30, 2020**	**$ 6,252,733**	**$ -**	**$ -**	**$ -**	**$ (92,621,254)**	**$ (92,621,254)**
7	Texas Adjustment for 3 Months Estimated Amortization Data	$ -	$ -	$ (0)	$ -	$ (6,181)	$ (6,181)
8	Texas Rates Provision Adjustment for Amortization as of December 31, 2020	$ -	$ -	$ (0)	$ -	$ (5,626,352)	$ (5,626,352)
	Rx						
9	**Total Provision Adjustment as of December 31, 2020**	**$ 6,440,260**	**$ -**	**$ (0)**	**$ -**	**$ (92,218,496)**	**$ (92,218,496)**

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Depreciation by Plant

Line No.	Description of Account	Balance End of Period September 30, 2020	RWIP September 30, 2020	Adjustments	TX Total Company Reserve September 30, 2020	Balance End of Period December 30, 2020	RWIP December 31, 2020	Adjustments	TX Total Company Reserve
	Steam Production								
1	Celanese Unit 2	$ (116,535)				$ (133,129)			
2	Cunningham Unit 1	20,911,939				20,801,628			
3	Cunningham Unit 2	30,203,684				30,044,359			
4	Cunningham Common	9,316,224				9,267,081			
5	Denver City	17,166				18,832			
6	Harrington Unit 1	94,721,832				95,542,652			
7	Harrington Unit 2	97,424,566				98,268,807			
8	Harrington Unit 3	105,044,986				105,955,262			
9	Harrington Common	27,048,501				27,282,892			
10	Jones Unit 1	35,221,506				35,657,681			
11	Jones Unit 2	28,620,973				28,975,408			
12	Jones Common	12,895,304				13,054,997			
13	Maddox Unit 1	30,402,917				30,841,751			
14	Moore County Unit 3	2,093,734				1,905,096			
15	Nichols Unit 1	24,733,250				25,048,773			
16	Nichols Unit 2	24,247,030				24,556,351			
17	Nichols Unit 3	32,375,182				32,788,194			
18	Nichols Common	43,273,330				43,825,371			
19	Plant X Unit 1	14,169,411				14,372,503			
20	Plant X Unit 2	27,826,096				28,224,929			
21	Plant X Unit 3	18,609,073				18,875,798			
22	Plant X Unit 4	27,103,159				27,491,630			
23	Plant X Common	13,514,423				13,708,127			
24	Tolk Unit 1	204,341,862				207,021,427			
25	Tolk Unit 2	214,945,941				217,798,758			
26	Tolk Common	35,784,966				36,259,617			
27	**Total Steam Production**	**$ 1,174,730,519**	**$ (463,633)**	**$ (115,161,921)**	**$ 1,059,104,965**	**$ 1,187,454,793**	**$ 981,200**	**$ (114,468,866)**	**$ 1,073,967,128**

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Depreciation by Plant

Line No.	Description of Account	Balance End of Period September 30, 2020	RWIP September 30, 2020	Adjustments	TX Total Company Reserve September 30, 2020	Balance End of Period December 30, 2020	RWIP December 31, 2020	Adjustments	TX Total Company Reserve
	Internal Combustion Production								
28	Blackhawk [1]	$ 3,061,237				$ 3,037,556			
29	Celanese [2]	(1,056)				(1,207)			
30	Carlsbad Unit 5	(242,987)				(240,253)			
31	Cunningham Unit 3	-				-			
32	Cunningham Unit 4	-				-			
33	Cunningham Common	28,824,727				32,902,269			
34	Hale	35,897,571				47,159,181			
35	Jones Unit 3	19,559,435				19,965,243			
36	Jones Unit 4	15,159,095				15,652,544			
37	Maddox Unit 2	-				-			
38	Maddox Unit 3	-				-			
39	Maddox Common	15,523,810				15,742,446			
40	Quay County	12,379,224				12,659,025			
41	Riverview Unit 6 [3]	(58,278)				(66,576)			
42	Sagemore	-				1,392,008			
43	Tucumcari Unit 1 [4]	(119,157)				(136,124)			
44	**Total Internal Combustion Production**	**$ 129,983,620**	**$ 11,301,999**	**$ (7,660,898)**	**$ 133,624,721**	**$ 148,066,112**	**$ 2,700,876**	**$ (7,778,794)**	**$ 142,988,194**
45	**Total Depreciation**	**$ 1,304,714,139**	**$ 10,838,366**	**$ (122,822,819)**	**$ 1,192,729,686**	**$ 1,335,520,905**	**$ 3,682,077**	**$ (122,247,660)**	**$ 1,216,955,321**

(1) SPS owns the Blackhawk pipeline, but does not own the Blackhawk plant. SPS has a Purchase Power Agreement for power from the Blackhawk plant.
(2) Celanese was retired from operation in June 2011.
(3) Riverview Plant was retired from operation in June 2013.
(4) Tucumcari Plant was retired from operation in December 2011.

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Amortization by Plant

Line No.	Description of Account	Balance End of Period Septmber 30, 2020	Adjustments	TX Total Company Reserve	Balance End of Period December 31, 2020	Adjustments	TX Total Company Reserve
	Steam Production						
1	Cunningham	$ 40,678			$ 41,190		
2	Harrington	8,276			8,380		
3	Jones	74,743			75,683		
4	Maddox	16,934			17,147		
5	Moore County	17,622			17,843		
6	Nichols	400,501			405,542		
7	Plant X	1,193,903			1,199,368		
8	Riverview	1,247			1,263		
9	Tolk	3,504,538			3,594,608		
10	**Total Steam Production**	**$ 5,258,442**	**$ (9,980)**	**$ 5,248,462**	**$ 5,361,025**	**$ (14,337)**	**$ 5,346,688**
	Internal Combustion Production						
11	Riverview Unit 6	$ 675			$ 675		
12	**Total Internal Combustion Production**	**$ 675**	**$ (1)**	**$ 675**	**$ 675**	**$ (1)**	**$ 674**
13	**Total Amortization**	**$ 5,259,117**	**$ (9,981)**	**$ 5,249,137**	**$ 5,361,700**	**$ (14,338)**	**$ 5,347,362**

This schedule contains estimates for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Booking Methods

Southwestern Public Service Company ("SPS") currently uses a straight-line group method in concert with estimated service lives and net salvage rates to calculate a depreciation expense accrual on depreciable property. All equipment is depreciated over the estimated period in which a benefit is expected to be received. Depreciation of utility plant is charged to Federal Energy Regulatory Commission ("FERC") Account 403, *Depreciation Expense*, while the expense associated with transportation and power operated equipment is charged to clearing accounts in order to arrive at a suitable distribution of expenses between construction and operations.

Amortization of software and other intangibles is done on a straight-line basis over the estimated period during which it is anticipated the benefit of the asset will be realized. Expenses associated with amortization are charged to FERC Account 404, *Amortization Expense*.

SPS has various capitalization policies, practices, and procedures in place to assure that projects are accounted for according to proper capitalization guidelines. Property, plant and equipment are stated at original cost. The cost of plant includes direct labor and materials, contracted work, overhead costs and applicable interest expense. The cost of plant retired, gross removal and gross salvage costs are charged to accumulated depreciation and amortization. Regulatory removal costs are recorded as regulatory liabilities, although they are added back to accumulated depreciation in a rate proceeding. Significant additions or improvements extending asset lives are capitalized, while repairs and maintenance costs are charged to expense as incurred. When an entire operating unit is sold or otherwise disposed of, all related entries are recorded in the accumulated reserve for depreciation. Gains or losses, if any, are recorded after all adjusting entries have been recorded.

Plant retirements and abandonments are recorded by debiting FERC Account 108, *Accumulated Provision for Depreciation of Electric Utility Plant* and crediting FERC Account 101, *Electric Plant in Service* for the original cost of the retired asset. Vintage year retirements are used for general plant equipment in FERC Accounts 391 to 398 as permitted by FERC Accounting Release No. 15. Use of vintage year retirements require that properties are retired from affected accounts that meet or exceed the average service life of properties in that account.

A technical update to the 2018 depreciation study using plant balances through December 31, 2019, applied to June 30, 2020 plant balances, is being filed as a part of this docket. For production, SPS is proposing the same service lives and net salvage rates approved in Docket No. 49831 with exception of terminal retirements of Plant X Unit 3, Harrington, and Tolk. For all other functional groups, SPS is proposing the same parameters from the depreciation study at December 31, 2018 in Docket No. 49831. A more detailed presentation and discussion of both proposals is provided in the following documents: Schedules D-4 and D-5, along with the Direct Testimonies of Mark P. Moeller and Dane A. Watson.

Southwestern Public Service Company

Plant Held for Future Use

Line No.	Date of Purchase	Description	Estimated In Service Date	Purpose	FERC Account 105 Balance as of September 30, 2020	Adjustments	Amount Included in Adjusted Rate Base	Justification
1	August-2015	Gaines County Land Acquisition	2024 +	Land for Future Production Facility not in use as of September 30, 2020 (1)	$ 4,167,109	$ (4,167,109)	$ -	-
2		Amortization of Plant Held for Future Use			-	-	-	
3		**Net Plant Held for Future Use**			**$ 4,167,109**	**$ (4,167,109)**	**$ -**	

Notes: (1)This schedule shows the amount of Plant Held for Future Use included in the adjusted rate base. Gaines County land shown in this schedule is not reflected in the adjusted rate base. The Gaines County land acquisition has been adjusted as Southwestern Public Service Company ("SPS") is not requesting the project be included in rate base at this time.

As discussed by SPS witness William A. Grant, SPS will provide actual costs for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period," including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case.

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Account Number and/or Description	Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
			Depreciation Expense Current Test Year					
1		**STEAM PRODUCTION PLANT**						
2	Cunningham Unit 1	311 Structures and Improvements	$ 2,390,443	$ 27,674	$ 2,418,117	6.98%	$ 166,853	$ 168,785
3	Cunningham Unit 1	312 Boiler Plant Equipment	8,188,668	94,801	8,283,469	11.82%	967,901	979,106
4	Cunningham Unit 1	314 Turbogenerator Units	6,137,045	71,049	6,208,094	8.79%	539,446	545,691
5	Cunningham Unit 1	315 Accessory Electric Equipment	935,547	10,831	946,378	12.04%	112,640	113,944
6	Cunningham Unit 1	316 Miscellaneous Power Plant Equipment	308,513	3,572	312,085	18.40%	56,766	57,424
7		Total Cunningham Unit 1	$ 17,960,216	$ 207,926	$ 18,168,143	10.26%	$ 1,843,606	$ 1,864,950
8	Cunningham Unit 2	311 Structures and Improvements	$ 2,344,020	$ 27,137	$ 2,371,157	5.19%	$ 121,655	$ 123,063
9	Cunningham Unit 2	312 Boiler Plant Equipment	21,946,086	254,071	22,200,157	5.85%	1,283,846	1,298,709
10	Cunningham Unit 2	314 Turbogenerator Units	11,697,394	135,421	11,832,815	4.57%	534,571	540,760
11	Cunningham Unit 2	315 Accessory Electric Equipment	5,251,493	60,797	5,312,290	6.03%	316,665	320,331
12	Cunningham Unit 2	316 Miscellaneous Power Plant Equipment	134,895	1,562	136,456	9.11%	12,289	12,431
13		Total Cunningham Unit 2	$ 41,373,887	$ 478,987	$ 41,852,875	5.48%	$ 2,269,025	$ 2,295,294
14	Cunningham Common	311 Structures and Improvements	$ 8,005,877	$ 92,684	$ 8,098,561	3.30%	$ 264,194	$ 267,253
15	Cunningham Common	312 Boiler Plant Equipment	6,724,267	77,847	6,802,114	3.00%	201,728	204,063
16	Cunningham Common	314 Turbogenerator Units	454,718	5,264	459,982	3.79%	17,234	17,433
17	Cunningham Common	315 Accessory Electric Equipment	895,426	10,366	905,793	2.35%	21,043	21,286
18	Cunningham Common	316 Miscellaneous Power Plant Equipment	1,513,667	17,524	1,531,190	2.25%	34,058	34,452
19		Total Cunningham Common	$ 17,593,954	$ 203,686	$ 17,797,640	3.06%	$ 538,256	$ 544,487
20	Harrington Unit 1 Gas	311 Structures and Improvements	$ 6,984,160	$ 27,256	$ 7,011,417	2.06%	$ 143,874	$ 144,435
21	Harrington Unit 1 Gas	312 Boiler Plant Equipment	86,277,239	398,367	86,675,606	3.02%	2,605,573	2,617,603
22	Harrington Unit 1 Gas	314 Turbogenerator Units	42,872,764	167,315	43,040,080	3.34%	1,431,950	1,437,539
23	Harrington Unit 1 Gas	315 Accessory Electric Equipment	8,465,458	33,037	8,498,495	2.84%	240,419	241,357
24	Harrington Unit 1 Gas	316 Miscellaneous Power Plant Equipment	966,618	3,772	970,390	2.38%	23,006	23,095
25		Total Harrington Unit 1	$ 145,566,239	$ 629,749	$ 146,195,988	3.05%	$ 4,444,821	$ 4,464,030
26	Harrington Unit 2 Gas	311 Structures and Improvements	$ 6,191,376	$ 24,162	$ 6,215,539	2.44%	$ 151,070	$ 151,659
27	Harrington Unit 2 Gas	312 Boiler Plant Equipment	97,141,044	433,184	97,574,227	2.80%	2,719,949	2,732,078
28	Harrington Unit 2 Gas	314 Turbogenerator Units	52,445,514	204,674	52,650,187	3.20%	1,678,256	1,684,806
29	Harrington Unit 2 Gas	315 Accessory Electric Equipment	6,573,713	25,655	6,599,368	2.81%	184,721	185,442
30	Harrington Unit 2 Gas	316 Miscellaneous Power Plant Equipment	1,546,811	6,037	1,552,847	2.04%	31,555	31,678
31		Total Harrington Unit 2	$ 163,898,458	$ 693,711	$ 164,592,169	2.91%	$ 4,765,552	$ 4,785,664

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Depreciation Expense Update Period: Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
1								
2	Cunningham Unit 1	$ 2,390,443	$ 2,418,117	6.98%	$ 166,853	$ 168,785	$ -	$ 1,932
3	Cunningham Unit 1	8,188,668	8,283,469	11.82%	967,901	979,106	-	11,205
4	Cunningham Unit 1	6,137,045	6,208,094	8.79%	539,446	545,691	-	6,245
5	Cunningham Unit 1	935,547	946,378	12.04%	112,640	113,944	-	1,304
6	Cunningham Unit 1	308,513	312,085	18.40%	56,766	57,424	-	657
7		$ 17,960,216	$ 18,168,143	10.26%	$ 1,843,606	$ 1,864,950	$ -	$ 21,344
8	Cunningham Unit 2	$ 2,344,020	$ 2,371,157	6.61%	$ 154,940	$ 156,733	$ 33,285	$ 1,794
9	Cunningham Unit 2	21,946,086	22,200,157	7.32%	1,606,453	1,625,051	322,607	18,598
10	Cunningham Unit 2	11,697,394	11,832,815	6.02%	704,183	712,335	169,612	8,152
11	Cunningham Unit 2	5,251,493	5,312,290	7.57%	397,538	402,140	80,873	4,602
12	Cunningham Unit 2	134,895	136,456	10.14%	13,678	13,837	1,389	158
13		$ 41,373,887	$ 41,852,875	6.95%	$ 2,876,793	$ 2,910,097	$ 607,767	$ 33,305
14	Cunningham Common	$ 8,005,877	$ 8,098,561	3.52%	$ 281,807	$ 285,069	$ 17,613	$ 3,262
15	Cunningham Common	6,724,267	6,802,114	3.23%	217,194	219,708	15,466	2,514
16	Cunningham Common	454,718	459,982	4.03%	18,325	18,537	1,091	212
17	Cunningham Common	895,426	905,793	2.96%	26,505	26,811	5,462	307
18	Cunningham Common	1,513,667	1,531,190	2.52%	38,144	38,586	4,087	442
19		$ 17,593,954	$ 17,797,640	3.31%	$ 581,975	$ 588,712	$ 43,719	$ 6,738
20	Harrington Unit 1 Gas	$ 6,984,160	$ 7,011,417	2.48%	$ 172,966	$ 173,641	$ 29,092	$ 675
21	Harrington Unit 1 Gas	86,277,239	86,675,606	3.43%	2,955,814	2,969,462	350,241	13,648
22	Harrington Unit 1 Gas	42,872,764	43,040,080	3.72%	1,594,802	1,601,026	162,851	6,224
23	Harrington Unit 1 Gas	8,465,458	8,498,495	3.40%	287,758	288,881	47,339	1,123
24	Harrington Unit 1 Gas	966,618	970,390	2.80%	27,087	27,193	4,081	106
25		$ 145,566,239	$ 146,195,988	3.46%	$ 5,038,427	$ 5,060,202	$ 593,606	$ 21,775
26	Harrington Unit 2 Gas	$ 6,191,376	$ 6,215,539	2.74%	$ 169,739	$ 170,401	$ 18,669	$ 662
27	Harrington Unit 2 Gas	97,141,044	97,574,227	3.14%	3,046,316	3,059,901	326,367	13,585
28	Harrington Unit 2 Gas	52,445,514	52,650,187	3.61%	1,891,232	1,898,612	212,975	7,381
29	Harrington Unit 2 Gas	6,573,713	6,599,368	3.24%	213,134	213,966	28,413	832
30	Harrington Unit 2 Gas	1,546,811	1,552,847	2.38%	36,827	36,971	5,273	144
31		$ 163,898,458	$ 164,592,169	3.27%	$ 5,357,249	$ 5,379,852	$ 591,697	$ 22,603

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

			Depreciation Expense					
			Current Test Year					
Line No.	Unit or Account Number	Account Number and/or Description	Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
32	Harrington Unit 3 Gas	311 Structures and Improvements	$ 9,579,196	$ 37,384	$ 9,616,580	2.09%	$ 200,205	$ 200,987
33	Harrington Unit 3 Gas	312 Boiler Plant Equipment	96,656,915	460,853	97,117,768	2.51%	2,426,089	2,437,656
34	Harrington Unit 3 Gas	314 Turbogenerator Units	55,165,918	215,291	55,381,209	2.63%	1,450,864	1,456,526
35	Harrington Unit 3 Gas	315 Accessory Electric Equipment	6,051,805	23,618	6,075,423	2.58%	156,137	156,746
36	Harrington Unit 3 Gas	316 Miscellaneous Power Plant Equipment	1,875,749	7,320	1,883,070	2.09%	39,203	39,356
37		Total Harrington Unit 3	$ 169,329,584	$ 744,466	$ 170,074,049	2.52%	$ 4,272,497	$ 4,291,270
38	Harrington Common Gas	311 Structures and Improvements	$ 23,496,734	$ 102,074	$ 23,598,808	2.80%	$ 657,909	$ 660,767
39	Harrington Common Gas	312 Boiler Plant Equipment	11,164,963	64,019	11,228,982	2.98%	332,716	334,624
40	Harrington Common Gas	314 Turbogenerator Units	3,132,692	12,226	3,144,918	2.66%	83,330	83,655
41	Harrington Common Gas	315 Accessory Electric Equipment	1,266,658	4,943	1,271,601	3.75%	47,500	47,685
42	Harrington Common Gas	316 Miscellaneous Power Plant Equipment	2,629,324	10,261	2,639,585	2.26%	59,423	59,655
43		Total Harrington Common	$ 41,690,370	$ 193,523	$ 41,883,893	2.83%	$ 1,180,876	$ 1,186,385
44	Harrington Unit 1 Coal	311 Structures and Improvements	$ -	$ -	$ -	2.06%	$ -	$ -
45	Harrington Unit 1 Coal	312 Boiler Plant Equipment	22,368,009	25,632	22,393,641	3.02%	675,514	676,288
46	Harrington Unit 1 Coal	314 Turbogenerator Units	-	-	-	3.34%	-	-
47	Harrington Unit 1 Coal	315 Accessory Electric Equipment	-	-	-	2.84%	-	-
48	Harrington Unit 1 Coal	316 Miscellaneous Power Plant Equipment	-	-	-	2.38%	-	-
49		Total Harrington Unit 1 Coal	$ 22,368,009	$ 25,632	$ 22,393,641	3.02%	$ 675,514	$ 676,288
50	Harrington Unit 2 Coal	311 Structures and Improvements	$ -	$ -	$ -	2.44%	$ -	$ -
51	Harrington Unit 2 Coal	312 Boiler Plant Equipment	21,140,315	28,421	21,168,736	2.80%	591,929	592,725
52	Harrington Unit 2 Coal	314 Turbogenerator Units	-	-	-	3.20%	-	-
53	Harrington Unit 2 Coal	315 Accessory Electric Equipment	-	-	-	2.81%	-	-
54	Harrington Unit 2 Coal	316 Miscellaneous Power Plant Equipment	-	-	-	2.04%	-	-
55		Total Harrington Unit 2 Coal	$ 21,140,315	$ 28,421	$ 21,168,736	2.80%	$ 591,929	$ 592,725
56	Harrington Unit 3 Coal	311 Structures and Improvements	$ -	$ -	$ -	2.09%	$ -	$ -
57	Harrington Unit 3 Coal	312 Boiler Plant Equipment	21,431,785	5,713	21,437,499	2.51%	537,938	538,081
58	Harrington Unit 3 Coal	314 Turbogenerator Units	-	-	-	2.63%	-	-
59	Harrington Unit 3 Coal	315 Accessory Electric Equipment	-	-	-	2.58%	-	-
60	Harrington Unit 3 Coal	316 Miscellaneous Power Plant Equipment	-	-	-	2.09%	-	-
61		Total Harrington Unit 3 Coal	$ 21,431,785	$ 5,713	$ 21,437,499	2.51%	$ 537,938	$ 538,081

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

		Depreciation Expense						
		Update Period						
Line No.	Unit or Account Number	Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
32	Harrington Unit 3 Gas	$ 9,579,196	$ 9,616,580	2.49%	$ 238,726	$ 239,658	$ 38,521	$ 932
33	Harrington Unit 3 Gas	96,656,915	97,117,768	2.78%	2,688,653	2,701,472	262,564	12,819
34	Harrington Unit 3 Gas	55,165,918	55,381,209	2.98%	1,646,266	1,652,691	195,402	6,425
35	Harrington Unit 3 Gas	6,051,805	6,075,423	2.82%	170,584	171,250	14,447	666
36	Harrington Unit 3 Gas	1,875,749	1,883,070	2.37%	44,419	44,592	5,216	173
37		$ 169,329,584	$ 170,074,049	2.83%	$ 4,788,648	$ 4,809,662	$ 516,150	$ 21,015
38	Harrington Common Gas	$ 23,496,734	$ 23,598,808	3.00%	$ 705,673	$ 708,739	$ 47,765	$ 3,066
39	Harrington Common Gas	11,164,963	11,228,982	3.30%	368,258	370,370	35,542	2,112
40	Harrington Common Gas	3,132,692	3,144,918	2.88%	90,378	90,730	7,048	353
41	Harrington Common Gas	1,266,658	1,271,601	3.95%	49,974	50,169	2,475	195
42	Harrington Common Gas	2,629,324	2,639,585	2.53%	66,493	66,752	7,070	259
43		$ 41,690,370	$ 41,883,893	3.07%	$ 1,280,776	$ 1,286,760	$ 99,900	$ 5,984
44	Harrington Unit 1 Coal	$ -	$ -	2.48%	$ -	$ -	$ -	$ -
45	Harrington Unit 1 Coal	22,368,009	22,393,641	3.43%	766,317	767,195	90,803	878
46	Harrington Unit 1 Coal	-	-	3.72%	-	-	-	-
47	Harrington Unit 1 Coal	-	-	3.40%	-	-	-	-
48	Harrington Unit 1 Coal	-	-	2.80%	-	-	-	-
49		$ 22,368,009	$ 22,393,641	3.43%	$ 766,317	$ 767,195	$ 90,803	$ 878
50	Harrington Unit 2 Coal	$ -	$ -	2.74%	$ -	$ -	$ -	$ -
51	Harrington Unit 2 Coal	21,140,315	21,168,736	3.14%	662,954	663,846	71,026	891
52	Harrington Unit 2 Coal	-	-	3.61%	-	-	-	-
53	Harrington Unit 2 Coal	-	-	3.24%	-	-	-	-
54	Harrington Unit 2 Coal	-	-	2.38%	-	-	-	-
55		$ 21,140,315	$ 21,168,736	3.14%	$ 662,954	$ 663,846	$ 71,026	$ 891
56	Harrington Unit 3 Coal	$ -	$ -	2.49%	$ -	$ -	$ -	$ -
57	Harrington Unit 3 Coal	21,431,785	21,437,499	2.78%	596,156	596,315	58,218	159
58	Harrington Unit 3 Coal	-	-	2.98%	-	-	-	-
59	Harrington Unit 3 Coal	-	-	2.82%	-	-	-	-
60	Harrington Unit 3 Coal	-	-	2.37%	-	-	-	-
61		$ 21,431,785	$ 21,437,499	2.78%	$ 596,156	$ 596,315	$ 58,218	$ 159

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

			Depreciation Expense – Current Test Year					
Line No.	Unit or Account Number	Account Number and/or Description	Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
62	Harrington Common Coal	311 Structures and Improvements	$ 2,658,653	$ -	$ 2,658,653	2.80%	$ 74,442	$ 74,442
63	Harrington Common Coal	312 Boiler Plant Equipment	5,239,113	-	5,239,113	2.98%	156,126	156,126
64	Harrington Common Coal	314 Turbogenerator Units	-	-	-	2.66%	-	-
65	Harrington Common Coal	315 Accessory Electric Equipment	-	-	-	3.75%	-	-
66	Harrington Common Coal	316 Miscellaneous Power Plant Equipment	-	-	-	2.26%	-	-
67		Total Harrington Common Coal	$ 7,897,767	$ -	$ 7,897,767	2.92%	$ 230,568	$ 230,568
68	Jones Unit 1	311 Structures and Improvements	$ 4,986,143	$ 223,657	$ 5,209,800	3.07%	$ 153,075	$ 159,941
69	Jones Unit 1	312 Boiler Plant Equipment	23,092,634	1,035,838	24,128,471	4.31%	995,293	1,039,937
70	Jones Unit 1	314 Turbogenerator Units	23,051,389	1,033,988	24,085,376	4.45%	1,025,787	1,071,799
71	Jones Unit 1	315 Accessory Electric Equipment	2,767,418	124,135	2,891,552	4.78%	132,283	138,216
72	Jones Unit 1	316 Miscellaneous Power Plant Equipment	756,086	33,915	790,001	2.04%	15,424	16,116
73		Total Jones Unit 1	$ 54,653,669	$ 2,451,532	$ 57,105,201	4.25%	$ 2,321,861	$ 2,426,009
74	Jones Unit 2	311 Structures and Improvements	$ 2,103,978	$ 94,376	$ 2,198,353	2.81%	$ 59,122	$ 61,774
75	Jones Unit 2	312 Boiler Plant Equipment	18,413,931	825,971	19,239,902	2.84%	522,956	546,413
76	Jones Unit 2	314 Turbogenerator Units	23,575,123	1,057,480	24,632,603	3.49%	822,772	859,678
77	Jones Unit 2	315 Accessory Electric Equipment	3,403,934	152,686	3,556,620	4.14%	140,923	147,244
78	Jones Unit 2	316 Miscellaneous Power Plant Equipment	598,526	26,847	625,374	2.08%	12,449	13,008
79		Total Jones Unit 2	$ 48,095,492	$ 2,157,360	$ 50,252,852	3.24%	$ 1,558,221	$ 1,628,117
80	Jones Common	311 Structures and Improvements	$ 9,146,717	$ 410,283	$ 9,557,000	1.94%	$ 177,446	$ 185,406
81	Jones Common	312 Boiler Plant Equipment	12,691,057	569,267	13,260,324	1.91%	242,399	253,272
82	Jones Common	314 Turbogenerator Units	7,971,381	357,562	8,328,944	1.72%	137,108	143,258
83	Jones Common	315 Accessory Electric Equipment	2,949,892	132,320	3,082,212	2.07%	61,063	63,802
84	Jones Common	316 Miscellaneous Power Plant Equipment	3,684,328	165,263	3,849,591	1.83%	67,423	70,448
85		Total Jones Common	$ 36,443,376	$ 1,634,695	$ 38,078,071	1.88%	$ 685,439	$ 716,185
86	Maddox Unit 1	311 Structures and Improvements	$ 5,067,372	$ 299,597	$ 5,366,969	4.87%	$ 246,781	$ 261,371
87	Maddox Unit 1	312 Boiler Plant Equipment	19,789,261	1,169,994	20,959,255	5.41%	1,070,599	1,133,896
88	Maddox Unit 1	314 Turbogenerator Units	13,733,327	811,951	14,545,278	4.67%	641,346	679,264
89	Maddox Unit 1	315 Accessory Electric Equipment	6,698,198	396,015	7,094,214	5.10%	341,608	361,805
90	Maddox Unit 1	316 Miscellaneous Power Plant Equipment	963,849	56,985	1,020,834	4.61%	44,433	47,060
91		Total Maddox Unit 1	$ 46,252,008	$ 2,734,542	$ 48,986,550	5.07%	$ 2,344,768	$ 2,483,397

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Depreciation Expense Update Period: Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
62	Harrington Common Coal	$ 2,658,653	$ 2,658,653	3.00%	$ 79,847	$ 79,847	$ 5,405	$ -
63	Harrington Common Coal	5,239,113	5,239,113	3.30%	172,804	172,804	16,678	-
64	Harrington Common Coal	-	-	2.88%	-	-	-	-
65	Harrington Common Coal	-	-	3.95%	-	-	-	-
66	Harrington Common Coal	-	-	2.53%	-	-	-	-
67		$ 7,897,767	$ 7,897,767	3.20%	$ 252,650	$ 252,650	$ 22,083	$ -
68	Jones Unit 1	$ 4,986,143	$ 5,209,800	3.64%	$ 181,496	$ 189,637	$ 28,421	$ 8,141
69	Jones Unit 1	23,092,634	24,128,471	4.79%	1,106,137	1,155,754	110,845	49,617
70	Jones Unit 1	23,051,389	24,085,376	4.96%	1,143,349	1,194,635	117,562	51,286
71	Jones Unit 1	2,767,418	2,891,552	5.21%	144,182	150,650	11,900	6,467
72	Jones Unit 1	756,086	790,001	2.71%	20,490	21,409	5,066	919
73		$ 54,653,669	$ 57,105,201	4.75%	$ 2,595,654	$ 2,712,084	$ 273,793	$ 116,430
74	Jones Unit 2	$ 2,103,978	$ 2,198,353	3.20%	$ 67,327	$ 70,347	$ 8,206	$ 3,020
75	Jones Unit 2	18,413,931	19,239,902	3.86%	710,778	742,660	187,822	31,882
76	Jones Unit 2	23,575,123	24,632,603	4.25%	1,001,943	1,046,886	179,171	44,943
77	Jones Unit 2	3,403,934	3,556,620	4.79%	163,048	170,362	22,126	7,314
78	Jones Unit 2	598,526	625,374	2.56%	15,322	16,010	2,873	687
79		$ 48,095,492	$ 50,252,852	4.07%	$ 1,958,418	$ 2,046,265	$ 400,197	$ 87,846
80	Jones Common	$ 9,146,717	$ 9,557,000	2.02%	$ 184,764	$ 193,051	$ 7,317	$ 8,288
81	Jones Common	12,691,057	13,260,324	2.02%	256,359	267,859	13,960	11,499
82	Jones Common	7,971,381	8,328,944	1.81%	144,282	150,754	7,174	6,472
83	Jones Common	2,949,892	3,082,212	2.22%	65,488	68,425	4,425	2,937
84	Jones Common	3,684,328	3,849,591	1.92%	70,739	73,912	3,316	3,173
85		$ 36,443,376	$ 38,078,071	1.98%	$ 721,632	$ 754,001	$ 36,193	$ 32,369
86	Maddox Unit 1	$ 5,067,372	$ 5,366,969	5.77%	$ 292,387	$ 309,674	$ 45,606	$ 17,287
87	Maddox Unit 1	19,789,261	20,959,255	6.18%	1,222,976	1,295,282	152,377	72,306
88	Maddox Unit 1	13,733,327	14,545,278	5.87%	806,146	853,808	164,800	47,662
89	Maddox Unit 1	6,698,198	7,094,214	5.85%	391,845	415,012	50,236	23,167
90	Maddox Unit 1	963,849	1,020,834	5.37%	51,759	54,819	7,325	3,060
91		$ 46,252,008	$ 48,986,550	5.98%	$ 2,765,113	$ 2,928,594	$ 420,345	$ 163,481

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year: Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
92	Nichols Unit 1	311 Structures and Improvements	$ 2,079,418	$ 11,866	$ 2,091,283	5.47%	$ 113,744	$ 114,393
93	Nichols Unit 1	312 Boiler Plant Equipment	11,236,535	64,119	11,300,655	6.01%	675,316	679,169
94	Nichols Unit 1	314 Turbogenerator Units	10,028,558	57,226	10,085,784	4.76%	477,359	480,083
95	Nichols Unit 1	315 Accessory Electric Equipment	2,388,201	13,628	2,401,829	6.04%	144,247	145,070
96	Nichols Unit 1	316 Miscellaneous Power Plant Equipment	234,700	1,339	236,040	5.56%	13,049	13,124
97		Total Nichols Unit 1	$ 25,967,413	$ 148,178	$ 26,115,591	5.48%	$ 1,423,716	$ 1,431,840
98	Nichols Unit 2	311 Structures and Improvements	$ 1,108,535	$ 6,326	$ 1,114,861	3.25%	$ 36,027	$ 36,233
99	Nichols Unit 2	312 Boiler Plant Equipment	12,558,144	71,661	12,629,804	5.89%	739,675	743,895
100	Nichols Unit 2	314 Turbogenerator Units	12,280,981	70,079	12,351,061	6.33%	777,386	781,822
101	Nichols Unit 2	315 Accessory Electric Equipment	1,038,609	5,927	1,044,536	4.57%	47,464	47,735
102	Nichols Unit 2	316 Miscellaneous Power Plant Equipment	206,316	1,177	207,493	2.48%	5,117	5,146
103		Total Nichols Unit 2	$ 27,192,586	$ 155,170	$ 27,347,755	5.90%	$ 1,605,669	$ 1,614,832
104	Nichols Unit 3	311 Structures and Improvements	$ 1,714,558	$ 9,784	$ 1,724,342	2.49%	$ 42,693	$ 42,936
105	Nichols Unit 3	312 Boiler Plant Equipment	20,440,422	116,640	20,557,062	3.41%	697,018	700,996
106	Nichols Unit 3	314 Turbogenerator Units	23,417,139	133,626	23,550,765	3.63%	850,042	854,893
107	Nichols Unit 3	315 Accessory Electric Equipment	2,338,191	13,342	2,351,534	3.83%	89,553	90,064
108	Nichols Unit 3	316 Miscellaneous Power Plant Equipment	606,006	3,458	609,464	4.65%	28,179	28,340
109		Total Nichols Unit 3	$ 48,516,317	$ 276,850	$ 48,793,166	3.52%	$ 1,707,485	$ 1,717,229
110	Nichols Common	311 Structures and Improvements	$ 52,278,168	$ 298,316	$ 52,576,484	4.35%	$ 2,274,100	$ 2,287,077
111	Nichols Common	312 Boiler Plant Equipment	10,926,887	62,352	10,989,239	5.60%	611,906	615,397
112	Nichols Common	314 Turbogenerator Units	3,362,566	19,188	3,381,753	3.91%	131,476	132,227
113	Nichols Common	315 Accessory Electric Equipment	2,298,724	13,117	2,311,841	4.04%	92,868	93,398
114	Nichols Common	316 Miscellaneous Power Plant Equipment	2,339,803	13,352	2,353,155	3.23%	75,576	76,007
115		Total Nichols Common	$ 71,206,147	$ 406,325	$ 71,612,472	4.47%	$ 3,185,926	$ 3,204,106
116	Plant X Unit 1	311 Structures and Improvements	$ 1,286,334	$ 34,643	$ 1,320,977	7.47%	$ 96,089	$ 98,677
117	Plant X Unit 1	312 Boiler Plant Equipment	6,262,149	168,649	6,430,798	8.72%	546,059	560,766
118	Plant X Unit 1	314 Turbogenerator Units	4,549,359	122,521	4,671,880	7.29%	331,648	340,580
119	Plant X Unit 1	315 Accessory Electric Equipment	907,618	24,443	932,062	15.94%	144,674	148,571
120	Plant X Unit 1	316 Miscellaneous Power Plant Equipment	-	-	-	8.58%	-	-
121		Total Plant X Unit 1	$ 13,005,460	$ 350,256	$ 13,355,716	8.60%	$ 1,118,471	$ 1,148,593

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Depreciation Expense Update Period: Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
92	Nichols Unit 1	$ 2,079,418	$ 2,091,283	9.27%	$ 192,762	$ 193,862	$ 79,018	$ 1,100
93	Nichols Unit 1	11,236,535	11,300,655	10.37%	1,165,229	1,171,878	489,913	6,649
94	Nichols Unit 1	10,028,558	10,085,784	9.65%	967,756	973,278	490,396	5,522
95	Nichols Unit 1	2,388,201	2,401,829	11.16%	266,523	268,044	122,276	1,521
96	Nichols Unit 1	234,700	236,040	9.35%	21,944	22,070	8,895	125
97		$ 25,967,413	$ 26,115,591	10.07%	$ 2,614,214	$ 2,629,132	$ 1,190,498	$ 14,918
98	Nichols Unit 2	$ 1,108,535	$ 1,114,861	5.94%	$ 65,847	$ 66,223	$ 29,820	$ 376
99	Nichols Unit 2	12,558,144	12,629,804	9.39%	1,179,210	1,185,939	439,535	6,729
100	Nichols Unit 2	12,280,981	12,351,061	8.95%	1,099,148	1,105,420	321,762	6,272
101	Nichols Unit 2	1,038,609	1,044,536	7.14%	74,157	74,580	26,692	423
102	Nichols Unit 2	206,316	207,493	19.39%	40,005	40,233	34,888	228
103		$ 27,192,586	$ 27,347,755	9.04%	$ 2,458,366	$ 2,472,394	$ 852,697	$ 14,028
104	Nichols Unit 3	$ 1,714,558	$ 1,724,342	3.63%	$ 62,238	$ 62,594	$ 19,546	$ 355
105	Nichols Unit 3	20,440,422	20,557,062	4.19%	856,454	861,341	159,435	4,887
106	Nichols Unit 3	23,417,139	23,550,765	5.23%	1,224,716	1,231,705	374,674	6,989
107	Nichols Unit 3	2,338,191	2,351,534	4.72%	110,363	110,992	20,810	630
108	Nichols Unit 3	606,006	609,464	7.32%	44,360	44,613	16,180	253
109		$ 48,516,317	$ 48,793,166	4.74%	$ 2,298,131	$ 2,311,245	$ 590,646	$ 13,114
110	Nichols Common	$ 52,278,168	$ 52,576,484	4.92%	$ 2,572,086	$ 2,586,763	$ 297,986	$ 14,677
111	Nichols Common	10,926,887	10,989,239	6.06%	662,169	665,948	50,264	3,779
112	Nichols Common	3,362,566	3,381,753	4.51%	151,652	152,517	20,175	865
113	Nichols Common	2,298,724	2,311,841	4.61%	105,971	106,576	13,103	605
114	Nichols Common	2,339,803	2,353,155	3.88%	90,784	91,302	15,209	518
115		$ 71,206,147	$ 71,612,472	5.03%	$ 3,582,662	$ 3,603,106	$ 396,736	$ 20,444
116	Plant X Unit 1	$ 1,286,334	$ 1,320,977	7.47%	$ 96,089	$ 98,677	$ -	$ 2,588
117	Plant X Unit 1	6,262,149	6,430,798	8.72%	546,059	560,766	-	14,706
118	Plant X Unit 1	4,549,359	4,671,880	7.29%	331,648	340,580	-	8,932
119	Plant X Unit 1	907,618	932,062	15.94%	144,674	148,571	-	3,896
120	Plant X Unit 1	-	-	8.58%	-	-	-	-
121		$ 13,005,460	$ 13,355,716	8.60%	$ 1,118,471	$ 1,148,593	$ -	$ 30,122

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

			Depreciation Expense					
			Current Test Year					
Line No.	Unit or Account Number	Account Number and/or Description	Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
122	Plant X Unit 2	311 Structures and Improvements	$ 1,021,771	$ 27,518	$ 1,049,289	7.29%	$ 74,487	$ 76,493
123	Plant X Unit 2	312 Boiler Plant Equipment	16,226,867	437,013	16,663,880	9.90%	1,606,460	1,649,724
124	Plant X Unit 2	314 Turbogenerator Units	6,729,793	181,243	6,911,036	7.71%	518,867	532,841
125	Plant X Unit 2	315 Accessory Electric Equipment	613,416	16,520	629,936	6.62%	40,608	41,702
126	Plant X Unit 2	316 Miscellaneous Power Plant Equipment	52,890	1,424	54,314	8.92%	4,718	4,845
127		Total Plant X Unit 2	$ 24,644,736	$ 663,719	$ 25,308,455	9.11%	$ 2,245,140	$ 2,305,605
128	Plant X Unit 3	311 Structures and Improvements	$ 1,034,626	$ 27,864	$ 1,062,490	3.70%	$ 38,281	$ 39,312
129	Plant X Unit 3	312 Boiler Plant Equipment	8,478,808	228,347	8,707,154	4.30%	364,589	374,408
130	Plant X Unit 3	314 Turbogenerator Units	7,508,924	202,226	7,711,150	4.01%	301,108	309,217
131	Plant X Unit 3	315 Accessory Electric Equipment	976,256	26,292	1,002,548	4.77%	46,567	47,822
132	Plant X Unit 3	316 Miscellaneous Power Plant Equipment	949,190	25,563	974,754	4.39%	41,669	42,792
133		Total Plant X Unit 3	$ 18,947,804	$ 510,292	$ 19,458,096	4.18%	$ 792,215	$ 813,550
134	Plant X Unit 4	311 Structures and Improvements	$ 1,914,398	$ 51,558	$ 1,965,956	4.97%	$ 95,146	$ 97,708
135	Plant X Unit 4	312 Boiler Plant Equipment	20,248,001	545,308	20,793,309	3.88%	785,622	806,780
136	Plant X Unit 4	314 Turbogenerator Units	16,989,398	457,549	17,446,947	4.57%	776,415	797,325
137	Plant X Unit 4	315 Accessory Electric Equipment	2,364,569	63,681	2,428,250	3.72%	87,962	90,331
138	Plant X Unit 4	316 Miscellaneous Power Plant Equipment	164,046	4,418	168,464	6.05%	9,925	10,192
139		Total Plant X Unit 4	$ 41,680,412	$ 1,122,514	$ 42,802,926	4.21%	$ 1,755,070	$ 1,802,337
140	Plant X Common	311 Structures and Improvements	$ 8,449,057	$ 227,545	$ 8,676,603	4.51%	$ 381,052	$ 391,315
141	Plant X Common	312 Boiler Plant Equipment	4,641,779	125,010	4,766,789	6.06%	281,292	288,867
142	Plant X Common	314 Turbogenerator Units	3,483,472	93,815	3,577,287	7.90%	275,194	282,606
143	Plant X Common	315 Accessory Electric Equipment	310,189	8,354	318,543	4.68%	14,517	14,908
144	Plant X Common	316 Miscellaneous Power Plant Equipment	1,465,686	39,473	1,505,159	3.88%	56,869	58,400
145		Total Plant X Common	$ 18,350,182	$ 494,197	$ 18,844,379	5.50%	$ 1,008,924	$ 1,036,096
146	Tolk Unit 1	311 Structures and Improvements	$ 19,847,495	$ 292,085	$ 20,139,580	2.23%	$ 442,599	$ 449,113
147	Tolk Unit 1	312 Boiler Plant Equipment	192,395,268	2,831,375	195,226,643	2.71%	5,213,912	5,290,642
148	Tolk Unit 1	314 Turbogenerator Units	61,258,819	901,512	62,160,331	2.27%	1,390,575	1,411,040
149	Tolk Unit 1	315 Accessory Electric Equipment	3,717,944	54,715	3,772,659	2.29%	85,141	86,394
150	Tolk Unit 1	316 Miscellaneous Power Plant Equipment	521,526	7,675	529,201	2.45%	12,777	12,965
151		Total Tolk Unit 1	$ 277,741,052	$ 4,087,361	$ 281,828,413	2.57%	$ 7,145,004	$ 7,250,153

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

		Depreciation Expense Update Period						
Line No.	Unit or Account Number	Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
122	Plant X Unit 2	$ 1,021,771	$ 1,049,289	7.29%	$ 74,487	$ 76,493	$ -	$ 2,006
123	Plant X Unit 2	16,226,867	16,663,880	9.90%	1,606,460	1,649,724	-	43,264
124	Plant X Unit 2	6,729,793	6,911,036	7.71%	518,867	532,841	-	13,974
125	Plant X Unit 2	613,416	629,936	6.62%	40,608	41,702	-	1,094
126	Plant X Unit 2	52,890	54,314	8.92%	4,718	4,845	-	127
127		$ 24,644,736	$ 25,308,455	9.11%	$ 2,245,140	$ 2,305,605	$ -	$ 60,465
128	Plant X Unit 3	$ 1,034,626	$ 1,062,490	8.29%	$ 85,771	$ 88,080	$ 47,489	$ 2,310
129	Plant X Unit 3	8,478,808	8,707,154	9.06%	768,180	788,868	403,591	20,688
130	Plant X Unit 3	7,508,924	7,711,150	8.59%	645,017	662,388	343,909	17,371
131	Plant X Unit 3	976,256	1,002,548	9.36%	91,378	93,838	44,810	2,461
132	Plant X Unit 3	949,190	974,754	8.87%	84,193	86,461	42,524	2,267
133		$ 18,947,804	$ 19,458,096	8.84%	$ 1,674,538	$ 1,719,636	$ 882,323	$ 45,098
134	Plant X Unit 4	$ 1,914,398	$ 1,965,956	6.17%	$ 118,118	$ 121,299	$ 22,973	$ 3,181
135	Plant X Unit 4	20,248,001	20,793,309	5.95%	1,204,756	1,237,202	419,134	32,446
136	Plant X Unit 4	16,989,398	17,446,947	6.91%	1,173,967	1,205,584	397,552	31,617
137	Plant X Unit 4	2,364,569	2,428,250	6.54%	154,643	158,808	66,681	4,165
138	Plant X Unit 4	164,046	168,464	6.84%	11,221	11,523	1,296	302
139		$ 41,680,412	$ 42,802,926	6.39%	$ 2,662,705	$ 2,734,416	$ 907,635	$ 71,711
140	Plant X Common	$ 8,449,057	$ 8,676,603	5.75%	$ 485,821	$ 498,905	$ 104,768	$ 13,084
141	Plant X Common	4,641,779	4,766,789	7.05%	327,245	336,059	45,954	8,813
142	Plant X Common	3,483,472	3,577,287	8.68%	302,365	310,508	27,171	8,143
143	Plant X Common	310,189	318,543	9.84%	30,523	31,345	16,006	822
144	Plant X Common	1,465,686	1,505,159	4.89%	71,672	73,602	14,803	1,930
145		$ 18,350,182	$ 18,844,379	6.64%	$ 1,217,626	$ 1,250,419	$ 208,702	$ 32,792
146	Tolk Unit 1	$ 19,847,495	$ 20,139,580	3.12%	$ 619,242	$ 628,355	$ 176,643	$ 9,113
147	Tolk Unit 1	192,395,268	195,226,643	3.79%	7,291,781	7,399,090	2,077,869	107,309
148	Tolk Unit 1	61,258,819	62,160,331	3.16%	1,935,779	1,964,266	545,203	28,488
149	Tolk Unit 1	3,717,944	3,772,659	3.41%	126,782	128,648	41,641	1,866
150	Tolk Unit 1	521,526	529,201	3.36%	17,523	17,781	4,746	258
151		$ 277,741,052	$ 281,828,413	3.60%	$ 9,991,106	$ 10,138,140	$ 2,846,102	$ 147,034

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

			Depreciation Expense					
			Current Test Year					
Line No.	Unit or Account Number	Account Number and/or Description	Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
152	Tolk Unit 2	311 Structures and Improvements	$ 9,726,088	$ 143,133	$ 9,869,221	2.36%	$ 229,536	$ 232,914
153	Tolk Unit 2	312 Boiler Plant Equipment	210,723,275	3,101,098	213,824,373	2.76%	5,815,962	5,901,553
154	Tolk Unit 2	314 Turbogenerator Units	78,067,946	1,148,883	79,216,829	2.39%	1,865,824	1,893,282
155	Tolk Unit 2	315 Accessory Electric Equipment	3,293,033	48,462	3,341,495	3.22%	106,036	107,596
156	Tolk Unit 2	316 Miscellaneous Power Plant Equipment	2,241,379	32,985	2,274,364	2.16%	48,414	49,126
157		Total Tolk Unit 2	$ 304,051,721	$ 4,474,561	$ 308,526,282	2.65%	$ 8,065,771	$ 8,184,471
158	Tolk Common	311 Structures and Improvements	$ 32,260,870	$ 474,765	$ 32,735,636	4.09%	$ 1,319,470	$ 1,338,888
159	Tolk Common	312 Boiler Plant Equipment	21,353,705	314,251	21,667,956	3.43%	732,432	743,211
160	Tolk Common	314 Turbogenerator Units	11,541,840	169,855	11,711,695	3.58%	413,198	419,279
161	Tolk Common	315 Accessory Electric Equipment	2,666	39	2,705	3.75%	100	101
162	Tolk Common	316 Miscellaneous Power Plant Equipment	3,324,649	48,927	3,373,576	2.20%	73,142	74,219
163		Total Tolk Common	$ 68,483,730	$ 1,007,837	$ 69,491,567	3.71%	$ 2,538,342	$ 2,575,697
164	Tolk Unit 1 Retire 2055	311 Structures and Improvements	$ 12,358,812	$ -	$ 12,358,812	1.60%	$ 197,741	$ 197,741
165	Tolk Unit 1 Retire 2055	312 Boiler Plant Equipment	7,108,413	-	7,108,413	1.56%	110,891	110,891
166	Tolk Unit 1 Retire 2055	314 Turbogenerator Units	15,401,605	-	15,401,605	1.61%	247,966	247,966
167	Tolk Unit 1 Retire 2055	315 Accessory Electric Equipment	12,922,208	-	12,922,208	1.66%	214,509	214,509
168	Tolk Unit 1 Retire 2055	316 Miscellaneous Power Plant Equipment	199,904	-	199,904	1.48%	2,959	2,959
169		Total Tolk Unit 1	$ 47,990,944	$ -	$ 47,990,944	1.61%	$ 774,065	$ 774,065
170	Tolk Unit 2 Retire 2055	311 Structures and Improvements	$ 8,645,191	$ -	$ 8,645,191	1.55%	$ 134,000	$ 134,000
171	Tolk Unit 2 Retire 2055	312 Boiler Plant Equipment	8,030,975	-	8,030,975	1.58%	126,889	126,889
172	Tolk Unit 2 Retire 2055	314 Turbogenerator Units	27,367,352	-	27,367,352	1.99%	544,610	544,610
173	Tolk Unit 2 Retire 2055	315 Accessory Electric Equipment	9,494,834	-	9,494,834	1.82%	172,806	172,806
174	Tolk Unit 2 Retire 2055	316 Miscellaneous Power Plant Equipment	1,318,439	-	1,318,439	1.59%	20,963	20,963
175		Total Tolk Unit 2	$ 54,856,791	$ -	$ 54,856,791	1.82%	$ 999,269	$ 999,269
176	Tolk Common Retire 2055	311 Structures and Improvements	$ 5,920,383	$ -	$ 5,920,383	2.25%	$ 133,209	$ 133,209
177	Tolk Common Retire 2055	312 Boiler Plant Equipment	545,776	-	545,776	2.33%	12,717	12,717
178	Tolk Common Retire 2055	314 Turbogenerator Units	1,930,925	-	1,930,925	2.37%	45,763	45,763
179	Tolk Common Retire 2055	315 Accessory Electric Equipment	22,551	-	22,551	2.60%	586	586
180	Tolk Common Retire 2055	316 Miscellaneous Power Plant Equipment	3,663,374	-	3,663,374	1.81%	66,307	66,307
181		Total Tolk Common	$ 12,083,009	$ -	$ 12,083,009	2.14%	$ 258,582	$ 258,582
182		**TOTAL STEAM PRODUCTION**	$ 1,910,413,432	$ 25,887,204	$ 1,936,300,636	3.29%	$ 62,884,521	$ 63,839,874

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

		Depreciation Expense						
		Update Period						
Line No.	Unit or Account Number	Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
152	Tolk Unit 2	$ 9,726,088	$ 9,869,221	3.26%	$ 317,070	$ 321,737	$ 87,535	$ 4,666
153	Tolk Unit 2	210,723,275	213,824,373	3.78%	7,965,340	8,082,561	2,149,377	117,221
154	Tolk Unit 2	78,067,946	79,216,829	3.30%	2,576,242	2,614,155	710,418	37,913
155	Tolk Unit 2	3,293,033	3,341,495	4.39%	144,564	146,692	38,528	2,127
156	Tolk Unit 2	2,241,379	2,274,364	3.00%	67,241	68,231	18,828	990
157		$ 304,051,721	$ 308,526,282	3.64%	$ 11,070,458	$ 11,233,376	$ 3,004,687	$ 162,918
158	Tolk Common	$ 32,260,870	$ 32,735,636	5.56%	$ 1,793,704	$ 1,820,101	$ 474,235	$ 26,397
159	Tolk Common	21,353,705	21,667,956	5.52%	1,178,725	1,196,071	446,292	17,347
160	Tolk Common	11,541,840	11,711,695	4.75%	548,237	556,306	135,040	8,068
161	Tolk Common	2,666	2,705	5.27%	140	143	41	2
162	Tolk Common	3,324,649	3,373,576	3.06%	101,734	103,231	28,592	1,497
163		$ 68,483,730	$ 69,491,567	5.29%	$ 3,622,541	$ 3,675,852	$ 1,084,199	$ 53,311
164	Tolk Unit 1 Retire 2055	$ 12,358,812	$ 12,358,812	2.33%	$ 287,960	$ 287,960	$ 90,219	$ -
165	Tolk Unit 1 Retire 2055	7,108,413	7,108,413	2.45%	174,156	174,156	63,265	-
166	Tolk Unit 1 Retire 2055	15,401,605	15,401,605	2.43%	374,259	374,259	126,293	-
167	Tolk Unit 1 Retire 2055	12,922,208	12,922,208	2.64%	341,146	341,146	126,638	-
168	Tolk Unit 1 Retire 2055	199,904	199,904	1.92%	3,838	3,838	880	-
169		$ 47,990,944	$ 47,990,944	2.46%	$ 1,181,360	$ 1,181,360	$ 407,295	$ -
170	Tolk Unit 2 Retire 2055	$ 8,645,191	$ 8,645,191	1.72%	$ 148,697	$ 148,697	$ 14,697	$ -
171	Tolk Unit 2 Retire 2055	8,030,975	8,030,975	1.69%	135,723	135,723	8,834	-
172	Tolk Unit 2 Retire 2055	27,367,352	27,367,352	1.73%	473,455	473,455	(71,155)	-
173	Tolk Unit 2 Retire 2055	9,494,834	9,494,834	1.79%	169,958	169,958	(2,848)	-
174	Tolk Unit 2 Retire 2055	1,318,439	1,318,439	1.62%	21,359	21,359	396	-
175		$ 54,856,791	$ 54,856,791	1.73%	$ 949,192	$ 949,192	$ (50,077)	$ -
176	Tolk Common Retire 2055	$ 5,920,383	$ 5,920,383	1.68%	$ 99,462	$ 99,462	$ (33,746)	$ -
177	Tolk Common Retire 2055	545,776	545,776	1.70%	9,278	9,278	(3,438)	-
178	Tolk Common Retire 2055	1,930,925	1,930,925	2.08%	40,163	40,163	(5,600)	-
179	Tolk Common Retire 2055	22,551	22,551	1.99%	449	449	(138)	-
180	Tolk Common Retire 2055	3,663,374	3,663,374	1.72%	63,010	63,010	(3,297)	-
181		$ 12,083,009	$ 12,083,009	1.76%	$ 212,363	$ 212,363	$ (46,219)	$ -
182		$ 1,910,413,432	$ 1,936,300,636	4.13%	$ 78,985,242	$ 80,186,014	$ 16,100,720	$ 1,200,772

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

			Depreciation Expense					
			Current Test Year					
Line No.	Unit or Account Number	Account Number and/or Description	Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
183		**OTHER PRODUCTION PLANT**						
184	Blackhawk [(2)]	342 Fuel Holders, Producers, and Accessories	$ 4,162,601	$ 2,786	$ 4,165,387	2.08%	$ 86,582	$ 86,640
		Total Blackhawk	$ 4,162,601	$ 2,786	$ 4,165,387	2.08%	$ 86,582	$ 86,640
185	Cunningham Common	341 Structures and Improvements	$ 546,614	$ 23,772	$ 570,385	2.98%	$ 16,289	$ 16,997
186	Cunningham Common	342 Fuel Holders, Producers, and Accessories	1,516,324	65,943	1,582,267	3.33%	50,494	52,689
187	Cunningham Common	343 Prime Movers	50,152,598	2,181,083	52,333,681	2.85%	1,429,349	1,491,510
188	Cunningham Common	344 Generators	27,834,807	1,210,506	29,045,313	4.11%	1,144,011	1,193,762
189	Cunningham Common	345 Accessory Electric Equipment	6,147,416	267,345	6,414,760	2.73%	167,824	175,123
190	Cunningham Common	346 Miscellaneous Power Plant Equipment	1,140,410	49,595	1,190,005	3.27%	37,291	38,913
191		Total Cunningham Common	$ 87,338,168	$ 3,798,244	$ 91,136,412	3.26%	$ 2,845,258	$ 2,968,995
192	Hale Wind Farm	341 Structures and Improvements	$ 45,742,725	$ 398,139	$ 46,140,864	4.07%	$ 1,861,729	$ 1,877,933
193	Hale Wind Farm	342 Fuel Holders, Producers, and Accessories		-	-	4.07%	-	-
194	Hale Wind Farm	343 Prime Movers		-	-	4.07%	-	-
195	Hale Wind Farm	344 Generators	610,114,945	5,310,364	615,425,310	4.07%	24,831,678	25,047,810
196	Hale Wind Farm	345 Accessory Electric Equipment	19,691,394	171,391	19,862,786	4.07%	801,440	808,415
197	Hale Wind Farm	346 Miscellaneous Power Plant Equipment	16,096	140	16,236	4.07%	655	661
198		Total Hale Wind Farm	$ 675,565,161	$ 5,880,035	$ 681,445,196	4.07%	$ 27,495,502	$ 27,734,819
199	Jones Unit 3	341 Structures and Improvements	$ 4,748,588	$ 731,837	$ 5,480,425	2.31%	$ 109,692	$ 126,598
200	Jones Unit 3	342 Fuel Holders, Producers, and Accessories	(0)	(0)	(0)	2.32%	(0)	(0)
201	Jones Unit 3	343 Prime Movers	230,300	35,493	265,793	2.04%	4,698	5,422
202	Jones Unit 3	344 Generators	65,999,398	10,171,614	76,171,011	2.32%	1,531,186	1,767,167
203	Jones Unit 3	345 Accessory Electric Equipment	10,399,410	1,602,723	12,002,133	2.31%	240,226	277,249
204	Jones Unit 3	346 Miscellaneous Power Plant Equipment	1,591,994	245,353	1,837,347	2.31%	36,775	42,443
205		Total Jones Unit 3	$ 82,969,689	$ 12,787,020	$ 95,756,709	2.32%	$ 1,922,578	$ 2,218,879
206	Jones Unit 4	341 Structures and Improvements	$ 6,504,975	$ 4,044	$ 6,509,019	2.31%	$ 150,265	$ 150,358
207	Jones Unit 4	342 Fuel Holders, Producers, and Accessories	-	0	0	2.31%	-	0
208	Jones Unit 4	343 Prime Movers	-	0	0	2.31%	-	0
209	Jones Unit 4	344 Generators	65,769,544	40,883	65,810,427	2.31%	1,519,276	1,520,221
210	Jones Unit 4	345 Accessory Electric Equipment	10,703,795	6,654	10,710,449	2.31%	247,258	247,411
211	Jones Unit 4	346 Miscellaneous Power Plant Equipment	1,196,889	744	1,197,633	2.31%	27,648	27,665
212		Total Jones Unit 4	$ 84,175,204	$ 52,324	$ 84,227,528	2.31%	$ 1,944,447	$ 1,945,656

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Depreciation Expense Update Period: Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
183								
184	Blackhawk [2]	$ 4,162,601	$ 4,165,387	2.26%	$ 94,075	$ 94,138	$ 7,493	$ 63
		$ 4,162,601	$ 4,165,387	2.26%	$ 94,075	$ 94,138	$ 7,493	$ 63
185	Cunningham Common	$ 546,614	$ 570,385	3.18%	$ 17,382	$ 18,138	$ 1,093	$ 756
186	Cunningham Common	1,516,324	1,582,267	3.50%	53,071	55,379	2,578	2,308
187	Cunningham Common	50,152,598	52,333,681	3.03%	1,519,624	1,585,711	90,275	66,087
188	Cunningham Common	27,834,807	29,045,313	4.52%	1,258,133	1,312,848	114,123	54,715
189	Cunningham Common	6,147,416	6,414,760	2.97%	182,578	190,518	14,754	7,940
190	Cunningham Common	1,140,410	1,190,005	3.42%	39,002	40,698	1,711	1,696
191		$ 87,338,168	$ 91,136,412	3.51%	$ 3,069,791	$ 3,203,293	$ 224,533	$ 133,502
192	Hale Wind Farm	$ 45,742,725	$ 46,140,864	4.00%	$ 1,829,709	$ 1,845,635	$ (32,020)	$ 15,926
193	Hale Wind Farm	-	-	4.00%	-	-	-	-
194	Hale Wind Farm	-	-	4.00%	-	-	-	-
195	Hale Wind Farm	610,114,945	615,425,310	4.00%	24,404,598	24,617,012	(427,080)	212,415
196	Hale Wind Farm	19,691,394	19,862,786	4.00%	787,656	794,511	(13,784)	6,856
197	Hale Wind Farm	16,096	16,236	4.00%	644	649	(11)	6
198		$ 675,565,161	$ 681,445,196	4.00%	$ 27,022,606	$ 27,257,808	$ (472,896)	$ 235,201
199	Jones Unit 3	$ 4,748,588	$ 5,480,425	2.36%	$ 112,067	$ 129,338	$ 2,374	$ 17,271
200	Jones Unit 3	(0)	(0)	2.36%	(0)	(0)	(0)	(0)
201	Jones Unit 3	230,300	265,793	2.74%	6,310	7,283	1,612	973
202	Jones Unit 3	65,999,398	76,171,011	2.36%	1,557,586	1,797,636	26,400	240,050
203	Jones Unit 3	10,399,410	12,002,133	2.36%	245,426	283,250	5,200	37,824
204	Jones Unit 3	1,591,994	1,837,347	2.36%	37,571	43,361	796	5,790
205		$ 82,969,689	$ 95,756,709	2.36%	$ 1,958,960	$ 2,260,868	$ 36,382	$ 301,909
206	Jones Unit 4	$ 6,504,975	$ 6,509,019	2.35%	$ 152,867	$ 152,962	$ 2,602	$ 95
207	Jones Unit 4	-	0	2.35%	-	0	-	0
208	Jones Unit 4	-	0	2.35%	-	0	-	0
209	Jones Unit 4	65,769,544	65,810,427	2.35%	1,545,584	1,546,545	26,308	961
210	Jones Unit 4	10,703,795	10,710,449	2.35%	251,539	251,696	4,282	156
211	Jones Unit 4	1,196,889	1,197,633	2.35%	28,127	28,144	479	17
212		$ 84,175,204	$ 84,227,528	2.35%	$ 1,978,117	$ 1,979,347	$ 33,670	$ 1,230

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Account Number and/or Description	Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
			Depreciation Expense — Current Test Year					
213	Maddox Common	341 Structures and Improvements	$ 1,565,032	$ 0	$ 1,565,032	4.42%	$ 69,174	$ 69,174
214	Maddox Common	342 Fuel Holders, Producers, and Accessories	512,886	(0)	512,886	2.81%	14,412	14,412
215	Maddox Common	343 Prime Movers		-	-	3.47%	-	-
216	Maddox Common	344 Generators	15,736,001	(0)	15,736,001	3.68%	579,085	579,085
217	Maddox Common	345 Accessory Electric Equipment	1,627,920	(0)	1,627,920	4.93%	80,256	80,256
218	Maddox Common	346 Miscellaneous Power Plant Equipment	178,800	(0)	178,800	5.65%	10,102	10,102
219		Total Maddox Common	$ 19,620,639	$ (0)	$ 19,620,639	3.84%	$ 753,030	$ 753,030
220	Sagamore	344 Generators	-	804,023,366	804,023,366	4.07%	-	32,723,751
221		Total Sagamore	$ -	$ 804,023,366	$ 804,023,366	#DIV/0!	$ -	$ 32,723,751
222	Quay County	341 Structures and Improvements	$ 916,182	$ (0)	$ 916,182	4.91%	$ 44,985	$ 44,985
223	Quay County	342 Fuel Holders, Producers, and Accessories	1,575	0	1,575	3.38%	53	53
224	Quay County	343 Prime Movers	4,620,155	(0)	4,620,155	2.21%	102,105	102,105
225	Quay County	344 Generators	17,102,349	(0)	17,102,349	4.70%	803,810	803,810
226	Quay County	345 Accessory Electric Equipment	3,131,078	(0)	3,131,078	4.54%	142,151	142,151
227	Quay County	346 Miscellaneous Power Plant Equipment	646,793	(0)	646,793	4.54%	29,364	29,364
228		Total Quay County	$ 26,418,132	$ (0)	$ 26,418,132	4.25%	$ 1,122,469	$ 1,122,469
229		**TOTAL OTHER PRODUCTION**	$ 980,249,595	$ 826,543,775	$ 1,806,793,369	3.69%	$ 36,169,866	$ 69,554,240
230		**TRANSMISSION**						
231	352	Structures and Improvements	$ 125,223,575	$ 12,056,586	$ 137,280,161	1.72%	$ 2,153,845	$ 2,361,219
232	353	Station Equipment	1,243,219,657	125,559,219	1,368,778,876	2.29%	28,469,730	31,345,036
233	354	Towers and Fixtures	8,210,157	376,633	8,586,790	1.46%	119,868	125,367
234	355	Poles and Fixtures	1,396,840,377	71,036,868	1,467,877,245	2.78%	38,832,162	40,806,987
235	356	Overhead Conductors and Devices	497,297,456	28,727,168	526,024,625	2.85%	14,172,978	14,991,702
236	357	Underground Conduit	275,005	12,616	287,620	1.47%	4,043	4,228
237	358	Underground Conductor and Devices	489,717	22,465	512,182	2.46%	12,047	12,600
238	359	Roads and Trails	517,736	23,751	541,487	1.55%	8,025	8,393
239		**TOTAL TRANSMISSION**	$ 3,272,073,679	$ 237,815,306	$ 3,509,888,985	2.56%	$ 83,772,698	$ 89,655,532

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

		Depreciation Expense						
		Update Period						
Line No.	Unit or Account Number	Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
213	Maddox Common	$ 1,565,032	$ 1,565,032	5.56%	$ 87,016	$ 87,016	$ 17,841	$ 0
214	Maddox Common	512,886	512,886	4.13%	21,182	21,182	6,770	(0)
215	Maddox Common	-	-	5.14%	-	-	-	-
216	Maddox Common	15,736,001	15,736,001	5.01%	788,374	788,374	209,289	(0)
217	Maddox Common	1,627,920	1,627,920	6.09%	99,140	99,140	18,884	(0)
218	Maddox Common	178,800	178,800	7.67%	13,714	13,714	3,612	(0)
219		$ 19,620,639	$ 19,620,639	5.14%	$ 1,009,426	$ 1,009,426	$ 256,396	$ 0
220	Sagamore	-	804,023,366	4.07%	-	32,710,890	-	32,710,890
221		$ -	$ 804,023,366	#DIV/0!	$ -	$ 32,710,890	$ -	$ 32,710,890
222	Quay County	$ 916,182	$ 916,182	5.10%	$ 46,725	$ 46,725	$ 1,741	$ (0)
223	Quay County	1,575	1,575	3.69%	58	58	5	0
224	Quay County	4,620,155	4,620,155	2.61%	120,586	120,586	18,481	(0)
225	Quay County	17,102,349	17,102,349	4.90%	838,015	838,015	34,205	(0)
226	Quay County	3,131,078	3,131,078	4.80%	150,292	150,292	8,141	(0)
227	Quay County	646,793	646,793	4.76%	30,787	30,787	1,423	(0)
228		$ 26,418,132	$ 26,418,132	4.49%	$ 1,186,464	$ 1,186,464	$ 63,995	$ (0)
229		$ 980,249,595	$ 1,806,793,369	3.71%	$ 36,319,439	$ 69,702,233	$ 149,572	$ 33,382,794
230								
231	352	$ 125,223,575	$ 137,280,161	1.91%	$ 2,391,770	$ 2,622,051	$ 237,925	$ 230,281
232	353	1,243,219,657	1,368,778,876	2.33%	28,967,018	31,892,548	497,288	2,925,530
233	354	8,210,157	8,586,790	1.56%	128,078	133,954	8,210	5,875
234	355	1,396,840,377	1,467,877,245	3.54%	49,448,149	51,962,854	10,615,987	2,514,705
235	356	497,297,456	526,024,625	3.03%	15,068,113	15,938,546	895,135	870,433
236	357	275,005	287,620	1.68%	4,620	4,832	578	212
237	358	489,717	512,182	2.87%	14,055	14,700	2,008	645
238	359	517,736	541,487	1.56%	8,077	8,447	52	371
239		$ 3,272,073,679	$ 3,509,888,985	2.93%	$ 96,029,881	$ 102,577,932	$ 12,257,182	$ 6,548,052

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense – Current Test Year: Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
240		**DISTRIBUTION** [1]						
241	361	Structures and Improvements	$ 34,461,542	$ 3,215,406	$ 37,676,947	1.80%	$ 620,101	$ 677,959
242	362	Station Equipment	313,615,734	28,081,660	341,697,394	2.06%	6,455,153	7,033,157
243	364	Poles, Towers, and Fixtures	363,494,965	14,587,357	378,082,322	2.79%	10,150,233	10,557,571
244	365	Overhead Conductors and Devices	303,843,509	13,378,912	317,222,421	2.94%	8,935,734	9,329,194
245	366	Underground Conduit	26,851,935	963,242	27,815,178	1.95%	524,714	543,536
246	367	Underground Conductor and Devices	51,748,259	1,882,992	53,631,251	2.51%	1,298,830	1,346,091
247	368	Line Transformers	237,038,367	(1,683,674)	235,354,693	2.62%	6,215,383	6,171,235
248	369	Services	97,993,488	(682,516)	97,310,973	2.92%	2,861,606	2,841,675
249	370	Meters	70,196,206	(476,315)	69,719,890	2.74%	1,922,113	1,909,070
250	371	Guard Lights	13,045,583	-	13,045,583	4.41%	575,715	575,715
251	373	Street Lighting and Signal Systems	33,072,498	3,193,074	36,265,572	3.53%	1,169,047	1,281,915
252		**TOTAL DISTRIBUTION**	$ 1,545,362,085	$ 62,460,139	$ 1,607,822,225	2.64%	$ 40,728,627	$ 42,267,119
253		**GENERAL PLANT**						
254	390	Structures and Improvements	$ 82,772,340	$ 354,832	$ 83,127,171	2.54%	$ 2,099,603	$ 2,108,604
255	AR 15 Implementation							
256	391	Office Furniture and Equipment						
257	Vintage							
258		2020	$ 1,739,299	$ 2,005,072	$ 3,744,371	4.00%	$ 69,572	$ 149,775
259		2019	2,995,839	-	2,995,839	4.00%	119,834	119,834
260		2018	1,610,782	-	1,610,782	4.00%	64,431	64,431
261		2017	4,770,738	-	4,770,738	4.00%	190,830	190,830
262		2016	1,163,434	-	1,163,434	4.00%	46,537	46,537
263		2015	691,779	-	691,779	4.00%	27,671	27,671
264		2014	823,858	-	823,858	4.00%	32,954	32,954
265		2013	396,165	-	396,165	4.00%	15,847	15,847
266		2012	221,123	-	221,123	4.00%	8,845	8,845
267		2011	1,418,970	-	1,418,970	4.00%	56,759	56,759
268		2010	1,451,412	-	1,451,412	4.00%	58,056	58,056
269		2009	393,031	-	393,031	4.00%	15,721	15,721
270		2008	590,838	-	590,838	4.00%	23,634	23,634
271		2007	376,181	-	376,181	4.00%	15,047	15,047

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Depreciation Expense Update Period: Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
240								
241	361	$ 34,461,542	$ 37,676,947	1.56%	$ 537,600	$ 587,760	$ (82,501)	$ 50,160
242	362	313,615,734	341,697,394	2.25%	7,056,354	7,688,191	601,201	631,837
243	364	363,494,965	378,082,322	3.27%	11,886,285	12,363,292	1,736,052	477,007
244	365	303,843,509	317,222,421	3.16%	9,601,455	10,024,229	665,721	422,774
245	366	26,851,935	27,815,178	1.73%	464,538	481,203	(60,175)	16,664
246	367	51,748,259	53,631,251	2.42%	1,252,308	1,297,876	(46,522)	45,568
247	368	237,038,367	235,354,693	2.35%	5,570,402	5,530,835	(644,981)	(39,566)
248	369	97,993,488	97,310,973	2.86%	2,802,614	2,783,094	(58,992)	(19,520)
249	370	70,196,206	69,719,890	4.15%	2,913,143	2,893,375	991,030	(19,767)
250	371	13,045,583	13,045,583	3.54%	461,814	461,814	(113,901)	-
251	373	33,072,498	36,265,572	4.03%	1,332,822	1,461,503	163,775	128,681
252		$ 1,545,362,085	$ 1,607,822,225	2.84%	$ 43,879,334	$ 45,573,172	$ 3,150,707	$ 1,693,838
253								
254	390	$ 82,772,340	$ 83,127,171	2.06%	$ 1,705,110	$ 1,712,420	$ (394,493)	$ 7,310
255	AR 15 Implementation							
256	391							
257	Vintage							
258		$ 1,739,299	$ 3,744,371	5.00%	$ 86,965	$ 187,219	$ 17,393	$ 100,254
259		2,995,839	2,995,839	5.00%	149,792	149,792	29,958	-
260		1,610,782	1,610,782	5.00%	80,539	80,539	16,108	-
261		4,770,738	4,770,738	5.00%	238,537	238,537	47,707	-
262		1,163,434	1,163,434	5.00%	58,172	58,172	11,634	-
263		691,779	691,779	5.00%	34,589	34,589	6,918	-
264		823,858	823,858	5.00%	41,193	41,193	8,239	-
265		396,165	396,165	5.00%	19,808	19,808	3,962	-
266		221,123	221,123	5.00%	11,056	11,056	2,211	-
267		1,418,970	1,418,970	5.00%	70,949	70,949	14,190	-
268		1,451,412	1,451,412	5.00%	72,571	72,571	14,514	-
269		393,031	393,031	5.00%	19,652	19,652	3,930	-
270		590,838	590,838	5.00%	29,542	29,542	5,908	-
271		376,181	376,181	5.00%	18,809	18,809	3,762	-

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Account Number and/or Description	Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
			Depreciation Expense – Current Test Year					
272		2006	661,191	-	661,191	4.00%	26,448	26,448
273		2005	122,122	-	122,122	4.00%	4,885	4,885
274		2004	660,989	-	660,989	4.00%	26,440	26,440
275		2003	371,160	-	371,160	4.00%	14,846	14,846
276		2002	-	-	-	4.00%	-	-
277		2001	52,843	-	52,843	4.00%	2,114	2,114
278		2000	17,869	-	17,869	4.00%	715	715
279		1999	21,598	-	21,598	4.00%	864	864
280		1998	61,723	-	61,723	4.00%	2,469	2,469
281		1997	35,004	-	35,004	4.00%	1,400	1,400
282		1996	258,502	-	258,502	4.00%	10,340	10,340
283		1995	50,440	-	50,440	4.00%	2,018	2,018
284		Vintages > ASL	-	-	-	0.00%	-	-
285		Total Office Furniture and Equipment	$ 20,956,894	$ 2,005,072	$ 22,961,966	4.00%	$ 838,276	$ 918,479
286	391	Computer Equipment - 5 Year						
287	Vintage							
288		2020	$ 7,697,898	$ 8,045,794	$ 15,743,692	20.00%	$ 1,539,580	$ 3,148,738
289		2019	30,287,865	-	30,287,865	20.00%	6,057,573	6,057,573
290		2018	7,316,831	-	7,316,831	20.00%	1,463,366	1,463,366
291		2017	16,286,731	-	16,286,731	20.00%	3,257,346	3,257,346
292		2016	12,700,105	-	12,700,105	20.00%	2,540,021	2,540,021
293		2015	13,430,564	-	13,430,564	20.00%	2,686,113	2,686,113
294		Vintages > ASL	5,707,802	-	5,707,802	0.00%	-	-
295		Total Computer Equipment	$ 93,427,796	$ 8,045,794	$ 101,473,590	20.00%	$ 17,543,999	$ 19,153,158
296	392010	Transportation Equipment - Autos						
297	Vintage							
298		2020	$ 124,349	$ 70,615	$ 194,964	9.10%	$ 11,316	$ 17,742
299		2019	360,861	-	360,861	9.10%	32,838	32,838
300		2018	1,397,544	-	1,397,544	9.10%	127,177	127,177
301		2017	7,063	-	7,063	9.10%	643	643
302		2016	1,202,128	-	1,202,128	9.10%	109,394	109,394
303		2015	86,883	-	86,883	9.10%	7,906	7,906
304		2014	22,553	-	22,553	9.10%	2,052	2,052
305		2013	85,468	-	85,468	9.10%	7,778	7,778
306		2012	177,833	-	177,833	9.10%	16,183	16,183
307		2011	100,996	-	100,996	9.10%	9,191	9,191
308		2010	121,368	-	121,368	9.10%	11,045	11,045
309		Vintages > ASL	145,118	-	145,118	0.00%	-	-
310		Subtotal General Transp Eq-Grp 1	$ 3,832,165	$ 70,615	$ 3,902,780	9.10%	$ 335,521	$ 341,947

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Depreciation Expense Update Period: Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
272		661,191	661,191	5.00%	33,060	33,060	6,612	-
273		122,122	122,122	5.00%	6,106	6,106	1,221	-
274		660,989	660,989	5.00%	33,049	33,049	6,610	-
275		371,160	371,160	5.00%	18,558	18,558	3,712	-
276		-	-	5.00%	-	-	-	-
277		52,843	52,843	5.00%	2,642	2,642	528	-
278		17,869	17,869	5.00%	893	893	179	-
279		21,598	21,598	5.00%	1,080	1,080	216	-
280		61,723	61,723	5.00%	3,086	3,086	617	-
281		35,004	35,004	5.00%	1,750	1,750	350	-
282		258,502	258,502	5.00%	12,925	12,925	2,585	-
283		50,440	50,440	5.00%	2,522	2,522	504	-
284		-	-	0.00%	-	-	-	-
285		$ 20,956,894	$ 22,961,966	5.00%	$ 1,047,845	$ 1,148,098	$ 209,569	$ 100,254
286	391							
287	Vintage							
288		$ 7,697,898	$ 15,743,692	20.00%	$ 1,539,580	$ 3,148,738	$ -	$ 1,609,159
289		30,287,865	30,287,865	20.00%	6,057,573	6,057,573	-	-
290		7,316,831	7,316,831	20.00%	1,463,366	1,463,366	-	-
291		16,286,731	16,286,731	20.00%	3,257,346	3,257,346	-	-
292		12,700,105	12,700,105	20.00%	2,540,021	2,540,021	-	-
293		13,430,564	13,430,564	20.00%	2,686,113	2,686,113	-	-
294		5,707,802	5,707,802	0.00%	-	-	-	-
295		$ 93,427,796	$ 101,473,590	20.00%	$ 17,543,999	$ 19,153,158	$ -	$ 1,609,159
296	392010							
297	Vintage							
298		$ 124,349	$ 194,964	9.00%	$ 11,191	$ 17,547	$ (124)	$ 6,355
299		360,861	360,861	9.00%	32,478	32,478	(361)	-
300		1,397,544	1,397,544	9.00%	125,779	125,779	(1,398)	-
301		7,063	7,063	9.00%	636	636	(7)	-
302		1,202,128	1,202,128	9.00%	108,192	108,192	(1,202)	-
303		86,883	86,883	9.00%	7,819	7,819	(87)	-
304		22,553	22,553	9.00%	2,030	2,030	(23)	-
305		85,468	85,468	9.00%	7,692	7,692	(85)	-
306		177,833	177,833	9.00%	16,005	16,005	(178)	-
307		100,996	100,996	9.00%	9,090	9,090	(101)	-
308		121,368	121,368	9.00%	10,923	10,923	(121)	-
309		145,118	145,118	0.00%	-	-	-	-
310		$ 3,832,165	$ 3,902,780	9.00%	$ 331,834	$ 338,190	$ (3,687)	$ 6,355

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Account Number and/or Description	Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
			Depreciation Expense – Current Test Year					
311	392020	Transportation Equipment - Light Trucks						
312	Vintage	2020	$ 2,929,226	$ 885,969	$ 3,815,194	9.30%	$ 272,418	$ 354,813
313		2019	1,515,608	-	1,515,608	9.30%	140,952	140,952
314		2018	4,456,264	-	4,456,264	9.30%	414,433	414,433
315		2017	5,313,940	-	5,313,940	9.30%	494,196	494,196
316		2016	641,447	-	641,447	9.30%	59,655	59,655
317		2015	2,929,616	-	2,929,616	9.30%	272,454	272,454
318		2014	2,946,202	-	2,946,202	9.30%	273,997	273,997
319		2013	2,934,579	-	2,934,579	9.30%	272,916	272,916
320		2012	1,602,832	-	1,602,832	9.30%	149,063	149,063
321		2011	1,740,163	-	1,740,163	9.30%	161,835	161,835
322		2010	1,072,740	-	1,072,740	9.30%	99,765	99,765
323		Vintages > ASL	19,997,544	-	19,997,544	0.00%	-	-
324		Subtotal General Transp Eq-Grp 2-3	$ 48,080,161	$ 885,969	$ 48,966,129	9.30%	$ 2,611,683	$ 2,694,078
325	392030	Transportation Equipment - Trailers						
326	Vintage	2020	$ 307,609	$ 171,033	$ 478,642	6.07%	$ 18,662	$ 29,038
327		2019	569,106	-	569,106	6.07%	34,526	34,526
328		2018	807,029	-	807,029	6.07%	48,960	48,960
329		2017	1,152,712	-	1,152,712	6.07%	69,931	69,931
330		2016	185,615	-	185,615	6.07%	11,261	11,261
331		2015	1,482,172	-	1,482,172	6.07%	89,918	89,918
332		2014	1,288,040	-	1,288,040	6.07%	78,141	78,141
333		2013	274,597	-	274,597	6.07%	16,659	16,659
334		2012	1,001,313	-	1,001,313	6.07%	60,746	60,746
335		2011	262,080	-	262,080	6.07%	15,900	15,900
336		2010	708,372	-	708,372	6.07%	42,975	42,975
337		2009	115,484	-	115,484	6.07%	7,006	7,006
338		2008	-	-	-	6.07%	-	-
339		2007	-	-	-	6.07%	-	-
340		2006	-	-	-	6.07%	-	-
341		2005	36,421	-	36,421	6.07%	2,210	2,210
342		Vintages > ASL	1,091,135	-	1,091,135	0.00%	-	-
343		Subtotal General Transp Eq-Trailers	$ 9,281,685	$ 171,033	$ 9,452,718	6.07%	$ 496,893	$ 507,269

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Depreciation Expense Update Period: Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
311	392020							
312	Vintage	$ 2,929,226	$ 3,815,194	8.80%	$ 257,772	$ 335,737	$ (14,646)	$ 77,965
313		1,515,608	1,515,608	8.80%	133,373	133,373	(7,578)	-
314		4,456,264	4,456,264	8.80%	392,151	392,151	(22,281)	-
315		5,313,940	5,313,940	8.80%	467,627	467,627	(26,570)	-
316		641,447	641,447	8.80%	56,447	56,447	(3,207)	-
317		2,929,616	2,929,616	8.80%	257,806	257,806	(14,648)	-
318		2,946,202	2,946,202	8.80%	259,266	259,266	(14,731)	-
319		2,934,579	2,934,579	8.80%	258,243	258,243	(14,673)	-
320		1,602,832	1,602,832	8.80%	141,049	141,049	(8,014)	-
321		1,740,163	1,740,163	8.80%	153,134	153,134	(8,701)	-
322		1,072,740	1,072,740	8.80%	94,401	94,401	(5,364)	-
323		19,997,544	19,997,544	0.00%	-	-	-	-
324		$ 48,080,161	$ 48,966,129	8.80%	$ 2,471,270	$ 2,549,236	$ (140,413)	$ 77,965
325	392030							
326	Vintage	$ 307,609	$ 478,642	5.93%	$ 18,241	$ 28,383	$ (420)	$ 10,142
327		569,106	569,106	5.93%	33,748	33,748	(778)	-
328		807,029	807,029	5.93%	47,857	47,857	(1,103)	-
329		1,152,712	1,152,712	5.93%	68,356	68,356	(1,575)	-
330		185,615	185,615	5.93%	11,007	11,007	(254)	-
331		1,482,172	1,482,172	5.93%	87,893	87,893	(2,026)	-
332		1,288,040	1,288,040	5.93%	76,381	76,381	(1,760)	-
333		274,597	274,597	5.93%	16,284	16,284	(375)	-
334		1,001,313	1,001,313	5.93%	59,378	59,378	(1,368)	-
335		262,080	262,080	5.93%	15,541	15,541	(358)	-
336		708,372	708,372	5.93%	42,006	42,006	(968)	-
337		115,484	115,484	5.93%	6,848	6,848	(158)	-
338		-	-	5.93%	-	-	-	-
339		-	-	5.93%	-	-	-	-
340		-	-	5.93%	-	-	-	-
341		36,421	36,421	5.93%	2,160	2,160	(50)	-
342		1,091,135	1,091,135	0.00%	-	-	-	-
343		$ 9,281,685	$ 9,452,718	5.93%	$ 485,700	$ 495,842	$ (11,194)	$ 10,142

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

			Depreciation Expense					
			Current Test Year					
Line No.	Unit or Account Number	Account Number and/or Description	Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
344	392040	Transportation Equipment - Heavy Trucks						
345	Vintage	2020	$ 1,558,358	$ 1,126,008	$ 2,684,367	7.83%	$ 122,071	$ 210,275
346		2019	2,359,918	-	2,359,918	7.83%	184,860	184,860
347		2018	2,094,000	-	2,094,000	7.83%	164,030	164,030
348		2017	5,451,480	-	5,451,480	7.83%	427,033	427,033
349		2016	3,731,233	-	3,731,233	7.83%	292,280	292,280
350		2015	4,758,875	-	4,758,875	7.83%	372,779	372,779
351		2014	3,389,544	-	3,389,544	7.83%	265,514	265,514
352		2013	2,349,415	-	2,349,415	7.83%	184,037	184,037
353		2012	5,482,457	-	5,482,457	7.83%	429,459	429,459
354		2011	9,446,961	-	9,446,961	7.83%	740,012	740,012
355		2010	1,474,462	-	1,474,462	7.83%	115,499	115,499
356		2009	3,507,812	-	3,507,812	7.83%	274,779	274,779
357		2008	216,740	-	216,740	7.83%	16,978	16,978
358		Vintages > ASL	15,285,494	-	15,285,494	0.00%	-	-
359		Subtotal General Transp Eq-Grp 4-8	$ 61,106,748	$ 1,126,008	$ 62,232,756	7.83%	$ 3,589,331	$ 3,677,535
360	393	General Stores Equipment Total						
361	Vintage							$ -
362		2020	$ -	$ 6,944	$ 6,944	2.86%	$ -	$ 198
363		2019	-	-	-	2.86%	-	-
364		2018	-	-	-	2.86%	-	-
365		2017	-	-	-	2.86%	-	-
366		2016	-	-	-	2.86%	-	-
367		2015	-	-	-	2.86%	-	-
368		2014	-	-	-	2.86%	-	-
369		2013	-	-	-	2.86%	-	-
370		2012	-	-	-	2.86%	-	-
371		2011	-	-	-	2.86%	-	-
372		2010	24,680	-	24,680	2.86%	705	705
373		2009	-	-	-	2.86%	-	-
374		2008	-	-	-	2.86%	-	-

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

		Depreciation Expense						
		Update Period						
Line No.	Unit or Account Number	Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
344	392040							
345	Vintage	$ 1,558,358	$ 2,684,367	7.42%	$ 115,630	$ 199,180	$ (6,441)	$ 83,550
346		2,359,918	2,359,918	7.42%	175,106	175,106	(9,754)	-
347		2,094,000	2,094,000	7.42%	155,375	155,375	(8,655)	-
348		5,451,480	5,451,480	7.42%	404,500	404,500	(22,533)	-
349		3,731,233	3,731,233	7.42%	276,857	276,857	(15,422)	-
350		4,758,875	4,758,875	7.42%	353,109	353,109	(19,670)	-
351		3,389,544	3,389,544	7.42%	251,504	251,504	(14,010)	-
352		2,349,415	2,349,415	7.42%	174,327	174,327	(9,711)	-
353		5,482,457	5,482,457	7.42%	406,798	406,798	(22,661)	-
354		9,446,961	9,446,961	7.42%	700,964	700,964	(39,047)	-
355		1,474,462	1,474,462	7.42%	109,405	109,405	(6,094)	-
356		3,507,812	3,507,812	7.42%	260,280	260,280	(14,499)	-
357		216,740	216,740	7.42%	16,082	16,082	(896)	-
358		15,285,494	15,285,494	0.00%	-	-	-	-
359		$ 61,106,748	$ 62,232,756	7.42%	$ 3,399,937	$ 3,483,487	$ (189,394)	$ 83,550
360	393							
361	Vintage							
362		$ -	$ 6,944	2.86%	$ -	$ 199	$ -	$ 199
363		-	-	2.86%	-	-	-	-
364		-	-	2.86%	-	-	-	-
365		-	-	2.86%	-	-	-	-
366		-	-	2.86%	-	-	-	-
367		-	-	2.86%	-	-	-	-
368		-	-	2.86%	-	-	-	-
369		-	-	2.86%	-	-	-	-
370		-	-	2.86%	-	-	-	-
371		-	-	2.86%	-	-	-	-
372		24,680	24,680	2.86%	706	706	1	-
373		-	-	2.86%	-	-	-	-
374		-	-	2.86%	-	-	-	-

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Account Number and/or Description	Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
			Depreciation Expense – Current Test Year					
375		2007	66,056	-	66,056	2.86%	1,887	1,887
376		2006	-	-	-	2.86%	-	-
377		2005	-	-	-	2.86%	-	-
378		2004	9,633	-	9,633	2.86%	275	275
379		2003	-	-	-	2.86%	-	-
380		2002	-	-	-	2.86%	-	-
381		2001	-	-	-	2.86%	-	-
382		2000	-	-	-	2.86%	-	-
383		1999	1,577	-	1,577	2.86%	45	45
384		1998	2,614	-	2,614	2.86%	75	75
385		1997	1,357	-	1,357	2.86%	39	39
386		1996	16,120	-	16,120	2.86%	461	461
387		1995	14,610	-	14,610	2.86%	417	417
388		1994	14,358	-	14,358	2.86%	410	410
389		1993	12,154	-	12,154	2.86%	347	347
390		1992	4,727	-	4,727	2.86%	135	135
391		1991	31,995	-	31,995	2.86%	914	914
392		1990	29,558	-	29,558	2.86%	845	845
393		1989	32,269	-	32,269	2.86%	922	922
394		1988	62,727	-	62,727	2.86%	1,792	1,792
395		1987	12,513	-	12,513	2.86%	358	358
396		1986	14,586	-	14,586	2.86%	417	417
397		1985	1,335	-	1,335	2.86%	38	38
398		Vintages > ASL	78,055	-	78,055	0.00%	-	-
399		Total Stores Equipment	$ 430,925	$ 6,944	$ 437,868	2.86%	$ 10,082	$ 10,280
400	394	Tool, Shop, and Garage Equipment						
401	Vintage							
402		2020	$ 2,864,232	$ 831,941	$ 3,696,173	2.86%	$ 81,835	$ 105,605
403		2019	4,905,695	-	4,905,695	2.86%	140,163	140,163
404		2018	7,156,313	-	7,156,313	2.86%	204,466	204,466
405		2017	5,719,137	-	5,719,137	2.86%	163,404	163,404
406		2016	4,171,074	-	4,171,074	2.86%	119,174	119,174
407		2015	2,546,968	-	2,546,968	2.86%	72,771	72,771
408		2014	3,565,338	-	3,565,338	2.86%	101,867	101,867
409		2013	2,422,890	-	2,422,890	2.86%	69,225	69,225
410		2012	2,323,330	-	2,323,330	2.86%	66,381	66,381
411		2011	1,891,578	-	1,891,578	2.86%	54,045	54,045
412		2010	2,896,359	-	2,896,359	2.86%	82,753	82,753
413		2009	1,388,990	-	1,388,990	2.86%	39,685	39,685
414		2008	1,059,269	-	1,059,269	2.86%	30,265	30,265
415		2007	1,236,873	-	1,236,873	2.86%	35,339	35,339

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Depreciation Expense – Update Period: Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
375		66,056	66,056	2.86%	1,889	1,889	2	-
376		-	-	2.86%	-	-	-	-
377		-	-	2.86%	-	-	-	-
378		9,633	9,633	2.86%	276	276	0	-
379		-	-	2.86%	-	-	-	-
380		-	-	2.86%	-	-	-	-
381		-	-	2.86%	-	-	-	-
382		-	-	2.86%	-	-	-	-
383		1,577	1,577	2.86%	45	45	0	-
384		2,614	2,614	2.86%	75	75	0	-
385		1,357	1,357	2.86%	39	39	0	-
386		16,120	16,120	2.86%	461	461	0	-
387		14,610	14,610	2.86%	418	418	0	-
388		14,358	14,358	2.86%	411	411	0	-
389		12,154	12,154	2.86%	348	348	0	-
390		4,727	4,727	2.86%	135	135	0	-
391		31,995	31,995	2.86%	915	915	1	-
392		29,558	29,558	2.86%	845	845	1	-
393		32,269	32,269	2.86%	923	923	1	-
394		62,727	62,727	2.86%	1,794	1,794	2	-
395		12,513	12,513	2.86%	358	358	0	-
396		14,586	14,586	2.86%	417	417	0	-
397		1,335	1,335	2.86%	38	38	0	-
398		78,055	78,055	0.00%	-	-	-	-
399		$ 430,925	$ 437,868	2.86%	$ 10,092	$ 10,291	$ 10	$ 199
400	394							
401	Vintage							
402		$ 2,864,232	$ 3,696,173	2.86%	$ 81,917	$ 105,711	$ 82	$ 23,794
403		4,905,695	4,905,695	2.86%	140,303	140,303	140	-
404		7,156,313	7,156,313	2.86%	204,671	204,671	204	-
405		5,719,137	5,719,137	2.86%	163,567	163,567	163	-
406		4,171,074	4,171,074	2.86%	119,293	119,293	119	-
407		2,546,968	2,546,968	2.86%	72,843	72,843	73	-
408		3,565,338	3,565,338	2.86%	101,969	101,969	102	-
409		2,422,890	2,422,890	2.86%	69,295	69,295	69	-
410		2,323,330	2,323,330	2.86%	66,447	66,447	66	-
411		1,891,578	1,891,578	2.86%	54,099	54,099	54	-
412		2,896,359	2,896,359	2.86%	82,836	82,836	83	-
413		1,388,990	1,388,990	2.86%	39,725	39,725	40	-
414		1,059,269	1,059,269	2.86%	30,295	30,295	30	-
415		1,236,873	1,236,873	2.86%	35,375	35,375	35	-

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense – Current Test Year: Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
416		2006	946,296	-	946,296	2.86%	27,037	27,037
417		2005	1,074,470	-	1,074,470	2.86%	30,699	30,699
418		2004	1,608,882	-	1,608,882	2.86%	45,968	45,968
419		2003	56,803	-	56,803	2.86%	1,623	1,623
420		2002	245,106	-	245,106	2.86%	7,003	7,003
421		2001	51,176	-	51,176	2.86%	1,462	1,462
422		2000	42,919	-	42,919	2.86%	1,226	1,226
423		1999	229,954	-	229,954	2.86%	6,570	6,570
424		1998	88,192	-	88,192	2.86%	2,520	2,520
425		1997	280,457	-	280,457	2.86%	8,013	8,013
426		1996	542,411	-	542,411	2.86%	15,497	15,497
427		1995	297,742	-	297,742	2.86%	8,507	8,507
428		1994	368,359	-	368,359	2.86%	10,525	10,525
429		1993	357,424	-	357,424	2.86%	10,212	10,212
430		1992	255,179	-	255,179	2.86%	7,291	7,291
431		1991	245,103	-	245,103	2.86%	7,003	7,003
432		1990	147,641	-	147,641	2.86%	4,218	4,218
433		1989	136,329	-	136,329	2.86%	3,895	3,895
434		1988	142,459	-	142,459	2.86%	4,070	4,070
435		1987	169,849	-	169,849	2.86%	4,853	4,853
436		1986	111,288	-	111,288	2.86%	3,180	3,180
437		1985	83,045	-	83,045	2.86%	2,373	2,373
438		Vintages > ASL	-	-	-	0.00%	-	-
439		Total Tool, Shop, and Garage Equipment	$ 51,629,128	$ 831,941	$ 52,461,069	2.86%	$ 1,475,118	$ 1,498,888

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Depreciation Expense – Update Period: Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
416		946,296	946,296	2.86%	27,064	27,064	27	-
417		1,074,470	1,074,470	2.86%	30,730	30,730	31	-
418		1,608,882	1,608,882	2.86%	46,014	46,014	46	-
419		56,803	56,803	2.86%	1,625	1,625	2	-
420		245,106	245,106	2.86%	7,010	7,010	7	-
421		51,176	51,176	2.86%	1,464	1,464	1	-
422		42,919	42,919	2.86%	1,227	1,227	1	-
423		229,954	229,954	2.86%	6,577	6,577	7	-
424		88,192	88,192	2.86%	2,522	2,522	3	-
425		280,457	280,457	2.86%	8,021	8,021	8	-
426		542,411	542,411	2.86%	15,513	15,513	15	-
427		297,742	297,742	2.86%	8,515	8,515	9	-
428		368,359	368,359	2.86%	10,535	10,535	11	-
429		357,424	357,424	2.86%	10,222	10,222	10	-
430		255,179	255,179	2.86%	7,298	7,298	7	-
431		245,103	245,103	2.86%	7,010	7,010	7	-
432		147,641	147,641	2.86%	4,223	4,223	4	-
433		136,329	136,329	2.86%	3,899	3,899	4	-
434		142,459	142,459	2.86%	4,074	4,074	4	-
435		169,849	169,849	2.86%	4,858	4,858	5	-
436		111,288	111,288	2.86%	3,183	3,183	3	-
437		83,045	83,045	2.86%	2,375	2,375	2	-
438		-	-	0.00%	-	-	-	-
439		$ 51,629,128	$ 52,461,069	2.86%	$ 1,476,593	$ 1,500,387	$ 1,475	$ 23,794

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense – Current Test Year: Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
440	395	Laboratory Equipment						
441	Vintage							
442		2020	$ -	$ 176,100	$ 176,100	4.00%	$ -	$ 7,044
443		2019	-	-	-	4.00%	-	-
444		2018	217,876	-	217,876	4.00%	8,715	8,715
445		2017	216,319	-	216,319	4.00%	8,653	8,653
446		2016	-	-	-	4.00%	-	-
447		2015	119,967	-	119,967	4.00%	4,799	4,799
448		2014	101,246	-	101,246	4.00%	4,050	4,050
449		2013	183,038	-	183,038	4.00%	7,322	7,322
450		2012	119,659	-	119,659	4.00%	4,786	4,786
451		2011	181,976	-	181,976	4.00%	7,279	7,279
452		2010	433,281	-	433,281	4.00%	17,331	17,331
453		2009	118,663	-	118,663	4.00%	4,747	4,747
454		2008	142,980	-	142,980	4.00%	5,719	5,719
455		2007	122,794	-	122,794	4.00%	4,912	4,912
456		2006	107,409	-	107,409	4.00%	4,296	4,296
457		2005	80,167	-	80,167	4.00%	3,207	3,207
458		2004	347,233	-	347,233	4.00%	13,889	13,889
459		2003	355,258	-	355,258	4.00%	14,210	14,210
460		2002	73,816	-	73,816	4.00%	2,953	2,953
461		2001	484,668	-	484,668	4.00%	19,387	19,387
462		2000	165,585	-	165,585	4.00%	6,623	6,623
463		1999	441,444	-	441,444	4.00%	17,658	17,658
464		1998	104,033	-	104,033	4.00%	4,161	4,161
465		1997	565,516	-	565,516	4.00%	22,621	22,621
466		1996	1,261,799	-	1,261,799	4.00%	50,472	50,472
467		1995	408,661	-	408,661	4.00%	163	16,346
468		Vintages > ASL	4,575,120	-	4,575,120	0.00%	-	-
469		Total Laboratory Equipment	$ 10,928,508	$ 176,100	$ 11,104,608	3.75%	$ 237,953	$ 261,180

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Depreciation Expense Update Period: Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
440	395							
441	Vintage							
442		$ -	$ 176,100	4.00%	$ -	$ 7,044	$ -	$ 7,044
443		-	-	4.00%	-	-	-	-
444		217,876	217,876	4.00%	8,715	8,715	-	-
445		216,319	216,319	4.00%	8,653	8,653	-	-
446		-	-	4.00%	-	-	-	-
447		119,967	119,967	4.00%	4,799	4,799	-	-
448		101,246	101,246	4.00%	4,050	4,050	-	-
449		183,038	183,038	4.00%	7,322	7,322	-	-
450		119,659	119,659	4.00%	4,786	4,786	-	-
451		181,976	181,976	4.00%	7,279	7,279	-	-
452		433,281	433,281	4.00%	17,331	17,331	-	-
453		118,663	118,663	4.00%	4,747	4,747	-	-
454		142,980	142,980	4.00%	5,719	5,719	-	-
455		122,794	122,794	4.00%	4,912	4,912	-	-
456		107,409	107,409	4.00%	4,296	4,296	-	-
457		80,167	80,167	4.00%	3,207	3,207	-	-
458		347,233	347,233	4.00%	13,889	13,889	-	-
459		355,258	355,258	4.00%	14,210	14,210	-	-
460		73,816	73,816	4.00%	2,953	2,953	-	-
461		484,668	484,668	4.00%	19,387	19,387	-	-
462		165,585	165,585	4.00%	6,623	6,623	-	-
463		441,444	441,444	4.00%	17,658	17,658	-	-
464		104,033	104,033	4.00%	4,161	4,161	-	-
465		565,516	565,516	4.00%	22,621	22,621	-	-
466		1,261,799	1,261,799	4.00%	50,472	50,472	-	-
467		408,661	408,661	4.00%	16,346	16,346	16,183	-
468		4,575,120	4,575,120	0.00%	-	-	-	-
469		$ 10,928,508	$ 11,104,608	4.00%	$ 254,136	$ 261,180	$ 16,183	$ 7,044

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
470	396	Power Operated Equipment						
471	Vintage							
472		2019	$ -	$ 252,787	$ 252,787	4.74%	$ -	$ 11,974
473		2018	33,567	-	33,567	4.74%	1,590	1,590
474		2017	7,898	-	7,898	4.74%	374	374
475		2016	33,938	-	33,938	4.74%	1,608	1,608
476		2015	3,754,053	-	3,754,053	4.74%	177,824	177,824
477		2014	862,580	-	862,580	4.74%	40,859	40,859
478		2013	433,414	-	433,414	4.74%	20,530	20,530
479		2012	580,762	-	580,762	4.74%	27,510	27,510
480		2011	2,208,554	-	2,208,554	4.74%	104,616	104,616
481		2010	3,775,791	-	3,775,791	4.74%	178,853	178,853
482		2009	746,498	-	746,498	4.74%	35,360	35,360
483		2008	-	-	-	4.74%	-	-
484		2007	-	-	-	4.74%	-	-
485		2006	331,037	-	331,037	4.74%	15,681	15,681
486		2005	67,722	-	67,722	4.74%	3,208	3,208
487		2004	38,255	-	38,255	4.74%	1,812	1,812
488		2003	197,484	-	197,484	4.74%	9,355	9,355
489		2002	-	-	-	4.74%	-	-
490		2001	-	-	-	4.74%	-	-
491		Vintages > ASL	646,804	-	646,804	0.00%	-	-
492		Total Power Operated Equipment	$ 13,718,357	$ 252,787	$ 13,971,144	4.74%	$ 619,179	$ 631,153
493	397	Communication Equipment						
494	Vintage							
495		2020	$ 4,110,613	$ 4,870,916	$ 8,981,529	6.93%	$ 285,003	$ 622,719
496		2019	7,473,515	-	7,473,515	6.93%	518,164	518,164
497		2018	11,736,340	-	11,736,340	6.93%	813,720	813,720
498		2017	15,034,812	-	15,034,812	6.93%	1,042,414	1,042,414
499		2016	10,855,763	-	10,855,763	6.93%	752,666	752,666
500		2015	18,472,748	-	18,472,748	6.93%	1,280,777	1,280,777
501		2014	3,324,915	-	3,324,915	6.93%	230,527	230,527
502		2013	3,240,267	-	3,240,267	6.93%	224,658	224,658
503		2012	878,448	-	878,448	6.93%	60,906	60,906
504		2011	761,649	-	761,649	6.93%	52,808	52,808
505		2010	762,525	-	762,525	6.93%	52,868	52,868
506		2009	2,202,692	-	2,202,692	6.93%	152,720	152,720
507		2008	340,472	-	340,472	6.93%	23,606	23,606
508		2007	6,238,440	-	6,238,440	6.93%	432,532	432,532
509		2006	1,047,125	-	1,047,125	6.93%	72,601	72,601
510		2005	5,667,383	-	5,667,383	6.93%	392,939	392,939
511		Vintages > ASL	38,147,977	-	38,147,977	0.00%	-	-
512	397	Total Communication Equipment	$ 130,295,683	$ 4,870,916	$ 135,166,599	6.93%	$ 6,388,907	$ 6,726,624

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Depreciation Expense – Update Period: Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
470	396							
471	Vintage							
472		$ -	$ 252,787	5.00%	$ -	$ 12,639	$ -	$ 12,639
473		33,567	33,567	5.00%	1,678	1,678	88	-
474		7,898	7,898	5.00%	395	395	21	-
475		33,938	33,938	5.00%	1,697	1,697	89	-
476		3,754,053	3,754,053	5.00%	187,703	187,703	9,879	-
477		862,580	862,580	5.00%	43,129	43,129	2,270	-
478		433,414	433,414	5.00%	21,671	21,671	1,141	-
479		580,762	580,762	5.00%	29,038	29,038	1,528	-
480		2,208,554	2,208,554	5.00%	110,428	110,428	5,812	-
481		3,775,791	3,775,791	5.00%	188,790	188,790	9,936	-
482		746,498	746,498	5.00%	37,325	37,325	1,964	-
483		-	-	5.00%	-	-	-	-
484		-	-	5.00%	-	-	-	-
485		331,037	331,037	5.00%	16,552	16,552	871	-
486		67,722	67,722	5.00%	3,386	3,386	178	-
487		38,255	38,255	5.00%	1,913	1,913	101	-
488		197,484	197,484	5.00%	9,874	9,874	520	-
489		-	-	5.00%	-	-	-	-
490		-	-	5.00%	-	-	-	-
491		646,804	646,804	0.00%	-	-	-	-
492		$ 13,718,357	$ 13,971,144	5.00%	$ 653,578	$ 666,217	$ 34,399	$ 12,639
493	397							
494	Vintage							
495		$ 4,110,613	$ 8,981,529	6.67%	$ 274,041	$ 598,769	$ (10,962)	$ 324,728
496		7,473,515	7,473,515	6.67%	498,234	498,234	(19,929)	-
497		11,736,340	11,736,340	6.67%	782,423	782,423	(31,297)	-
498		15,034,812	15,034,812	6.67%	1,002,321	1,002,321	(40,093)	-
499		10,855,763	10,855,763	6.67%	723,718	723,718	(28,949)	-
500		18,472,748	18,472,748	6.67%	1,231,517	1,231,517	(49,261)	-
501		3,324,915	3,324,915	6.67%	221,661	221,661	(8,866)	-
502		3,240,267	3,240,267	6.67%	216,018	216,018	(8,641)	-
503		878,448	878,448	6.67%	58,563	58,563	(2,343)	-
504		761,649	761,649	6.67%	50,777	50,777	(2,031)	-
505		762,525	762,525	6.67%	50,835	50,835	(2,033)	-
506		2,202,692	2,202,692	6.67%	146,846	146,846	(5,874)	-
507		340,472	340,472	6.67%	22,698	22,698	(908)	-
508		6,238,440	6,238,440	6.67%	415,896	415,896	(16,636)	-
509		1,047,125	1,047,125	6.67%	69,808	69,808	(2,792)	-
510		5,667,383	5,667,383	6.67%	377,826	377,826	(15,113)	-
511		38,147,977	38,147,977	0.00%	-	-	-	-
512	397	$ 130,295,683	$ 135,166,599	6.67%	$ 6,143,180	$ 6,467,908	$ (245,727)	$ 324,728

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense – Current Test Year: Depreciable Plant 9/30/2020	October-December Adjustment	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020
513	398	Miscellaneous Equipment						
514	Vintage							
515		2019	$ -	$ 44,260	$ 44,260	4.17%	$ -	$ 1,844
516		2018	-	-	-	4.17%	-	-
517		2017	-	-	-	4.17%	-	-
518		2016	-	-	-	4.17%	-	-
519		2015	614	-	614	4.17%	26	26
520		2014	-	-	-	4.17%	-	-
521		2013	155,154	-	155,154	4.17%	6,465	6,465
522		2012	156,805	-	156,805	4.17%	6,534	6,534
523		2011	48,511	-	48,511	4.17%	2,021	2,021
524		2010	22,296	-	22,296	4.17%	929	929
525		2009	11,220	-	11,220	4.17%	468	468
526		2008	108,737	-	108,737	4.17%	4,531	4,531
527		2007	38,586	-	38,586	4.17%	1,608	1,608
528		2006	14,056	-	14,056	4.17%	586	586
529		2005	64,121	-	64,121	4.17%	2,672	2,672
530		2004	920,048	-	920,048	4.17%	38,335	38,335
531		2003	273,384	-	273,384	4.17%	11,391	11,391
532		2002	78,956	-	78,956	4.17%	3,290	3,290
533		2001	1,340	-	1,340	4.17%	56	56
534		2000	12,408	-	12,408	4.17%	517	517
535		1999	50,023	-	50,023	4.17%	2,084	2,084
536		1998	11,216	-	11,216	4.17%	467	467
537		1997	15,579	-	15,579	4.17%	649	649
538		1996	123,669	-	123,669	4.17%	5,153	5,153
539		Vintages > ASL	640,015	-	640,015	0.00%	-	-
540		Total Miscellaneous Equipment	$ 2,746,736	$ 44,260	$ 2,790,996	4.17%	$ 87,780	$ 89,624
541	Total/Composite	**TOTAL GENERAL**	$ 529,207,125	$ 18,842,270	$ 548,049,394	8.20%	$ 36,334,326	$ 38,618,820
542		**Reserve Deficiency over 10 years for AR 15 Assets**					**1,662,505**	**1,662,505**
543		**TOTAL DEPRECIATION EXPENSE**	**$ 8,237,305,916**	**$ 1,171,548,693**	**$ 9,408,854,609**	**3.21%**	**$ 261,552,544**	**$ 305,598,091**

Note: (1) Distribution depreciable plant balances include both Texas and New Mexico distribution assets.

(2) SPS owns the Blackhawk pipeline, but does not own the Blackhawk plant. SPS has a purchase power agreement for power from the Blackhawk plant.

Southwestern Public Service Company

Depreciation Amortization Expense
for Year Ended September 30, 2020

Southwestern Public Service Company
Depreciation Expense - Electric
For Year Ended Sep 30, 2020

		Depreciation Expense						
		Update Period						
Line No.	Unit or Account Number	Depreciable Plant 9/30/2020	Depreciable Plant 12/31/2020	Depreciation Rate	Annualized Depreciation Expense 9/30/2020	Annualized Depreciation Expense 12/31/2020	Adjustment: Current Rates at 9/30/2020 to Proposed Rates @ 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 12/31/2020
513	398							
514	Vintage							
515		$ -	$ 44,260	4.17%	$ -	$ 1,846	$ -	$ 1,846
516		-	-	4.17%	-	-	-	-
517		-	-	4.17%	-	-	-	-
518		-	-	4.17%	-	-	-	-
519		614	614	4.17%	26	26	0	-
520		-	-	4.17%	-	-	-	-
521		155,154	155,154	4.17%	6,470	6,470	5	-
522		156,805	156,805	4.17%	6,539	6,539	5	-
523		48,511	48,511	4.17%	2,023	2,023	2	-
524		22,296	22,296	4.17%	930	930	1	-
525		11,220	11,220	4.17%	468	468	0	-
526		108,737	108,737	4.17%	4,534	4,534	4	-
527		38,586	38,586	4.17%	1,609	1,609	1	-
528		14,056	14,056	4.17%	586	586	0	-
529		64,121	64,121	4.17%	2,674	2,674	2	-
530		920,048	920,048	4.17%	38,366	38,366	31	-
531		273,384	273,384	4.17%	11,400	11,400	9	-
532		78,956	78,956	4.17%	3,292	3,292	3	-
533		1,340	1,340	4.17%	56	56	0	-
534		12,408	12,408	4.17%	517	517	0	-
535		50,023	50,023	4.17%	2,086	2,086	2	-
536		11,216	11,216	4.17%	468	468	0	-
537		15,579	15,579	4.17%	650	650	1	-
538		123,669	123,669	4.17%	5,157	5,157	4	-
539		640,015	640,015	0.00%	-	-	-	-
540		$ 2,746,736	$ 2,790,996	4.17%	$ 87,850	$ 89,696	$ 70	$ 1,846
541	Total/Composite	$ 529,207,125	$ 548,049,394	8.04%	$ 35,611,124	$ 37,876,107	$ (723,202)	$ 2,264,983
542					**1,379,457**	**1,379,457**	**(283,048)**	**-**
543		**$ 8,237,305,916**	**$ 9,408,854,609**	**3.58%**	**$ 292,204,476**	**$ 337,294,916**	**$ 30,651,932**	**$ 45,090,439**

Note:

Southwestern Public Service Company

Depreciation Study

Southwestern Public Service Company ("SPS") is requesting a change to its current depreciation rates. The current depreciation rates were all approved in Docket No. 49831.

SPS retained Alliance Consulting Group to analyze the Accrual Rate Study at June 30, 2020, and to support and justify the recommended depreciation rate changes for SPS assets based on this Technical Update. Please refer to the Direct Testimony of Mark P. Moeller for further discussion of the depreciation rates used in this case and Attachments DAW-RR-2 and DAW-RR-3 to the Direct Testimony of Dane A. Watson for the Depreciation Study and computation of estimated depreciation accrual rates.

Southwestern Public Service Company

Retirement Data For All Generating Units
Updated Test Year (October 31, 2020 through December 31, 2020)

Line No.	UNIT NAME	NET DEPENDABLE CAPACITY (MW)[5]	IN-SERVICE DATE	SERVICE LIFE	DEPRECIATION RETIREMENT DATE[1]	PLANNING RETIREMENT DATE
	Steam Production - Gas/Oil					
1	Jones Unit 1	243	1971	60	2031	2031
2	Jones Unit 2	243	1974	60	2034	2034
3	Plant X Unit 1	38	1952	67	2019	2019
4	Plant X Unit 2	90	1953	66	2019	2019
5	Plant X Unit 3	93	1955	67	2022[7]	2022[7]
6	Plant X Unit 4	190	1964	63	2027	2027
	Steam Production - Gas					
7	Cunningham Unit 1	68	1957	62	2019	2019
8	Cunningham Unit 2	171	1965	60	2025	2025
9	Maddox Unit 1	112	1967	61	2028	2028
10	Nichols Unit 1	107	1960	62	2022	2022
11	Nichols Unit 2	106	1962	61	2023	2023
12	Nichols Unit 3	244	1968	62	2030	2030
13	Harrington Unit 1	339	1976	60	2036	2036
14	Harrington Unit 2	339	1978	60	2038	2038
15	Harrington Unit 3	340	1980	60	2040	2040
	Steam Production - Coal					
16	Harrington Unit 1	339	1976	48	2024[7]	2024[7]
17	Harrington Unit 2	339	1978	46	2024[7]	2024[7]
18	Harrington Unit 3	340	1980	44	2024[7]	2024[7]
19	Tolk Unit 1	532	1982	50	2032[6 &7]	2032[6 &7]
20	Tolk Unit 2	535	1985	47	2032[6 &7]	2032[6 &7]
	Other Production - Combustion Turbine					
21	Blackhawk	See Note 2	1999	35	2034	2034
22	Cunningham Unit 3	106	1997	43	2040	2040
23	Cunningham Unit 4	103	1997	43	2040	2040
24	Jones Unit 3	166	2011	45	2056	2056
25	Jones Unit 4	168	2013	45	2058	2058
26	Maddox Unit 2	61	1975	50	2025[4]	2025[4]
27	Maddox Unit 3	See Note 3	1963	62	2025[4]	2025[4]
28	Quay County	17	2013	21	2034	2034
	Other Production - Wind					
29	Hale	478	2019	25	2044	2044
30	Sagamore	522	2020	25	2045	2045

Note 1: Current retirement dates were used in depreciation rates set forth in Attachment C in unopposed stipulation to the final
Note 2: SPS owns the Blackhawk pipeline, but does not own the Blackhawk plant. SPS has a purchased power agreement for
Note 3: Primarily used for voltage support.
Note 4: Property records do not distinguish between Maddox 2 and 3, the longer retirement date of Maddox 3 is used to model
Note 5: Net Dependable Capacity for Summer of 2019 except Hale and Sagamore Wind Farms which is gross name plate
Note 6: Some Tolk assets will remain after 2032 to support the transmission system with a retirement date of 2055.
Note 7: Retirement date proposed in the technical update. Please refer to Attachment DAW-RR-2 to the direct testimony of

Southwestern Public Service Company

Summary of Book Salvage

Line No.	ACCOUNT NUMBER	DESCRIPTION	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT[1] %	GROSS SALVAGE[2] AMOUNT	GROSS SALVAGE[2] PCT[1] %	NET SALVAGE AMOUNT	NET SALVAGE PCT[1] %	RETIREMENTS AMOUNT
1	310-316	Production Plant Steam	$ 15,733,230	(69.0)	$ (259,796)	1.1	$ 15,473,434	(67.8)	$ 22,808,744
2	340-346	Internal Combustion Production	367,083	(6.3)	-	-	367,083	(6.3)	5,801,678
3	350-358	Transmission Plant	12,009,042	(87.0)	(91,756)	0.7	11,917,286	(86.3)	13,802,058
4	360-373	Distribution System	10,366,849	(70.7)	(761,491)	5.2	9,605,358	(65.5)	14,666,962
5	389-398	General Plant	526,890	(4.2)	(292,758)	2	234,132	(1.9)	12,603,923
6	392-396	Transportation	-	-	-	-	-	-	-
7	391.2	Computer Hardware	-	-	-	-	-	-	-
8	391.8	Personal Computers	-	-	-	-	-	-	-
							-		
9	TOTALS	Electric Plant in Service	39,003,094	(56.0)	(1,405,800)	2.0	37,597,294	(54.0)	69,683,365

Notes: (1) Percentages are of Retirements.
(2) No reuse was recorded as gross salvage.

Southwestern Public Service Company

Service Life

Line No.	ACCOUNT NUMBER	DESCRIPTION	Approved SERVICE LIFE[1]	Approved AVERAGE LIFE	Approved CURVE	Proposed SERVICE LIFE[1]	Proposed AVERAGE LIFE	Proposed CURVE
	Steam Production - Gas/Oil							
1	E311-E316	Jones Unit 1	60		-			-
2	E311-E316	Jones Unit 2	60		-			-
3	E311-E316	Plant X Unit 1	67		-			-
4	E311-E316	Plant X Unit 2	66		-			-
5	E311-E316	Plant X Unit 3	69		-			-
6	E311-E316	Plant X Unit 4	63		-			-
	Steam Production - Gas							
7	E311-E316	Cunningham Unit 1	62		-			-
8	E311-E316	Cunningham Unit 2	60		-			-
13	E311-E316	Harrington Unit 1	60		-			
14	E311-E316	Harrington Unit 2	60		-			
15	E311-E316	Harrington Unit 3	60		-			
9	E311-E316	Maddox Unit 1	61		-			-
10	E311-E316	Nichols Unit 1	62		-			-
11	E311-E316	Nichols Unit 2	61		-			-
12	E311-E316	Nichols Unit 3	62		-			-
	Steam Production - Coal							
16	E311-E316	Harrington Unit 1	60		-			-
17	E311-E316	Harrington Unit 2	60		-			-
18	E311-E316	Harrington Unit 3	60		-			-
19	E311-E316	Tolk Unit 1 [2]	55		-			-
20	E311-E316	Tolk Unit 2 [2]	52		-			-
	Steam Production - Interim Retirement Curve [3]							
21	E311	Structures and Improvements			SQ			SQ
22	E312	Boiler Plant Equipment			SQ			SQ
23	E314	Turbogenerators			SQ			SQ
24	E315	Accessory Electric Equipment			SQ			SQ
25	E316	Miscellaneous Power Plant Equipment			SQ			SQ

Southwestern Public Service Company

Service Life

Line No.	ACCOUNT NUMBER	DESCRIPTION	Approved SERVICE LIFE[1]	Approved AVERAGE LIFE	Approved CURVE	Proposed SERVICE LIFE[1]	Proposed AVERAGE LIFE	Proposed CURVE
	Other Production - Combustion Turbine							
26	E341-E346	Blackhawk	35		-			-
27	E341-E346	Cunningham Unit 3	43		-			-
28	E341-E346	Cunningham Unit 4	43		-			-
30	E341-E346	Jones Unit 3	45		-			-
31	E341-E346	Jones Unit 4	45		-			-
32	E341-E346	Maddox Unit 2	50		-			-
33	E341-E346	Maddox Unit 3	62		-			-
34	E341-E346	Quay County	21		-			-
	Other Production - Wind							
35	E341-E346	Hale Wind Farm [7]	25		-			-
36	E341-E346	Sagamore Wind Farm [7]	25		-			-
	Other Production - Interim Retirement Curve [4]							
37	E341-E346	All Units			SQ			SQ
	Transmission							
38	E350.2	Land Rights		80	R4			
39	E352	Structures and Improvements		65	R4			
40	E353	Station Equipment		53	R1.5			
41	E354	Towers and Fixtures		75	R4			
42	E355	Poles and Fixtures		51	R2.5			
43	E356	Overhead Conductors and Devices		50	R2			
44	E357	Underground Conduit		75	R3			
45	E358	Underground Conductor and Devices		45	R3			
46	E359	Roads and Trails [6]		65	R4			
	Distribution							
47	E360.2	Land Rights		70	R4			
48	E361	Structures and Improvements		60	R1.5			
49	E362	Station Equipment		55	R1.5			
50	E364	Poles, Towers, and Fixtures		53	R0.5			
51	E365	Overhead Conductors and Devices		47	R0.5			
52	E366	Underground Conduit		60	R2.5			

Southwestern Public Service Company

Service Life

Line No.	ACCOUNT NUMBER	DESCRIPTION	Approved SERVICE LIFE[(1)]	Approved AVERAGE LIFE	Approved CURVE	Proposed SERVICE LIFE[(1)]	Proposed AVERAGE LIFE	Proposed CURVE
53	E367	Underground Conductor and Devices		47	R1.5			
54	E368	Line Transformers		45	R1			
55	E369	Services		47	R1.5			
56	E370	Meters		39	R2			
57	E371	Installation on Customer Premises		26	R0.5			
58	E373	Street Lighting and Signal Systems		40	R2			
	Intangible Plant [(5)]							
59	E303	Computer Software - 3 Year		3	SQ			
60	E303	Computer Software - 5 Year		5	SQ			
60	E303	Computer Software - 7 Year		7	SQ			
61	E303	Computer Software - 10 Year		10	SQ			
62	E303	Computer Software - 15 Year		15	SQ			
	General Plant							
63	E389	Land and Land Rights		50	R4			
64	E390	Structures and Improvements		48	R1			
65	E391	Office Furniture and Equipment		25	SQ			
66	E391	Network (Computer) Equipment		5	SQ			
67	E392.010	Transportation Equipment - Autos		10	SQ			
68	E392.020	Transportation Equipment - Light Trucks		10	SQ			
69	E392.030	Transportation Equipment - Trailers		15	SQ			
70	E392.040	Transportation Equipment - Heavy Trucks		12	SQ			
71	E393	Stores Equipment		35	SQ			
72	E394	Tool, Shop, and Garage Equipment		35	SQ			
73	E395	Laboratory Equipment		25	SQ			
74	E396	Power Operated Equipment		19	SQ			
75	E397	Communication Equipment		15	SQ			
76	E398	Miscellaneous Equipment		24	SQ			

(1) The life listed under service life in Gas Production, Coal Production, and Other Production is an expected service life of the facilities.
(2) Some Tolk assets will remain after 2032 to support the transmission system with a retirement date of 2055.
(3) Accrual rates for Accounts 311-316 do not incorporate an interim retirement curve.
(4) Accrual rates for Accounts 341-346 do not incorporate an interim retirement curve.
(5) The life listed under average life in Intangible Plant is an estimated recovery period of capitalized software systems based upon their expected benefit.
(6) Account 359 approved rates and parameters from Docket 49831 based on account 352.
(7) The Hale and Sagamore Wind Farms approved service life from Docket 49831.