

Southwestern Public Service Company
Transmission
Formula Rate Template
and Supporting Worksheets
Schedule 1 Annual Revenue Requirement
2022

2022 Projection

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	(1)	(2)	(3)	(4)	(5)
1	PROJECTED REVENUE REQUIREMENT	(ln 45)			Transmission Amount \$ 166,376,126
2	PRIOR YEAR TRUE UP ADJUSTMENT	Input			\$ (9,811,589)
3	INTEREST ON PRIOR YEAR TRUE UP ADJUSTMENT - Input				\$ (729,984)
4	PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT - (Worksheet A.1 Ln 52)				(\$253,260)
5	INTEREST ON PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT - (Worksheet A.1 Ln 53)				(\$32,832)
6	PROJECTED REVENUE REQUIREMENT WITH TRUE UP & PRIOR PERIOD CORRECTION	(ln 1 + sum lines 2 through 5)			\$ 155,548,461
7	DIVISOR				
8	Transmission Network Load	(Worksheet C)			4,518,000
9	RATES				
10	Annual Cost (\$/kW/Yr)	(ln 6 / ln 8)	34.429		
11	Network & P-to-P Rate (\$/kW/Mo)	(ln 10 / 12)	2.869		
			<u>Peak</u>		<u>Off-Peak</u>
12	Weekly P-To-P Rate (\$/kW/Wk)	(ln 10 / 52; ln 10 / 52)	0.662		0.662
13	Daily P-To-P Rate (\$/kW/Day)	(ln 12 / 6; ln 12 / 7)	0.110	Capped at weekly rate	0.095
14	Hourly P-To-P Rate (\$/MWh)	(ln 13 / 16; ln 13 / 24 both x 1,000)	6.875	Capped at weekly & daily rate	3.958
15	METER CHARGE				<u>Charge</u>
16	Revenue Requirement	(Worksheet N)			\$162,930
17	Number of Delivery Points	(Worksheet N)			209
18	Annual Meter Charge (\$ per delivery point)	(ln 16 / ln 17)			\$780
19	Monthly Meter Charge (\$ per delivery point)	(ln 18 / 12)			\$65
20	RADIAL LINE CHARGE (Worksheet A.2)		(Annual Charge)		Monthly Charge
21	Bailey County	(Worksheet A.2 , Ln 39, Col m)	\$ 41		\$ 3
22	Big Country	(Worksheet A.2 , Ln 40, Col m)	\$ 178,270		\$ 14,856
23	CVEC	(Worksheet A.2 , Ln 41, Col m)	\$ 223,852		\$ 18,654
23a	Deaf Smith	(Worksheet A.2 , Ln 42, Col m)	\$ 166,236		\$ 13,853
23b	Farmers	(Worksheet A.2 , Ln 43, Col m)	\$ 2,204		\$ 184
24	Green Belt	(Worksheet A.2 , Ln 44, Col m)	\$ 228,113		\$ 19,009
25	Lamb County	(Worksheet A.2 , Ln 45, Col m)	\$ 265		\$ 22
26	Lighthouse	(Worksheet A.2 , Ln 46, Col m)	\$ 37,303		\$ 3,109
27	LPL	(Worksheet A.2 , Ln 47, Col m)	\$ 109,000		\$ 9,083
27a	Lynntegar	(Worksheet A.2 , Ln 48, Col m)	\$ 217,070		\$ 18,089
27b	Rita Blanca	(Worksheet A.2 , Ln 49, Col m)	\$ 91		\$ 8
27c	South Plains	(Worksheet A.2 , Ln 50, Col m)	\$ 3,629		\$ 302
27d	Tri County	(Worksheet A.2 , Ln 51, Col m)	\$ 132		\$ 11
27e	ONE-TIME REFUND (Note 1)				Total One-Time Refund
27f					
27g					
27h					
27i					
27j					
27k					
27l					
27m	(Note 1:)				
27n	One-time refund of the Lubbock Power and Light Hold Harmless Payment in October of 2021.				

****PROJECTED****

For the Billing Period 01/01/2022 to 12/31/2022

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	(1)	(2)	(3)	(4)	(5) Transmission Amount
28	PROJECTED REVENUE REQUIREMENT (w/o incentive)(In 141)				\$ 408,047,938
29	REVENUE CREDITS	(Note A)	Total	Allocator	
30	Account No. 454	(Worksheet B)	3,363	DA 1.00000	\$ 3,363
31	Account No. 456.1	(Worksheet B)	17,631,906	DA 1.00000	17,631,906
31.1	Account No. 421.1(or other applicable acct)	(Worksheet B)	-	DA 1.00000	-
31.2	Account No. 456.0	(Worksheet B)	51,988	DA 1.00000	51,988
32	Total Revenue Credits				\$ 17,687,256
33	NET REVENUE REQUIREMENT (w/o incentives)	(In 28 less In 32)			\$ 390,360,681
34	NET PLANT CARRYING CHARGE (w/o incentives) (Note B)				
35	Annual Rate	(In 33 / In 62 x 100)			12.27%
36	Monthly Rate	(In 35 / 12)			1.02%
37	GROSS PLANT CARRYING CHARGE (w/o incentives) (Note B)				
38	Annual Rate	(In 33 / In 48 x 100)			10.48%
39	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives) (Note B)				
40	Annual Rate	((In 33 - In 114) / In 62 x 100)			9.43%
40.1	BPU Depreciation Rate	(In 114 / In 48)			2.42%
41	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN (Note B)				
42	Annual Rate	((In 33 - In 114 - In 138 - In 139) / In 62 x 100)			1.71%
43	ADDITIONAL REVENUE REQUIREMENT (w/incentives) (Note C - Worksheet R)				\$ -
44	SPP Base Plan Upgrades Revenue Requirement				\$ 227,378,138
44a	SPP Base Plan Upgrades Revenue Requirement Prior Year True-up Adjustment (Input)				\$ (3,158,575)
44b	SPP Base Plan Upgrades Revenue Requirement Interest on Prior Year True-up Adjustment (Input)				\$ (235,008)
44c	SPP Base Plan Upgrades Revenue Requirement (Amount Provided to SPP for Next Billing Period) (sum lines 44, 44a, and 44b)				\$ 223,984,556
45	PROJECTED REVENUE REQUIREMENT	(In 33 + In 43 - In 44c)			\$ 166,376,126

PROJECTED

Rate Formula Template
Utilizing Projected Data

Table 3

For the Billing Period 01/01/2022 to 12/31/2022

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	RATE BASE CALCULATION (1)	Data Sources (See "General Notes") (2)	Total (3)	Allocator (4)	Total Transmission (5)
46	GROSS PLANT IN SERVICE				
47	Production	(WsD.1 , Ln 6)	3,819,694,984	NA	-
48	Transmission	(WsD.1 , Ln 11)	3,987,874,605	TP 0.93372	3,723,558,276
49	Distribution	(WsD.1 , Ln 16)	1,840,585,084	NA	-
50	General Plant	(WsD.1 , Ln 21)	\$647,058,999	W/S 0.14411	93,247,672
51	Intangible Plant	(WsD.1 , Ln 25)	\$296,886,545	W/S 0.14411	42,784,320
52	TOTAL GROSS PLANT	(sum Ins 47 to 51)	10,592,100,217	GP= 0.36438	3,859,590,268
53	ACCUMULATED DEPRECIATION				
54	Production	(WsD.1 , Ln 41)	1,791,191,065	NA	-
55	Transmission	(WsD.1 , Ln 46)	579,246,064	TP 0.93372	540,853,635
56	Distribution	(WsD.1 , Ln 51)	417,386,896	NA	-
57	General Plant	(WsD.1 , Ln 56)	300,545,487	W/S 0.14411	43,311,610
58	Intangible Plant	(WsD.1 , Ln 60)	183,144,234	W/S 0.14411	26,392,916
59	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 54 to 58)	3,271,513,746		610,558,161
60	NET PLANT IN SERVICE				
61	Production	(In 47 - In 54)	2,028,503,919	NA	-
62	Transmission	(In 48 - In 55)	3,408,628,541		3,182,704,641
63	Distribution	(In 49 - In 56)	1,423,198,188	NA	-
64	General Plant	(In 50 - In 57)	346,513,512		49,936,062
65	Intangible Plant	(In 51 - In 58)	113,742,311		16,391,404
66	TOTAL NET PLANT IN SERVICE	(sum Ins 61 to 65)	7,320,586,471	NP= 0.44382	3,249,032,107
67	ADJUSTMENTS TO RATE BASE	(Note D)			
68	Account No. 281 (enter negative)	273.8.k (Worksheet E)	-	NA	-
69	Account No. 282 (enter negative)	275.2.k (Worksheet E)	(627,104,625)	DA	(627,104,625)
70	Account No. 283 (enter negative)	277.9.k (Worksheet E)	(4,562,770)	DA	(4,562,770)
71	Account No. 190	234.8.c (Worksheet E)	58,812,185	DA	58,812,185
72	Account No. 255 (enter negative)	267.8.h	-	DA	-
72.1	Account No. 254 Excess ADIT	(Worksheet E)	(113,937)	DA	(113,937)
72.2	Account No. 182.3 Deficient ADIT	(Worksheet E)	10,773,701	DA	10,773,701
73	Account No. 107	(WsQ , Ln 15, Col C)	-	TP 0.93372	-
74	Net Pre-Funded AFUDC on CWIP included in Rate Base (enter negative)	(Note E) (Worksheet Q, In 30)	-	TP 0.93372	-
75	Unamortized Balance of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.93372	-
76	Unamortized Balance of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP 0.93372	-
77	TOTAL ADJUSTMENTS	(sum Ins 68 to 76)	(562,195,445)		(562,195,445)
78	LAND HELD FOR FUTURE USE (Note F)	(WsD , In 84, Col d)	-	TP 0.93372	-
79	WORKING CAPITAL				
80	CWC	(Note G)	-		-
81	Materials & Supplies - Transmission	(WsF , In 71, Col d)	403,085	TP 0.93372	376,369
82	Materials & Supplies - Other	(WsF , In 77, Col d)	(84,867)	GP 0.36438	(30,924)
83	Prepayments (Account 165) Plant Related	(WsF , In 12, Col d)	6,045,671	GP 0.36438	2,202,922
84	Prepayments (Account 165) Labor Related	(WsF , In 18, Col d)	823,006	W/S 0.14411	118,603
85	Prepayments (Account 165) Transmission Related	(WsF , In 23, Col d)	-	TP 0.93372	-
86	Prepayments (Account 165) Other Not Allocated	(WsF , In 31, Col d)	1,289,236	NA 0.00000	-
87	TOTAL WORKING CAPITAL	(sum Ins 80 to 86)	8,476,131		2,666,970
87.1	UNFUNDED RESERVES				
87.2	Unfunded Reserves	WsF.1, Total Proj., Col 11	(2,171,250)	DA	(2,171,250)
88	BALANCE OF NETWORK CREDITS (enter negative) (Note H)		-	TP 0.93372	-
89	RATE BASE (sum Ins 66, 77, 78, 87, 87.2, 88)		6,764,695,908		2,687,332,383

For the Billing Period 01/01/2022 to 12/31/2022

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION (1)	Data Sources (See "General Notes") (2)	Total (3)	Allocator (4)	Total Transmission (5)
90	OPERATION & MAINTENANCE EXPENSE				
91	Transmission	(WsG , Ln 36, Col c)	196,927,126		
92	Less Total Account 561	(WsG , Ln 38, Col c)	9,368,128		
93	Add Back Account 561.6	(WsG , Ln 39, Col c)	203,333		
94	Add Back Account 561.7	(WsG , Ln 40, Col c)	154,843		
95	Less Total Account 565	(WsG , Ln 41, Col c)	168,784,526		
96	Transmission O&M Expense Adjustment	(WsG , Ln 42, Col c)	(256,576)		
97	Transmission Subtotal	(In 91 - In 92 + In 93 + In 94 - In 95 + In 96)	18,876,072	TP 0.93372	17,624,966
98	Administrative and General	(WsG , Ln 71, Col c)	110,701,711		
99	Less: Acc. 928, Reg. Com. Exp.	(WsG , Ln 55, Col c)	5,092,489		
100	Acct. 930.1, Gen. Advert. Exp.	(WsG , Ln 57, Col c)	1,397,819		
101	Acct. 930.2, Miscellaneous Gen. Exp.	(WsG , Ln 58, Col c)	1,440,065		
102	Acct. 924, Property Insurance	(WsG , Ln 52, Col c)	5,034,700		
103	Balance of A & G	(In 98 - sum In 99 to In 102)	97,736,637	W/S 0.14411	14,084,827
104	Plus: Acct. 924, Property Insurance	(In 102)	5,034,700	GP 0.36438	1,834,544
105	Acct. 928 - Transmission Specific	(Note K) (WsH In 10, col d)	591,004	DA 1.00000	591,004
106	Acct. 928 - Transmission Allocated	(Note K) (WsH In 10, col e)	-	TP 0.93372	-
107	Acct. 930.2 - Transmission Specific	(Note K) (WsH In 21, col d)	-	TP 0.93372	-
108	Acct. 930.2 - Transmission Allocated	(Note K) (WsH In 21, col e)	779,422	W/S 0.14411	112,323
109	Transmission Safety and Siting Advertising	(Note K) (WsH In 30, col b)	-	TP 0.93372	-
110					
111	A & G Subtotal	(sum Ins 103 to 109)	104,141,764		16,622,698
112	TOTAL O & M EXPENSE	(In 97 + In 111)	123,017,836		34,247,664
113	DEPRECIATION AND AMORTIZATION EXPENSE				
114	Transmission	(Wsl, Ln 8, Col e)	96,586,232	TP 0.93372	90,184,496
115	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, In 31)	-	TP 0.93372	-
116	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.93372	-
117	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP 0.93372	-
118	General	(Wsl, In 16, Col e)	29,415,532	W/S 0.14411	4,239,072
119	Intangible	(Wsl, In 20, Col e)	24,678,882	W/S 0.14411	3,556,474
120	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 114 to 119)	150,680,645		97,980,042
121	TAXES OTHER THAN INCOME	(Note L)			
122	Labor Related				
123	Payroll	(Worksheet J) 263.i	9,089,666	W/S 0.14411	1,309,912
124	Plant Related				
125	Property	(Worksheet J) 263.i	78,420,000	GP 0.36438	28,574,680
126	Franchise & Gross Receipts	(Worksheet J) 263.i	14,192,311	NA	-
127	Other Tax	(Worksheet J) 263.i	414,339	GP 0.36438	150,977
128	TOTAL OTHER TAXES	(sum Ins 123 to 127)	102,116,317		30,035,569
129	INCOME TAXES	(Note M)			
130	$T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$		22.64%		
131	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		22.01%		
132	where WCLTD=(In 160) and R=(In 163)				
133	and FIT, SIT & p are as given in Note M.				
134	$1 / (1 - T) =$ (from In 130)		1.2927		
135	Amortized Investment Tax Credit (enter negative)	(Worksheet J) 266.8.f	-		
135.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	(2,196,342)		
135.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	69,431		
136	Income Tax Calculation	(In 131 * In 139)	112,859,345		44,834,325
137	ITC adjustment	(In 134 * In 135)	-	NP 0.44382	-
137.1	(Excess)/Deficient ADIT Amort Adjustment - Plant	(In 134 * In 135.1)	(2,839,211)	DA	(2,839,211)
137.2	(Excess)/Deficient ADIT Amort Adjustment - Non-Plant	(In 134 * In 135.2)	89,754	DA	89,754
138	TOTAL INCOME TAXES	(sum Ins 136 to 137.2)	110,109,888		42,084,868
139	RETURN (Rate Base * Rate of Return)	(In 89 * In 163)	512,763,950		203,699,795
140	INTEREST ON NETWORK CREDITS	(Note H)	-	TP 0.93372	-
141	REVENUE REQUIREMENT (sum Ins 112, 120, 128, 138, 139, 140)		998,688,635		408,047,938

****PROJECTED****

Rate Formula Template
Utilizing Projected Data
For the Billing Period 01/01/2022 to 12/31/2022

Table 5

SOUTHWESTERN PUBLIC SERVICE COMPANY

SUPPORTING CALCULATIONS

Line No.	(1)	(2)	(3)	(4)	(5)	
142	TRANSMISSION PLANT INCLUDED IN OATT Transmission Rate (Note N)					
143	Total transmission plant	(In 48)			3,987,874,605	
144	Less Generator Step-up facilities	(WsD.1 , Ln 153)			138,568,922	
145	Less Radial Line facilities	(Worksheet O)			125,764,161	
146	Transmission plant included in OATT Trans Rate	(In 143 - In 144 - In 145)			3,723,541,522	
147	Percent of transmission plant in OATT Trans Rate	(In 146 / In 143)		TP=	0.93372	
148	WAGES & SALARY ALLOCATOR (W/S) (Note O)					
149	Production	(WsG , Ln 77, Col e)	45,007,486	NA	-	
150	Transmission	(WsG , Ln 78, Col e)	13,419,671	TP 0.93372	12,530,215	
151	Regional Market	(WsG , Ln 79, Col e)	537,054	NA	-	
152	Distribution	(WsG , Ln 80, Col e)	18,576,655	NA	-	
153	Other	(WsG , Ln 81, Col e)	9,408,649	NA	-	
154	Total	(sum Ins 149 to 153)	86,949,515		12,530,215	
155	W/S Allocator			W/S=	0.14411	
156	RETURN (R)					
157		Long Term Interest (Worksheet K, Ln 51, Col d)			\$ 127,421,539	
158		Preferred Dividends (Worksheet K, Ln 56, Col d)			-	
159			\$	%	Cost	Weighted
160	Long Term Debt (Worksheet K, Ln 17, Col o)		3,096,153,846	45.67%	0.0412	0.0188
161	Preferred Stock (Worksheet K, Ln 5, Col o)		-	0.00%	0.0000	0.0000
162	Common Stock (Worksheet K, Ln 9, Col o)		3,682,811,876	54.33%	0.1050	0.0570
163	Total (sum Ins 160 to 162)		6,778,965,722		R	0.0758

SOUTHWESTERN PUBLIC SERVICE COMPANY

General Notes: a) References to data from FERC Form 1 are indicated as: page#.line#.col.#

Note Letter													
A	The revenues credited shall include amounts received directly from the SPP for service under this tariff reflecting SPS's integrated transmission facilities. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or other facilities revenues shall be excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. Revenue from coincident peak loads included in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense. See Worksheet B for details.												
B	The annual and monthly net and gross plant carrying charges on page 2 are to be used to compute the revenue requirement for directly assigned facilities, any Base Plan Upgrades, distribution facilities, and radial lines.												
C	This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet R shows the calculation of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC by a separate docket. These individual additional revenue requirements shall be summed, for the then current year, and included here.												
D	Reflects the transmission related portion of balances in Accounts 281, 282, 283, 190, and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106, 109, 133,158 or FASB Interpretation No. 48. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note M. The calculation of ADIT for both the true-up and the annual projection will be performed in accordance with IRS regulation Section 1.167(l)-1(h)(6). The Annual True-Up for a given year will use the same methodology that was used to project that year's rates. (Except for ADIT Proration which is described on Table 21A of the template.)												
E	Includes any incentive Construction Work in Progress (CWIP), any related Allowance for Funds Used During Construction (AFUDC), any unamortized balances related to the recovery of abandoned incentive plant costs, any extraordinary property losses and any related depreciation and amortization expense amounts. Formula amounts for all of the foregoing items will remain at \$0 until approved by FERC under a separate docket.												
F	Includes only transmission related or functionally booked as transmission land held for future use.												
G	Cash Working Capital will be set at and remain \$0 until such time as SPS files and receives FERC approval for a lead/lag study.												
H	Equal to the balance of Network Facilities Upgrades Credits, net of accumulated depreciation, due transmission customers that made lump-sum payments towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Excludes interest since interest is added to the revenue requirement on line 140.												
I	The base plan upgrade revenue requirement will be updated annually based on actual data for the prior billing period. The updated revenue requirement will be provided to the SPP no later than October 20 for billings effective January 1.												
J	(Reserved for future use)												
K	Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet H how these expense items are assigned to transmission. FERC Assessment Fees, General Advertising, and Industry Association Dues and Research and Developments costs recorded in 930.2 shall not be assigned to transmission. A & G expenses shall include specific transmission safety-related advertising and transmission siting advertising costs. The annual PBOP expense amount will be based on the PBOP expense amount reported in SPS's most recent annual actuarial valuation report as of the date of SPS's Annual Update. SPS will provide a copy of that actuarial report as part of its Annual Update and its Annual Informational Filing to the Commission. NERC fees recorded in Acct. 928, Regulatory Commission Expenses, or in Acct. 165, Prepayments, shall be excluded from the formula.												
L	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts tax, taxes related to income, retail and non-transmission related taxes are excluded.												
M	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state, it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 135) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. <table border="0" style="margin-left: 40px;"> <tr> <td style="padding-right: 20px;">Inputs Required:</td> <td>FIT =</td> <td style="text-align: right;">21.00%</td> <td></td> </tr> <tr> <td></td> <td>SIT= (Worksheet L)</td> <td style="text-align: right;">2.08%</td> <td>(State Income Tax Rate or Composite SIT)</td> </tr> <tr> <td></td> <td>p =</td> <td style="text-align: right;">0.00%</td> <td>(percent of FIT deductible for state purposes)</td> </tr> </table>	Inputs Required:	FIT =	21.00%			SIT= (Worksheet L)	2.08%	(State Income Tax Rate or Composite SIT)		p =	0.00%	(percent of FIT deductible for state purposes)
Inputs Required:	FIT =	21.00%											
	SIT= (Worksheet L)	2.08%	(State Income Tax Rate or Composite SIT)										
	p =	0.00%	(percent of FIT deductible for state purposes)										
N	Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities, or is booked to transmission (e.g. step-up transformers) that is included in the development of OATT ancillary service rates, or is otherwise not eligible to be recovered under this Tariff.												
O	Enter dollar amounts. Includes service company labor. Does not include contract labor.												
P	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)).												

****ACTUAL******SOUTHWESTERN PUBLIC SERVICE COMPANY**

Line No.	(1)	(2)	(3)	(4)	(5) Transmission Amount
180	REVENUE REQUIREMENT (w/o incentives)	(In 293)			\$ 398,525,612
181	REVENUE CREDITS	(Note A)	Total	Allocator	
182	Account No. 454	(Worksheet B)	22,030	DA 1.00000	\$ 22,030
183	Account No. 456.1	(Worksheet B)	24,724,602	DA 1.00000	\$ 24,724,602
183.1	Account No. 421.1(or other applicable acct)	(Worksheet B)	-	DA 1.00000	\$ -
183.2	Account No. 456.0	(Worksheet B)	55,040	DA 1.00000	\$ 55,040
184	Total Revenue Credits				\$ 24,801,672
185	NET REVENUE REQUIREMENT (w/o incentives)	(In 180 less In 184)			\$ 373,723,939
186	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
187	Annual Rate	(In 185 / In 214 x 100)			11.84%
188	Monthly Rate	(In 187 / 12)			0.99%
189	GROSS PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
190	Annual Rate	(In 185 / In 200 x 100)			10.11%
191	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)			
192	Annual Rate	((In 185 - In 266) / In 214 x 100)			9.00%
192.1	BPU Depreciation Rate	(In 266/ In 200)			2.42%
193	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN (Note B)				
194	Annual Rate	((In 185 - In 266 - In 290 - In 291) / In 214 x 100)			1.37%
195	ADDITIONAL REVENUE REQUIREMENT (w/incentives) (Note C - Worksheet R)				\$ -
196	LESS SPP Base Plan Upgrades Revenue Requirement				\$ 220,244,319
197	ACTUAL REVENUE REQUIREMENT	(In 185 + In 195 - In 196)			\$ 153,479,620

ACTUAL

Rate Formula Template
 Utilizing FERC Form 1 Actual Data
 For the Billing Period 01/01/2022 to 12/31/2022

Table 8

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	<u>RATE BASE CALCULATION</u> (1)	<u>Data Sources</u> <u>(See "General Notes")</u> (2)	<u>Total</u> (3)	<u>Allocator</u> (4)	<u>Total Transmission</u> (5)
198	GROSS PLANT IN SERVICE				
199	Production	(WsD.1, Ln 82)	3,801,442,378	NA	0
200	Transmission	(WsD.1, Ln 87)	3,989,756,890	TP 0.92640	3,696,110,783
201	Distribution	(WsD.1, Ln 92)	1,837,543,865	NA	-
202	General Plant	(WsD.1, Ln 97)	584,353,931	W/S 0.14021	81,932,265
203	Intangible Plant	(WsD.1, Ln 101)	282,299,520	W/S 0.14021	39,581,216
204	TOTAL GROSS PLANT	(sum Ins 199 to 203)	10,495,396,584		3,817,624,264
205	ACCUMULATED DEPRECIATION				
206	Production	(WsD.1, Ln 116)	1,776,547,034	NA	-
207	Transmission	(WsD.1, Ln 121)	582,747,517	TP 0.92640	539,857,300
208	Distribution	(WsD.1, Ln 126)	416,652,421	NA	-
209	General Plant	(WsD.1, Ln 131)	267,561,181	W/S 0.14021	37,514,753
210	Intangible Plant	(WsD.1, Ln 135)	175,998,327	W/S 0.14021	24,676,725
211	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 206 to 210)	3,219,506,480		602,048,778
212	NET PLANT IN SERVICE				
213	Production	(In 199 - In 206)	2,024,895,344	NA	-
214	Transmission	(In 200 - In 207)	3,407,009,373		3,156,253,483
215	Distribution	(In 201 - In 208)	1,420,891,444	NA	-
216	General Plant	(In 202 - In 209)	316,792,750		44,417,512
217	Intangible Plant	(In 203 - In 210)	106,301,193		14,904,491
218	TOTAL NET PLANT IN SERVICE	(sum Ins 213 to 217)	7,275,890,104		3,215,575,486
219	ADJUSTMENTS TO RATE BASE	(Note D)			
220	Account No. 281 (enter negative)	273.8.k (Worksheet E)	(1,003,665)	NA	-
221	Account No. 282 (enter negative)	275.2.k (Worksheet E)	(630,747,275)	DA	(630,747,275)
222	Account No. 283 (enter negative)	277.9.k (Worksheet E)	(4,209,412)	DA	(4,209,412)
223	Account No. 190	234.8.c (Worksheet E)	45,542,579	DA	45,542,579
224	Account No. 255 (enter negative)	267.8.h	-	DA	-
224.1	Account No. 254 Excess ADIT	(Worksheet E)	(165,987)	DA	(165,987)
224.2	Account No. 182.3 Deficient ADIT	(Worksheet E)	10,608,034	DA	10,608,034
225	Account No. 107	(WsQ , Ln 46, Col C)	-	TP 0.92640	-
226	Net Pre-Funded AFUDC on CWIP included in Rate Base (enter negative)	(Note E) (Worksheet Q, In 61)	-	TP 0.92640	-
227	Unamortized Balance of Abandoned Incentive Plant (Note E) (Worksheet E)		-	TP 0.92640	-
228	Unamortized Balance of Extraordinary Property Los (Note E) (Worksheet E)		-		-
229	TOTAL ADJUSTMENTS	(sum Ins 220 to 228)	(579,975,726)		(578,972,061)
230	LAND HELD FOR FUTURE USE (Note F)	(WsD , In 81, Col h)	-	TP 0.92640	-
231	WORKING CAPITAL				
232	CWC	(Note G)	-		-
233	Materials & Supplies - Transmission	(WsF , Ln 77, Col d)	1,160,747	TP 0.92640	1,075,316
234	Materials & Supplies - Other	(WsF , Ln 78, Col d)	341,717	GP 0.36316	124,098
235	Prepayments (Account 165) Plant Related	(WsF , Ln 42, Col d)	9,803,568	GP 0.36316	3,560,264
236	Prepayments (Account 165) Labor Related	(WsF , Ln 48, Col d)	476,559	W/S 0.14021	66,818
237	Prepayments (Account 165) Transmission Related	(WsF , Ln 53, Col d)	-	TP 0.92640	-
238	Prepayments (Account 165) Other Not Allocated	(WsF , Ln 61, Col d)	2,213,765	NA 0.00000	-
239	TOTAL WORKING CAPITAL	(sum Ins 232 to 238)	13,996,356		4,826,496
239.1	UNFUNDED RESERVES				
239.2	Unfunded Reserves	WsF.1, Total Actual, Col 11	(2,215,935)	DA	(2,215,935)
240	BALANCE OF NETWORK CREDITS (enter negative) (Note H)		-	TP 0.92640	-
241	RATE BASE (sum Ins 218, 229, 230, 239, 239.2, 240)		6,707,694,799		2,639,213,986

ACTUAL

Rate Formula Template
Utilizing FERC Form 1 Actual Data
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Table 9

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION (1)	Data Sources (See "General Notes") (2)	Total (3)	Allocator (4)	Total Transmission (5)
242	OPERATION & MAINTENANCE EXPENSE				
243	Transmission	(WsG , Ln 36, Col e)	164,986,144		
244	Less Total Account 561	(WsG , Ln 38, Col e)	10,404,434		
245	Add Back Account 561.6	(WsG , Ln 39, Col e)	86,723		
246	Add Back Account 561.7	(WsG , Ln 40, Col e)	102,138		
247	Less Total Account 565	(WsG , Ln 41, Col e)	135,677,509		
248	Transmission O&M Expense Adjustment	(WsG , Ln 42, Col e)	48,991		
249	Transmission Subtotal	(ln 243 - ln 244 + ln 245 + ln 246 - ln 247 + ln 248)	19,142,053	TP 0.92640	17,733,198
250	Administrative and General	(WsG , Ln 71, Col e)	118,301,046		
251	Less: Acc. 928, Reg. Com. Exp.	(WsG , Ln 55, Col e)	9,067,734		
252	Acct. 930.1, Gen. Advert. Exp.	(WsG , Ln 57, Col e)	1,305,633		
253	Acct. 930.2, Miscellaneous Gen. Exp.	(WsG , Ln 58, Col e)	1,821,013		
254	Acc. 924, Property Insurance	(WsG , Ln 52, Col e)	3,327,135		
255	Balance of A & G	(ln 250 - sum ln 251 to ln 254)	102,779,531	W/S 0.14021	14,410,718
256	Plus: Acct. 924, Property Insurance	(ln 254)	3,327,135	GP 0.36316	1,208,282
257	Acct. 928 - Transmission Specific	(Note K) (WsH , Ln 10, Col h)	417,683	DA 1.00000	417,683
258	Acct. 928 - Transmission Allocated	(Note K) (WsH , Ln 10, Col i)	-	TP 0.92640	-
259	Acct. 930.2 - Transmission Specific	(Note K) (WsH , Ln 21, Col h)	-	TP 0.92640	-
260	Acct. 930.2 - Transmission Allocated	(Note K) (WsH , Ln 21, Col i)	663,024	W/S 0.14021	92,963
261	Transmission Safety and Siting Advertising	(Note K) (WsH , Ln 30, Col f)	-	TP 0.92640	-
262					
263	A & G Subtotal	(sum lns 255 to 261)	107,187,374		16,129,646
264	TOTAL O & M EXPENSE	(ln 249 + ln 263)	126,329,427		33,862,844
265	DEPRECIATION AND AMORTIZATION EXPENSE				
266	Transmission	(Wsl, Ln 36, Col e)	96,654,130	TP 0.92640	89,540,386
267	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, ln 62)	-	TP 0.92640	-
268	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.92640	-
269	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP 0.92640	-
270	General	(Wsl, Ln 44, Col e)	26,959,643	W/S 0.14021	3,780,012
271	Intangible	(Wsl, Ln 48, Col e)	22,887,270	W/S 0.14021	3,209,024
272	TOTAL DEPRECIATION AND AMORTIZATION	(sum lns 266 to 271)	146,501,043		96,529,422
273	TAXES OTHER THAN INCOME	(Note L)			
274	Labor Related				
275	Payroll	(Worksheet J) 263.i	8,294,890	W/S 0.14021	1,163,027
276	Plant Related				
277	Property	(Worksheet J) 263.i	72,583,112	GP 0.36316	26,359,283
278	Franchise & Gross Receipts	(Worksheet J) 263.i	19,161,641	NA	-
279	Other Tax	(Worksheet J) 263.i	(577,665)	GP 0.36316	(209,785)
280	TOTAL OTHER TAXES	(sum lns 275 to 279)	99,461,978		27,312,525
281	INCOME TAXES	(Note M)			
282	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		22.72%		
283	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		22.14%		
284	where WCLTD=(ln 328) and R= (ln 331)				
285	and FIT, SIT & p are as given in Note M.				
286	$1 / (1 - T) =$ (from ln 282)		1.2940		
287	Amortized Investment Tax Credit (266.8.f) (enter neg; (Worksheet J) 266.8.f		(30)		
287.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	(2,541,984)		
287.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	68,387		
288	Income Tax Calculation	(ln 283 * ln 291)	112,420,831		44,233,174
289	ITC adjustment	(ln 286 * ln 287)	(39)	NP 0.44102	(17)
289.1	(Excess)/Deficient ADIT Amort Adjustment - Plant	(ln 286 * ln 287.1)	(3,289,328)	DA	(3,289,328)
289.2	(Excess)/Deficient ADIT Amort Adjustment - Non-Plant	(ln 286 * ln 287.2)	88,492	DA	88,492
290	TOTAL INCOME TAXES	(sum lns 288 to 289.2)	109,219,957		41,032,322
291	RETURN (Rate Base * Rate of Return)	(ln 241 * ln 331)	507,772,496		199,788,499
292	INTEREST ON NETWORK CREDITS	(Note H)	-	TP 0.92640	-
293	REVENUE REQUIREMENT (sum lns 264, 272, 280, 290, 291, 292)		989,284,900		398,525,612

ACTUAL

Rate Formula Template
Utilizing FERC Form 1 Actual Data
For the Billing Period 01/01/2022 to 12/31/2022

Table 10

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	(1)	(2)	(3)	(4)	(5)	
SUPPORTING CALCULATIONS						
294	TRANSMISSION PLANT INCLUDED IN OATT Transmission Rate (Note N)					
295	Total transmission plant	(ln 200)			3,989,756,890	
296	Less Generator Step-up facilities	(WsD.1 , Ln 155)			135,739,012	
297	Less Radial Line facilities	(Worksheet O)			158,220,471	
297.a	Plus Radial Line facilities true-up	(Worksheet M)			(301,146)	
298	Transmission plant included in OATT Trans Rate	(ln 295 - ln 296 - ln 297 - ln 297.a)			3,696,098,552	
299	Percent of transmission plant in OATT Trans Rate	(ln 298 / ln 295)		TP=	0.92640	
300	WAGES & SALARY ALLOCATOR (W/S) (Note O)					
301	Production	(WsG , Ln 77, Col i)	46,267,310	NA	-	
302	Transmission	(WsG , Ln 78, Col i)	13,190,332	TP 0.92640	12,219,524	
303	Regional Market	(WsG , Ln 79, Col i)	531,506	NA	-	
304	Distribution	(WsG , Ln 80, Col i)	16,356,938	NA	-	
305	Other	(WsG , Ln 81, Col i)	10,805,323	NA	-	
306	Total	(sum lns 301 to 305)	87,151,410		12,219,524	
307	W/S Allocator			W/S=	0.14021	
308	GROSS PLANT ALLOCATOR (GP)					
309	Production	(WsD.1, Ln 82 - WsD.1, Ln 81)	3,801,442,378	(Ln 199)	-	
310	Transmission	(WsD.1, Ln 87 - WsD.1, Ln 86)	3,989,757,040	(Ln 200)	3,696,110,783	
311	Distribution	(WsD.1, Ln 92 - WsD.1, Ln 91)	1,837,543,865	(Ln 201)	-	
312	General	(WsD.1, Ln 97 - WsD.1, Ln 96)	599,073,200	(Ln 202)	81,932,265	
313	Intangible	(WsD.1, Ln 101 - WsD.1, Ln 100)	284,423,246	(Ln 203)	39,581,216	
314	TOTAL GROSS PLANT (Less Adjustments)	(sum lns 309 to 313)	10,512,239,729		3,817,624,264	
315	Gross Plant Allocator			GP=	0.36316	
316	NET PLANT ALLOCATOR (NP)					
317	Production	Ln 309 - (WsD.1, Ln 116 - WsD.1, Ln 115)	2,024,895,344	(Ln 213)	-	
318	Transmission	Ln 310 - (WsD.1, Ln 121 - WsD.1, Ln 120)	3,407,009,523	(Ln 214)	3,156,253,483	
319	Distribution	Ln 311 - (WsD.1, Ln 126 - WsD.1, Ln 125)	1,420,891,444	(Ln 215)	-	
320	General	Ln 312 - (WsD.1, Ln 131 - WsD.1, Ln 130)	330,897,473	(Ln 216)	44,417,512	
321	Intangible	Ln 313 - (WsD.1, Ln 135 - WsD.1, Ln 134)	107,565,902	(Ln 217)	14,904,491	
322	TOTAL NET PLANT (Less Adjustments)	(sum lns 317 to 321)	7,291,259,686		3,215,575,486	
323	Net Plant Allocator			NP=	0.44102	
324	RETURN (R)					
325	Long Term Interest (Worksheet K, Ln 51, Col h)				\$ 129,674,045	
326	Preferred Dividends (Worksheet K, Ln 56, Col h)				-	
327			\$	%	Cost	Weighted
328	Long Term Debt (Worksheet K, Ln 36, Col o)		3,173,076,923	45.71%	0.0409	0.0187
329	Preferred Stock (Worksheet K, Ln 23, Col o)		-	0.00%	0.0000	0.0000
330	Common Stock (Worksheet K, Ln 27, Col o)		3,768,315,325	54.29%	0.1050	0.0570
331	Total (sum lns 328 to 330)		6,941,392,248		R	0.0757

A. <u>Schedule 1 - Projected ARR for Billing Period 01/01/2022 to 12/31/2022</u>			
1	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$9,368,128
2	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$3,492,107
3	Less: Transmission Service Studies	WsG - Acct 561.6	\$203,333
4	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$154,843
5	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$1,462,186
6	Total 561 Costs for Projected Schedule 1 ARR	(Ln 1 - Sum of Lines 2 through 5)	\$4,055,660
7	Less: Schedule 1 Point to Point Projected Revenues	WsB Rev Credits	\$143,416
8	Projected Schedule 1 ARR Without True-up Adjustments	(Ln 6 - Ln 7)	\$3,912,244
9	Prior Year True-up Adjustment	Input from Prior Year True-up	(\$1,009,464)
10	Interest On Prior Year True-up Adjustment	Input from Prior Year	(\$84,792)
11	Projected Schedule 1 ARR	(Ln 8 + Ln 9 + Ln 10)	\$2,817,988
B. <u>Schedule 1 Rate Calculations</u>			
12	Projected Average 12-Mo. Demand	WsC Divisor	4,518,000 kW
13	Monthly Point to Point Rate in \$/kW - Month	((Line 11 /Line 12) /12)	\$0.052 kW
14	Weekly Point to Point Rate in \$/kW - Weekly	((Line 11 /Line 12) /52)	\$0.012 kW
15	Daily Point to Point Rate in \$/kW - Day	((Line 11 /Line 12) /365)	\$0.002 kW
16	Hourly Point to Point Rate in \$/mW - Hourly	((Line 11 /Line 12) /8760 * 1000)	\$0.071 mW
17	**SECTIONS C AND D USED ONLY FOR TRUE-UP, ANNUAL UPDATE WILL BE BLANK**		
C. <u>Schedule 1 - Actual ARR for the Billing Period 01/01/2022 to 12/31/2022</u>			
18	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$10,404,434
19	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$4,267,354
20	Less: Transmission Service Studies	WsG - Acct 561.6	\$86,723
21	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$102,138
22	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$2,912,813
23	Total 561 Costs for Actual Schedule 1 ARR	(Ln 18 - Sum of Lines 19 through 22)	\$3,035,406
24	Less: Schedule 1 Point to Point Actual Revenues Billed	WsB Rev Credits	\$201,404
25	Actual Schedule 1 ARR	(Ln 23 - Ln 24)	\$2,834,002
True Up from Billing Period to be Included in Projected Schedule 1 ARR:			
26	Revenue Requirement True-Up:		
27	Actual Schedule 1 ARR calculated above	(Ln 25)	\$2,834,002
28	Projected Schedule 1 ARR calculated above	(Ln 8)	\$3,912,244
29	ARR True-up Amount (Over recovery = credit; under recovery = debit)	(Ln 27 - Ln 28)	(\$1,078,242)
30	Volume True-Up:		
31	Actual Divisor Load for the Billing Period	WsC Divisor	4,832,000 kW
32	Projected Divisor Load for the Billing Period	(Ln 12)	4,518,000 kW
33	Volume Adjustment	(Ln 32 - Ln 31)	(314,000)
34	Projected Zonal Rate per kw-yr for the Billing Period	(Ln 28 / Ln 32)	\$0.8659
35	Actual Zonal Rate per kw-yr for the Billing Period	(Ln 27 / Ln 31)	\$0.5865
36	Volume Revenue Adjustment (Over recovery = credit; under recovery = debit)	(Ln 33 * Ln 34)	(\$271,900)
37	Net Schedule 1 True-up Adjustment (Over Recovery = credit; under recovery = debit)	(Ln 29 + Ln 36)	(\$1,350,142)
38	Interest True-up Amount	(Ln 68)	(\$139,344)
D. <u>Interest Calculation:</u>			
39			
40			
41		Months	
42	January - Yr 2022	Quarterly Interest Rates	3.25%
43	February		0.0028
44	March		0.0025
45	April		0.0028
46	May		0.0027
47	June		0.0028
48	July		0.0027
49	August		0.0031
50	September		0.0031
51	October		0.0030
52	November		0.0042
53	December		0.0040
54	January - Yr 2023		0.0042
55	February		0.0054
56	March		0.0048
57	April		0.0054
58	May		0.0062
59	June		0.0064
60	July		0.0062
61	August		0.0064
62	September		0.0064
63	Average Monthly Interest Rate		0.0062
64	Over/Under Recovery Amount	(Line 37)	(\$1,350,142)
65	Average Monthly Interest Rate	(Line 63)	0.0043
66	Monthly Interest Recovery Amount	(Line 64 * Line 65)	(\$5,806)
67	Number of Months for Interest Recovery Amount		24
68	Interest Recovery Amount	(Line 67 * Line 66)	(\$139,344)
69	Note:		
70	The interest is calculated using the interest rate posted on the FERC website.		
71	See link to website below.		
72	http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub		

Southwestern Public Service Company
Worksheet A - Projected Billing Year True-Up Adjustment and Interest Calculation
2022 Projection

Line No.		2022		
1	I. Revenue Requirement True-up:			
2	Projected Revenue Requirement for the Prior Rate Year - (ARR Projected Data In 33 + In 43)	\$ 390,360,681		
3	Actual Revenue Requirement for the True-up Rate Year - (ARR Actual Data In 185 + In 195)	\$ 373,723,939		
4	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit)	\$ (16,636,742)		
5	II. SPP Base Plan Upgrades Revenue Requirement True-up:			
6	Projected Revenue Requirement for the Prior Rate Year - (ARR Projected Data In 44 col (5))	\$ 227,378,138		
7	Actual Revenue Requirement for the True-up Rate Year - (ARR Actual Data In 196 col (5))	\$ 220,244,319		
8	SPP BPU True-up (Over Recovery is a Credit, Under Recovery is a Debit) (In 6 - In 7)	\$ 7,133,819		
9	Net Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit)	\$ (9,502,923)		
10	III. Volume True-up:			
11	Projected Divisor Load for the Prior Rate Year, - (WsC Divisor In 14 * 1,000)	4,518,000 kw		
12	Actual Divisor Load for the Prior Rate Year, - (WsC Divisor In 28 * 1,000)	4,832,000 kw		
13	Volume Adjustment (line 11 - line 12)	(314,000) kw		
14	Projected Zonal Rate per kW-yr for the Prior Rate Year - (Rate In 10 col (3))	\$ 34.4290		
15	Actual Zonal Rate per kW-yr for the Prior Rate Year ((In 3 - In 7) / In 12)	\$ 31.7630		
16	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 13 x line 14)	\$ (10,810,706)		
17	Net True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (sum lines 4 + 8+ 16)	\$ (20,313,629)		
18	IV. Interest Calculation: was section III, now section IV			
19	Projected Billing Year			
20				
21		FERC	Monthly	
22		Quarterly	Interest	
23	Months	Interest Rates	Rate	
24	January - Yr 2022	3.25%	0.0028	
25	February	3.25%	0.0025	
26	March	3.25%	0.0028	
27	April	3.25%	0.0027	
28	May	3.25%	0.0028	
29	June	3.25%	0.0027	
30	July	3.60%	0.0031	
31	August	3.60%	0.0031	
32	September	3.60%	0.0030	
33	October	4.91%	0.0042	
34	November	4.91%	0.0040	
35	December	4.91%	0.0042	
36	January - Yr 2023	6.31%	0.0054	
37	February	6.31%	0.0048	
38	March	6.31%	0.0054	
39	April	7.50%	0.0062	
40	May	7.50%	0.0064	
41	June	7.50%	0.0062	
42	July	7.50%	0.0064	
43	August	7.50%	0.0064	
44	September	7.50%	0.0062	
45	Average Monthly Interest Rate		0.0043	
46	Over/Under Recovery Amount (ARR from In 4 & In 16 BPU from In 8 amount) line reference change			
47	Average Monthly Interest Rate (In 45)			
48	Monthly Interest Recovery Amount (In 46 x In 47)			
49	Number of Months for Interest Recovery Amount			
50	Interest Recovery Amount (In 49 times In 48)			
51	Prior Year True-up Adjustment (line 46)	\$ (27,447,448)	\$ (7,133,819)	(Input to Annual Update)
52	Interest on Prior Year True-up Adjustment (In 50)	\$ (2,832,576)	\$ (736,200)	(Input to Annual Update)
53	Note:			
54	The interest is calculated using the interest rate posted on the FERC website.			
55	See link to website below.			
56	http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub			

Line No.	Explanation of Prior Period Correction:			
1	Revision to Excess ADIT			
2				
3				
4	Rate Year Prior Period Correction Applicable to (input year)	2019		
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)	2021		
6	Year Prior Period Correction Settled/Agreed (input)	2021		
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)	2022		
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)	36		
9	I. Revenue Requirement True-up:			
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$ 123,258,460		
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$ 123,005,199		
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	(\$253,260)		
13	II. Volume True-up:			
14	Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)	kw		
15	Divisor for True-up Year with Prior Period Correction (input)	kw		
16	Volume Adjustment (line 14 - line 15)	0 kw		
17	Actual Zonal Rate (line 10 / line 14)	\$0.0000		
18	Revised Zonal Rate (line 11 / line 15)	\$0.0000		
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)	\$0		
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)	(\$253,260)		
21	III. Interest Calculation:			
22				
23				
24	Month/Year	FERC Quarterly Interest Rates	Number of Days in Month	Monthly Interest Rate
25	January - True-up Yr Yr 2019	5.18%	31	0.0044
26	February	5.18%	28	0.0040
27	March	5.18%	31	0.0044
28	April	5.45%	30	0.0045
29	May	5.45%	31	0.0046
30	June	5.45%	30	0.0045
31	July	5.50%	31	0.0047
32	August	5.50%	31	0.0047
33	September	5.50%	30	0.0045
34	October	5.42%	31	0.0046
35	November	5.42%	30	0.0045
36	December	5.42%	31	0.0046
37	January - True-up Yr Yr 2020	4.96%	31	0.0042
38	February	4.96%	29	0.0039
39	March	4.96%	31	0.0042
40	April	4.75%	30	0.0039
41	May	4.75%	31	0.0040
42	June	4.75%	30	0.0039
43	July	3.43%	31	0.0029
44	August	3.43%	31	0.0029
45	September	3.43%	30	0.0028
46	October	3.25%	31	0.0028
47	November	3.25%	30	0.0027
48	December	3.25%	31	0.0028
49	January - True-up Yr 2021	3.25%	31	0.0028
50	February	3.25%	28	0.0025
51	March	3.25%	31	0.0028
52	April	3.25%	30	0.0027
53	May	3.25%	31	0.0028
54	June	3.25%	30	0.0027
55	July	3.25%	31	0.0028
56	August	3.25%	31	0.0028
57	September	3.25%	30	0.0027
58	Average Monthly Interest Rate			0.0036
59	Over/Under Recovery Amount (In 20 amount)			(\$253,260)
60	Average Monthly Interest Rate (In 58)			0.0036
61	Monthly Interest Recovery Amount (In 59 x In 60)			(\$912)
62	Number of Months for Interest Recovery Amount (from line 8)			36
63	Interest Recovery Amount (In 62 times In 61)			(\$32,832)
64	Prior Period Correction Adjustment (In 20)			(\$253,260) (Input to Annual Update)
65	Interest on Prior Period Correction Adjustment (In 63)			(\$32,832) (Input to Annual Update)
66	Note:			
67	The interest is calculated using the interest rate posted on the FERC website.			
68	See link to website below.			
69	http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub			

Line No.	I. Radial Line Interest on True-Up Calculation						
	(a)	(b)	(c)	(d)	(e)	(f)	
	Revenue Requirement True-Up (Worksheet M)	Month Radial Line Changed (Input)	Months Subject to Interest (12 - Col b)	Average Interest Rate (Col i)	Monthly Interest (Col a * Col d)	Interest Recovery Amount (Col c * Col e)	
1	I. Radial Line Interest on True-Up Calculation						
2							
3							
4							
5							
6							
7				0.0032		0	0
8							
9						0	0
10							
11							
12							
13	Total						\$0
14							
15	II. Interest Rates:						
16		(g)	(h)	(i)			
17		FERC Quarterly Interest Rates	Number of Days in Month	Monthly Interest Rate			
18	Month/Year						
19	January - Actual Yr 2019	3.25%	31	0.0028			
20	February	3.25%	29	0.0026			
21	March	3.25%	31	0.0028			
22	April	3.25%	30	0.0027			
23	May	3.25%	31	0.0028			
24	June	3.25%	30	0.0027			
25	July	3.60%	31	0.0031			
26	August	3.60%	31	0.0031			
27	September	3.60%	30	0.0030			
28	October	4.91%	31	0.0042			
29	November	4.91%	30	0.0040			
30	December	4.91%	31	0.0042			
31	Average Monthly Interest Rate			0.003166667			
32							
33							
34	III. Total Radial Line Charges						
35				(j)	(k)	(l)	(m)
36				Annual Charge (Worksheet M)	True-Up (Col a)	Interest on True-Up (Col f)	Total Annual Charge (Sum Col j - l)
37							
38							
39	Bailey County			\$41	\$0	\$0	\$41
40	Big Country			\$178,270	\$0	\$0	\$178,270
41	CVEC			\$223,852	\$0	\$0	\$223,852
42	Deaf Smith			\$166,236	\$0	\$0	\$166,236
43	Farmers			\$2,204	\$0	\$0	\$2,204
44	Green Belt			\$228,113	\$0	\$0	\$228,113
45	Lamb County			\$265	\$0	\$0	\$265
46	Lighthouse			\$37,303	\$0	\$0	\$37,303
47	LPL			\$109,000	\$0	\$0	\$109,000
48	Lyntegar			\$217,070	\$0	\$0	\$217,070
49	Rita Blanca			\$91	\$0	\$0	\$91
50	South Plains			\$3,629	\$0	\$0	\$3,629
51	Tri County			\$132	\$0	\$0	\$132
52							
53	Total			\$1,166,206	\$0	\$0	\$1,166,206

Note:

The interest is calculated using the interest rate posted on the FERC website.
See link to website below.

<http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp>

Southwestern Public Service Company
Worksheet B - Revenue Credits

Gain on Disposition of Property, Projected for Billing Year =
(Revenue related to sale of transmission assets)

2022

Line No.		(a)	(b)	(c)	Adjusted Total
		Total	Adjustments	Amount	
1	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1)				0
2	Gain on disposition of property (Other Related)				0
3	Total 421.1 (or other applicable acct)	0	0	0	0

Gain on Disposition of Property, Actual for Billing Year =
(Revenue related to sale of transmission assets)

2022

Line No.		(a)	(b)	(c)	Adjusted Total
		Total	Adjustments	Amount	
4	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1)				0
5	Gain on disposition of property (Other Related)				0
6	Total 421.1 (FF 1, p. 117, ln. 40, col. C) (or other applicable acct)	0	0	0	0

(PUCT) has required SPS to credit to SPS's Texas retail ratepayers a specified percentage of gains on SPS's disposition of certain property. Effective January 1, 2016, for each transmission sale or transfer transaction resulting in a gain recorded in Account 421.1 (gain on disposition of property) or other applicable account, the amount of the gain included in Column (c) on Lines 1 and 4 for that transaction will equal the (i) total amount of the gain for that transaction recorded in Account 421.1 or other applicable account, (ii) multiplied by the Texas retail gain sharing

Account 454, Rent from Electric Property, Projected for Billing Year =
(Revenue related to transmission facilities for pole attachments, rentals, etc.)

2022

Line No.		(a)	(b)	(c)	Total Company
		Amount	Allocator		(d) Allocated Amount
1	Rent from Electric Property Classified as General	\$ 20,773	W/S	0.14411	\$ 2,994
2	Rent from Electric Property Classified as Distributor	\$ 8,842,199	NA		
3	Rent from Electric Property Classified as Transmitter				
3a	Related to Network Transmission Facilities	\$ 369	DA	1.00000	\$ 369
3b	Related to Non-Network Transmission Facilities	\$ -	NA		
4	Rent from Electric Property Classified as Producer	\$ -	NA		
5	Total Account 454 Rent from Electric Property	\$ 8,863,341			\$ 3,363 Net Transmission Credits

Account 454, Rent from Electric Property, Actual for Billing Year =
(Revenue related to transmission facilities for pole attachments, rentals, etc.)

2022

Line No.		(a)	(b)	(c)	Total Company
		Amount	Allocator		(d) Allocated Amount
6	Rent from Electric Property Classified as General	\$ 154,359	W/S	0.14021	\$ 21,643
7	Rent from Electric Property Classified as Distributor	\$ 9,131,661	NA		
8	Rent from Electric Property Classified as Transmitter				
8a	Related to Network Transmission Facilities	\$ 387	DA	1.00000	\$ 387
8b	Related to Non-Network Transmission Facilities	\$ -	NA		
9	Rent from Electric Property Classified as Producer	\$ -	NA		
10	Total Account 454 Rent from Electric Property	\$ 9,286,407			\$ 22,030 Net Transmission Credits

Data Source - Account 454 General Ledger Detail Analysis

Account 456.0, Other Electric Revenue, Projected for Billing Year =

2022

Line No.		(a) Amount	(b) Allocator	(c)	(d) Allocated Amount
1	Schedule 18- Annual Interconnection Customer O&M Charge	\$ 51,988	DA	1.00000	\$ 51,988
2	Other Electric Revenue	\$ -	NA		
3	Total Account 456.0 Other Electric Revenue	\$ 51,988			\$ 51,988

Account 456.0, Other Electric Revenue, Actuals for Billing Year =

2022

Line No.		(a) Amount	(b) Allocator	(c)	(d) Allocated Amount
4	Schedule 18- Annual Interconnection Customer O&M Charge	\$ 55,040	DA	1.00000	\$ 55,040
5	Other Electric Revenue	\$ -	NA		
6	Total Account 456.0 Other Electric Revenue	\$ 55,040			\$ 55,040

Account 456.1, Revenues from Transmission of Electricity of Others, Projected for Billing Year =

2022

\$ 294,206,262

Line No.	Type	Description	(a) RTO	(b) Network Transmission	(c) Scheduling, System Control & Dispatch	(d) Reactive Supply & Voltage Control	(e) Regulation and Frequency	(f) Network & Energy Imbalance	(g) Network & Interco. Spinning Reserve	(h) Implement Spinning Reserve	(i) FERC Assess Through	(j) Total of Line Items
1	Divisor	Golden Spread Electric Cooperative	0	29,487,374	0	0						29,487,374
2	Ancillary	Golden Spread Electric Cooperative	820,044	0	709,115							1,529,159
3												0
4	Credit	Southwest Power Pool - Point to Point		4,954,851	143,416	232,780						5,331,047
5	Divisor	Southwest Power Pool - Network		19,026,655	0	0						19,026,655
6	Ancillary	Southwest Power Pool - Network	276,504	0	457,555	40,087						774,146
7												0
8	Credit	Sch. 11 - Point to Point	0	12,677,054	0	0						12,677,054
9	Divisor	Sch. 11 - Base Plan	0	225,380,826	0	0						225,380,826
10												0
31												0
32												0
33		Total	1,096,548	291,526,761	1,310,086	272,867	0	0	0	0	0	294,206,262
34												
35		Summarized by Type: Note 2										
36	Credit		0	17,631,906	143,416	232,780	0	0	0	0	0	18,008,101
37	Divisor		0	273,894,855	0	0	0	0	0	0	0	273,894,855
38	Ancillary		1,096,548	0	1,166,670	40,087	0	0	0	0	0	2,303,305
39	Other		0	0	0	0	0	0	0	0	0	0
40	Total		1,096,548	291,526,761	1,310,086	272,867	0	0	0	0	0	294,206,262
47	Divisor	Golden Spread Electric Cooperative		31,169,962								31,169,962
48	Ancillary	Golden Spread Electric Cooperative	957,504		665,994							1,623,498
49												0
50	Credit	Southwest Power Pool - Point to Point		8,089,374	201,404	408,361						8,699,140
51	Credit	Southwest Power Pool - Z2 Ongoing PTP Revenue Clawback		(16,600)								(16,600)
52	Credit	Southwest Power Pool - UGPM Switchload		794,969								794,969
53	Divisor	Southwest Power Pool - Network		14,156,188								14,156,188
54	Ancillary	Southwest Power Pool - Network	804,225		149,635	338						954,198
55												0
56	Credit	Sch. 11 - Point to Point		15,856,859								15,856,859
57	Divisor	Sch. 11 - Base Plan		222,838,644								222,838,644
58												0
59												0
60												0
61												0
62												0
63												0
64												0
65												0
66												0
67												0
68												0
69												0
70												0
71												0
72												0
73												0
74												0
75												0
76		Total	1,761,729	292,889,397	1,017,034	408,699	0	0	0	0	0	296,076,858
77												
78		Summarized by Type: Note 2										
79	Credit		0	24,724,602	201,404	408,361	0	0	0	0	0	25,334,368
80	Divisor		0	268,164,794	0	0	0	0	0	0	0	268,164,794
81	Ancillary		1,761,729	0	815,629	338	0	0	0	0	0	2,577,696
82	Other		0	0	0	0	0	0	0	0	0	0
83	Total		1,761,729	292,889,397	1,017,034	408,699	0	0	0	0	0	296,076,858

84 Description of Revenue Types:

- 85 Ancillary Ancillary services includes regulation & frequency, control & dispatch, voltage control, reactive, spinning reserve, scheduling and generation step-up.
- 86 Divisor Load associated with these revenues are included in the formula divisor.
- 87 Credit Revenue credit because load not included in divisor.

89 Note 2 - SPP point to point revenues are being revenue credited here because SPP will not revenue credit these revenues to LSEs.

I. Transmission Network Load (mW) Projected for Billing Year =

2022

Line No.	Month	Network Load ¹	Plus: Intertie Demand ²	TO's Transmission Network Load
1	January	3,940		3,940
2	February	3,940		3,940
3	March	4,012		4,012
4	April	4,123		4,123
5	May	4,622		4,622
6	June	5,219		5,219
7	July	5,664		5,664
8	August	5,549		5,549
9	September	4,879		4,879
10	October	4,104		4,104
11	November	4,014		4,014
12	December	4,152		4,152
13	Total	54,217	0	54,217
14	12-CP	4,518	0	4,518

II. Transmission Network Load (mW) Actual for Billing Year =

2022

Line No.	Month, Day and Year ¹	Hour Ending ¹	Network Load ¹	Plus: Intertie Demand ²	TO's Transmission Network Load
15	January 21, 2022	8:00	4,124		4,124
16	February 2, 2022	21:00	4,356		4,356
17	March 7, 2022	8:00	4,151		4,151
18	April 21, 2022	18:00	4,725		4,725
19	May 19, 2022	18:00	5,130		5,130
20	June 24, 2022	18:00	5,546		5,546
21	July 19, 2022	18:00	5,953		5,953
22	August 3, 2022	17:00	5,797		5,797
23	September 6, 2022	18:00	4,911		4,911
24	October 1, 2022	17:00	4,348		4,348
25	November 30, 2022	8:00	4,350		4,350
26	December 22, 2022	20:00	4,590		4,590
27	Total		57,981	0	57,981
28	12-CP		4,832	0	4,832

III. Notes

- 1 These are the dates, hour ending and loads at the time of the transmission peak, as reported in FERC Form 1, page 400.
- 2 Reserved capacity associated with SPS-Public Service Company of Colorado Interties.

IV. Firm Network Service for Others (mW) for Billing Year =

2022

Line No.	Month	Projected Wholesale Load	Actual Wholesale Load ³
29	January	987	1,016
30	February	991	1,065
31	March	1,227	1,132
32	April	1,305	1,563
33	May	1,369	1,624
34	June	1,713	1,821
35	July	2,000	2,000
36	August	1,935	1,955
37	September	1,428	1,615
38	October	1,119	1,265
39	November	1,055	1,065
40	December	1,077	1,142
41	Total	16,204	17,263
42	12 month Average	1,350	1,439

V. Notes

- 3 These are the Wholesale Loads by month, as reported in FERC Form 1, page 400.

Line No.	(a)	Year = 2022			(e) References for <u>Actual Data</u>	Year = 2022		
		(b) Projected Beg of Year Balance	(c) Projected End of Year Balance	(d) Projected Avg. Balance (b+c)/2		(f) Actual Beg of Year Balance	(g) Actual End of Year Balance	(h) Actual Avg. Balance (f+g)/2
1	Defered Taxes - Account 281							
2	Tax Amortization - Pollution Control Facilities	(1,035,297)	(988,009)	(1,011,653)		(1,035,635)	(971,695)	(1,003,665)
3								
4	Total Account 281	(1,035,297)	(988,009)	(1,011,653)	FF1, p 273, ln 8, col k	(1,035,635)	(971,695)	(1,003,665)
5								
6	Defered Taxes - Account 282							
7	Liberalized Depreciation:							
8	Electric Distribution	(271,327,741)	(275,599,228)	(273,463,485)		(271,367,039)	(279,836,106)	(275,601,573)
9	Electric Transmission	(654,560,537)	(672,902,310)	(663,731,423)		(662,365,200)	(684,175,224)	(673,270,212)
10	Electric Production	(401,781,069)	(435,144,227)	(418,462,648)		(405,558,026)	(435,316,276)	(420,437,151)
11	Electric General	(53,793,384)	(54,729,542)	(54,261,463)		(53,229,092)	(54,083,960)	(53,656,526)
12	Electric Intangible	(1,301,792)	(1,190,620)	(1,246,206)		(2,473,139)	(1,833,713)	(2,153,426)
13	Electric Non Utility	(3,065,001)	(3,076,985)	(3,070,993)		(3,041,028)	(3,028,295)	(3,034,661)
14								
15	Subtotal Liberalized Depreciation	(1,385,829,524)	(1,442,642,912)	(1,414,236,218)		(1,398,033,524)	(1,458,273,574)	(1,428,153,549)
16								
17	FAS 109 Plant AFUDC Equity	(34,062,390)	(41,986,944)	(38,024,667)		(40,984,628)	(39,623,003)	(40,303,816)
18	FAS 109 Plant Prior Flow Through	553,677,947	532,054,329	542,866,138		510,039,582	491,107,359	500,573,471
19	Excess ADIT							
20								
21								
22	Total Account 282	(866,213,967)	(952,575,528)	(909,394,747)	FF1, p 275, ln 9, col k	(928,978,569)	(1,006,789,218)	(967,883,894)
23								
24	Defered Taxes - Account 283							
25	Liberalized Depreciation - Software	(167,864)	(154,632)	(161,248)		(167,486)	(154,538)	(161,012)
26	Liberalized Depreciation - Software Electric Intangible	(19,592,356)	(19,251,592)	(19,421,974)		(18,802,291)	(17,498,891)	(18,150,591)
27	SchM-107 - Pension Expense	(34,226,502)	(34,538,416)	(34,382,459)		(34,247,373)	(32,768,292)	(33,507,833)
28	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(4,497,162)	(4,309,863)	(4,403,513)		(4,510,539)	(4,326,788)	(4,418,663)
29	SchM-138 - Rate Case Expense	(15,872,482)	(861,401)	(8,366,941)		(15,978,743)	(2,314,420)	(9,146,582)
30	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	0	0	0		0	(195,156)	(97,578)
31	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	(368,309)	(368,309)	(368,309)		0	0	0
32	SchM-179 - DSM/CIP	0	0	0		(1,911)	(1,868)	(1,889)
33	SchM-186 - Deferred Fuel Costs	(6,145,487)	0	(3,072,743)		(33,705,654)	(34,814,803)	(34,260,228)
34	SchM-187 - Reg Asset/Liability Transmission Attachment O	(610,144)	0	(305,072)		(154,138)	0	(77,069)
35	SchM-189 - OCI Treasury	0	0	0		(600)	(601)	(600)
36	SchM-192 - Texas Margin Tax	(112,956)	(112,956)	(112,956)		(851,597)	(853,271)	(852,434)
37	SchM-195 - Renewable Energy Standard	(1,456,299)	(496,174)	(976,236)		(760,343)	0	(380,172)
38	SchM-207 - Mark to Market Adjust					(176,594)	(473,668)	(325,131)
39	SchM-275 - Reg Asset - Miscellaneous	(5,300,717)	(10,295,884)	(7,798,300)		(6,806,500)	(17,414,639)	(12,110,570)
40	SchM-293 - Rate Change	0	0	0		(11,506,710)	(11,105,819)	(11,306,264)
41	SchM-295 - Rate Change on Fin 48 Temp Items - Reg					2	(0)	1
42	SchM-299 - Operating Lease	(103,154,207)	(96,585,729)	(99,869,968)		(103,461,034)	(96,965,020)	(100,213,027)
43	SchM-300 - Reg A/L - Emergency Spec Response	(406,209)	(406,209)	(406,209)		(769,402)	(992,214)	(880,808)
44								
45	Liberalized Depreciation - Non-Utility	(101,465)	(95,177)	(98,321)		(77,136)	(60,053)	(68,594)
46	Total Account 283	(192,012,157)	(167,476,340)	(179,744,249)	FF1, p 277, ln 9, col k	(231,978,048)	(219,940,040)	(225,959,044)
47								
48	Defered Taxes - Account 190							
49	Basis Difference - Electric Distribution	7,164,740	7,186,117	7,175,428		7,064,180	7,030,777	7,047,478
50	Basis Difference - Electric Transmission	23,853,498	23,508,475	23,680,987		23,541,453	22,823,590	23,182,521
51	Basis Difference - Electric Production	14,016,132	13,520,329	13,768,230		14,144,208	13,431,419	13,787,813
52	Basis Difference - Electric General	976,568	1,097,075	1,036,822		951,470	950,714	951,092
53	Basis Difference - Electric Intangible	2,209	1,411	1,810		2,202	63,714	32,958
54								
55								
56	Subtotal Basis Difference	46,013,147	45,313,406	45,663,277		45,703,512	44,300,213	45,001,863
57								
58	Basis Difference - CIAC Elec Distribution	21,680,668	20,669,265	21,174,966		20,554,187	19,660,147	20,107,167
59	Basis Difference - CIAC Elec Transmission	11,682,078	12,680,410	12,181,244		10,826,558	12,943,920	11,885,239
60	Basis Difference - CIAC Elec Production	16,923	14,282	15,603		16,891	13,541	15,216
61	Basis Difference - CIAC Elec General	9,207	8,293	8,750		9,254	8,244	8,749
62	Basis Difference - CIAC Elec Non Utility	12,380,175	13,091,922	12,736,048		13,804,360	14,043,017	13,923,689
63								
64	Subtotal Basis Difference - CIAC	45,769,050	46,464,172	46,116,611		45,211,250	46,668,868	45,940,059
65								
66	SchM-265 - Federal Only NOL - General	8,087,967	2,437,910	5,262,939		19,821	511	10,166
67	SchM-264 - Federal Only NOL - Transmission	30,046,741	9,056,819	19,551,780		14,138,014	364,805	7,251,409
68	SchM-102 - Fuel Tax Credit - Inc Addback	1,493	1,493	1,493		3,052	1,150	2,101
69	SchM-103 - Environmental Remediation	3,848	2,001	2,925		172,507	294,632	233,569
70	SchM-108 - Accrued Vacation Paid	1,016,350	1,016,350	1,016,350		1,044,895	1,158,173	1,101,534
71	SchM-109 - Employee Incentive	713,429	734,831	724,130		637,578	832,110	734,844
72	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	2,393,707	2,136,648	2,265,178		2,560,847	2,394,826	2,477,837
73	SchM-112 - Post Employment Benefits FAS 112	52,611	29,465	41,038		51,540	34,611	43,075
74	SchM-116 - Bad Debt	1,999,146	1,902,539	1,950,842		2,684,096	3,033,997	2,859,046
75	SchM-118 - Inventory Reserve	72,581	72,581	72,581		64,288	65,819	65,053
76	SchM-119 - Electric Vehicle Credit	7,500	0	3,750		7,500	0	3,750
77	SchM-127 - Litigation Reserve	22,256	22,256	22,256		0	0	0
78	SchM-130 - Deferred Compensation Plan Reserve	1,267,861	1,343,933	1,305,897		1,321,435	1,231,317	1,276,376
79	SchM-134 - Non-Qualified Pension Plans - 190	93,529	84,849	89,189		84,510	86,531	85,521
80	SchM-136 - Performance Share Plan	133,090	92,810	112,950		97,461	70,361	83,911
81	SchM-137 - R&E Credit	11,823,963	13,222,681	12,523,322		12,577,851	14,348,562	13,463,207
82	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	107,070	107,070	107,070		234,629	196,296	215,462
83	SchM-152 - Rate Refund	503,126	491,120	497,123		2,675,149	1,143,632	1,909,390
84	SchM-171 - Employee Retention	0	0	0		2,019	(0)	1,010
85	SchM-174 - New Hire Retention Credit	11,000	0	5,500		11,000	0	5,500
86	SchM-178 - Interest Income on Disputed Tax	406,359	406,359	406,359		465,213	448,180	456,696
87	SchM-179 - DSM/CIP	335,181	335,181	335,181		149,413	37,389	93,401
88	SchM-186 - Deferred Fuel Costs	0	4,537,489	2,268,745		0	0	0
89	SchM-187 - Reg Asset/Liability Transmission Attachment O	0	210,959	105,480		0	3,337,506	1,668,753
90	SchM-188 - Contributions Carryover	66,506	54	33,280		64,262	0	32,131
91	SchM-189 - OCI Treasury	365,729	345,506	355,617		347,090	286,082	316,586
92	SchM-195 - Renewable Energy Standard	0	0	0		0	1,161,864	580,932
93	SchM-205 - State Only NOL	3,946,113	551,599	2,248,856		5,166,750	145,940	2,656,345
94	SchM-207 - Mark to Market Adjust	119,723	119,723	119,723		0	0	0
95	SchM-222 - FAS-109 Rate Change	0	0	0		0	0	0
96	SchM-226 - Performance Recognition Award	14,948	15,097	15,022		22,838	17,812	20,325
97	SchM-261 - Section 59e Adjustment	14,578,709	12,406,356	13,492,532		14,660,405	13,773,104	14,216,754

Line No.	(a)	Year = 2022			(e) References for	Year = 2022		
		(b) Projected Beg of Year Balance	(c) Projected End of Year Balance	(d) Projected Avg. Balance (b+c)/2		(f) Actual Beg of Year Balance	(g) Actual End of Year Balance	(h) Actual Avg. Balance (f+g)/2
98	SchM-262 - Federal Only NOL - Non Operating	0	0	-		(695,289)	(17,941)	(356,615)
99	SchM-263 - Federal Only NOL - Production	9,243,391	2,786,183	6,014,787		52,688,968	1,359,541	27,024,254
100	SchM-266 - Federal Only NOL - Distribution	9,821,103	2,960,319	6,390,711		4,424,968	114,178	2,269,573
101	SchM-293 - Rate Change	0	0	-		1,906,752	699,541	1,303,147
102	SchM-299 - Operating Lease	103,154,207	96,585,729	99,869,968		103,461,034	96,965,020	100,213,027
103	SchM-301 - Cares Act Payroll Deferral	0	0	-		536,207	0	268,104
104	SchM-PTC - Deferred PTCs - Hale	130,176,511	186,021,511	158,099,011		126,335,149	179,302,138	152,818,644
105	SchM-PTC - Deferred PTCs - Sagamore	57,499,524	120,791,524	89,145,524		51,224,809	104,441,864	77,833,337
106	Other Non-Plant			-		1,662	1,664	1,663
107				-				-
108				-				-
109				-				-
110				-				-
111				-				-
112				-				-
113				-				-
114				-				-
115				-				-
116				-				-
117				-				-
118	Deficient ADIT			-				-
119	FAS 109 Plant Deficient ADIT - Protected	0	0	-				-
120	FAS 109 Plant Deficient ADIT - Unprotected			-		(26,802,676)	(25,519,472)	(26,161,074)
121	<u>Total Account 190</u>	<u>479,867,471</u>	<u>552,606,524</u>	<u>516,236,997</u>	FF1, p 234, ln 18, col c	<u>463,260,511</u>	<u>492,780,824</u>	<u>478,020,666</u>
122								
123	<u>Total Deferred Taxes</u>			<u>(573,913,652)</u>				<u>(716,825,937)</u>
124								
125	<u>Unamortized Balance of Abandoned Incentive Plant</u>			-				-
126	(See Formula Template Note E found on pages 6 and 11.)			-				-
127				-				-
128	<u>Total Abandoned Incentive Plant</u>	<u>0</u>	<u>0</u>	<u>-</u>	Company Records	<u>0</u>	<u>0</u>	<u>-</u>
129								
130	<u>Unamortized Balance of Extraordinary Property Loss (Note E)</u>			-				-
131	(See Formula Template Note E found on pages 6 and 11.)			-				-
132				-				-
133	<u>Total Extraordinary Property Loss</u>	<u>0</u>	<u>0</u>	<u>-</u>	Company Records	<u>0</u>	<u>0</u>	<u>-</u>
134								
135								
136	<u>Land Held for Future Use</u>	<u>0</u>	<u>0</u>	<u>-</u>	FF1, p 214	<u>0</u>	<u>0</u>	<u>-</u>

Line No.	Function	PROJECTED BALANCES PLANT IN SERVICE												13 Mo Average Balance	
		1/1/2022	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022		12/31/2022
1	Production Steam	2,014,828,638	2,015,297,815	2,015,786,449	2,017,592,913	2,020,910,695	2,023,782,994	2,025,836,313	2,027,521,369	2,028,519,806	2,029,220,291	2,036,156,548	2,041,766,527	1,970,046,805	2,020,559,012
2	Less Asset Retirement Costs (Note 1)	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491
3	Production Other	1,867,603,054	1,874,004,754	1,874,010,381	1,874,018,604	1,874,032,373	1,874,095,652	1,874,111,050	1,874,334,511	1,874,399,898	1,875,099,952	1,875,598,688	1,875,823,384	1,876,008,915	1,874,087,786
4	Less Asset Retirement Costs	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323
5	Adjustment to Production (WsD.5, Ins 1+2)	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Production Net of ARC and Adj.	3,807,479,877	3,814,350,754	3,814,845,016	3,816,659,704	3,819,991,254	3,822,926,832	3,824,995,548	3,826,904,065	3,827,967,890	3,829,368,428	3,836,803,421	3,842,638,097	3,771,103,905	3,819,694,984
7															
8	Transmission	3,913,286,763	3,916,473,300	3,924,308,375	3,932,919,606	3,962,905,734	3,995,854,302	3,998,613,065	3,998,420,047	4,005,918,724	4,007,776,176	4,031,157,840	4,038,093,581	4,116,967,733	3,987,899,634
9	Less Asset Retirement Costs	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	
10	Adjustment to Transmission (WsD.5, In 3)	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Transmission Net of ARC and Adj.	3,913,261,735	3,916,448,271	3,924,283,346	3,932,894,577	3,962,880,705	3,995,829,273	3,998,588,036	3,998,395,018	4,005,893,695	4,007,751,147	4,031,132,811	4,038,068,553	4,116,942,704	3,987,874,605
12															
13	Distribution	1,777,539,431	1,785,073,128	1,793,644,310	1,806,395,066	1,829,193,424	1,841,843,959	1,852,386,183	1,860,922,941	1,869,775,892	1,880,401,775	1,889,046,444	1,911,798,876	1,926,660,442	1,848,052,452
14	Less Asset Retirement Costs	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	
15	Adjustment to Distribution (WsD.5, In 4)	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Distribution Net of ARC and Adj.	1,770,072,063	1,777,605,761	1,786,176,942	1,798,927,699	1,821,726,056	1,834,376,591	1,844,918,815	1,853,455,574	1,862,308,524	1,872,934,407	1,881,579,077	1,904,331,508	1,919,193,074	1,840,585,084
17															
18	General	615,727,037	616,768,526	618,075,440	627,215,722	633,096,365	637,327,075	652,004,794	655,294,176	658,897,125	666,508,645	670,123,020	672,968,975	687,760,085	647,058,999
19	Less Asset Retirement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	Adjustment to General (WsD.5, In 5)	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	General Net of ARC and Adj.	615,727,037	616,768,526	618,075,440	627,215,722	633,096,365	637,327,075	652,004,794	655,294,176	658,897,125	666,508,645	670,123,020	672,968,975	687,760,085	647,058,999
22															
23	Intangible - Software	292,346,274	292,364,294	292,529,260	293,127,190	293,242,153	293,420,287	294,719,076	294,881,377	295,292,688	295,810,170	296,167,589	297,982,746	327,641,978	296,886,545
24	Adjustment to Intangible (WsD.5, In 6)	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	Total Intangible Net of Adj.	292,346,274	292,364,294	292,529,260	293,127,190	293,242,153	293,420,287	294,719,076	294,881,377	295,292,688	295,810,170	296,167,589	297,982,746	327,641,978	296,886,545
26															
27	Total Gross Plant In Service	10,481,331,196	10,499,981,817	10,518,354,215	10,551,269,103	10,613,380,743	10,666,324,269	10,697,670,481	10,711,374,420	10,732,804,133	10,754,817,007	10,798,250,129	10,838,434,089	10,905,085,958	10,674,544,428
28	Less Total Asset Retirement Costs	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	
29															
30	Total Gross Plant in Service Net of ARC	10,398,886,986	10,417,537,607	10,435,910,004	10,468,824,892	10,530,936,532	10,583,880,059	10,615,226,270	10,628,930,210	10,650,359,922	10,672,372,797	10,715,805,918	10,755,989,879	10,822,641,747	10,592,100,217

(Note 1 - ARC not included in projected balance amounts.)

PROJECTED BALANCES DEPRECIATION & AMORTIZATION													13 Mo Average	
Function	1/1/2022	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	Balance
Production Steam	1,484,891,265	1,490,738,273	1,496,519,054	1,502,360,623	1,508,130,072	1,514,065,465	1,519,936,832	1,525,823,135	1,531,594,490	1,537,077,779	1,541,928,075	1,547,873,347	1,451,422,387	1,511,720,061
Production Other	235,497,555	241,616,148	247,708,360	253,832,049	259,961,611	266,091,348	272,221,215	278,352,511	284,483,766	290,606,767	296,471,108	302,325,877	308,444,914	272,124,095
Production - Intangible Amortization	7,087,322	7,130,587	7,173,851	7,217,116	7,260,380	7,303,645	7,346,910	7,390,174	7,433,439	7,476,703	7,519,968	7,563,232	7,606,497	7,346,910
Adjustment to Production (WsD.5, Ins 11+12)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Production	1,727,476,142	1,739,485,008	1,751,401,265	1,763,409,788	1,775,352,063	1,787,460,458	1,799,504,956	1,811,565,820	1,823,511,694	1,835,161,250	1,845,919,150	1,857,762,456	1,767,473,798	1,791,191,065
Transmission	509,597,046	515,207,569	520,839,518	526,451,110	532,069,947	537,829,279	544,099,998	550,252,527	556,058,771	561,371,819	566,590,210	571,548,463	574,071,765	543,537,540
Transmission - Intangible Amortization	34,779,219	34,933,701	35,088,193	35,242,973	35,398,043	35,553,121	35,708,210	35,863,309	36,018,418	36,173,527	36,328,690	36,483,972	36,639,434	35,708,524
Adjustment to Transmission (WsD.5, In 13)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission	544,376,265	550,141,271	555,927,711	561,694,083	567,467,989	573,382,400	579,808,208	586,115,836	592,077,189	597,545,346	602,918,901	608,032,435	610,711,200	579,246,064
Distribution	404,017,286	405,776,293	407,537,056	409,345,016	411,180,858	413,096,661	415,052,885	416,998,993	418,932,270	420,877,762	422,909,416	424,948,925	426,982,262	415,204,283
Distribution - Intangible Amortization	2,042,576	2,064,720	2,087,239	2,110,098	2,133,274	2,156,750	2,180,515	2,204,576	2,228,944	2,253,616	2,278,571	2,303,793	2,329,295	2,182,613
Adjustment to Distribution (WsD.5, In 14)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution	406,059,862	407,841,013	409,624,295	411,455,114	413,314,132	415,253,411	417,233,399	419,203,569	421,161,215	423,131,378	425,187,988	427,252,718	429,311,557	417,386,896
General	281,503,547	284,465,980	287,402,060	290,335,917	293,260,956	296,216,041	299,257,860	302,394,401	305,496,450	308,660,588	311,844,381	315,023,890	318,283,246	299,549,640
General - Intangible Amortization	901,787	917,463	933,140	948,817	964,494	980,171	995,848	1,011,524	1,027,201	1,042,878	1,058,555	1,074,232	1,089,909	995,848
Adjustment to General (WsD.5, In 15)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total General	282,405,333	285,383,443	288,335,201	291,284,734	294,225,450	297,196,211	300,253,708	303,405,926	306,523,651	309,703,466	312,902,936	316,098,122	319,373,154	300,545,487
Intangible - Software	170,955,056	173,002,191	175,043,254	177,072,653	179,101,351	181,130,819	183,149,844	185,161,958	187,160,471	189,154,053	191,149,917	193,159,532	195,633,938	183,144,234
Adjustment to Intangible (WsD.5, In 16)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible	170,955,056	173,002,191	175,043,254	177,072,653	179,101,351	181,130,819	183,149,844	185,161,958	187,160,471	189,154,053	191,149,917	193,159,532	195,633,938	183,144,234
Total Accumulated Depreciation	2,915,506,699	2,937,804,264	2,960,006,048	2,982,324,715	3,004,603,443	3,027,298,793	3,050,568,789	3,073,821,568	3,096,565,746	3,118,594,715	3,139,743,191	3,161,720,501	3,079,204,575	3,042,135,619
Total Accumulated Amortization	215,765,960	218,048,662	220,325,678	222,591,658	224,857,542	227,124,506	229,381,326	231,631,541	233,868,473	236,100,777	238,335,702	240,584,760	243,299,072	229,378,127
Total Accumulated Depr & Amortization	3,131,272,659	3,155,852,927	3,180,331,726	3,204,916,372	3,229,460,985	3,254,423,300	3,279,950,115	3,305,453,109	3,330,434,219	3,354,695,492	3,378,078,892	3,402,305,261	3,322,503,647	3,271,513,746
PROJECTED NET PLANT IN SERVICE														
Production	2,080,003,735	2,074,865,746	2,063,443,751	2,053,249,915	2,044,639,191	2,035,466,374	2,025,490,592	2,015,338,245	2,004,456,195	1,994,207,179	1,990,884,271	1,984,875,641	2,003,630,107	2,028,503,919
Transmission	3,368,885,470	3,366,307,001	3,368,355,635	3,371,200,494	3,395,412,716	3,422,446,874	3,418,779,829	3,412,279,181	3,413,816,506	3,410,205,801	3,428,213,911	3,430,036,118	3,506,231,505	3,408,628,542
Distribution	1,364,012,201	1,369,764,747	1,376,552,648	1,387,472,585	1,408,411,924	1,419,123,180	1,427,685,416	1,434,252,005	1,441,147,310	1,449,803,030	1,456,391,089	1,477,078,790	1,489,881,517	1,423,198,188
General	333,321,703	331,385,083	329,740,239	335,930,989	338,870,915	340,130,864	351,751,086	351,888,251	352,373,474	356,805,179	357,220,084	356,870,853	368,386,931	346,513,512
Intangible	121,391,217	119,362,104	117,486,005	116,054,537	114,140,801	112,289,468	111,569,233	109,719,419	108,132,218	106,656,117	105,017,672	104,823,214	132,008,040	113,742,311
Total Projected Net Plant in Service	7,267,614,327	7,261,684,680	7,255,578,278	7,263,908,520	7,301,475,547	7,329,456,759	7,335,276,155	7,323,477,101	7,319,925,703	7,317,677,305	7,337,727,026	7,353,684,617	7,500,138,100	7,320,586,471
Net Plant in Service Check Total	7,267,614,327	7,261,684,680	7,255,578,278	7,263,908,520	7,301,475,547	7,329,456,759	7,335,276,155	7,323,477,101	7,319,925,703	7,317,677,305	7,337,727,026	7,353,684,617	7,500,138,100	7,320,586,471

ACTUAL BALANCES DEPRECIATION & AMORTIZATION													13 Mo Average		
109	ACTUAL														
110	Accumulated Depreciation & Amortization														
111	Function												Balance		
	1/1/2022	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022		
112	Production Steam	1,475,992,805	1,481,779,341	1,487,806,330	1,492,839,340	1,497,900,137	1,502,571,492	1,506,948,802	1,512,021,715	1,517,242,209	1,522,315,970	1,528,020,451	1,533,179,307	1,519,106,340	1,505,978,788
113	Production Other	227,561,398	233,882,346	238,834,840	244,755,805	250,796,492	256,835,973	263,174,081	268,978,407	275,037,279	281,467,387	287,531,994	293,469,337	299,578,457	263,223,369
114	Production - Intangible Amortization	7,087,322	7,130,587	7,173,843	7,217,091	7,260,347	7,303,593	7,346,820	7,389,210	7,431,002	7,473,789	7,515,332	7,556,845	7,597,625	7,344,877
115	Adjustment to Production (WsD.5, Ins 38+39)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116	Total Production	1,710,641,525	1,722,792,273	1,733,815,013	1,744,812,236	1,755,956,976	1,766,711,057	1,777,469,703	1,788,389,333	1,799,710,491	1,811,257,147	1,823,067,778	1,834,205,489	1,826,282,422	1,776,547,034
117															
118	Transmission	507,905,442	514,358,505	521,144,256	527,925,688	534,805,617	541,298,726	548,551,277	555,725,840	561,010,865	566,985,959	573,864,073	577,743,620	580,712,248	547,079,393
119	Transmission - Intangible Amortization	34,766,013	34,914,397	35,062,784	35,211,297	35,360,413	35,510,202	35,660,187	35,810,452	35,960,999	36,131,650	36,282,361	36,432,532	36,582,331	35,668,124
120	Adjustment to Transmission (WsD.5, In 40)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121	Total Transmission	542,671,455	549,272,901	556,207,039	563,136,985	570,166,030	576,808,928	584,211,465	591,536,292	596,971,864	603,117,608	610,146,434	614,176,152	617,294,579	582,747,517
122															
123	Distribution	401,451,759	404,481,101	406,043,275	408,244,825	410,609,397	412,812,044	415,055,813	417,624,722	419,397,750	420,569,929	422,994,277	424,271,091	423,910,476	414,420,497
124	Distribution - Intangible Amortization	2,090,322	2,112,925	2,135,714	2,158,795	2,182,130	2,205,617	2,229,292	2,256,693	2,280,603	2,304,674	2,329,107	2,353,899	2,375,239	2,231,924
125	Adjustment to Distribution (WsD.5, In 41)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
126	Total Distribution	403,542,081	406,594,026	408,178,989	410,403,620	412,791,527	415,017,661	417,285,104	419,881,415	421,678,353	422,874,602	425,323,384	426,624,989	426,285,715	416,652,421
127															
128	General	255,186,169	258,120,606	261,045,742	264,114,756	266,942,395	269,980,040	272,837,112	275,895,967	265,741,632	268,612,953	271,499,487	274,576,204	268,781,447	267,179,578
129	General - Intangible Amortization	901,787	917,463	933,140	948,817	964,494	980,176	995,853	1,011,530	1,027,207	1,042,912	1,059,024	1,075,515	1,092,026	996,150
130	Adjustment to General (WsD.5, In 42)	(71,185)	(160,691)	(250,327)	(340,109)	(430,678)	(521,992)	(613,312)	(704,720)	(796,219)	(887,718)	(979,216)	(1,070,715)	(1,162,214)	(614,546)
131	Total General	256,016,771	258,877,378	261,728,556	264,723,464	267,476,211	270,438,224	273,219,654	276,202,777	265,972,620	268,768,148	271,579,295	274,581,004	268,711,260	267,561,181
132															
133	Intangible - Software	165,411,689	167,242,122	169,128,513	170,955,524	172,863,262	174,802,244	176,762,088	178,705,132	180,624,304	182,674,207	184,648,638	186,607,270	188,720,484	176,857,344
134	Adjustment to Intangible (WsD.5, In 43)	(648,254)	(683,382)	(718,509)	(753,636)	(788,763)	(823,890)	(859,017)	(894,145)	(929,272)	(964,399)	(999,526)	(1,034,653)	(1,069,780)	(859,017)
135	Total Intangible	164,763,434	166,558,740	168,410,004	170,201,889	172,074,499	173,978,354	175,903,071	177,810,988	179,695,033	181,709,809	183,649,112	185,572,617	187,650,704	175,998,327
136															
137	Total Accumulated Depreciation	2,868,097,573	2,892,621,898	2,914,874,443	2,937,880,414	2,961,054,037	2,983,498,274	3,006,567,085	3,030,246,652	3,038,429,735	3,059,952,198	3,083,910,283	3,103,239,559	3,092,088,968	2,997,881,624
138	Total Accumulated Amortization	210,257,132	212,317,494	214,433,994	216,491,525	218,630,646	220,801,831	222,994,240	225,173,018	227,324,115	229,627,232	231,834,461	234,026,061	236,367,706	223,098,420
139															
140	Total Accumulated Depr & Amortization	3,078,354,705	3,104,939,391	3,129,308,437	3,154,371,938	3,179,684,683	3,204,300,105	3,229,561,325	3,255,419,670	3,265,753,850	3,289,579,430	3,315,744,744	3,337,265,620	3,328,456,674	3,220,980,044
141															
142	ACTUAL NET PLANT IN SERVICE														
143	Production	2,071,416,252	2,059,901,241	2,048,449,081	2,045,085,234	2,037,768,738	2,028,015,888	2,018,050,713	2,014,560,683	2,005,532,667	1,997,335,743	1,989,599,435	1,995,780,030	2,012,143,767	2,024,895,344
144	Transmission	3,349,748,476	3,363,043,839	3,368,104,711	3,370,958,638	3,376,364,505	3,401,753,295	3,421,056,089	3,425,115,369	3,420,879,514	3,418,514,842	3,421,679,260	3,451,078,803	3,502,824,499	3,407,009,372
145	Distribution	1,362,293,566	1,367,763,950	1,377,175,320	1,382,009,699	1,394,540,760	1,406,296,720	1,432,177,246	1,436,337,036	1,441,879,729	1,453,004,804	1,459,134,686	1,466,445,788	1,492,529,478	1,420,891,445
146	General	305,338,569	308,644,583	306,840,076	306,173,125	313,253,813	314,591,194	318,699,891	316,983,982	316,278,164	321,008,232	321,153,029	325,659,387	343,681,700	316,792,750
147	Intangible	105,075,189	104,329,931	107,885,395	111,029,347	108,668,899	107,148,657	108,195,954	106,487,128	104,788,334	105,308,788	106,562,928	105,455,297	117,420,869	107,565,901
148															
149	Total Projected Net Plant in Service	7,193,872,052	7,203,683,544	7,208,454,583	7,215,256,043	7,230,596,716	7,257,805,754	7,298,179,892	7,299,484,198	7,289,358,408	7,295,172,409	7,298,129,338	7,344,419,306	7,468,600,313	7,277,154,812
150															
151	Net Plant in Service Check Total	7,208,302,005	7,218,027,530	7,222,721,029	7,229,438,226	7,244,954,883	7,272,074,392	7,312,357,210	7,313,602,387	7,303,385,098	7,309,107,600	7,311,973,031	7,358,171,500	7,482,261,009	7,291,259,685
152															
153	GSU PLANT IN SERVICE PROJECTED	139,129,813	139,063,291	138,996,769	138,930,247	138,863,725	139,109,176	138,697,109	138,630,587	138,564,065	138,497,543	138,431,021	138,364,498	136,118,147	138,568,922
154															
155	GSU PLANT IN SERVICE ACTUAL	120,816,107	136,800,023	137,061,203	137,268,000	137,266,763	137,260,229	137,332,967	137,344,577	137,188,672	137,218,951	137,126,868	135,946,823	135,975,972	135,739,012

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Account 283 - Liberalized Depreciation-Software

Days in Period				
A	B	C	D	E
Month	Days in the Month		Total Days in Future Portion of Test Period	Proration Amount (C / D)

Averaging with Proration - Projected		
F	G	H
Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)

Averaging Preserving Projected Proration - True-up (See Note 6 and 7)					
I	J	K	L	M	N
Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)

December 31st balance Prorated Items				
January	31	335	365	91.78%
February	28	307	365	84.11%
March	31	276	365	75.62%
April	30	246	365	67.40%
May	31	215	365	58.90%
June	30	185	365	50.68%
July	31	154	365	42.19%
August	31	123	365	33.70%
September	30	93	365	25.48%
October	31	62	365	16.99%
November	30	32	365	8.77%
December	31	1	365	0.27%
Total	365	2,029	4,380	

		(19,760,219)
29,500	27,075	(19,733,144)
29,500	24,812	(19,708,332)
29,500	22,307	(19,686,026)
29,500	19,882	(19,666,144)
29,500	17,376	(19,648,767)
29,500	14,952	(19,633,816)
29,500	12,446	(19,621,369)
29,500	9,941	(19,611,428)
29,500	7,516	(19,603,912)
29,500	5,011	(19,598,901)
29,500	2,586	(19,596,315)
29,500	81	(19,596,234)
353,996	163,986	

					(18,969,777)
109,696	80,196	27,075	80,196	-	(18,902,604)
109,696	80,196	24,812	80,196	-	(18,837,694)
109,696	80,196	22,307	80,196	-	(18,775,289)
109,696	80,196	19,882	80,196	-	(18,715,309)
109,696	80,196	17,376	80,196	-	(18,657,835)
109,696	80,196	14,952	80,196	-	(18,602,785)
109,696	80,196	12,446	80,196	-	(18,550,240)
109,696	80,196	9,941	80,196	-	(18,500,201)
109,696	80,196	7,516	80,196	-	(18,452,587)
109,696	80,196	5,011	80,196	-	(18,407,478)
109,696	80,196	2,586	80,196	-	(18,364,794)
109,696	80,196	81	80,196	-	(18,324,615)
1,316,349	962,353	163,986	962,353	-	

Ending Balance of Prorated items (Line 74, & Col H)
Non-prorated Average Balance From WsD and WsD.5
Proration Adjustment (Line 80 minus Line 81)

(19,596,234)
(19,583,222)
(13,012)

(Line 74, & Col N)
From WsD and WsD.5
(Line 85 minus Line 87)
(18,324,615)
(18,311,603)
(13,012)

Account 190 - Basis Difference-Transmission

Days in Period				
A	B	C	D	E
Month	Days in the Month		Total Days in Future Portion of Test Period	Proration Amount (C / D)

Averaging with Proration - Projected		
F	G	H
Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)

Averaging Preserving Projected Proration - True-up (See Note 6 and 7)					
I	J	K	L	M	N
Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)

December 31st balance Prorated Items				
January	31	335	365	91.78%
February	28	307	365	84.11%
March	31	276	365	75.62%
April	30	246	365	67.40%
May	31	215	365	58.90%
June	30	185	365	50.68%
July	31	154	365	42.19%
August	31	123	365	33.70%
September	30	93	365	25.48%
October	31	62	365	16.99%
November	30	32	365	8.77%
December	31	1	365	0.27%
Total	365	2,029	4,380	

		23,853,498
(28,752)	(26,389)	23,827,110
(28,752)	(24,183)	23,802,926
(28,752)	(21,741)	23,781,185
(28,752)	(19,378)	23,761,807
(28,752)	(16,936)	23,744,871
(28,752)	(14,573)	23,730,298
(28,752)	(12,131)	23,718,167
(28,752)	(9,689)	23,708,478
(28,752)	(7,326)	23,701,152
(28,752)	(4,884)	23,696,268
(28,752)	(2,521)	23,693,748
(28,752)	(79)	23,693,669
(345,024)	(159,829)	

					23,541,453
(59,822)	(31,070)	(26,389)	(31,070)	-	23,499,529
(59,822)	(31,070)	(24,183)	(31,070)	-	23,459,811
(59,822)	(31,070)	(21,741)	(31,070)	-	23,422,535
(59,822)	(31,070)	(19,378)	(31,070)	-	23,387,622
(59,822)	(31,070)	(16,936)	(31,070)	-	23,355,150
(59,822)	(31,070)	(14,573)	(31,070)	-	23,325,043
(59,822)	(31,070)	(12,131)	(31,070)	-	23,297,377
(59,822)	(31,070)	(9,689)	(31,070)	-	23,272,153
(59,822)	(31,070)	(7,326)	(31,070)	-	23,249,292
(59,822)	(31,070)	(4,884)	(31,070)	-	23,228,873
(59,822)	(31,070)	(2,521)	(31,070)	-	23,210,817
(59,822)	(31,070)	(79)	(31,070)	-	23,195,204
(717,862)	(372,839)	(159,829)	(372,839)	-	

Ending Balance of Prorated items (Line 102, & Col H)
Non-prorated Average Balance From WsD and WsD.5
Proration Adjustment (Line 108 minus Line 109)

23,693,669
23,680,987
12,682

(Line 102, & Col N)
From WsD and WsD.5
(Line 108 minus Line 109)
23,195,204
23,182,521
12,683

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Account 190 - Basis Difference-General and Intangible

Days in Period				
A	B	C	D	E
Month	Days in the Month		Total Days in Future Portion of Test Period	Proration Amount (C / D)

Averaging with Proration - Projected		
F	G	H
Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)

Averaging Preserving Projected Proration - True-up (See Note 6 and 7)					
I	J	K	L	M	N
Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)

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December 31st balance Prorated Items	31	335	365	91.78%
January	31	335	365	91.78%
February	28	307	365	84.11%
March	31	276	365	75.62%
April	30	246	365	67.40%
May	31	215	365	58.90%
June	30	185	365	50.68%
July	31	154	365	42.19%
August	31	123	365	33.70%
September	30	93	365	25.48%
October	31	62	365	16.99%
November	30	32	365	8.77%
December	31	1	365	0.27%
Total	365	2,029	4,380	

	9,976	9,156	987,933
	9,976	8,391	996,323
	9,976	7,543	1,003,867
	9,976	6,723	1,010,590
	9,976	5,876	1,016,466
	9,976	5,056	1,021,522
	9,976	4,209	1,025,731
	9,976	3,362	1,029,093
	9,976	2,542	1,031,635
	9,976	1,695	1,033,329
	9,976	875	1,034,204
	9,976	27	1,034,231
Total	119,710	55,455	

	5,063	(4,913)	4,647	-	-	953,672
	5,063	(4,913)	4,258	-	-	958,319
	5,063	(4,913)	3,828	-	-	962,578
	5,063	(4,913)	3,412	-	-	966,406
	5,063	(4,913)	2,982	-	-	969,818
	5,063	(4,913)	2,566	-	-	972,801
	5,063	(4,913)	2,136	-	-	975,367
	5,063	(4,913)	1,706	-	-	977,503
	5,063	(4,913)	1,290	-	-	979,209
	5,063	(4,913)	860	-	-	980,499
	5,063	(4,913)	444	-	-	981,359
	5,063	(4,913)	14	-	-	981,803
	5,063	(4,913)		-	-	981,817
Total	60,755	(58,954)	28,144	-	-	

136 Ending Balance of Prorated items (Line 130, & Col H) 1,034,231

137 Non-prorated Average Balance From WsD and WsD.5 1,038,632

138 Proration Adjustment (Line 136 minus Line 137) (4,401)

(Line 130, & Col N) 981,817

From WsD and WsD.5 984,050

(Line 136 minus Line 137) (2,233)

Account 190 - Basis Difference-CIAC Transmission

Days in Period				
A	B	C	D	E
Month	Days in the Month		Total Days in Future Portion of Test Period	Proration Amount (C / D)

Averaging with Proration - Projected		
F	G	H
Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)

Averaging Preserving Projected Proration - True-up (See Note 6 and 7)					
I	J	K	L	M	N
Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)

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December 31st balance Prorated Items	31	335	365	91.78%
January	31	335	365	91.78%
February	28	307	365	84.11%
March	31	276	365	75.62%
April	30	246	365	67.40%
May	31	215	365	58.90%
June	30	185	365	50.68%
July	31	154	365	42.19%
August	31	123	365	33.70%
September	30	93	365	25.48%
October	31	62	365	16.99%
November	30	32	365	8.77%
December	31	1	365	0.27%
Total	365	2,029	4,380	

	83,194	76,356	11,758,434
	83,194	69,974	11,828,409
	83,194	62,909	11,891,317
	83,194	56,071	11,947,388
	83,194	49,005	11,996,393
	83,194	42,167	12,038,560
	83,194	35,101	12,073,661
	83,194	28,035	12,101,696
	83,194	21,197	12,122,894
	83,194	14,132	12,137,025
	83,194	7,294	12,144,319
	83,194	228	12,144,547
Total	998,332	462,469	

	176,447	93,252	76,356	93,252	-	10,949,541
	176,447	93,252	69,974	93,252	-	10,999,511
	176,447	93,252	62,909	93,252	-	11,066,142
	176,447	93,252	56,071	93,252	-	11,175,676
	176,447	93,252	49,005	93,252	-	11,278,373
	176,447	93,252	42,167	93,252	-	11,374,004
	176,447	93,252	35,101	93,252	-	11,462,798
	176,447	93,252	28,035	93,252	-	11,544,525
	176,447	93,252	21,197	93,252	-	11,619,187
	176,447	93,252	14,132	93,252	-	11,687,010
	176,447	93,252	7,294	93,252	-	11,747,768
	176,447	93,252	228	93,252	-	11,801,688
	176,447	93,252		93,252	-	11,848,542
Total	2,117,361	1,119,029	462,469	1,119,029	-	

164 Ending Balance of Prorated items (Line 158, & Col H) 12,144,547

165 Non-prorated Average Balance From WsD and WsD.5 12,181,244

166 Proration Adjustment (Line 164 minus Line 165) (36,697)

(Line 158, & Col N) 11,848,542

From WsD and WsD.5 11,885,239

(Line 164 minus Line 165) (36,697)

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Account 190 - Basis Difference-CIAC General

Days in Period				
A	B	C	D	E
Month	Days in the Month		Total Days in Future Portion of Test Period	Proration Amount (C / D)

Averaging with Proration - Projected		
F	G	H
Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)

Averaging Preserving Projected Proration - True-up (See Note 6 and 7)					
I	J	K	L	M	N
Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)

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December 31st balance Prorated Items	31	335	365	91.78%
January	31	335	365	91.78%
February	28	307	365	84.11%
March	31	276	365	75.62%
April	30	246	365	67.40%
May	31	215	365	58.90%
June	30	185	365	50.68%
July	31	154	365	42.19%
August	31	123	365	33.70%
September	30	93	365	25.48%
October	31	62	365	16.99%
November	30	32	365	8.77%
December	31	1	365	0.27%
Total	365	2,029	4,380	

	(76)	(70)	9,207
	(76)	(64)	9,137
	(76)	(58)	9,073
	(76)	(51)	8,964
	(76)	(45)	8,919
	(76)	(39)	8,881
	(76)	(32)	8,849
	(76)	(26)	8,823
	(76)	(19)	8,804
	(76)	(13)	8,791
	(76)	(7)	8,784
	(76)	(0)	8,784
Total	(914)	(423)	

	(84)	(8)	(70)	(8)	-	9,254
	(84)	(8)	(64)	(8)	-	9,180
	(84)	(8)	(58)	(8)	-	9,112
	(84)	(8)	(51)	(8)	-	9,050
	(84)	(8)	(45)	(8)	-	8,995
	(84)	(8)	(39)	(8)	-	8,946
	(84)	(8)	(32)	(8)	-	8,903
	(84)	(8)	(26)	(8)	-	8,867
	(84)	(8)	(19)	(8)	-	8,838
	(84)	(8)	(13)	(8)	-	8,814
	(84)	(8)	(7)	(8)	-	8,797
	(84)	(8)	(0)	(8)	-	8,787
	(84)	(8)	(0)	(8)	-	8,782
Total	(1,010)	(96)	(423)	(96)	-	

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Ending Balance of Prorated items	(Line 186, & Col H)	8,784
Non-prorated Average Balance	From WsD and WsD.5	8,750
Proration Adjustment	(Line 192 minus Line 193)	34

		8,784
		8,750
		34

	(Line 186, & Col N)	8,782
	From WsD and WsD.5	8,749
	(Line 192 minus Line 193)	33

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Account 190 - Federal Only NOL - Transmission

Days in Period				
A	B	C	D	E
Month	Days in the Month		Total Days in Future Portion of Test Period	Proration Amount (C / D)

Averaging with Proration - Projected		
F	G	H
Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)

Averaging Preserving Projected Proration - True-up (See Note 6 and 7)					
I	J	K	L	M	N
Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)

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December 31st balance Prorated Items	31	335	365	91.78%
January	31	335	365	91.78%
February	28	307	365	84.11%
March	31	276	365	75.62%
April	30	246	365	67.40%
May	31	215	365	58.90%
June	30	185	365	50.68%
July	31	154	365	42.19%
August	31	123	365	33.70%
September	30	93	365	25.48%
October	31	62	365	16.99%
November	30	32	365	8.77%
December	31	1	365	0.27%
Total	365	2,029	4,380	

	(1,749,160)	(1,605,394)	30,046,741
	(1,749,160)	(1,471,211)	28,441,347
	(1,749,160)	(1,322,653)	26,970,136
	(1,749,160)	(1,178,886)	25,647,483
	(1,749,160)	(1,030,327)	24,468,597
	(1,749,160)	(886,561)	23,438,270
	(1,749,160)	(738,002)	22,551,709
	(1,749,160)	(589,443)	21,813,708
	(1,749,160)	(445,676)	21,224,265
	(1,749,160)	(297,118)	20,778,588
	(1,749,160)	(153,351)	20,481,471
	(1,749,160)	(4,792)	20,328,120
	(1,749,160)	(0)	20,323,327
Total	(20,989,922)	(9,723,414)	

	(1,147,767)	601,393	(1,053,430)	-	-	14,138,014
	(1,147,767)	601,393	(965,382)	-	-	13,084,583
	(1,147,767)	601,393	(867,901)	-	-	12,119,201
	(1,147,767)	601,393	(773,564)	-	-	11,251,300
	(1,147,767)	601,393	(676,082)	-	-	10,477,736
	(1,147,767)	601,393	(581,745)	-	-	9,801,654
	(1,147,767)	601,393	(484,263)	-	-	9,219,909
	(1,147,767)	601,393	(386,782)	-	-	8,735,646
	(1,147,767)	601,393	(292,445)	-	-	8,348,864
	(1,147,767)	601,393	(194,963)	-	-	8,056,419
	(1,147,767)	601,393	(100,626)	-	-	7,861,456
	(1,147,767)	601,393	(3,145)	-	-	7,760,829
	(1,147,767)	601,393	(0)	-	-	7,757,685
Total	(13,773,208)	7,216,714	(6,380,329)	-	-	

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Ending Balance of Prorated items	(Line 214, & Col H)	20,323,327
Non-prorated Average Balance	From WsD and WsD.5	19,551,780
Proration Adjustment	(Line 220 minus Line 221)	771,547

		20,323,327
		19,551,780
		771,547

	(Line 214, & Col N)	7,757,685
	From WsD and WsD.5	7,251,409
	(Line 220 minus Line 221)	506,276

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Account 190 - Federal Only NOL - General

Days in Period				
A	B	C	D	E
Month	Days in the Month		Total Days in Future Portion of Test Period	Proration Amount (C / D)

Averaging with Proration - Projected		
F	G	H
Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)

Averaging Preserving Projected Proration - True-up (See Note 6 and 7)					
I	J	K	L	M	N
Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)

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December 31st balance Prorated Items	31	335	365	91.78%
January	31	335	365	91.78%
February	28	307	365	84.11%
March	31	276	365	75.62%
April	30	246	365	67.40%
May	31	215	365	58.90%
June	30	185	365	50.68%
July	31	154	365	42.19%
August	31	123	365	33.70%
September	30	93	365	25.48%
October	31	62	365	16.99%
November	30	32	365	8.77%
December	31	1	365	0.27%
Total	365	2,029	4,380	

	(470,838)	(432,139)	8,087,967
	(470,838)	(396,020)	7,655,828
	(470,838)	(356,031)	7,259,808
	(470,838)	(317,332)	6,903,777
	(470,838)	(277,343)	6,586,445
	(470,838)	(238,644)	6,309,102
	(470,838)	(198,655)	6,070,458
	(470,838)	(158,666)	5,871,803
	(470,838)	(119,967)	5,713,137
	(470,838)	(79,978)	5,593,170
	(470,838)	(41,279)	5,513,192
	(470,838)	(1,290)	5,471,913
Total	(5,650,057)	(2,617,344)	5,470,623

	(1,609)	469,229	(1,477)	-	19,821
	(1,609)	469,229	(1,353)	-	18,344
	(1,609)	469,229	(1,217)	-	16,991
	(1,609)	469,229	(1,085)	-	15,774
	(1,609)	469,229	(948)	-	14,690
	(1,609)	469,229	(816)	-	13,742
	(1,609)	469,229	(679)	-	12,926
	(1,609)	469,229	(542)	-	12,247
	(1,609)	469,229	(410)	-	11,705
	(1,609)	469,229	(273)	-	11,295
	(1,609)	469,229	(141)	-	11,022
	(1,609)	469,229	(4)	-	10,881
	(1,609)	469,229	(4)	-	10,876
Total	(19,310)	5,630,747	(8,945)	-	710

Ending Balance of Prorated items (Line 242, & Col H) 5,470,623
 Non-prorated Average Balance From WsD and WsD.5 5,262,939
 Proration Adjustment (Line 248 minus Line 249) 207,684

(Line 242, & Col N) 10,876
 From WsD and WsD.5 10,166
 (Line 248 minus Line 249) 710

Account 182 - Excess ADIT Federal Only NOL - Transmissior

Days in Period				
A	B	C	D	E
Month	Days in the Month		Total Days in Future Portion of Test Period	Proration Amount (C / D)

Averaging with Proration - Projected		
F	G	H
Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)

Averaging Preserving Projected Proration - True-up (See Note 6 and 7)					
I	J	K	L	M	N
Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)

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December 31st balance Prorated Items	31	335	365	91.78%
January	31	335	365	91.78%
February	28	307	365	84.11%
March	31	276	365	75.62%
April	30	246	365	67.40%
May	31	215	365	58.90%
June	30	185	365	50.68%
July	31	154	365	42.19%
August	31	123	365	33.70%
September	30	93	365	25.48%
October	31	62	365	16.99%
November	30	32	365	8.77%
December	31	1	365	0.27%
Total	365	2,029	4,380	

	(24,293)	(22,296)	11,660,492
	(24,293)	(20,432)	11,638,196
	(24,293)	(18,369)	11,617,764
	(24,293)	(16,373)	11,599,394
	(24,293)	(14,309)	11,583,022
	(24,293)	(12,313)	11,568,712
	(24,293)	(10,250)	11,556,400
	(24,293)	(8,186)	11,546,150
	(24,293)	(6,190)	11,537,964
	(24,293)	(4,126)	11,531,774
	(24,293)	(2,130)	11,527,648
	(24,293)	(67)	11,525,518
	(24,293)	(67)	11,525,451
Total	(291,512)	(135,041)	11,525,451

	(24,138)	154	(22,154)	-	11,557,392
	(24,138)	154	(20,303)	-	11,535,237
	(24,138)	154	(18,253)	-	11,514,934
	(24,138)	154	(16,269)	-	11,496,682
	(24,138)	154	(14,219)	-	11,480,413
	(24,138)	154	(12,235)	-	11,466,195
	(24,138)	154	(10,184)	-	11,453,960
	(24,138)	154	(8,134)	-	11,443,776
	(24,138)	154	(6,150)	-	11,435,641
	(24,138)	154	(4,100)	-	11,429,491
	(24,138)	154	(2,116)	-	11,425,391
	(24,138)	154	(66)	-	11,423,275
	(24,138)	154	(66)	-	11,423,208
Total	(289,661)	1,851	(134,183)	-	11,423,208

Ending Balance of Prorated items (Line 272, & Col H) 11,525,451
 Non-prorated Average Balance From WsD.3 Excess ADIT 11,514,736
 Proration Adjustment (Line 278 minus Line 279) 10,715

(Line 272, & Col N) 11,423,208
 From WsD.3 Excess ADIT 11,412,561
 (Line 278 minus Line 279) 10,647

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Account 182 - Excess ADIT Federal Only NOL - Genera

Days in Period				
A	B	C	D	E
Month	Days in the Month		Total Days in Future Portion of Test Period	Proration Amount (C / D)

Averaging with Proration - Projected		
F	G	H
Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)

Averaging Preserving Projected Proration - True-up (See Note 6 and 7)					
I	J	K	L	M	N
Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)

December 31st balance Prorated Items											
January	31	335	365	91.78%	-	-	-	-	-	-	-
February	28	307	365	84.11%	-	-	-	-	-	-	-
March	31	276	365	75.62%	-	-	-	-	-	-	-
April	30	246	365	67.40%	-	-	-	-	-	-	-
May	31	215	365	58.90%	-	-	-	-	-	-	-
June	30	185	365	50.68%	-	-	-	-	-	-	-
July	31	154	365	42.19%	-	-	-	-	-	-	-
August	31	123	365	33.70%	-	-	-	-	-	-	-
September	30	93	365	25.48%	-	-	-	-	-	-	-
October	31	62	365	16.99%	-	-	-	-	-	-	-
November	30	32	365	8.77%	-	-	-	-	-	-	-
December	31	1	365	0.27%	-	-	-	-	-	-	-
Total	365	2,029	4,380		-	-	-	-	-	-	-

Ending Balance of Prorated items	(Line 300, & Col H)	-	(Line 300, & Col N)	-
Non-prorated Average Balance	From WsD.3 Excess ADIT	-	From WsD.3 Excess ADIT	-
Proration Adjustment	(Line 306 minus Line 307)	-	(Line 306 minus Line 307)	-

NOTES

- 1) Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a
- 2) Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter
- 3) Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from
- 4) Column M applies when (1) projected monthly activity is an increase while actual monthly activity is a decrease OR (2) projected monthly activity is a decrease while actual
- 5) Column N is computed by adding the prorated monthly activity, if any, from Column K to 50 percent of the portion of monthly activity, if any, from Column L or M to the balance
- 6) The methodology to remove double averaging from the true-up ADIT Proration calculation is effective June 27, 2018.
- 7) Excess/deficient ADIT resulting from the enactment of the Tax Reform and Jobs Act is included beginning January 1, 2018 (with the 2018 True-Up)

Line No.	(a)	Year = 2022				(f) References for	Year = 2022			
		(b) Projected Beg of Year Balance	(c) Projected End of Year Balance	(d) Projected Avg. Balance (b+c)/2	(e) ADIT Amortization		(g) Actual Beg of Year Balance	(h) Actual End of Year Balance	(i) Actual Avg. Balance (f+g)/2	(j) ADIT Amortization
1	Excess Deferred Taxes - Liabilities Account 254 (Notes 1 and 3)									
2	SchM-107 - Pension Expense	(3,504,175)	(6,429)	(1,755,302)	(3,497,745)		(5,410,314)	(2,279,518)	(3,844,916)	(3,130,796)
3	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(589,277)	(1,024)	(295,151)	(588,253)		(726,474)	(152,583)	(439,528)	(573,891)
4	SchM-138 - Rate Case Expense	(463,825)	(806)	(232,315)	(463,019)		(462,374)	806	(230,784)	(463,180)
5	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(35,069)	0	(17,535)	(35,069)		(35,069)	0	(17,534)	(35,069)
6	SchM-168 - Reg Asset-NOx	(900)	(2)	(451)	(898)		(899)	0	(449)	(899)
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19	Excess ADIT Liabilities Subject to Proration						Excess ADIT Liabilities Subject to Proration			
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35	Total Account 254	(4,593,246)	(8,261)	(2,300,754)	(4,584,985)		(6,635,129)	(2,431,295)	(4,533,211)	(4,203,834)
36										
37	Acct 254 Gross Up	1,284727798	1,286276205				1,287372421	1,287723871		
38										
39	Total Acct 254 Grossed Up	(5,901,071)	(10,626)			FF1, p 278, Footnote	(8,541,882)	(3,130,837)		
40										
41	Excess Deferred Taxes - Assets Account 182.3 (Notes 2 and 3)									
42	SchM-102 - Fuel Tax Credit - Inc Addback	15	(144)	(64)	159		286	155	220	132
43	SchM-103 - Environmental Remediation	1,854	0	927	1,854		2,607	843	1,725	1,764
44	SchM-108 - Accrued Vacation Paid	43,966	0	21,983	43,966		117,230	90,846	104,038	26,385
45	SchM-109 - Employee Incentive	79,251	138	39,695	79,113		83,655	3,162	43,408	80,493
46	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	360,128	626	180,377	359,502		380,137	14,366	197,252	365,771
47	SchM-112 - Post Employment Benefits FAS 112	20,091	35	10,063	20,056		21,207	802	11,004	20,406
48	SchM-116 - Bad Debt	54,049	0	27,025	54,049		202,633	185,562	194,098	17,071
49	SchM-118 - Inventory Reserve	8,658	15	4,337	8,642		10,672	2,241	6,457	8,431
50	SchM-130 - Deferred Compensation Plan Reserve	6,467	0	3,234	6,467		6,465	(0)	3,232	6,465
51	SchM-134 - Non-Qualified Pension Plans - 190	5,005	0	2,502	5,005		13,233	10,239	11,736	2,994
52	SchM-136 - Performance Share Plan	2,095	0	1,048	2,095		2,094	(0)	1,047	2,094
53	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	4,346	(0)	2,173	4,346		4,346	(0)	2,173	4,346
54	SchM-179 - DSM/CIP	27,043	47	13,545	26,996		26,996	0	13,498	26,996
55	SchM-192 - Texas Margin Tax	(5,985)	(1,218)	(3,601)	(4,767)		(18,697)	(17,330)	(18,014)	(1,366)
56	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	883	(291)	296	1,174		1,174	0	587	1,174
57	SchM-203 - Fed NOL Benefit	0	0	0	0		0	0	0	0
58	SchM-226 - Performance Recognition Award	992	1	496	991		2,099	1,370	1,734	728
59	SchM-263 - Federal Only NOL - Production	4,155,392	4,051,507	4,103,449	103,885		4,118,643	4,015,418	4,067,031	103,225
60	SchM_NOL - NOL Excess ADIT				0		23,508,935	23,023,475	23,266,205	485,460
61										
62										
63										
64										
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76										
77										
78										
79										
80	Excess ADIT Assets Subject to Proration						Excess ADIT Assets Subject to Proration			
81	SchM-264 - Federal Only NOL - Transmission	11,660,492	11,368,980	11,514,736	291,512		11,557,392	11,267,731	11,412,561	289,661
82	SchM-265 - Federal Only NOL - General									
83										
84										
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100										
101										
102	Total Account 182.3	16,424,742	15,419,697	15,922,221	1,005,045		40,041,108	38,598,878	39,319,992	1,442,230
103										
104	Acct 182.3 Gross Up	1,284727798	1,286276205				1,287372421	1,287723871		
105										
106	Total Acct 182.3 Grossed Up	21,101,323	19,833,989			FF1, p 278, Footnote	51,547,818	49,704,697		

Note 1: All Excess ADIT Balances recorded in FERC Account 254 are Unprotected
 Note 2: The Deficient ADIT balances associated with prior Net Operating Loss deferred tax assets are protected. The other Deficient ADIT items in FERC 182.3 are unprotected.
 Note 3: Excess/deficient ADIT resulting from the enactment of the Tax Reform and Jobs Act is included beginning January 1, 2018 (with the 2018 True-Up)

Southwestern Public Service Company
Worksheet D.4 - (Excess)/Deficient ADIT Amortization

Worksheet D.4
 Table 21C

Plant Excess ADIT Amortization, Projected for Billing Year = 2022

(a) Identification	(b) Total (Note 1)	(c) Retail, Production & Other Related	(d) Transmission Related	(e) Plant Related	(f) Labor Related	(g) Total Included in Income Tax Expense (d)+(e)+(f)	(h) Remaining Amortization Period (Note 2)
Excess ADIT Amortization - Distribution ARAM	(1,031,657)	(1,031,657)	-	-	-		ARAM
Excess ADIT Amortization - Transmission ARAM	(1,836,098)	-	(1,836,098)	-	-		ARAM
Excess ADIT Amortization - Production ARAM	(5,029,557)	(5,029,557)	-	-	-		ARAM
Excess ADIT Amortization - General ARAM	(1,687,487)	-	-	-	(1,687,487)		ARAM
Excess ADIT Amortization - Intangible ARAM	(1,656,769)	-	-	-	(1,656,769)		ARAM
Excess ADIT Amortization - Non-Utility ARAM	-	-	-	-	-		ARAM
	-	-	-	-	-		
	-	-	-	-	-		
	-	-	-	-	-		
	-	-	-	-	-		
Subtotal	(11,241,568)	(6,061,214)	(1,836,098)	-	(3,344,257)		
Transmission Allocator [TP, GP or W/S]		0.0000%	93.3720%	36.4380%	14.4110%		
Total		0	(1,714,401)	0	(481,941)	(2,196,342)	

Southwestern Public Service Company
Worksheet D.4 - (Excess)/Deficient ADIT Amortization

Non-Plant Excess ADIT Amortization, Projected for Billing Year = 2022

(a) Identification	(b) Total (Note 1)	(c) Retail, Production & Other Related	(d) Transmission Related	(e) Plant Related	(f) Labor Related	(g) Total Included in Income Tax Expense (d)+(e)+(f)	(h) Remaining Amortization Period (Note 2)
SchM-107 - Pension Expense	(3,497,745)	(3,497,745)					1 Year
SchM-128 - Book Unamort. Cost Of Recquired Debt	(588,253)			(588,253)			1 Year
SchM-138 - Rate Case Expense	(463,019)	(463,019)					1 Year
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(35,069)			(35,069)			1 Year
SchM-168 - Reg Asset-NOx	(898)	(898)					1 Year
0	-	-					1 Year
0	-	-					1 Year
0	-	-					1 Year
0	-	-					1 Year
SchM-102 - Fuel Tax Credit - Inc Addback	159			159			1 Year
SchM-103 - Environmental Remediation	1,854	1,854					1 Year
SchM-108 - Accrued Vacation Paid	43,966				43,966		1 Year
SchM-109 - Employee Incentive	79,113				79,113		1 Year
SchM-111 - Post Employment Benefits - FAS 106(Short Term)	359,502	359,502					1 Year
SchM-112 - Post Employment Benefits FAS 112	20,056				20,056		1 Year
SchM-116 - Bad Debt	54,049	54,049					1 Year
SchM-118 - Inventory Reserve	8,642	8,642					1 Year
SchM-130 - Deferred Compensation Plan Reserve	6,467				6,467		1 Year
SchM-134 - Non-Qualified Pension Plans - 190	5,005				5,005		1 Year
SchM-136 - Performance Share Plan	2,095				2,095		1 Year
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	4,346			4,346			1 Year
SchM-179 - DSM/CIP	26,996	26,996					1 Year
SchM-192 - Texas Margin Tax	(4,767)	(4,767)					1 Year
SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	1,174	1,174					1 Year
SchM-226 - Performance Recognition Award	991				991		1 Year
SchM-263 - Federal Only NOL - Production	103,885	103,885					ARAM
SchM_NOL - NOL Excess ADIT	-	-					
0	-	-					1 Year
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
SchM-264 - Federal Only NOL - Transmission	291,512		291,512	-	-		
SchM-265 - Federal Only NOL - General	-				-		
Subtotal	(3,579,940)	(3,410,328)	291,512	(618,817)	157,693		
Transmission Allocator [TP, GP or W/S]		0.0000%	93.3720%	36.4380%	14.4110%		
Total		0	272,191	(225,485)	22,725	69,431	

Southwestern Public Service Company
Worksheet D.4 - (Excess)/Deficient ADIT Amortization

Plant Excess ADIT Amortization, Actual for Billing Year = 2022

(a) Identification	(b) Total (Note 1)	(c) Retail, Production & Other Related	(d) Transmission Related	(e) Plant Related	(f) Labor Related	(g) Total Included in Income Tax Expense (d)+(e)+(f)	(h) Remaining Amortization Period (Note 2)
Excess ADIT Amortization - Distribution ARAM	(1,130,945)	(1,130,945)	-	-	-		ARAM
Excess ADIT Amortization - Transmission ARAM	(2,259,656)	-	(2,259,656)	-	-		ARAM
Excess ADIT Amortization - Production ARAM	(6,380,269)	(6,380,269)	-	-	-		ARAM
Excess ADIT Amortization - General ARAM	(1,585,227)	-	-	-	(1,585,227)		ARAM
Excess ADIT Amortization - Intangible ARAM	(1,614,537)	-	-	-	(1,614,537)		ARAM
Excess ADIT Amortization - Non-Utility ARAM	-	-	-	-	-		ARAM
	-	-	-	-	-		
	-	-	-	-	-		
	-	-	-	-	-		
Subtotal	(12,970,634)	(7,511,214)	(2,259,656)	-	(3,199,764)		
Transmission Allocator [TP, GP or W/S]		0.0000%	92.6400%	36.3160%	14.0210%		
Total		0	(2,093,345)	0	(448,639)	(2,541,984)	

Southwestern Public Service Company
Worksheet D.4 - (Excess)/Deficient ADIT Amortization

Non-Plant Excess ADIT Amortization, Actual for Billing Year = 2022

(a) Identification	(b) Total (Note 1)	(c) Retail, Production & Other Related	(d) Transmission Related	(e) Plant Related	(f) Labor Related	(g) Total Included in Income Tax Expense (d)+(e)+(f)	(h) Remaining Amortization Period (Note 2)
SchM-107 - Pension Expense	(3,130,796)	(3,130,796)					1 Year
SchM-128 - Book Unamort. Cost Of Reacquired Debt	(573,891)			(573,891)			1 Year
SchM-138 - Rate Case Expense	(463,180)	(463,180)					1 Year
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(35,069)			(35,069)			1 Year
SchM-168 - Reg Asset-NOx	(899)	(899)					1 Year
0	-	-					
0	-	-					
0	-	-					
0	-	-					
SchM-102 - Fuel Tax Credit - Inc Addback	132			132			1 Year
SchM-103 - Environmental Remediation	1,764	1,764					1 Year
SchM-108 - Accrued Vacation Paid	26,385				26,385		1 Year
SchM-109 - Employee Incentive	80,493				80,493		1 Year
SchM-111 - Post Employment Benefits - FAS 106(Short Term)	365,771	365,771					1 Year
SchM-112 - Post Employment Benefits FAS 112	20,406				20,406		1 Year
SchM-116 - Bad Debt	17,071	17,071					1 Year
SchM-118 - Inventory Reserve	8,431	8,431					1 Year
SchM-130 - Deferred Compensation Plan Reserve	6,465				6,465		1 Year
SchM-134 - Non-Qualified Pension Plans - 190	2,994				2,994		1 Year
SchM-136 - Performance Share Plan	2,094				2,094		1 Year
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	4,346			4,346			1 Year
SchM-179 - DSM/CIP	26,996	26,996					1 Year
SchM-192 - Texas Margin Tax	(1,366)	(1,366)					1 Year
SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	1,174	1,174					1 Year
SchM-226 - Performance Recognition Award	728				728		1 Year
SchM-263 - Federal Only NOL - Production	103,225	103,225					ARAM
SchM NOL - NOL Excess ADIT	485,460	485,460					ARAM
0	-	-					ARAM
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
SchM-264 - Federal Only NOL - Transmission	289,661		289,661	-	-		ARAM
SchM-265 - Federal Only NOL - General	-	-			-		
Subtotal	(2,761,604)	(2,586,349)	289,661	(604,482)	139,565		
Transmission Allocator [TP, GP or W/S]		0.0000%	92.6400%	36.3160%	14.0210%		
Total		0	268,342	(219,524)	19,568	68,387	

Note 1: Excess and Deficient ADIT is amortized to FERC Accounts 410.1 and 411.1
 Note 2: The amortization of Excess and Deficient ADIT balances began January 1, 2018

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		PROJECTED BALANCES													
Line No.	Plant in Service Adjustments Function	1/1/2022	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	13 Mo Average Balance
1	Production Steam														0
2	Production Other														0
3	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Gross Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8															
9	Accumulated Depreciation & Amortization Adjustments														
10	Function	1/1/2022	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	13 Mo Average Balance
11	Production Steam														0
12	Production Other														0
13	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Intangible - Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Accumulated Depr & Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18															
19	PROJECTED NET PLANT IN SERVICE														
20	Production Steam	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Total Projected Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		ACTUAL BALANCES													
Line No.	Plant in Service Adjustments Function	1/1/2022	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	13 Mo Average Balance
27	Production Steam														0
28	Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Transmission	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
30	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	General	(14,500,988)	(14,504,527)	(14,516,623)	(14,522,143)	(14,788,694)	(14,790,480)	(14,790,480)	(14,822,759)	(14,822,759)	(14,822,759)	(14,822,759)	(14,822,759)	(14,822,759)	(14,719,269)
32	Intangible	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,123,726)
33	Total Gross Plant in Service	(16,608,768)	(16,612,306)	(16,624,403)	(16,629,923)	(16,896,474)	(16,898,259)	(16,898,259)	(16,930,539)	(16,930,539)	(16,930,539)	(16,930,539)	(16,930,539)	(16,930,539)	(16,843,145)
34															
35															
36															
37	Accumulated Depreciation & Amortization Adjustment														
38	Function	1/1/2022	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	13 Mo Average Balance
39	Production Steam														0
40	Production Other														0
41	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	General	(71,185)	(160,691)	(250,327)	(340,109)	(430,678)	(521,992)	(613,312)	(704,720)	(796,219)	(887,718)	(979,216)	(1,070,715)	(1,162,214)	(614,546)
44	Intangible - Software	(648,254)	(683,382)	(718,509)	(753,636)	(788,763)	(823,890)	(859,017)	(894,145)	(929,272)	(964,399)	(999,526)	(1,034,653)	(1,069,780)	(859,017)
45	Total Accumulated Depr & Amortization	(719,440)	(844,072)	(968,835)	(1,093,745)	(1,219,441)	(1,345,882)	(1,472,329)	(1,598,865)	(1,725,491)	(1,852,117)	(1,978,742)	(2,105,368)	(2,231,994)	(1,473,563)
46															
47	ACTUAL NET PLANT IN SERVICE														
48	Production Steam	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Transmission	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
51	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	General	(14,429,803)	(14,343,836)	(14,266,297)	(14,182,034)	(14,358,016)	(14,268,487)	(14,177,168)	(14,118,039)	(14,026,540)	(13,935,042)	(13,843,543)	(13,752,045)	(13,660,546)	(14,104,723)
53	Intangible	(1,459,375)	(1,424,248)	(1,389,121)	(1,353,994)	(1,318,867)	(1,283,739)	(1,248,612)	(1,213,485)	(1,178,358)	(1,143,231)	(1,108,104)	(1,072,977)	(1,037,850)	(1,264,708)
54	Total Actual Net Plant in Service	(15,889,328)	(15,768,234)	(15,655,568)	(15,536,178)	(15,677,033)	(15,552,377)	(15,425,930)	(15,331,674)	(15,205,048)	(15,078,423)	(14,951,797)	(14,829,796)	(14,803,170)	(15,369,581)

55	Accumulated Deferred Income Tax Adjustmen	PROJECTED BALANCES			ACTUAL BALANCES		
		Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance
56	Account 281						
57	Tax Amortization - Pollution Control Facilities			-			-
58							
59							
60	Account 282						
61	Electric Distribution	0	0	-	0	0	-
62	Electric Transmission	0	0	-	0	0	-
63	Electric Production			-			-
64	Electric General			-	533,622	1,013,727	773,674
65	Electric Intangible	0	0	-	161,459	204,288	182,873
66	Electric Non Utility			-			-
67							
68	Account 283						
69	Liberalized Depreciation - Software	0	0	-	0	0	-
70	Liberalized Depreciation - Software Electric Intan	0	0	-	0	0	-
71	SchM-107 - Pension Expense			-			-
72	SchM-128 - Book Unamort. Cost Of Reacquired Debt			-			-
73	SchM-138 - Rate Case Expense			-			-
74	SchM-146 - State Tax Deduction Cash Vs Accrual - 190			-			-
75	SchM-147 - State Tax Deduction Cash Vs Accrual - 283			-			-
76	SchM-179 - DSM/CIP			-			-
77	SchM-186 - Deferred Fuel Costs			-			-
78	SchM-187 - Reg Asset/Liability Transmission Attachment O			-			-
79	SchM-192 - Texas Margin Tax			-			-
80	SchM-195 - Renewable Energy Standard			-			-
81	SchM-275 - Reg Asset - Miscellaneous			-			-
82	SchM-293 - Rate Change			-			-
83	SchM-299 - Operating Lease			-			-
84	SchM-300 - Reg A/L - Emergency Spec Response			-			-
85		0		-			-
86	Liberalized Depreciation - Non-Utility			-			-
87							
88	Account 190						
89	Basis Difference - Electric Distribution			-			-
90	Basis Difference - Electric Transmission			-			-
91	Basis Difference - Electric Production			-			-
92	Basis Difference - Electric General			-			-
93	Basis Difference - Electric Intangible			-			-
94	Basis Difference - CIAC Elec Distribution			-			-
95	Basis Difference - CIAC Elec Transmission			-			-
96	Basis Difference - CIAC Elec Production			-			-
97	Basis Difference - CIAC Elec General			-			-
98	Basis Difference - CIAC Elec Non Utility			-			-
99	SchM-265 - Federal Only NOL - General			-			-
100	SchM-264 - Federal Only NOL - Transmission			-			-
101	SchM-102 - Fuel Tax Credit - Inc Addback			-			-
102	SchM-103 - Environmental Remediation			-			-
103	SchM-108 - Accrued Vacation Paid			-			-
104	SchM-109 - Employee Incentive			-			-
105	SchM-111 - Post Employment Benefits - FAS 106(Short Term)			-			-
106	SchM-112 - Post Employment Benefits FAS 112			-			-
107	SchM-116 - Bad Debt			-			-
108	SchM-118 - Inventory Reserve			-			-
109	SchM-119 - Electric Vehicle Credit			-			-
110	SchM-127 - Litigation Reserve			-			-
111	SchM-130 - Deferred Compensation Plan Reserve			-			-
112	SchM-134 - Non-Qualified Pension Plans - 190			-			-
113	SchM-136 - Performance Share Plan			-			-
114	SchM-152 - Rate Refund			-			-
115	SchM-174 - New Hire Retention Credit			-			-
116	SchM-178 - Interest Income on Disputed Tax			-			-
117	SchM-179 - DSM/CIP			-			-
118	SchM-186 - Deferred Fuel Costs			-			-
119	SchM-187 - Reg Asset/Liability Transmission Attachment O			-			-
120	SchM-188 - Contributions Carryover			-			-
121	SchM-189 - OCI Treasury			-			-
122	SchM-205 - State Only NOL			-			-
123	SchM-207 - Mark to Market Adjust			-			-
124	SchM-226 - Performance Recognition Award			-			-
125	SchM-261 - Section 59e Adjustment			-			-
126	SchM-263 - Federal Only NOL - Production			-			-
127	SchM-266 - Federal Only NOL - Distribution			-			-
128	SchM-299 - Operating Lease			-			-
129	SchM-PTC - Deferred PTCs - Hale			-			-
130	SchM-PTC - Deferred PTCs - Sagamore			-			-
131	Other Non-Plant			-			-
132		0		-			-
133		0		-			-
134		0		-			-
135		0		-			-
136		0		-			-
137		0		-			-
138		0		-			-
139		0		-			-
140				-			-
141				-			-
142				-			-
143				-			-
144	Total Adjustments to ADIT	<u>0</u>	<u>0</u>	<u>0</u>	<u>695,080</u>	<u>1,218,015</u>	<u>956,548</u>

Depreciation and Amortization Expense Adjustment	PROJECTED BALANCES		ACTUAL BALANCES
	PROJECTED BALANCES	ACTUAL BALANCES	ACTUAL BALANCES
Depreciation Expense			Depreciation Expense
Production Steam			
Production Other			
Transmission	0		
Distribution	0		
General			(1,091,028)
Intangible - Software			
Total Depreciation Expense	<u>0</u>		<u>(1,091,028)</u>
Amortization Expense			Amortization Expense
Production Steam			
Production Other			
Transmission			
Distribution			0
General	0		(421,526)
Intangible - Software	0		(421,526)
Total Amortization Expense	<u>0</u>		<u>(421,526)</u>

Southwestern Public Service Company
 Workpaper 1 - AGIS

Workpaper 1 - AGIS
 Table 21E

Line No.	Plant in Service Adjustments Function	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		1/1/2022	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	13 Mo Average Balance
PROJECTED BALANCES															
1	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5															
6	Accumulated Depreciation & Amortization Adjustments														
7	Function	1/1/2022	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	13 Mo Average Balance
8	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Intangible - Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12															
13	PROJECTED NET PLANT IN SERVICE														
14	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18															
ACTUAL BALANCES															
18	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	General	(14,500,988)	(14,504,527)	(14,516,623)	(14,522,143)	(14,788,694)	(14,790,480)	(14,790,480)	(14,822,759)	(14,822,759)	(14,822,759)	(14,822,759)	(14,822,759)	(14,822,759)	(14,719,269)
21	Intangible	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,212,254)	(2,212,254)	(2,123,726)
22															
23	Accumulated Depreciation & Amortization Adjustment														
24	Function	1/1/2022	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	13 Mo Average Balance
25	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	General	(71,185)	(160,691)	(250,327)	(340,109)	(430,678)	(521,992)	(613,312)	(704,720)	(796,219)	(887,718)	(979,216)	(1,070,715)	(1,162,214)	(614,546)
28	Intangible - Software	(648,254)	(683,382)	(718,509)	(753,636)	(788,763)	(823,890)	(859,017)	(894,145)	(929,272)	(964,399)	(999,526)	(1,034,653)	(1,069,780)	(859,017)
29															
30	ACTUAL NET PLANT IN SERVICE														
31	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	General	(14,429,803)	(14,343,836)	(14,266,297)	(14,182,034)	(14,358,016)	(14,268,487)	(14,177,168)	(14,118,039)	(14,026,540)	(13,935,042)	(13,843,543)	(13,752,045)	(13,660,546)	(14,104,723)
34	Intangible	(1,459,375)	(1,424,248)	(1,389,121)	(1,353,994)	(1,318,867)	(1,283,739)	(1,248,612)	(1,213,485)	(1,178,358)	(1,143,231)	(1,108,104)	(1,177,601)	(1,142,474)	(1,264,709)
35															
36	Accumulated Deferred Income Tax Adjustment														
37		PROJECTED BALANCES			ACTUAL BALANCES			Depreciation and Amortization Expense Adjustment							
		Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance				PROJECTED BALANCES	ACTUAL BALANCES			
											Depreciation Expense	Depreciation Expense			
38	Account 282														
39	Electric Distribution	0	0	-			-				Transmission	0		0	
40	Electric Transmission	0	0	-			-				Distribution	0		0	
40a	Electric General			-	533,622	1,013,727	773,674				General	(1,091,028)			
40b	Electric Intangible			-	161,459	204,288	182,873				Intangible - Software				
41	Account 283														
											Amortization Expense	Amortization Expense			
42	Liberalized Depreciation - Software	0	0	-			-								
43	Liberalized Depreciation - Software Electric Intangible	0	0	-			-				General	0			
44											Intangible - Software	0		(421,526)	

ADIT Account 281 Projected for Billing Year = 2022

(A) Acc. No.	(B) Identification	(C) Avg Balance from WsD	(D) Retail, Production & Other Related	(E) Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description
281	Tax Amortization - Pollution Control Facilities	(1,011,653)	(1,011,653)	-	-	-	-	Property basis difference resulting from accelerated tax amortization versus book depreciation on qualified pollution control equipment.
281		-	-	-	-	-	-	
281		-	-	-	-	-	-	
ADIT Adjustments (Avg. Balance from WsD.5)								
281		-	-	-	-	-	-	
Subtotal - Form 1, p273 Projected		(1,011,653)	(1,011,653)	-	-	-	-	
Less FASB 109 Above if not separately removed		-	-	-	-	-	-	
Less FASB 106 Above if not separately removed		-	-	-	-	-	-	
Total		(1,011,653)	(1,011,653)	-	-	-	-	
Transmission Allocator [TP, GP or W/S]			0.0000%	93.3720%	36.4380%	14.4110%		
Total			0	0	0	0	0	

ADIT Account 282 Projected for Billing Year = 2022

(A) Acc. No.	(B) Identification	(C) Avg Balance from WsD	(D) Retail, Production & Other Related	(E) Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description
282	Liberalized Depreciation - Distribution	(273,463,485)	(273,463,485)	-	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Transmission	(663,731,423)	-	(663,731,423)	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Production	(418,462,648)	(418,462,648)	-	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - General	(54,261,463)	-	-	-	(54,261,463)	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Intangible	(1,246,206)	-	-	-	(1,246,206)	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Non-Utility	(3,070,993)	(3,070,993)	-	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	FAS 109 Plant AFUDC Equity	(38,024,667)	(38,024,667)	-	-	-	-	Per FAS 109, regulated enterprises are required to record deferred taxes on AFUDC equity.
282	FAS 109 Plant Prior Flow Through	542,866,138	542,866,138	-	-	-	-	Per FAS 109, regulated enterprises are required to record accumulated deferred income taxes on all temporary differences, whether flowed through or normalized. This item reflects ADIT on temporary differences previously flowed through based on their revenue impact.
ADIT Adjustments (Avg. Balance from WsD.5)								
282	Electric Distribution	-	-	-	-	-	-	
282	Electric Transmission	-	-	-	-	-	-	
282	Electric Intangible	-	-	-	-	-	-	
282	FAS 109 Plant Excess ADIT - Protected	-	-	-	-	-	-	
282	FAS 109 Plant Excess ADIT - Unprotected	-	-	-	-	-	-	
Subtotal - Form 1, p275 Projected		(909,394,747)	(190,155,655)	(663,731,423)	-	(55,507,669)	-	
Less FASB 109 Above if not separately removed		-	-	-	-	-	-	
Less FASB 106 Above if not separately removed		-	-	-	-	-	-	
Proration Adjustment - Transmission (from WsD.2)		674,206	-	674,206	-	-	-	
Proration Adjustment - General & Intangible (from WsD.2)		30,325	-	-	-	30,325	-	
Total		(908,690,216)	(190,155,655)	(663,057,217)	-	(55,477,344)	-	
Transmission Allocator [TP, GP or W/S]			0.0000%	93.3720%	36.4380%	14.4110%		
Total			0	(619,109,764)	0	(7,994,840)	(627,104,625)	

ADIT Account 283 Projected for Billing Year = 2022

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Ratebase (E)+(F)+(G)	Description
283	Liberalized Depreciation - Software	(161,248)				(161,248)		This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.
283	Liberalized Depreciation - Software Electric Intangible	(19,421,974)				(19,421,974)		This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.
283	SchM-107 - Pension Expense	(34,382,459)	(34,382,459)					This item reflects ADIT on the net temporary timing difference between pension expense accrued and the actual cash funding of the trust. Since SPS did not include the prepaid pension asset in rate base, it has excluded ADIT on pension expense.
283	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(4,403,513)			(4,403,513)			This item reflects ADIT on the net temporary timing difference between the costs of reacquiring debt deducted for tax purposes and the cost of reacquiring debt deducted for book purposes.
283	SchM-138 - Rate Case Expense	(8,366,941)	(8,366,941)					This item reflects ADIT on the net temporary timing difference between rate case/restructuring costs deducted for tax purposes and rate case/restructuring costs deducted for book purposes.
283	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	-				-		This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
283	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	(368,309)	-		(368,309)			This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
283	SchM-179 - DSM/CIP	-	-					This item reflects ADIT on the net temporary timing difference between net interest income on proposed audit adjustments that have been charged to book income and deducted for tax purposes, but cash has not yet been received.
283	SchM-186 - Deferred Fuel Costs	(3,072,743)	(3,072,743)					This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.
283	SchM-187 - Reg Asset/Liability Transmission Attachment O	(305,072)	(305,072)					This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
	SchM-189 - OCI Treasury	-	-					
283	SchM-192 - Texas Margin Tax	(112,956)	(112,956)					Texas Gross Margin Tax – For book purposes, per Statement of Financial Accounting Standards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since under GAAP, the Texas Gross Margin Tax is considered an income tax, this ADIT balances reflects the difference between deferred taxes calculated on selected non-plant timing differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate).
283	SchM-195 - Renewable Energy Standard	(976,236)	(976,236)					For book purposes the value (real or imputed) of renewable energy certificates (REC) acquired from various windpower producers are recorded as an offset to deferred costs which are set for recovery from customers, this offset to deferred cost expense is then held in inventory until such time as it is also recovered from customers. These REC's may also be sold to other companies which need them to meet state mandates for renewable energy.
283	SchM-275 - Reg Asset - Miscellaneous	(7,798,300)	(7,798,300)					SPS has certain regulatory recovery mechanisms that are tax sensitive. For book purposes, income is accrued to a regulatory asset and then amortized off as collected from customer bills. For tax purposes, under C.F.R. § 1.451-1(a), income is recognized when SPS collects this rate increase in customer bills.
283	SchM-293 - Rate Change	-	-					In September 2014, SPS received final orders allowing a rate increase effective retroactively to June 2014. For book purposes, income was accrued in 2014 and will be amortized off as collected from customer bills. For tax purposes, under Reg. § 1.451-1(a), income is recognized when SPS collected this rate increase in customer bills.
283	SchM-299 - Operating Lease	(99,869,968)	(99,869,968)					SPS adopted the leasing guidance under ASC 842 on January 1, 2019 which states that PPAs should be included in lease payments for classification and measurement purposes. As a result of the guidance, SPS recognized a right-of-use asset for book purposes. This change in accounting treatment results in a book/tax timing difference. Correspondingly, SPS records a deferred tax liability to FERC 283 related to the right-of-use asset.
283	SchM-300 - Reg A/L - Emergency Spec Response	(406,209)	(406,209)					For book purposes, the deferral of costs directly related to the pandemic are allowed for future recovery, per the Public Utility Commission of Texas - Project No. 50664. For tax purposes, these expenses are recognized as incurred.
		0	-					
		(98,321)	(98,321)					
	283 Liberalized Depreciation - Non-Utility							
	ADIT Adjustments (Avg. Balance from WsD.5)							
	283 Liberalized Depreciation - Software	-	-			-		
	283 Liberalized Depreciation - Software Electric Intangible	-	-			-		
		(179,744,249)	(155,389,205)		(4,771,822)	(19,583,222)		
	Subtotal - Form 1, p277 Projected							
	Less FASB 109 Above if not separately removed	-	-		-	-		
	Less FASB 106 Above if not separately removed	-	-		-	-		
	Proration Adjustment - Software (from WsD.2)					(13,012)		
	Total	(179,744,249)	(155,389,205)		(4,771,822)	(19,596,234)		
	Transmission Allocator [TP, GP or W/S]			0.0000%	93.3720%	36.4380%	14.4110%	
	Total		0	0	(1,738,757)	(2,824,013)	(4,562,770)	

ADIT Account 254 Projected for Billing Year = 2022

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Ratebase (E)+(F)+(G)	Description
254	SchM-107 - Pension Expense	(1,755,302)	(1,755,302)					This item reflects the average non-plant excess ADIT liability balance.
254	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(295,151)			(295,151)			This item reflects the average non-plant excess ADIT liability balance.
254	SchM-138 - Rate Case Expense	(232,315)	(232,315)					This item reflects the average non-plant excess ADIT liability balance.
254	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(17,535)			(17,535)			This item reflects the average non-plant excess ADIT liability balance.
254	SchM-168 - Reg Asset-NOx	(451)	(451)					This item reflects the average non-plant excess ADIT liability balance.
254		0	-	-				
254		0	-	-				
254		0	-	-				
254		0	-	-				
Excess ADIT Liabilities Subject to Proration								
Subtotal - Projected		(2,300,754)	(1,988,068)	-	(312,686)	-		
Proration Adjustment - (from WsD.2)		-						
Total		(2,300,754)	(1,988,068)	-	(312,686)	-		
Transmission Allocator [TP, GP or W/S]			0.00000%	93.37200%	36.4380%	14.41100%		
Total			-	-	(113,937)	-	(113,937)	

ADIT Account 190 Projected for Billing Year = 2022

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Ratebase (E)+(F)+(G)	Description
190	Basis Difference - Distribution	7,175,428	7,175,428					This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Transmission	23,680,987		23,680,987				This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Production	13,768,230	13,768,230					This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - General	1,036,822				1,036,822		This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Intangible	1,810				1,810		This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - CIAC Distribution	21,174,966	21,174,966					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Transmission	12,181,244		12,181,244				This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Production	15,603	15,603					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC General	8,750				8,750		This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Elec Non Utility	12,736,048	12,736,048					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	SchM-265 - Federal Only NOL - General	5,262,939				5,262,939		This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as general.
190	SchM-264 - Federal Only NOL - Transmission	19,551,780		19,551,780				This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as transmission.
190	SchM-102 - Fuel Tax Credit - Inc Addback	1,493			1,493			This item adds back to income the amount of the credit claimed for federal tax paid on fuels used in off-road equipment.
190	SchM-103 - Environmental Remediation	2,925	2,925					For book purposes the costs incurred in the clean-up of various company and non-company sites from hazardous substances are accumulated and amortized over a period authorized by the PUC, generally 36 months. Per IRS Code Section 198, a taxpayer may elect to treat any qualified environmental remediation expenditure which is paid or incurred by the taxpayer as an expense which is not chargeable to a capital account. Any expenditure which is so treated shall be allowed as a deduction for the taxable year in which it is paid or incurred.
190	SchM-108 - Accrued Vacation Paid	1,016,350				1,016,350		For book purposes, the vacation liability is charged to book expense as employees earn vacation time. For tax purposes, a deduction can be claimed only when the vacation is actually taken unless it is taken within 2.5 months of the end of the accrual year. This item reverses the book vacation accrual for the current year, and takes as a deduction the amount of vacation pay actually used during the year plus the following 2.5 months.
190	SchM-109 - Employee Incentive	724,130				724,130		This item reflects the ADIT resulting from the net temporary difference on the incentives paid to employees accrued in one year and paid in the subsequent year.
190	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	2,265,178	2,265,178					This item reflects the net of the OPEB expenses and contributions (added back to taxable income) and OPEB funding and distributions (which are deducted).
190	SchM-112 - Post Employment Benefits FAS 112	41,038				41,038		This pertains to long-term disability (LTD) benefits. Expenses accrued for book purposes are credited to a liability account and associated payments are debited to this account. For tax purposes, a deduction is allowed for payments charged to this liability account. This item reflects the current year changes to the LTD liability account (increase in the account balance are added to taxable income and decreases in the account balance are deducted from taxable income).
190	SchM-116 - Bad Debt	1,950,842	1,950,842					Book expense includes the amount of expected uncollectible accounts receivable. For tax purposes, only those uncollectible accounts receivable actually written off are deductible. This item reflects the net of the bad debt provision (added back to taxable income) and uncollectible accounts receivable actually written off (which are deducted from taxable income.)
190	SchM-118 - Inventory Reserve	72,581	72,581					This item is the difference between the book accrual (which is an addition to taxable income) and write offs (deductions from taxable income).
190	SchM-119 - Electric Vehicle Credit	3,750			3,750			This item reflects the deferred tax asset resulting from the excess or unused Electric Vehicle Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
190	SchM-127 - Litigation Reserve	22,256	22,256					This item reflects the ADIT resulting from the net temporary timing differences between book recognition of possible outcomes from litigation and the actual payments made.

ADIT Account 190 Projected for Billing Year = 2022

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Ratebase (E)+(F)+(G)	Description

190	SchM-130 - Deferred Compensation Plan Reserve	1,305,897			1,305,897		For book purposes, costs are accrued for a retirement plan for officers and certain key employees and currently charged against book income. Payments made to these retirees from the SERP Trust are not charged against book income but rather they are charged against the Trust account. IRC Section 404(a) allows a deduction to the employer for amounts paid to employees (retirees) in the year that the payment is includable in the employees (retirees) gross income. This amount is the net of the accrual (added back to taxable income) and payments (which are deducted from taxable income).
190	SchM-134 - Non-Qualified Pension Plans - 190	89,189			89,189		For book purposes an accrual is made to expense the supplemental compensation for executives as instructed by FAS 158 - Employers' Accounting for Defined Benefit Plans and Other Postretirement Plans using short-term and long-term OCI; and for the utilities the amounts that are recoverable through the rate process and not currently in income are recorded as regulatory assets and regulatory liabilities. Periodic funds to the plans are made with a debit to these accounts and credits to cash. Per IRS Code Sec. 404(a) a deduction is allowed to the employer when payments are made.
190	SchM-136 - Performance Share Plan	112,950			112,950		For book purposes, the Performance Share Plan (performance awards are granted at the beginning of a three-year cycle) expense is recorded currently over the plan period with a concurrent entry to liability accounts (short-term) and (long-term) and paid out at the end of the performance cycle. Per IRS Code Sec. 83(h) there shall be a deduction allowed under section 162 for the taxable year of the employer in which the option is exercised and value of such option is included in the taxable income of the employee. In addition, any cash settlement is deductible under section 162 in the year of payment per IRS Code Sec. 461.
190	SchM-137 - R&E Credit	12,523,322	12,523,322				This item reflects the deferred tax asset resulting from the excess or unused Increased Research Expenditures ("R&E") Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
190	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	107,070			107,070		This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
190	SchM-152 - Rate Refund	497,123	497,123				Book revenue is adjusted currently for estimated amounts that will be refunded to customers in the future. For tax purposes, only refunds actually made to customers are deductions. This tax adjustment reverses the book income adjustments.
190	SchM-174 - New Hire Retention Credit	5,500			5,500		This item adds back to income the amount of the credit claimed for federal tax purposes.
190	SchM-178 - Interest Income on Disputed Tax	406,359	406,359				This item reflects ADIT on the net temporary timing difference between net interest income on proposed audit adjustments that have been charged to book income and deducted for tax purposes, but cash has not yet been received.
190	SchM-179 - DSM/CIP	335,181	335,181				This item reflects ADIT on the net temporary timing difference between DSM expenditures being deducted for tax purposes and those DSM expenditures being expensed/amortized for book.
190	SchM-186 - Deferred Fuel Costs	2,268,745	2,268,745				This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.
190	SchM-187 - Reg Asset/Liability Transmission Attachment O	105,480	105,480				This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
190	SchM-188 - Contributions Carryover	33,280	33,280				For book purposes, charitable contributions are deducted currently from book income. For tax purposes, contributions are deductible subject to certain limitations. This item adds back to taxable income, contributions deemed to be in excess of such limitations. This timing difference will reverse at such time when taxable income is sufficient enough.

ADIT Account 281 Actual for Billing Year = 2022

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
281	Tax Amortization - Pollution Control Facilities	(1,003,665)	(1,003,665)	-	-	-	-	Property basis difference resulting from accelerated tax amortization versus book depreciation on qualified pollution control equipment.
281		-	-	-	-	-	-	
ADIT Adjustments (Avg. Balance from WsD.5)								
281								
Subtotal - Form 1, p273								
	Less FASB 109 Above if not separately removed	(1,003,665)	(1,003,665)	-	-	-	-	
	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	
	Total	(1,003,665)	(1,003,665)	-	-	-	-	
	Transmission Allocator [TP, GP or W/S]		0.0000%	92.6400%	36.3160%	14.0210%		
Total			0	0	0	0	0	

ADIT Account 282 Actual for Billing Year = 2022

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
282	Liberalized Depreciation - Distribution	(275,601,573)	(275,601,573)	-	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Transmission	(673,270,212)	-	(673,270,212)	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Production	(420,437,151)	(420,437,151)	-	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - General	(53,656,526)	-	-	-	(53,656,526)	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Intangible	(2,153,426)	-	-	-	(2,153,426)	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Non-Utility	(3,034,661)	(3,034,661)	-	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	FAS 109 Plant AFUDC Equity	(40,303,816)	(40,303,816)	-	-	-	-	Per FAS 109, regulated enterprises are required to record deferred taxes on AFUDC equity.
ADIT Adjustments (Avg. Balance from WsD.5)								
282	Electric Distribution Adjustment	-	-	-	-	-	-	0
282	Electric General Adjustment	773,674	-	-	-	773,674	-	0
282	Electric Intangible Adjustment	182,873	-	-	-	182,873	-	0
282	FAS 109 Plant Excess ADIT - Protected	-	-	-	-	-	-	0
282	FAS 109 Plant Excess ADIT - Unprotected	-	-	-	-	-	-	0
Subtotal - Form 1, p275								
	Less FASB 109 Above if not separately removed	(1,467,500,816)	(739,377,201)	(673,270,212)	-	(54,853,405)	-	
	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	
	Proration Adjustment - Transmission (from WsD.2)			674,207				
	Proration Adjustment - General & Intangible (from WsD.2)					261,467		
	Total	(1,467,500,816)	(739,377,201)	(672,596,005)	-	(54,591,938)		
	Transmission Allocator [TP, GP or W/S]		0.0000%	92.6400%	36.3160%	14.0210%		
Total			0	(623,092,939)	0	(7,654,336)	(630,747,275)	

ADIT Account 283 Actual for Billing Year = 2022

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
283	Liberalized Depreciation - Software	(161,012)				(161,012)		This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.
283	Liberalized Depreciation - Software Electric Intangible	(18,150,591)				(18,150,591)		This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.
283	SchM-107 - Pension Expense	(33,507,833)	(33,507,833)					This item reflects ADIT on the net temporary timing difference between pension expense accrued and the actual cash funding of the trust. Since SPS did not include the prepaid pension asset in rate base, it has excluded ADIT on pension expense.
283	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(4,418,663)			(4,418,663)			This item reflects ADIT on the net temporary timing difference between the costs of reacquiring debt deducted for tax purposes and the cost of reacquiring debt deducted for book purposes.
283	SchM-138 - Rate Case Expense	(9,146,582)	(9,146,582)					This item reflects ADIT on the net temporary timing difference between rate case/restructuring costs deducted for tax purposes and rate case/restructuring costs deducted for book purposes.
283	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(97,578)			(97,578)			This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
283	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	-	-					

283	SchM-179 - DSM/CIP	(1,889)	(1,889)							This item reflects ADIT on the net temporary timing difference between DSM expenditures being deducted for tax purposes and those DSM expenditures being expensed/amortized for book.
283	SchM-186 - Deferred Fuel Costs	(34,260,228)	(34,260,228)							This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.
283	SchM-187 - Reg Asset/Liability Transmission Attachment O	(77,069)	(77,069)							This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
283	SchM-189 - OCI Treasury	(600)	(600)							For book purposes, items reported in Other Comprehensive Income (OCI) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to derivative instruments used to mitigate market risk and to enhance operations not qualifying for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities), which are recorded at fair value. This ADFIT amount reflects the taxes on OCI related to these types of derivative instruments.
283	SchM-192 - Texas Margin Tax	(852,434)	(852,434)							Texas Gross Margin Tax – For book purposes, per Statement of Financial Accounting Standards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since under GAAP, the Texas Gross Margin Tax is considered an income tax, this ADIT balances reflects the difference between deferred taxes calculated on selected non-plant timing differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate).
283	SchM-195 - Renewable Energy Standard	(380,172)	(380,172)							For book purposes the value (real or imputed) of renewable energy certificates (REC) acquired from various windpower producers are recorded as an offset to deferred costs which are set for recovery from customers, this offset to deferred cost expense is then held in inventory until such time as it is also recovered from customers. These REC's may also be sold to other companies which need them to meet state mandates for renewable energy.
283	SchM-207 - Mark to Market Adjust	(325,131)	(325,131)							For book purposes, in complying with FASB Statement 133, "Accounting for Derivative Instruments and Hedging Activities", SPS has elected to treat most activity as balance sheet only (the "Settlement Basis") with entries being made between various asset and liability accounts and concurrent entries to other comprehensive income. However, with regards to wholesale regulated energy trading activities, SPS has elected "Mark to Market" accounting which requires periodic recognition of income or expense on the income statement with concurrent entries to asset accounts. For tax purposes, the Company has not elected to follow IRS Code Sec. 475, "Mark to market accounting method for dealers in securities". This reconciling item reverses the book amounts for "Mark to Market" income or expense for the current period.
283	SchM-275 - Reg Asset - Miscellaneous	(12,110,570)	(12,110,570)							SPS has certain regulatory recovery mechanisms that are tax sensitive. For book purposes, income is accrued to a regulatory asset and then amortized off as collected from customer bills. For tax purposes, under C.F.R. § 1.451-1(a), income is recognized when SPS collects this rate increase in customer bills.
283	SchM-293 - Rate Change	(11,306,264)	(11,306,264)							This timing difference is the nonplant gross-up on the excess deferred tax balance related to TCJA that will be amortized back to customers. Amortization periods are determined by the Commission and determine the rate at which portions of this timing difference will reverse.
283	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	1	1							This adjustment represents the federal TCJA rate change applied to temporary uncertain tax positions as reflected as a component of income tax expense.
283	SchM-299 - Operating Lease	(100,213,027)	(100,213,027)							SPS adopted the leasing guidance under ASC 842 on January 1, 2019 which states that PPAs should be included in lease payments for classification and measurement purposes. As a result of the guidance, SPS recognized a right-of-use asset for book purposes. This change in accounting treatment results in a book/tax timing difference. Correspondingly, SPS records a deferred tax liability to FERC 283 related to the right-of-use asset.
283	SchM-300 - Reg A/L - Emergency Spec Response	(880,808)	(880,808)							For book purposes, the deferral of costs directly related to the pandemic are allowed for future recovery, per the Public Utility Commission of Texas - Project No. 50664. For tax purposes, these expenses are recognized as incurred.
283	Liberalized Depreciation - Non-Utility	(68,594)	(68,594)							Property basis difference resulting from accelerated tax depreciation versus book depreciation.
ADIT Adjustments (Avg. Balance from WsD.5)										0
283	Liberalized Depreciation - Software Adjustment	-	-							0
Subtotal - Form 1, p277		(225,959,044)	(203,131,200)	-	(4,516,241)	(18,311,603)				
Less FASB 109 Above if not separately removed		-	-	-	-	-				
Less FASB 106 Above if not separately removed		-	-	-	-	-				
Proration Adjustment - Software (from WsD.2)		(13,012)				(13,012)				
Total		(225,972,056)	(203,131,200)	-	(4,516,241)	(18,324,615)				
Transmission Allocator [TP, GP or WS]			0.0000%	92.6400%	38.3160%	14.0210%				
Total			0	0	(1,640,118)	(2,569,294)	(4,209,412)			

Southwestern Public Service Company
Worksheet E - Rate Base Adjustments

Worksheet E

Table 24

ADIT Account 254, Actual for Billing Year = 2022

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			Retail, Production				Total Included	

<u>Acc. No.</u>	<u>Identification</u>	<u>Avg Balance from WsD.3</u>	<u>& Other Related</u>	<u>Transmission Related</u>	<u>Plant Related</u>	<u>Labor Related</u>	<u>in Rate Base (E)+(F)+(G)</u>	<u>Description</u>
254	SchM-107 - Pension Expense	(3,844,916)	(3,844,916)					This item reflects the average non-plant excess ADIT liability balance.
254	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(439,528)			(439,528)			This item reflects the average non-plant excess ADIT liability balance.
254	SchM-138 - Rate Case Expense	(230,784)	(230,784)					This item reflects the average non-plant excess ADIT liability balance.
254	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(17,534)			(17,534)			This item reflects the average non-plant excess ADIT liability balance.
254	SchM-168 - Reg Asset-NOx	(449)	(449)					This item reflects the average non-plant excess ADIT liability balance.
Excess ADIT Liabilities Subject to Proration								
Subtotal - Actual								
		(4,533,211)	(4,076,149)	-	(457,062)	-		
Proration Adjustment - Software (from WsD.2)								
		-						
Total								
		(4,533,211)	(4,076,149)	-	(457,062)	-		
Transmission Allocator [TP, GP or W/S]								
			0.00000%	92.64000%	36.3160%	14.02100%		
Total								
			-	-	(165,987)	-	(165,987)	

ADIT Account 190 Actual for Billing Year = 2022

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
190	Basis Difference - Distribution	7,047,478	7,047,478					This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Transmission	23,182,521		23,182,521				This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Production	13,787,813	13,787,813					This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - General	951,092				951,092		This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Intangible	32,958				32,958		This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - CIAC Distribution	20,107,167	20,107,167					This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - CIAC Transmission	11,885,239		11,885,239				This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Production	15,216	15,216					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC General	8,749				8,749		This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Elec Non Utility	13,923,689	13,923,689					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	SchM-265 - Federal Only NOL - General	10,166				10,166		This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as general.
190	SchM-264 - Federal Only NOL - Transmission	7,251,409		7,251,409				This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as transmission.
190	SchM-102 - Fuel Tax Credit - Inc Addback	2,101			2,101			This item adds back to income the amount of the credit claimed for federal tax paid on fuels used in off-road equipment.
190	SchM-103 - Environmental Remediation	233,569	233,569					For book purposes the costs incurred in the clean-up of various company and non-company sites from hazardous substances are accumulated and amortized over a period authorized by the PUC, generally 36 months. Per IRS Code Section 198, a taxpayer may elect to treat any qualified environmental remediation expenditure which is paid or incurred by the taxpayer as an expense which is not chargeable to a capital account. Any expenditure which is so treated shall be allowed as a deduction for the taxable year in which it is paid or incurred.
190	SchM-108 - Accrued Vacation Paid	1,101,534				1,101,534		For book purposes, the vacation liability is charged to book expense as employees earn vacation time. For tax purposes, a deduction can be claimed only when the vacation is actually taken unless it is taken within 2.5 months of the end of the accrual year. This item reverses the book vacation accrual for the current year, and takes as a deduction the amount of vacation pay actually used during the year plus the following 2.5 months.
190	SchM-109 - Employee Incentive	734,844				734,844		This item reflects the ADIT resulting from the net temporary difference on the incentives paid to employees accrued in one year and paid in the subsequent year.
190	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	2,477,837	2,477,837					This item reflects the net of the OPEB expenses and contributions (added back to taxable income) and OPEB funding and distributions (which are deducted).
190	SchM-112 - Post Employment Benefits FAS 112	43,075				43,075		This pertains to long-term disability (LTD) benefits. Expenses accrued for book purposes are credited to a liability account and associated payments are debited to this account. For tax purposes, a deduction is allowed for payments charged to this liability account. This item reflects the current year changes to the LTD liability account (increase in the account balance are added to taxable income and decreases in the account balance are deducted from taxable income).
190	SchM-116 - Bad Debt	2,859,046	2,859,046					Book expense includes the amount of expected uncollectible accounts receivable. For tax purposes, only those uncollectible accounts receivable actually written off are deductible. This item reflects the net of the bad debt provision (added back to taxable income) and uncollectible accounts receivable actually written off (which are deducted from taxable income.)
190	SchM-118 - Inventory Reserve	65,053	65,053					This item is the difference between the book accrual (which is an addition to taxable income) and write offs (deductions from taxable income).
190	SchM-119 - Electric Vehicle Credit	3,750			3,750			This item reflects the deferred tax asset resulting from the excess or unused Electric Vehicle Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
190	SchM-127 - Litigation Reserve	-				-		This item reflects the ADIT resulting from the net temporary timing differences between book recognition of possible outcomes from litigation and the actual payments made.
190	SchM-130 - Deferred Compensation Plan Reserve	1,276,376				1,276,376		For book purposes, costs are accrued for a retirement plan for officers and certain key employees and currently charged against book income. Payments made to these retirees from the SERP Trust are not charged against book income but rather they are charged against the Trust account. IRC Section 404(a) allows a deduction to the employer for amounts paid to employees (retirees) in the year that the payment is includable in the employees (retirees) gross income. This amount is the net of the accrual (added back to taxable income) and payments (which are deducted from taxable income).

190	SchM-134 - Non-Qualified Pension Plans - 190	85,521				85,521	For book purposes an accrual is made to expense the supplemental compensation for executives as instructed by FAS 158 - Employers' Accounting for Defined Benefit Plans and Other Postretirement Plans using short-term and long-term OCI, and for the utilities the amounts that are recoverable through the rate process and not currently in income are recorded as regulatory assets and regulatory liabilities. Periodic funds to the plans are made with a debit to these accounts and credits to cash. Per IRS Code Sec. 404(a) a deduction is allowed to the employer when payments are made.
190	SchM-136 - Performance Share Plan	83,911				83,911	For book purposes, the Performance Share Plan (performance awards are granted at the beginning of a three-year cycle) expense is recorded currently over the plan period with a concurrent entry to liability accounts (short-term) and (long-term) and paid out at the end of the performance cycle. Per IRS Code Sec. 83(h) there shall be a deduction allowed under section 162 for the taxable year of the employer in which the option is exercised and value of such option is included in the taxable income of the employee. In addition, any cash settlement is deductible under section 162 in the year of payment per IRS Code Sec. 461.
190	SchM-137 - R&E Credit	13,463,207	13,463,207				This item reflects the deferred tax asset resulting from the excess or unused Increased Research Expenditures ("R&E") Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
190	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	215,462				215,462	This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
190	SchM-152 - Rate Refund	1,909,390	1,909,390				Book revenue is adjusted currently for estimated amounts that will be refunded to customers in the future. For tax purposes, only refunds actually made to customers are deductions. This tax adjustment reverses the book income adjustments.

190	SchM-171 - Employee Retention	1,010				1,010		For book purposes employee retention is expensed and accrued monthly. Cash payments to the employee are made at a later date provided the employee meets the service condition and certain performance conditions outlined in the employee retention agreement. Employee retention payments are not considered part of the employee's salary. For tax purposes, employee retention is deductible when paid or incurred under Reg. §1.461-1(a)(2)(i), which states that a liability is incurred and deductible in the year the all events test is met, which consists of the following criteria: 1) liability must be fixed as of the end of the year, 2) the amount must be determined with reasonable accuracy; and 3) economic performance has occurred. Since economic performance has not occurred at the end of the year, the tax deduction shall occur in the year the payment is made.
190	SchM-174 - New Hire Retention Credit	5,500				5,500		This item adds back to income the amount of the credit claimed for federal tax purposes.
190	SchM-178 - Interest Income on Disputed Tax	456,696	456,696					This item reflects ADIT on the net temporary timing difference between net interest income on proposed audit adjustments that have been charged to book income and deducted for tax purposes, but cash has not yet been received.
190	SchM-179 - DSM/CIP	93,401	93,401					This item reflects ADIT on the net temporary timing difference between DSM expenditures being deducted for tax purposes and those DSM expenditures being expensed/amortized for book.
190	SchM-186 - Deferred Fuel Costs	-	-					This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.
190	SchM-187 - Reg Asset/Liability Transmission Attachment O	1,668,753	1,668,753					This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
190	SchM-188 - Contributions Carryover	32,131	32,131					For book purposes, charitable contributions are deducted currently from book income. For tax purposes, contributions are deductible subject to certain limitations. This item adds back to taxable income, contributions deemed to be in excess of such limitations. This timing difference will reverse at such time when taxable income is sufficient enough.
190	SchM-189 - OCI Treasury	316,586	316,586					For book purposes, items reported in Other Comprehensive Income (OCI) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to derivative instruments used to mitigate market risk and to enhance operations not qualifying for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities), which are recorded at fair value. This ADFIT amount reflects the taxes on OCI related to these types of derivative instruments.
190	SchM-195 - Renewable Energy Standard	580,932	580,932					For book purposes the value (real or imputed) of renewable energy certificates (REC) acquired from various windpower producers are recorded as an offset to deferred costs which are set for recovery from customers, this offset to deferred cost expense is then held in inventory until such time as it is also recovered from customers. These REC's may also be sold to other companies which need them to meet state mandates for renewable energy.
190	SchM-205 - State Only NOL	2,656,345	2,656,345					This item reflects the deferred tax asset resulting from SPS's allocated portion of the following states NOLs for Oklahoma, New Mexico, and Oklahoma.
190	SchM-207 - Mark to Market Adjust	-	-					For book purposes, in complying with FASB Statement 133, "Accounting for Derivative Instruments and Hedging Activities", SPS has elected to treat most activity as balance sheet only (the "Settlement Basis") with entries being made between various asset and liability accounts and concurrent entries to other comprehensive income. However, with regards to wholesale regulated energy trading activities, SPS has elected "Mark to Market" accounting which requires periodic recognition of income or expense on the income statement with concurrent entries to asset accounts. For tax purposes, the Company has not elected to follow IRS Code Sec. 475, "Mark to market accounting method for dealers in securities". This reconciling item reverses the book amounts for "Mark to Market" income or expense for the current period.
190	SchM-226 - Performance Recognition Award	20,325				20,325		The recipient of a Performance Recognition Award has up to two years to use the award. For book purposes, a liability is recorded on the books and reversed when the award is used. For tax purposes, per Reg. Sec. 1.461-1(a)(2)(i), the award is deductible when economic performance has occurred; therefore, a book/tax difference exists
190	SchM-261 - Section 59e Adjustment	14,216,754				14,216,754		Per IRS Code Sec. 461 the expenses for any amounts paid to retail customers for the Distributive Generation Program are deducted in the current tax year for taxable income.
190	SchM-262 - Federal Only NOL - Non Operating	(356,615)	(356,615)					This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as non-operating.
190	SchM-263 - Federal Only NOL - Production	27,024,254	27,024,254					This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as production.
190	SchM-266 - Federal Only NOL - Distribution	2,269,573	2,269,573					This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as distribution.
190	SchM-293 - Rate Change	1,303,147	1,303,147					This timing difference is the nonplant gross-up on the excess deferred tax balance related to TCJA that will be amortized back to customers. Amortization periods are determined by the Commission and determine the rate at which portions of this timing difference will reverse.
190	SchM-299 - Operating Lease	100,213,027	100,213,027					SPS adopted the leasing guidance under ASC 842 on January 1, 2019 which states that PPAs should be included in lease payments for classification and measurement purposes. As a result of the guidance, SPS recognized a right-of-use asset for book purposes. This change in accounting treatment results in a book/tax timing difference. Correspondingly, SPS records a deferred tax liability to FERC 283 related to the right-of-use asset.

190	SchM-301 - Cares Act Payroll Deferral	268,104				268,104		Section 2302 of the CARES Act passed in 2020 provided that employers may defer the deposit and payment of the employer's portion of Social Security taxes. The deferral applies to deposits and payments of the employer's share of Social Security tax that would otherwise be required to be made during the period beginning on March 27, 2020, and ending December 31, 2020. 50% of these amounts are required to be paid by 12/31/2021 and the remaining 50% by 12/31/2022, which Benefits Accounting has confirmed is our tentative plan for repayment. For book purposes, the employer's portion of FICA Social Security taxes are accrued as incurred. For tax purposes, these taxes are deductible as paid. This reconciling item adds back to taxable income the accrued book expenses that won't be paid until 2021. This timing difference creates a deferred tax asset for tax purposes.
190	SchM-PTC - Deferred PTCs - Hale	152,818,644	152,818,644					The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per-kilowatt-hour (kWh) tax credit for electricity generated by qualified energy resources and sold by the taxpayer to an unrelated person during the taxable year. The credit is available for 10-years after the facility is placed in service. If the Company is unable to use its current year PTCs against its current year tax liability, PTCs may be carried forward for 20 years.
190	SchM-PTC - Deferred PTCs - Sagamore	77,833,337	77,833,337					The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per-kilowatt-hour (kWh) tax credit for electricity generated by qualified energy resources and sold by the taxpayer to an unrelated person during the taxable year. The credit is available for 10-years after the facility is placed in service. If the Company is unable to use its current year PTCs against its current year tax liability, PTCs may be carried forward for 20 years.
ADIT Adjustments (Avg. Balance from Wsd.5)								
190			-					
	190 FAS 109 Plant Deficient ADIT - Protected		-					
	190 FAS 109 Plant Deficient ADIT - Unprotected		-					
	Subtotal - Form 1, p234	504,180,077	442,799,676	42,319,169	14,438,067	4,623,165		
	Less FASB 109 Above if not separately remove		-	-	-	-		
	Less FASB 106 Above if not separately remove		-	-	-	-		
	Proration Adjustment - Transmission (from Wsd.2)			(24,014)				
	Proration Adjustment - General & Intangible (from Wsd.2)					(2,200)		
	Proration Adjustment - Transmission NOL (from Wsd.2)			506,276				
	Proration Adjustment - General NOL (from Wsd.2)					710		
	Total	504,180,077	442,799,676	42,801,431	14,438,067	4,621,675		
	Transmission Allocator [TP, GP or WS]		0.0000%	92.6400%	36.3160%	14.0210%		
	Total		0	39,651,246	5,243,328	648,005	45,542,579	

Line No.		(a)	(b)	(c)	(d)
1	I. PREPAYMENTS:				
2	Calculation of Projected Average Balances Based on Actual Prior Year Beginning & Ending				
3	Balances				
4		(a)	(b)	(c)	(d)
5			Balance at	Balance at	Projected
6			1/1/2022	12/31/2022	Average
7					Balance
8	<u>Plant Related:</u>				
9	16510-Prepayments-Insurance		6,045,671	6,045,671	6,045,671
10	16515-Prepayments-Auto Licensing				0
11					0
12	Total Plant Related:		<u>6,045,671</u>	<u>6,045,671</u>	<u>6,045,671</u>
13	<u>Labor Related:</u>				
15	16519-Prepayments-Benefits		18,684	18,684	18,684
16	165295-Prepayments Hardware Maintenance		11,262	11,262	11,262
17	16516-Prepayments-I/T Related		793,060	793,060	793,060
18	Total Labor Related:		<u>823,006</u>	<u>823,006</u>	<u>823,006</u>
19					
20	<u>Transmission Related:</u>				
21					0
22					
23	Total Transmission Related:		<u>0</u>	<u>0</u>	<u>0</u>
24					
25	<u>Other - Not Included:</u>				
26	16512-Prepayments-NERC Fees		292,356	292,356	292,356
27	16526-Prepayments-Other Distribution Utility		104,539	104,539	104,539
28	16518-Prepayments-Pollution Emissions		13,491	13,491	13,491
29					0
30					0
31			878,850	878,850	878,850
32					0
33					0
34	Total Other Not Included:		<u>1,289,236</u>	<u>1,289,236</u>	<u>1,289,236</u>
35					
36	Total Prepayments Balances:		<u>8,157,913</u>	<u>8,157,913</u>	<u>8,157,913</u>
37					
38	Calculation of Actual Average Balances for the Billing Period 01/01/2022 to 12/31/2022				
39					
40			Beginning of	End of	Actual Average
41	<u>Plant Related:</u>		Year Balance	Year Balance	Balance
42	16510-Prepayments-Insurance		9,063,421	10,543,715	9,803,568
43	16515-Prepayments-Auto Licensing				0
44					0
45	Total Plant Related:		<u>9,063,421</u>	<u>10,543,715</u>	<u>9,803,568</u>
46					
47	<u>Labor Related:</u>				
48	16519-Prepayments-Benefits		9,297	(91)	4,603
49	165295-Prepayments Hardware Maintenance		189,175	80,137	134,656
50	16516-Prepayments-I/T Related		378,850	295,751	337,300
51					
52	Total Labor Related:		<u>577,321</u>	<u>375,797</u>	<u>476,559</u>
53					
54	<u>Transmission Related:</u>				
55					0
56					
57	Total Transmission Related:		<u>0</u>	<u>0</u>	<u>0</u>
58					
59	<u>Other - Not Included:</u>				
60	16512-Prepayments-NERC Fees		311,398	349,227	330,312
61	16526-Prepayments-Other Distribution Utility		0	91,516	45,758
62	16527-Prepaid Interest - Commercial Paper		4,360	8,594	6,477
63	Prepays - Income Taxes - Federal				0
64	16523-Prepaid Taxes State				0
65	16520-Prepayments-Energy Eff.		8,560	8,361	8,460
66	16518-Prepayments-Pollution Emissions		2,688,436	957,079	1,822,758
67	Interest - Credit Facility Fee				0
68	Total Other Not Included:		<u>3,012,753</u>	<u>1,414,777</u>	<u>2,213,765</u>
69					
70	Total Prepayments Balances:		<u>12,653,496</u>	<u>12,334,289</u>	<u>12,493,892</u>
71					
72	Calculation of Projected Average Balances Based on Actual from Prior Year FF1:				
73		(a)	(b)	(c)	(d)
74			FF1 2020	FF1 2020	Projected Average
75			Beq of Year	End of Year	Balance
76	Materials and Supplies - Transmission - FF1 - 227.8		113,797	692,372	403,085
77	Materials and Supplies - Other - FF1 - 227.11		(93,010)	(76,723)	(84,867)
78					
79					
80	Calculation of Actual Average Balances Based on Actual from FF1:				
81					
82			FF1 2022	FF1 2022	Actual Average
83			Beq of Year	End of Year	Balance
84	Materials and Supplies - Transmission - FF1 - 227.8		1,007,778	1,313,715	1,160,747
85	Materials and Supplies - Other - FF1 - 227.11		97,351	586,082	341,717

**Southwestern Public Service Company
Worksheet F.1 - Unfunded Reserves**

Table 26A

Projected for Billing Year = 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	FERC Account for Accrual/Balance	Beginning Balance	Ending Balance	Average Balance	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Allocation Factor	Allocated to Transmission
List of all reserves:										
A/P NonQualified Pen Post 158	182.3, 242	(273,000)	(273,000)	(273,000)	0	1	1	Labor	14.41%	-
Pole Contact Rentals		(196,770)	(196,770)	(196,770)	1	0	1	Plant	36.44%	-
Environmental Liability	253, 589	(17,411)	(17,411)	(17,411)	1	0	1	Plant	36.44%	-
FIN 48-Curr Fed Inc Tax: Perm	253, O&M expense	(407,596)	(407,596)	(407,596)	1	0	1	Plant	36.44%	-
FIN 48-Curr St Inc Tx-TX: Perm	283, 410.1	(124,208)	(124,208)	(124,208)	1	0	1	Plant	36.44%	-
Liability Miscellaneous	283, 410.1	0	0	-	1	0	1	Plant	36.44%	-
Provision for Injuries and Damages - Suits Pending		(100,000)	(100,000)	(100,000)	1	1	1	Labor	14.41%	(14,411)
Provision for Penalties Pending	143, 228.2	(43,333)	(43,333)	(43,333)	1	0	1	Plant	36.44%	-
Accrd Qual Pen Post 158	232, 246.3, 426.3	(35,038,000)	(35,038,000)	(35,038,000)	0	1	1	Labor	14.41%	-
Accrd Postretire Med Post 158	131, 182.3, 228.3, 254, 926*	(0)	(0)	(0)	1	1	1	Labor	14.41%	(0)
Accrued Nonqual Pension (SERP)	143, 182.3, 186, 232, 253, 254, 926*	(1,765,000)	(1,765,000)	(1,765,000)	1	1	1	Labor	14.41%	(254,354)
Accrd Postemployment-FAS 112	182.3, 232, 926*	(344,390)	(344,390)	(344,390)	1	1	1	Labor	14.41%	(49,630)
Prepays - VEBA Trust	232, 926*	1,147,901	1,147,901	1,147,901	0	1	1	Labor	14.41%	-
AP - IBNR Medical Claims		(715,307)	(715,307)	(715,307)	1	1	1	Labor	14.41%	(103,083)
AP - Unclaimed AP Checks		(122,367)	(122,367)	(122,367)	1	0	1	Plant	36.44%	-
AP - Unclaimed CRS Property		(568,069)	(568,069)	(568,069)	1	0	1	Plant	36.44%	-
AP - Unclaimed UHC Checks		(2,057)	(2,057)	(2,057)	1	0	1	Plant	36.44%	-
AP - Non Union Incentive Plan		(3,011,547)	(3,011,547)	(3,011,547)	1	1	1	Labor	14.41%	(433,994)
AP - Executive PSP - Current		(333,568)	(333,568)	(333,568)	1	1	1	Labor	14.41%	(48,070)
AP - Vacation Liability	131, 142, 232, O&M expense	(5,768,327)	(5,768,327)	(5,768,327)	1	1	1	Labor	14.41%	(831,274)
AP - 401K - Co Match		(3,028,475)	(3,028,475)	(3,028,475)	1	1	1	Labor	14.41%	(436,434)
Freight -Accrual	184, 232, 920, PowerPlan	(13,334)	(13,334)	(13,334)	1	0	1	Plant	36.44%	-
Total Proj.				(50,724,858)						(2,171,250)

Notes:

A The Formula Rate shall include a credit to rate base for each unfunded reserve. An unfunded reserve is a reserve where an escrow, trust, or restricted account has not been established for a fund whose balance is collected from customers through cost accruals to accounts that are recovered under the Formula Rate. Each unfunded reserve will be included on the lines above. The allocator in Col. (9) will be the same allocator used in the Formula Rate for the cost accruals to the account that is recovered under the Formula Rate

Actual for Billing Year = 2022

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
List of all reserves:	FERC Account for Accrual/Balance	Beginning Balance	Ending Balance	Average Balance	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Allocation Factor	Allocated to Transmission	
A/P NonQualified Pen Post 158	182.3, 242	(220,000)	(219,000)	(219,500)	0	1	1	Labor	14.02%	-	
Pole Contact Rentals	0	(172,165)	(172,165)	(172,165)	1	0	1	Plant	44.10%	-	
Environmental Liability	253, 589	(20,964)	(21,117)	(21,040)	1	0	1	Plant	44.10%	-	
FIN 48-Curr Fed Inc Tax: Perm	253, O&M expense	(97,411)	(1,114,260)	(605,836)	1	0	1	Plant	44.10%	-	
FIN 48-Curr St Inc Tx-TX: Perm	283, 410.1	(476,470)	(466,987)	(471,729)	1	0	1	Plant	44.10%	-	
Liability Miscellaneous	283, 410.1	1,153	(1,079)	37	1	0	1	Plant	44.10%	-	
Provision for Injuries and Damages - Suits Pending	0	0	(1,100,000)	(550,000)	1	1	1	Labor	14.02%	(77,116)	
Provision for Penalties Pending	143, 228.2	(73,333)	(63,333)	(68,333)	1	0	1	Plant	44.10%	-	
Accrd Qual Pen Post 158	232, 246.3, 426.3	(0)	(4,410,000)	(2,205,000)	0	1	1	Labor	14.02%	-	
Accrd Postretire Med Post 158	131, 182.3, 228.3, 254, 926*	0	0	-	1	1	1	Labor	14.02%	-	
Accrued Nonqual Pension (SERP)	143, 182.3, 186, 232, 253, 254, 926*	(1,396,000)	(1,197,000)	(1,296,500)	1	1	1	Labor	14.02%	(181,782)	
Accrd Postemployment-FAS 112	182.3, 232, 926*	(230,887)	(154,903)	(192,895)	1	1	1	Labor	14.02%	(27,046)	
Prepays - VEBA Trust	232, 926*	789,342	338,189	563,765	0	1	1	Labor	14.02%	-	
AP - IBNR Medical Claims	0	(1,060,350)	(691,666)	(876,008)	1	1	1	Labor	14.02%	(122,825)	
AP - Unclaimed AP Checks	0	(129,173)	(96,751)	(112,962)	1	0	1	Plant	44.10%	-	
AP - Unclaimed CRS Property	0	(609,483)	(328,992)	(469,237)	1	0	1	Plant	44.10%	-	
AP - Unclaimed UHC Checks	0	(2,815)	(748)	(1,782)	1	0	1	Plant	44.10%	-	
AP - Non Union Incentive Plan	0	(2,856,225)	(3,724,152)	(3,290,188)	1	1	1	Labor	14.02%	(461,317)	
AP - Executive PSP - Current	0	(329,415)	(205,703)	(267,559)	1	1	1	Labor	14.02%	(37,514)	
AP - Vacation Liability	131, 142, 232, O&M expense	(5,912,747)	(6,547,535)	(6,230,141)	1	1	1	Labor	14.02%	(873,528)	
AP - 401K - Co Match	0	(3,036,418)	(3,165,805)	(3,101,112)	1	1	1	Labor	14.02%	(434,807)	
Freight -Accrual	184, 232, 920, PowerPlan	30,622	(9,242)	10,690	1	0	1	Plant	44.10%	-	
Total Actual				(19,577,493)						(2,215,935)	

Notes:

A The Formula Rate shall include a credit to rate base for each unfunded reserve. An unfunded reserve is a reserve where an escrow, trust, or restricted account has not been established for a fund whose balance is collected from customers through cost accruals to accounts that are recovered under the Formula Rate. Each unfunded reserve will be included on the lines above. The allocator in Col. (9) will be the same allocator used in the Formula Rate for the cost accruals to the account that is recovered under the Formula Rate

Line No.	(a) FERC Account No.	(b) Description	(c) Projected Amount	(d) Reference for Actual	(e) Actual Amount	(f)	(g)	(h)	(i)
1		TRANSMISSION EXPENSES							
2		<i>OPERATION</i>							
3	560	Supervision and Engineering	8,323,024	321.83.b	8,197,600				
4	561.0	Load Dispatching	0	321.84.b	0				
5	561.1	Load Dispatching - Reliability	0	321.85.b	7,580				
6	561.2	Load Dispatching - Monitor & Operate Transmission System	3,912,728	321.86.b	3,027,826				
7	561.3	Load Dispatching - Transmission Service & Scheduling	0	321.87.b	0				
8	561.4	Scheduling, System Control & Dispatch Services	3,492,107	321.88.b	4,267,354				
9	561.5	Reliability, Planning and Standards Development	142,932	321.89.b	0				
10	561.6	Transmission Service Studies	203,333	321.90.b	86,723				
11	561.7	Generation Interconnection Studies	154,843	321.91.b	102,138				
12	561.8	Reliability, Planning and Standards Development Services	1,462,186	321.92.b	2,912,813				
13	562	Station Expenses	1,372,141	321.93.b	1,457,560				
14	562.1	Energy Storage Equipment	0	321.93.1b	0				
15	563	Overhead Line Expenses	852,919	321.94.b	2,337,916				
16	564	Underground Line Expenses	0	321.95.b	0				
17	565	Transmission of Electricity by Others	168,784,526	321.96.b	135,677,509				
18	566	Miscellaneous Transmission Expenses	3,487,558	321.97.b	3,205,518				
19	567	Rents	1,969,695	321.98.b	1,698,335				
20		Total Operation	194,157,990		162,978,872				
21									
22		<i>MAINTENANCE</i>							
23	568	Supervision and Engineering	0	321.101.b	0				
24	569	Structures	0	321.102.b	0				
25	569.1	Computer Hardware	0	321.103.b	0				
26	569.2	Computer Software	0	321.104.b	0				
27	569.3	Communication Equipment	0	321.105.b	0				
28	569.4	Miscellaneous Regional Transmission Plant	0	321.106.b	0				
29	570	Station Equipment	1,473,808	321.107.b	1,150,293				
30	570.1	Energy Storage Equipment	0	321.107.1b	0				
31	571	Overhead Lines	1,295,328	321.108.b	856,979				
32	572	Underground Lines	0	321.109.b	0				
33	573	Miscellaneous Transmission Plant	0	321.110.b	0				
34		Total Maintenance	2,769,136		2,007,272				
35									
36		Total Transmission O&M	196,927,126		164,986,144				
37									
38		Less: All 561 Accounts	9,368,128		10,404,434				
39		Add Back: Account 561.6 - Transmission Service Studies	203,333		86,723				
40		Add Back: Account 561.7 - Generation Interconnection Studies	154,843		102,138				
41		Less: Account 565 - Transmission of Electricity by Others	168,784,526		135,677,509				
42		Transmission O&M Expense Adjustment (Note 1)	(256,576)		48,991				
43									
44		Total Net Transmission Expense	18,876,072		19,142,053				
45									
46		ADMINISTRATIVE AND GENERAL							
47		<i>OPERATION</i>							
48	920	Administrative and General Salaries	39,240,411	323.181.b	36,563,990		86,058		
49	921	Office Supplies and Expense	23,774,377	323.182.b	24,309,542				
50	922	(Less) Administrative Expense Transferred	23,287,543	323.183.b	24,864,422				
51	923	Outside Services Employed	8,099,227	323.184.b	7,926,706				
52	924	Property Insurance	5,034,700	323.185.b	3,327,135				
53	925	Injury and Damages	8,298,927	323.186.b	14,116,588				
54	926	Employee Pensions and Benefits	25,124,119	323.187.b	27,925,795				
55	928	Regulatory Commission Expenses	5,092,489	323.189.b	9,067,734				
56	929	(Less) Duplicate Charges-Cr.	1,339,392	323.190.b	1,533,266				
57	930.1	General Advertising Expenses	1,397,819	323.191.b	1,305,633				
58	930.2	Miscellaneous General Expenses	1,440,065	323.192.b	1,821,013				
59	931	Rents	17,406,693	323.193.b	18,490,447				
60		Total Operation	110,281,891		118,456,895				
61									
62		<i>MAINTENANCE</i>							
63	935	Maintenance of General Plant	860,944	323.196.b	548,851				
64									
65		Less: Account 926 Retail Pension Tracker	976,033	323 Footnote Data	(95,960)				
66		Less: Account 926 Retail Pension Tracker Amortization	(591,056)	323 Footnote Data	760,864				
67		Less: O&M Expenses (Note 1)	56,147		39,796				
68		Less: Retail Advanced Grid A&G Costs (Note 2)							
69			441,124		704,700				
70									
71		TOTAL ADMINISTRATIVE AND GENERAL	110,701,711		118,301,046				
72									
73	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
74			Projected				Actual		
75			Direct	Payroll Billed	Total Projected		Direct	Payroll Billed	Total Actual
76		Wages and Salaries Allocator	Payroll	from Service Corp.	Amount		Payroll	from Service Corp.	Amount
77		Production	32,879,960	12,127,526	45,007,486	354.20.b	33,938,525	12,328,785	46,267,310
78		Transmission	6,363,365	7,056,305	13,419,671	354.21.b	6,534,653	6,655,679	13,190,332
79		Regional Market	26	537,028	537,054	354.22.b	(14)	531,521	531,506
80		Distribution	16,382,433	2,194,222	18,576,655	354.23.b	13,911,373	2,445,565	16,356,938
81		Other	5,126,342	4,282,307	9,408,649	354.24,25,26.b	6,848,915	3,956,409	10,805,323
82									
83		Total	60,752,126	26,197,389	86,949,515		61,233,452	25,917,959	87,151,410
84									
85		(Note 1: Eliminate Eddy County HVDC transmission O&M and A&G expenses.)							
86		(Note 2: Source: Company books and records)							

Southwestern Public Service Company
Worksheet H - Miscellaneous Expenses

Projected

Southwestern Public Service Company
Worksheet H - Miscellaneous Expenses

Actual

Worksheet H
Table 28

Line

No.

	<u>Acct 928 Projected for Billing Year =</u>					<u>Acct 928 Actual for Billing Year =</u>					<u>2022</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
<u>Description</u>	<u>Expense</u>	<u>100% Non-Transmission</u>	<u>100% Transmission Specific</u>	<u>Transmission Allocated</u>		<u>Expense</u>	<u>100% Non-Transmission</u>	<u>100% Transmission Specific</u>	<u>Transmission Allocated</u>	<u>Explanation</u>	
1					2022						
2											
3											
4											
5											
6	Non-Transmission Related	4,501,485	4,501,485	-	-	Non-Transmission Related	8,650,051	8,650,051	-	-	
7	Transmission Related	591,004	-	591,004	-	Transmission Related	417,683	-	417,683	-	
8		-	-	-	-		-	-	-	-	
9		-	-	-	-		-	-	-	-	
10	Total 928	5,092,489	4,501,485	591,004	-		9,067,734	8,650,051	417,683	-	
11											
12											
13					2022						
14	Industry Association Dues	660,643	660,643	-	-	Industry Association Dues	1,157,990	1,157,990	-	-	
15	Balance of Account 930.2	779,422	-	-	779,422	Balance of Account 930.2	663,024	-	-	663,024	
16		-	-	-	-		-	-	-	-	
17		-	-	-	-		-	-	-	-	
18		-	-	-	-		-	-	-	-	
19		-	-	-	-		-	-	-	-	
20											
21	Total 930.2	1,440,065	660,643	-	779,422		1,821,013	1,157,990	-	663,024	
22											
23	Transmission Safety & Siting Advertising (Other Than in Acct 930.1) Projected for				2022	Actual Transmission Safety & Siting for Year =				2022	
24		-					-				
25		-					-				
26											
27											
28		-					-				
29		-					-				
30	Total Transmission Safety & Si	-					-				

Southwestern Public Service Company
Worksheet I - Depreciation and Amortization Expense

Worksheet I
Table 29

Line No.	(a) Description	(b) Reference	Projected Year = 2022		
			(c) Projected Depreciation Expense	(d) Projected Amortization Expense	(e) Projected Total Depr. & Amort. Expense
1	Steam Production		71,904,533	519,175	72,423,708
2	Other Production		73,586,737		73,586,737
		WsD.5, Ins 58 + 59, col (k) and WsD.5, Ins 67 + 68, col (k)			
3	Adjustment to Production	(k)	0	0	0
4	Total Production		145,491,270	519,175	146,010,444
5					
6	Transmission		94,726,113	1,860,119	96,586,232
		WsD.5, ln 60, col (k) and WsD.5, ln 69, col (k)			
7	Adjustment to Transmission		0	0	0
8	Total Transmission		94,726,113	1,860,119	96,586,232
9					
10	Distribution		46,215,461	286,719	46,502,180
		WsD.5, ln 61, col (k) and WsD.5, ln 70, col (k)			
11	Adjustment to Distribution		0	0	0
12	Total Distribution		46,215,461	286,719	46,502,180
13					
14	General		29,414,796	735	29,415,532
		WsD.5, ln 62, col (k) and WsD.5, ln 71, col (k)			
15	Adjustment to General		0	0	0
16	Total General		29,414,796	735	29,415,532
17					
18	Intangible - Computer Software			24,678,882	24,678,882
		WsD.5, ln 63, col (k) and WsD.5, ln 72, col (k)			
19	Adjustment to Intangible		0	0	0
20	Total Intangible		0	24,678,882	24,678,882
21					
22	Total		315,847,639	27,345,630	343,193,269
23					
24					
25			Actual Year = 2022		
26			Actual	Actual	Actual Total
27			Depreciation	Amortization	Depr. & Amort.
28			Expense	Expense	Expense
29	Steam Production	FF1, p.336-337, footnote	71,023,267	519,175	71,542,442
30	Other Production	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m)	73,093,215	0	73,093,215
		(m)			
31	Adjustment to Production		0	0	0
32	Total Production		144,116,482	519,175	144,635,657
33					
34	Transmission	FF1, p.336-337, footnote WsD.5, ln 60, col (m) and WsD.5, ln 69, col (m)	94,857,773	1,796,357	96,654,130
35	Adjustment to Transmission		0	0	0
36	Total Transmission		94,857,773	1,796,357	96,654,130
37					
38	Distribution	FF1, p.336-337, footnote WsD.5, ln 61, col (m) and WsD.5, ln 70, col (m)	46,134,179	284,917	46,419,096
39	Adjustment to Distribution		0	0	0
40	Total Distribution		46,134,179	284,917	46,419,096
41					
42	General	FF1, p.336-337, footnote WsD.5, ln 62, col (m) and WsD.5, ln 71, col (m)	27,860,436	190,235	28,050,671
43	Adjustment to General		(1,091,028)	0	(1,091,028)
44	Total General		26,769,408	190,235	26,959,643
45					
46	Intangible - Computer Software	FF1, p.336-337, footnote WsD.5, ln 63, col (m) and WsD.5, ln 72, col (m)		23,308,796	23,308,796
47	Adjustment to Intangible		0	(421,526)	(421,526)
48	Total Intangible		0	22,887,270	22,887,270
49					
50	Total		311,877,842	25,677,954	337,555,796

Southwestern Public Service Company
Worksheet J - Taxes Other Than Income & Investment Tax Credit

Worksheet J
Table 30

Line No.	(A) Description	Projected for Billing Year =		2022	
		(B) Expense	(C) Excluded from Rev Requirement	(D) Included in Rev Requirement	(E) Included in Rev Requirement
1	LABOR RELATED:				
2	Payroll Taxes	9,089,666	-	9,089,666	
3		-	-	-	
4		-	-	-	
5	Subtotal Labor Related	9,089,666	-	9,089,666	
6					
7	PLANT RELATED:				
8	Texas Property Tax		-	-	
9	New Mexico Property Tax		-	-	
10	Oklahoma Property Tax		-	-	
11	Kansas Property Tax		-	-	
12	Subtotal Plant Related - Property	78,420,000	-	78,420,000	
13					
14	OTHER:				
15	Texas Use	394,339		394,339	
16	Miscellaneous Use Tax	-		-	
17	FRANCHISE & GROSS RECEIPTS:				
18	Texas Gross Receipts	6,017,540	6,017,540	-	
19	New Mexico Franchise	-		-	
20	Oklahoma Franchise	20,000		20,000	
21	Kansas Franchise	-		-	
22	City Franchise Fees	8,174,771	8,174,771	-	
23					
24	Subtotal Franchise & Gross Receipts	14,212,311	14,192,311	414,339	
25					
26	Total Taxes Other Than Income	102,116,317	14,192,311	87,924,006	
27					
28		-			
29					

Line No.	(A) Description	Actual for Billing Year =		2022	
		(B) FF1 Reference	(C) Expense	(D) Excluded from Rev Requirement	(E) Included in Rev Requirement
30	Investment Tax Credit Amortized				-
31					
32					
33					
34					
35					
36					
37	LABOR RELATED:				
38	Payroll Taxes	262-263. 3.4.5.6.8.9.10.11.I	8,294,890		8,294,890
39					
40					
41	Subtotal Labor Related		8,294,890		8,294,890
42					
43	PLANT RELATED:				
44	Texas Property Tax	262-263.14.15.I	55,335,655		55,335,655
45	New Mexico Property Tax	262-263.19.20.I	15,267,246		15,267,246
46	Oklahoma Property Tax	262-263.24.25.I	638,018		638,018
47	Kansas Property Tax	262-263.28.29.I	1,342,193		1,342,193
48	Subtotal Plant Related - Property		72,583,112		72,583,112
49					
50	OTHER:				
51	Texas Use	262-263.32.I	(621,749)		(621,749)
52	Miscellaneous Use Tax	262-263.31.I	24,084		24,084
53	FRANCHISE & GROSS RECEIPTS:				
54	Texas Gross Receipts	262-263.16.I	7,540,739	7,540,739	
55	New Mexico Franchise				
56	Oklahoma Franchise	262-263.23.I	20,000		20,000
57	Kansas Franchise				
58	City Franchise Fees	262-263.33.I	11,620,902	11,620,902	
59					
60	Subtotal Franchise & Gross Receipts		19,181,641	19,161,641	20,000
61					
62	Total Taxes Other Than Income		99,461,978	19,161,641	80,300,337
63					
64	FF1 page 114, line 14, column c:		99,461,977		
65					
66	Investment Tax Credit Amortized 266.8.f		30		30

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1		PROJECTED BALANCES													13 Month	
2	Common Equity - Projected	1/1/2022	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	Average Balance	
4	Proprietary Capital	3,596,838,401	3,613,492,604	3,621,355,584	3,597,824,464	3,611,895,736	3,628,628,067	3,599,298,479	3,674,134,542	3,757,170,706	3,776,911,356	3,793,886,396	3,811,358,978	3,777,798,076	3,681,584,107	
5	Less Preferred Stock	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Less Acct 216.1 Unapprop. Undist. Sub. Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Less Acct 219.1-Accum Other Compre. Income	(1,252,000)	(1,248,000)	(1,244,000)	(1,240,000)	(1,236,000)	(1,232,000)	(1,228,000)	(1,224,000)	(1,220,000)	(1,216,000)	(1,211,000)	(1,207,000)	(1,203,000)	(1,227,769)	
9	Common Equity Balances (Ln 4-Ln 5-Ln 6-Ln 7)	3,598,090,401	3,614,740,604	3,622,599,584	3,599,064,464	3,613,131,736	3,629,860,067	3,600,526,479	3,675,358,542	3,758,390,706	3,778,127,356	3,795,097,396	3,812,565,978	3,779,001,076	3,682,811,876	
10		PROJECTED BALANCES														
11	Long Term Debt - Projected															
12	Bonds	2,800,000,000	2,800,000,000	2,800,000,000	2,800,000,000	2,800,000,000	2,800,000,000	2,800,000,000	2,800,000,000	2,800,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,846,153,846	
13	Less Reacquired Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Other Long Term Debt	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000		
15	Debt Balances (Ln 13 - Ln 14+ Ln 15)	3,050,000,000	3,050,000,000	3,050,000,000	3,050,000,000	3,050,000,000	3,050,000,000	3,050,000,000	3,050,000,000	3,050,000,000	3,200,000,000	3,200,000,000	3,200,000,000	3,200,000,000	3,096,153,846	
16		ACTUAL BALANCES														
17	Common Equity - Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	13 Month
21	Proprietary Capital	1/1/2022	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	Average Balance	
22	Proprietary Capital	3,602,930,000	3,622,265,000	3,637,310,000	3,609,914,713	3,674,668,000	3,792,189,000	3,846,669,000	3,876,572,000	3,897,783,000	3,835,404,000	3,853,016,000	3,875,160,000	3,849,443,518	3,767,178,787	
23	Less Preferred Stock	0	0	0	0	0	0	0	0	0	0	0	0	0		
24	Less Acct 216.1 Unapprop. Undist. Sub. Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0		
25	Less Acct 219.1-Accum Other Compre. Income	(1,070,000)	(1,198,000)	(1,187,000)	(1,183,000)	(1,172,000)	(1,161,000)	(1,157,000)	(1,146,000)	(1,136,000)	(1,133,000)	(1,123,000)	(1,113,000)	(996,000)		
26	Common Equity Bal (Ln 22-Ln 23-Ln 24-Ln 25)	3,604,000,000	3,623,463,000	3,638,497,000	3,611,097,713	3,675,840,000	3,793,350,000	3,847,826,000	3,877,718,000	3,898,919,000	3,836,537,000	3,854,139,000	3,876,273,000	3,850,439,518	3,768,315,325	
27		ACTUAL BALANCES														
28	Long Term Debt - Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	13 Month
32	Bonds	2,800,000,000	2,800,000,000	2,800,000,000	2,800,000,000	2,800,000,000	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000	2,923,076,923	
33	Less Reacquired Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	Other Long Term Debt	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000		
35	Debt Balances (Ln 32 - Ln 33+ Ln 34)	3,050,000,000	3,050,000,000	3,050,000,000	3,050,000,000	3,050,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,173,076,923	
36		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
37																
38	Cost of Debt - Annual Interest Expense			Projected			FF1 Reference	Actual/forecast								
39				2022			for Actual	2022								
40	Interest on Long Term Debt			124,663,156			(117.62.c)	126,850,126								
41	Less: Financial Hedge Gain/Expense and Interest Rate Derivative - from Line 62			63,181				63,181								
42	Plus: Allowed Hedge and Interest Rate Derivative Recovery - from Line 67			63,181				63,181								
43	Amortization of Debt Discount and Expense			2,299,582			(117.63.c)	1,982,360								
44	Amortization of Loss on Reacquired Debt			841,559			(117.64.c)	841,559								
45	Less: Interest on Long Term Credit Facility			0			(p. 257.25.l)	0								
46	Less: Amort of Premium on Debt			342,758			(117.65.c)	0								
47	Less: Amort of Gain on Reacquired Debt			0			(117.66.c)	0								
48	Total Interest Expense (Ln 42 - Ln 43 + Ln 44 + Ln 45 + Ln 46 - Lines 47 - Ln 49)			127,421,539				129,674,045								
49	Average Cost of Debt			4.12%	(Ln 51 / Ln 17, col o)			4.09%	(Ln 51 / Ln 36, col o)							
50																
51	Preferred Stock Cost			0			(118.29.c)	0								
52	Dividends on Preferred Stock			0				0								
53	Average Cost of Preferred Stock			0.00%	(Ln 56 / Ln 5, col o)			0.00%	(Ln 56 / Ln 23, col o)							
54																
55	Financial Hedge Amortization and Interest Rate Derivative (Enter Gains as a Negative Number)															
56	Series due 2033 6% Financial Hedge			63,181				63,181								
57	Series E due 2016 5.6% Financial Hedge			0				0								
58	Total Hedge Amortization and Interest Rate Derivative			63,181				63,181								
59																
60	Total Average Capital Balance (Ln 9 + Ln 17)			6,778,965,722				6,941,392,248								
61	Financial Hedge Recovery Limit - 7.5 Basis Points of Total Capital			0.00075				0.00075								
62	Limit of Recoverable Amount			5,084,224				5,206,044								
63	Recoverable Hedge Amortization & Interest Rate Derivative (Lesser of Ln 62 or Ln 66)			63,181				63,181								

Southwestern Public Service Company
Worksheet L - Development of Composite State Income Tax Rate

Worksheet L
Table 32

I. Development of **Projected** Composite State Income Tax Rate for Billing Period
 Beginning 01/01/22

State Income Tax Rate - New Mexico	5.9000%	
Apportionment Factor	26.1320%	
Projected Effective State Income Tax Rate		<u>1.5418%</u>
State Income Tax Rate - Kansas	7.0000%	
Apportionment Factor	0.3219%	
Projected Effective State Income Tax Rate		<u>0.0225%</u>
State Income Tax Rate - Oklahoma	6.0000%	
Apportionment Factor	0.4292%	
Projected Effective State Income Tax Rate		<u>0.0258%</u>
State Income Tax Rate - Texas	0.7500%	
Apportionment Factor	64.7600%	
Projected Effective State Income Tax Rate		<u>0.4857%</u>
Total Composite State Income Tax Rate		<u>2.0758%</u>

II. Development of **Actual** Composite State Income Tax Rate for Billing Period
 Beginning 01/01/22

State Income Tax Rate - New Mexico	5.9000%	
Apportionment Factor	28.3441%	
Actual Effective State Income Tax Rate		<u>1.6723%</u>
State Income Tax Rate - Kansas	7.0000%	
Apportionment Factor	0.2319%	
Actual Effective State Income Tax Rate		<u>0.0162%</u>
State Income Tax Rate - Oklahoma	4.0000%	
Apportionment Factor	0.3073%	
Actual Effective State Income Tax Rate		<u>0.0123%</u>
State Income Tax Rate - Texas	0.7500%	
Apportionment Factor	63.1100%	
Actual Effective State Income Tax Rate		<u>0.4733%</u>
Total Composite State Income Tax Rate		<u>2.1741%</u>

Southwestern Public Service Company
Worksheet M - Direct Assigned Radial Lines

Worksheet M
Table 33

Projected for Billing Year =		2022	(Note 1)											
Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(j)			
	Net Plant		Last Actual	Revenue	Radial Line Reclassification	Prorate	Prorate	True-Up	ATRR - TP Allocator Adj.		Gross			
	Carrying Charge	Requirement	(Input)	Requirement	Month/Year	Revenue	Revenue	Adjustment	Prorate		Plant			
	(Annual Rate)	Col (b) * Col (c)	Col (b) * Col (c)	Col (b) * Col (c)	In Service	Requirement	Requirement	Col (g) - Col (d)	Col (f)/12 * Col (a)		Adjustment			
					of Reclass	Col (f)/12 * Col (d)	Col (g) - Col (d)		Col (f)/12 * Col (a)		Col (i) - Col (a)			
					Input	Input								
1	Radial Line Direct Assignment (Worksheet O)													
2	Bailey County	\$ 389	\$ 341	12.03%	\$ 41		12 \$	41	\$ -	\$	389	\$ -		
3	Big Country	\$ 2,310,897	\$ 1,481,883	12.03%	\$ 178,270		12 \$	178,270	\$ -	\$	2,310,897	\$ -		
4	CVEC	\$ 2,166,360	\$ 1,860,779	12.03%	\$ 223,852		12 \$	223,852	\$ -	\$	2,166,360	\$ -		
5	Deaf Smith	\$ 1,804,581	\$ 1,381,842	12.03%	\$ 166,236		12 \$	166,236	\$ -	\$	1,804,581	\$ -		
6	Farmers	\$ 20,608	\$ 18,324	12.03%	\$ 2,204		12 \$	2,204	\$ -	\$	20,608	\$ -		
7	Green Belt	\$ 2,060,134	\$ 1,896,199	12.03%	\$ 228,113		12 \$	228,113	\$ -	\$	2,060,134	\$ -		
8	Lamb County	\$ 2,508	\$ 2,206	12.03%	\$ 265		12 \$	265	\$ -	\$	2,508	\$ -		
9	Lighthouse	\$ 349,746	\$ 310,082	12.03%	\$ 37,303		12 \$	37,303	\$ -	\$	349,746	\$ -		
10	LPL	\$ 1,564,280	\$ 906,067	12.03%	\$ 109,000		12 \$	109,000	\$ -	\$	1,564,280	\$ -		
11	Lyntegar	\$ 2,423,680	\$ 1,804,410	12.03%	\$ 217,070		12 \$	217,070	\$ -	\$	2,423,680	\$ -		
12	Rita Blanca	\$ 1,355	\$ 756	12.03%	\$ 91		12 \$	91	\$ -	\$	1,355	\$ -		
13	South Plains	\$ 38,869	\$ 30,168	12.03%	\$ 3,629		12 \$	3,629	\$ -	\$	38,869	\$ -		
14	Tri County	\$ 1,606	\$ 1,100	12.03%	\$ 132		12 \$	132	\$ -	\$	1,606	\$ -		
15														
16	<u>Wholesale Network to Radial</u>													
17	Ivory Tap (Clutter) - LPL	\$ 35,698	\$ 33,078	12.03%	\$ 3,979	Aug 22	5 \$	1,658	\$ (2,321)	\$	14,874	\$ (20,824)		
18														
19	<u>Retail Network to Radial</u>													
20	Four Way Tap	\$ 8,420	\$ 7,335	12.03%	\$ 882	Feb 22	11 \$	809	\$ (74)	\$	7,719	\$ (702)		
21	Center Port Tap	\$ 35,289	\$ 30,186	12.03%	\$ 3,631	Apr 22	9 \$	2,723	\$ (908)	\$	26,467	\$ (8,822)		
22	Callahan Tap	\$ 10,589	\$ 7,756	12.03%	\$ 933	Jun 22	7 \$	544	\$ (389)	\$	6,177	\$ (4,412)		
23	Caveman Tap	\$ 639,326	\$ 613,559	12.03%	\$ 73,811	Jun 22	7 \$	43,056	\$ (30,755)	\$	372,940	\$ (266,386)		
24	Oxy West Tap	\$ 9,905	\$ 7,956	12.03%	\$ 957	Jan 22	12 \$	957	\$ -	\$	9,905	\$ -		
25														
26	<u>Wholesale Radial to Network</u>													
27				\$ -			\$	-	\$ -	\$	-	\$ -		
28														
29	<u>Retail Radial to Network</u>													
30														
31														
32	Total Plant Direct Assigned	\$ 13,484,241	\$ 10,394,026		\$ 1,250,399		\$	1,215,953	\$ (34,446)	\$	13,183,095	\$ (301,146)		

Note 1 - Actual 2019 year end balances will be used for the Gross and Net Plant amounts.

Projected (1) for Billing Year =

Line No.	Meter Type	Number of Meters	2022		Total Replacement Cost	Allocated Meter Investment	Average Allocated Meter Investment	No. of Delivery Points	Total Meter Investment
			Average Replacement Cost per Meter (2)	Total Replacement Cost					
1	SC	378,591	\$ 155	\$ 58,681,605	\$ 44,017,965	116			
2	TR	7,999	\$ 1,883	\$ 15,062,117	\$ 11,298,323	1412			
3	TR-IDR	1,876	\$ 9,945	\$ 18,656,820	\$ 13,994,765	7460	209	\$ 1,559,140	
4	Total	388,466		\$ 92,400,542	\$ 69,311,053			(3)	
5	Gross Plant Carrying Charge (4)							10.45%	
6	Revenue Requirement							\$ 162,930	

- (1) Actual prior year end balances will be used for the projected amounts.
- (2) Averages will be based on the most recent available study.
- (3) From FERC Form 1, page 207, line 70, column g.
- (4) Based on the last actual amount.

Line No.	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	Wholesale Radial Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
Projected for Billing Year = 2022 (Note 1)									
In Service Prior to October 1, 2005:									
1	Elec Tran-Line OH-TX-115KV-Plant X Sta-Castro Co Intg (V-37)	\$ 389	\$ 341	\$ 389	\$ 341			Bailey County	
2	Elec Tran-Line OH-TX- 69KV-Graham-Justiceburg	\$ 2,310,897	\$ 1,481,883	\$ 2,310,897	\$ 1,481,883			Big Country	
3	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	\$ 2,060,724	\$ 1,769,961	\$ 2,060,724	\$ 1,769,961			CVEC	
4	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	\$ 103,777	\$ 89,135	\$ 103,777	\$ 89,135			CVEC	
5	Elec Tran-Line OH-NM-115KV-Seven Rivers Interchange-Atoka Sub (W-98)	\$ 1,858	\$ 1,684	\$ 1,858	\$ 1,684			CVEC	
6	Elec Tran-Line OH-TX- 69KV-Castro Co REC Sub Tap	\$ 149,986	\$ 51,053	\$ 149,986	\$ 51,053			Deaf Smith	
7	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 223,095	\$ 174,565	\$ 223,095	\$ 174,565			Deaf Smith	
8	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 50,136	\$ 39,230	\$ 50,136	\$ 39,230			Deaf Smith	
9	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 571,409	\$ 447,110	\$ 571,409	\$ 447,110			Deaf Smith	
10	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 353,753	\$ 283,833	\$ 353,753	\$ 283,833			Deaf Smith	
11	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 1,094	\$ 878	\$ 1,094	\$ 878			Deaf Smith	
12	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 299,926	\$ 240,646	\$ 299,926	\$ 240,646			Deaf Smith	
13	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 89,523	\$ 83,206	\$ 89,523	\$ 83,206			Deaf Smith	
14	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 56,374	\$ 52,396	\$ 56,374	\$ 52,396			Deaf Smith	
15	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 414	\$ 385	\$ 414	\$ 385			Deaf Smith	
16	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 589	\$ 547	\$ 589	\$ 547			Deaf Smith	
17	Elec Tran-Line OH-TX- 69KV-Hereford NE Sub-Deaf Smith Rec Meter Sta (Z-73)	\$ 5,517	\$ 5,459	\$ 5,517	\$ 5,459			Deaf Smith	
18	Elec Tran-Line OH-TX-115KV-Deaf Smith Intg-Castro Co Intg (T-04)	\$ 935	\$ 816	\$ 935	\$ 816			Deaf Smith	
19	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$ 1,828	\$ 1,717	\$ 1,828	\$ 1,717			Deaf Smith	
20	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$ 1,589	\$ 1,413	\$ 1,589	\$ 1,413			Farmers	
21	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$ 19,018	\$ 16,911	\$ 19,018	\$ 16,911			Farmers	
22	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$ 2,060,134	\$ 1,896,199	\$ 2,060,134	\$ 1,896,199			Green Belt	
23	Elec Tran-Line OH-TX-115KV-Plant X Sta-Lamton Intg (T-28)	\$ 743	\$ 649	\$ 743	\$ 649			Lamb County	
24	Elec Tran-Line OH-TX-115KV-Sundown Int Tap North Ckt	\$ 1,765	\$ 1,557	\$ 1,765	\$ 1,557			Lamb County	
25	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$ 327,898	\$ 290,712	\$ 327,898	\$ 290,712			Lighthouse	
26	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$ 21,849	\$ 19,371	\$ 21,849	\$ 19,371			Lighthouse	
27	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 14,469	\$ 12,476	\$ 14,469	\$ 12,476			LPL	
28	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 118	\$ 101	\$ 118	\$ 101			LPL	
29	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 65,671	\$ 56,625	\$ 65,671	\$ 56,625			LPL	
30	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 97,677	\$ 84,222	\$ 97,677	\$ 84,222			LPL	
31	Elec Tran-Line OH-TX- 69KV-Ivory Tap (Y-64)	\$ 6,115	\$ 5,553	\$ 6,115	\$ 5,553			LPL	
32	Elec Tran-Line OH-TX- 69KV-Ivory Tap (Y-64)	\$ 8,367	\$ 7,598	\$ 8,367	\$ 7,598			LPL	
33	Elec Tran-Line OH-TX-115KV-Carlisle Int-Yuma Sub (T-71)	\$ 145,319	\$ 117,057	\$ 145,319	\$ 117,057			LPL	
34	Elec Tran-Line OH-TX-115KV-Tuco Int-Indiana Sub (V-15)	\$ 200	\$ 190	\$ 200	\$ 190			LPL	
35	Elec Tran-Line OH-TX-115KV-Allen Sub-Wheelock Sub	\$ 1,226,345	\$ 622,246	\$ 1,226,345	\$ 622,246			LPL	
36	Elec Tran-Line OH-TX- 69KV-Cochran Co Int-Sundown REC	\$ 406,954	\$ 257,487	\$ 406,954	\$ 257,487			Lyntegar	
37	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	\$ 571,422	\$ 420,057	\$ 571,422	\$ 420,057			Lyntegar	
38	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	\$ 1,028,042	\$ 755,721	\$ 1,028,042	\$ 755,721			Lyntegar	
39	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$ 130,151	\$ 115,753	\$ 130,151	\$ 115,753			Lyntegar	
40	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 243,317	\$ 217,026	\$ 243,317	\$ 217,026			Lyntegar	
41	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 38,388	\$ 34,240	\$ 38,388	\$ 34,240			Lyntegar	
42	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 1,411	\$ 1,259	\$ 1,411	\$ 1,259			Lyntegar	
43	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$ 80	\$ 76	\$ 80	\$ 76			Lyntegar	
44	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	\$ 880	\$ 653	\$ 880	\$ 653			Lyntegar	
45	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	\$ 2,122	\$ 1,575	\$ 2,122	\$ 1,575			Lyntegar	
46	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Seagraves Int	\$ 913	\$ 562	\$ 913	\$ 562			Lyntegar	
47	Elec Tran-Line OH-TX-115KV-Riverview Sta-Moore Co Sta	\$ 1,355	\$ 756	\$ 1,355	\$ 756			Rita Blanca	
48	Elec Tran-Line OH-TX- 69KV-Lambton-7 Mile Corner	\$ 28,362	\$ 23,437	\$ 28,362	\$ 23,437			South Plains	
49	Elec Tran-Line OH-TX-115KV-Carlisle Int-Lubbock South Int	\$ 1,728	\$ 1,081	\$ 1,728	\$ 1,081			South Plains	
50	Elec Tran-Line OH-TX-115KV-Lubbock South Int-Lynn Co Int	\$ 1,557	\$ 1,126	\$ 1,557	\$ 1,126			South Plains	
51	Elec Tran-Line OH-TX-115KV-Denver City Sta-Tuco Int	\$ 7,222	\$ 4,524	\$ 7,222	\$ 4,524			South Plains	
52	Elec Tran-Line OH-OK-115KV-Texas Co Int-Beaver Co Int	\$ 1,606	\$ 1,100	\$ 1,606	\$ 1,100			Tri County	
53	Elec Tran-Line OH-NM- 69KV-Clovis Loop	\$ 761,437	\$ 601,946			\$ 761,437	\$ 601,946	SPS	
54	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 621,406	\$ 513,009			\$ 621,406	\$ 513,009	SPS	
55	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 192,915	\$ 159,263			\$ 192,915	\$ 159,263	SPS	
56	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 630,492	\$ 520,510			\$ 630,492	\$ 520,510	SPS	
57	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 1,468,082	\$ 1,211,992			\$ 1,468,082	\$ 1,211,992	SPS	
58	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 314,803	\$ 259,889			\$ 314,803	\$ 259,889	SPS	
59	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 701,187	\$ 578,873			\$ 701,187	\$ 578,873	SPS	

Line No.	Radial Line / Asset Location	Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial	Customer	Reclass?
		Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$		
Billings for Year = 2022 (Note 1)									
In Service Prior to October 1, 2005:									
60	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Kermac	\$ 503,988	\$ 299,859			\$ 503,988	\$ 299,859	SPS	
61	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 20,552	\$ 12,794			\$ 20,552	\$ 12,794	SPS	
62	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 46,811	\$ 29,142			\$ 46,811	\$ 29,142	SPS	
63	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 23,652	\$ 14,724			\$ 23,652	\$ 14,724	SPS	
64	Elec Tran-Line OH-NM- 69KV-Clovis East Sub Tap	\$ 225,991	\$ 185,712			\$ 225,991	\$ 185,712	SPS	
65	Elec Tran-Line OH-NM- 69KV-Industrial Sub-Ethanol Plant Sub	\$ 119,801	\$ 32,021			\$ 119,801	\$ 32,021	SPS	
66	Elec Tran-Line OH-NM- 69KV-Portales Grain Alcohol	\$ 473,071	\$ 284,058			\$ 473,071	\$ 284,058	SPS	
67	Elec Tran-Line OH-NM- 69KV-Cherry Sub Tap	\$ 19,776	\$ 2,960			\$ 19,776	\$ 2,960	SPS	
68	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 37,410	\$ 24,539			\$ 37,410	\$ 24,539	SPS	
69	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 53,800	\$ 35,290			\$ 53,800	\$ 35,290	SPS	
70	Elec Tran-Line OH-NM- 69KV-IMC #2 Sub Tap	\$ 119,761	\$ 74,916			\$ 119,761	\$ 74,916	SPS	
71	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 32,473	\$ 21,301			\$ 32,473	\$ 21,301	SPS	
72	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 5,399	\$ 3,542			\$ 5,399	\$ 3,542	SPS	
73	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 79,062	\$ 51,860			\$ 79,062	\$ 51,860	SPS	
74	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 16,776	\$ 11,004			\$ 16,776	\$ 11,004	SPS	
75	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap	\$ 1,859	\$ 599			\$ 1,859	\$ 599	SPS	
76	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap	\$ 1,411	\$ 455			\$ 1,411	\$ 455	SPS	
77	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 540	\$ 354			\$ 540	\$ 354	SPS	
78	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 98,947	\$ 55,068			\$ 98,947	\$ 55,068	SPS	
79	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 2,560	\$ 1,425			\$ 2,560	\$ 1,425	SPS	
80	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 810	\$ 531			\$ 810	\$ 531	SPS	
81	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 280,696	\$ 156,218			\$ 280,696	\$ 156,218	SPS	
82	Elec Tran-Line OH-NM- 69KV-Curry Co Int-TX St Line	\$ 157,249	\$ 95,377			\$ 157,249	\$ 95,377	SPS	
83	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 3,912,543	\$ 3,463,320			\$ 3,912,543	\$ 3,463,320	SPS	
84	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 50,812	\$ 44,978			\$ 50,812	\$ 44,978	SPS	
85	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 971,411	\$ 859,877			\$ 971,411	\$ 859,877	SPS	
86	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Fiesta Sub	\$ 272,613	\$ 107,720			\$ 272,613	\$ 107,720	SPS	
87	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 1,102	\$ 1,066			\$ 1,102	\$ 1,066	SPS	
88	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 2,295	\$ 2,221			\$ 2,295	\$ 2,221	SPS	
89	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 2,662	\$ 2,576			\$ 2,662	\$ 2,576	SPS	
90	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 292	\$ 265			\$ 292	\$ 265	SPS	
91	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 219	\$ 199			\$ 219	\$ 199	SPS	
92	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 177	\$ 161			\$ 177	\$ 161	SPS	
93	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 28,463	\$ 25,881			\$ 28,463	\$ 25,881	SPS	
94	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell City (T-26)	\$ 4,580	\$ 2,919			\$ 4,580	\$ 2,919	SPS	
95	Elec Tran-Line OH-NM-115KV-Cochran Sw Sta-Monument Sub	\$ 6,001	\$ 5,164			\$ 6,001	\$ 5,164	SPS	
96	Elec Tran-Line OH-NM-115KV-Norris St Tap	\$ 5,642,185	\$ 3,006,741			\$ 5,642,185	\$ 3,006,741	SPS	
97	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$ 102	\$ 95			\$ 102	\$ 95	SPS	
98	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$ 43,067	\$ 40,209			\$ 43,067	\$ 40,209	SPS	
99	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$ 553	\$ 450			\$ 553	\$ 450	SPS	
100	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$ 146	\$ 118			\$ 146	\$ 118	SPS	
101	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Higg Sub (T-98)	\$ 1,681	\$ 1,590			\$ 1,681	\$ 1,590	SPS	
102	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$ 210	\$ 195			\$ 210	\$ 195	SPS	
103	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$ 439	\$ 408			\$ 439	\$ 408	SPS	

Line No.	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	Wholesale Radial Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
Billings for Year = 2022 (Note 1)									
In Service Prior to October 1, 2005:									
104	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$ 69,387	\$ 64,524			\$ 69,387	\$ 64,524	SPS	
105	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 138,084	\$ 127,975			\$ 138,084	\$ 127,975	SPS	
106	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 4,218	\$ 3,909			\$ 4,218	\$ 3,909	SPS	
107	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 62,160	\$ 57,609			\$ 62,160	\$ 57,609	SPS	
108	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-Livingston Ridge Sub (U-08)	\$ 546,779	\$ 527,809			\$ 546,779	\$ 527,809	SPS	
109	Elec Tran-Line OH-NM-115KV-Maddox Sta-Quahada Sub (U-12)	\$ 1,516	\$ 1,452			\$ 1,516	\$ 1,452	SPS	
110	Elec Tran-Line OH-NM-115KV-Maddox Sta-Quahada Sub (U-12)	\$ 114,113	\$ 109,328			\$ 114,113	\$ 109,328	SPS	
111	Elec Tran-Line OH-NM-115KV-Maddox Sta-Quahada Sub (U-12)	\$ 1,668	\$ 1,598			\$ 1,668	\$ 1,598	SPS	
112	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 468,088	\$ 443,891			\$ 468,088	\$ 443,891	SPS	
113	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 458,686	\$ 434,975			\$ 458,686	\$ 434,975	SPS	
114	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Roswell Int	\$ 2,303	\$ 1,680			\$ 2,303	\$ 1,680	SPS	
115	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell Int	\$ 864	\$ 554			\$ 864	\$ 554	SPS	
116	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 307,718	\$ 293,572			\$ 307,718	\$ 293,572	SPS	
117	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 3,574	\$ 3,409			\$ 3,574	\$ 3,409	SPS	
118	Elec Tran-Line OH-NM-115KV-Whitten Sub-Oil Center Sub (W-27)	\$ 1,183	\$ 1,018			\$ 1,183	\$ 1,018	SPS	
119	Elec Tran-Line OH-NM-115KV-Whitten Sub-Oil Center Sub (W-27)	\$ 1,701	\$ 1,463			\$ 1,701	\$ 1,463	SPS	
120	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$ 53,782	\$ 47,629			\$ 53,782	\$ 47,629	SPS	
121	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$ 1,758	\$ 1,557			\$ 1,758	\$ 1,557	SPS	
122	Elec Tran-Line OH-NM-115KV-Wipp Sub-Red Bluff Sub (W-38)	\$ 440	\$ 406			\$ 440	\$ 406	SPS	
123	Elec Tran-Line OH-NM-115KV-Lopez Int-Campbell St Sub (W-59)	\$ -	\$ -			\$ -	\$ -	SPS	
124	Elec Tran-Line OH-NM-115KV-Pecos Intg-North Canal Sub (W-61)	\$ 379,113	\$ 296,559			\$ 379,113	\$ 296,559	SPS	
125	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-62)	\$ 225,601	\$ 208,377			\$ 225,601	\$ 208,377	SPS	
126	Elec Tran-Line OH-NM-115KV-FEC Intg-Pleasant Hill Sub (W-64)	\$ 318,141	\$ 279,385			\$ 318,141	\$ 279,385	SPS	
127	Elec Tran-Line OH-NM-115KV-Quahada Sub-Majjamar Sub (W-74)	\$ 117,440	\$ 109,974			\$ 117,440	\$ 109,974	SPS	
128	Elec Tran-Line OH-NM-115KV-Quahada Sub-Majjamar Sub (W-74)	\$ 38,637	\$ 36,180			\$ 38,637	\$ 36,180	SPS	
129	Elec Tran-Line OH-NM-115KV-Quahada Sub-Majjamar Sub (W-74)	\$ 570,275	\$ 534,020			\$ 570,275	\$ 534,020	SPS	
130	Elec Tran-Line OH-NM-115KV-Quahada Sub-Majjamar Sub (W-74)	\$ 1,184	\$ 1,109			\$ 1,184	\$ 1,109	SPS	
131	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 720,753	\$ 439,092			\$ 720,753	\$ 439,092	SPS	
132	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 162,091	\$ 98,748			\$ 162,091	\$ 98,748	SPS	
133	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 445,393	\$ 271,339			\$ 445,393	\$ 271,339	SPS	
134	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 152,327	\$ 92,799			\$ 152,327	\$ 92,799	SPS	
135	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 54,421	\$ 33,154			\$ 54,421	\$ 33,154	SPS	
136	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 489,138	\$ 297,989			\$ 489,138	\$ 297,989	SPS	
137	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub	\$ 215,651	\$ 144,000			\$ 215,651	\$ 144,000	SPS	
138	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub	\$ 1,355,640	\$ 905,225			\$ 1,355,640	\$ 905,225	SPS	
139	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$ 588,905	\$ 525,357			\$ 588,905	\$ 525,357	SPS	
140	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$ 392,100	\$ 349,790			\$ 392,100	\$ 349,790	SPS	
141	Elec Tran-Line OH-TX- 69KV-Borger Loop	\$ 1,943	\$ 914			\$ 1,943	\$ 914	SPS	
142	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$ 2,256,390	\$ 2,076,837			\$ 2,256,390	\$ 2,076,837	SPS	
143	Elec Tran-Line OH-TX- 69KV-N Amarillo Sw Sta-Channing Sub	\$ 590,832	\$ 515,143			\$ 590,832	\$ 515,143	SPS	
144	Elec Tran-Line OH-TX- 69KV-Coulter Intg-Soncy (Y-72)	\$ 635,635	\$ 582,411			\$ 635,635	\$ 582,411	SPS	
145	Elec Tran-Line OH-TX- 69KV-Hale Co Int-Plainview South Sub	\$ 128,393	\$ 56,666			\$ 128,393	\$ 56,666	SPS	
146	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	\$ 433,606	\$ 349,319			\$ 433,606	\$ 349,319	SPS	
147	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	\$ 176,648	\$ 142,310			\$ 176,648	\$ 142,310	SPS	
148	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$ 66,645	\$ 56,509			\$ 66,645	\$ 56,509	SPS	
149	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$ 454,805	\$ 385,632			\$ 454,805	\$ 385,632	SPS	
150	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$ 207,764	\$ 176,165			\$ 207,764	\$ 176,165	SPS	
151	Elec Tran-Line OH-TX- 69KV-East Sta-Van Buren Sub	\$ 183,997	\$ 93,335			\$ 183,997	\$ 93,335	SPS	
152	Elec Tran-Line OH-TX- 69KV-East Plant Intg-Van Buren Sub (Y-93)	\$ 31,348	\$ 28,653			\$ 31,348	\$ 28,653	SPS	
153	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 159,647	\$ 132,828			\$ 159,647	\$ 132,828	SPS	
154	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 958	\$ 797			\$ 958	\$ 797	SPS	
155	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 207,701	\$ 172,809			\$ 207,701	\$ 172,809	SPS	
156	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 826,891	\$ 687,982			\$ 826,891	\$ 687,982	SPS	
157	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 191,895	\$ 159,659			\$ 191,895	\$ 159,659	SPS	
158	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$ 525,242	\$ 458,111			\$ 525,242	\$ 458,111	SPS	
159	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$ 1,792,339	\$ 1,563,260			\$ 1,792,339	\$ 1,563,260	SPS	
160	Elec Tran-Line UG-TX- 69KV-South Georgia Int-Lawrence Park Sub	\$ 271,183	\$ 93,020			\$ 271,183	\$ 93,020	SPS	
161	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 97,258	\$ 81,577			\$ 97,258	\$ 81,577	SPS	
162	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 165,456	\$ 138,779			\$ 165,456	\$ 138,779	SPS	

Line No.	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	Wholesale Radial Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
Billings for Year = 2022 (Note 1)									
In Service Prior to October 1, 2005:									
163	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 963	\$ 807			\$ 963	\$ 807	SPS	
164	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 78,817	\$ 66,109			\$ 78,817	\$ 66,109	SPS	
165	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 211	\$ 177			\$ 211	\$ 177	SPS	
166	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 72,801	\$ 61,063			\$ 72,801	\$ 61,063	SPS	
167	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 1,354	\$ 1,135			\$ 1,354	\$ 1,135	SPS	
168	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 193,734	\$ 162,498			\$ 193,734	\$ 162,498	SPS	
169	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 812	\$ 681			\$ 812	\$ 681	SPS	
170	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 1,149,951	\$ 1,036,678			\$ 1,149,951	\$ 1,036,678	SPS	
171	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 827,857	\$ 746,311			\$ 827,857	\$ 746,311	SPS	
172	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 102,447	\$ 92,356			\$ 102,447	\$ 92,356	SPS	
173	Elec Tran-Line OH-TX- 69KV-Northwest Intg-Hastings (Z-34)	\$ -	\$ (3)			\$ -	\$ (3)	SPS	
174	Elec Tran-Line UG-TX- 69KV-Lawrence Park Sub-Soncy Sub	\$ 481,332	\$ 137,038			\$ 481,332	\$ 137,038	SPS	
175	Elec Tran-Line OH-TX- 69KV-Structure #465-Bailey Co Sub (TX Portion) (Z-50)	\$ 47,911	\$ 45,938			\$ 47,911	\$ 45,938	SPS	
176	Elec Tran-Line OH-TX- 69KV-Lubbock East Int-Garza Post	\$ 1,356,298	\$ 1,072,013			\$ 1,356,298	\$ 1,072,013	SPS	
177	Elec Tran-Line OH-TX- 69KV-Lynn Co Intg-Graham Intg (Z-61)	\$ 30,930	\$ 27,348			\$ 30,930	\$ 27,348	SPS	
178	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	\$ 602,921	\$ 511,178			\$ 602,921	\$ 511,178	SPS	
179	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	\$ 3,111,983	\$ 2,638,451			\$ 3,111,983	\$ 2,638,451	SPS	
180	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 3,890,399	\$ 2,766,519			\$ 3,890,399	\$ 2,766,519	SPS	
181	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 26,243	\$ 18,662			\$ 26,243	\$ 18,662	SPS	
182	Elec Tran-Line OH-TX- 69KV-Gaines Co Int-Legacy Sub (Z-80)	\$ 134,212	\$ 111,395			\$ 134,212	\$ 111,395	SPS	
183	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Cox Intg (Z-83)	\$ 179,990	\$ 155,717			\$ 179,990	\$ 155,717	SPS	
184	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$ 156,290	\$ 139,000			\$ 156,290	\$ 139,000	SPS	
185	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 515,778	\$ 464,998			\$ 515,778	\$ 464,998	SPS	
186	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 4,338	\$ 3,911			\$ 4,338	\$ 3,911	SPS	
187	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 14,702	\$ 13,255			\$ 14,702	\$ 13,255	SPS	
188	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$ 314,137	\$ 260,602			\$ 314,137	\$ 260,602	SPS	
189	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$ 1,133	\$ 940			\$ 1,133	\$ 940	SPS	
190	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Terry Co Int	\$ 2,490	\$ 1,361			\$ 2,490	\$ 1,361	SPS	
191	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Terry Co Int	\$ 1,344,717	\$ 1,308,784			\$ 1,344,717	\$ 1,308,784	SPS	
192	Elec Tran-Line OH-TX-115KV-Pringle-Phillips Cogen (T-49)	\$ 9,330	\$ 8,665			\$ 9,330	\$ 8,665	SPS	
193	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	\$ 766	\$ 509			\$ 766	\$ 509	SPS	
194	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$ 520	\$ 499			\$ 520	\$ 499	SPS	
195	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$ 84	\$ 80			\$ 84	\$ 80	SPS	
196	Elec Tran-Line OH-TX-115KV-Hereford Sub-Cargill Sub (T-58)	\$ 547	\$ 498			\$ 547	\$ 498	SPS	
197	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$ 1,737	\$ 1,632			\$ 1,737	\$ 1,632	SPS	
198	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$ 1,264,726	\$ 729,148			\$ 1,264,726	\$ 729,148	SPS	
199	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$ 1,040,990	\$ 600,158			\$ 1,040,990	\$ 600,158	SPS	
200	Elec Tran-Line OH-TX-115KV-Randall Co Int-Happy Int	\$ 3,777	\$ 3,129			\$ 3,777	\$ 3,129	SPS	
201	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$ 1,017	\$ 947			\$ 1,017	\$ 947	SPS	
202	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$ 28,238	\$ 26,307			\$ 28,238	\$ 26,307	SPS	
203	Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap	\$ 633,869	\$ 425,686			\$ 633,869	\$ 425,686	SPS	
204	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst (T-89)	\$ 2,192	\$ 1,892			\$ 2,192	\$ 1,892	SPS	
205	Elec Tran-Line OH-TX-115KV-Russell Pool Substation-Higg Substation (T-91)	\$ (6,496)	\$ (3,980)			\$ (6,496)	\$ (3,980)	SPS	
206	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 17,486	\$ 16,944			\$ 17,486	\$ 16,944	SPS	
207	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 13,878	\$ 13,448			\$ 13,878	\$ 13,448	SPS	
208	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 3,701	\$ 3,586			\$ 3,701	\$ 3,586	SPS	
209	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 43,670	\$ 42,316			\$ 43,670	\$ 42,316	SPS	

Line No.	Radial Line / Asset Location	Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial	Customer	Reclass?
		Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$		
Billings for Year = 2022 (Note 1)									
In Service Prior to October 1, 2005:									
210	El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 629	\$ 610			\$ 629	\$ 610	SPS	
211	Elec Tran-Line OH-TX-115KV-CLTR-OUTP-115-01 (U-17)	\$ 722	\$ 694			\$ 722	\$ 694	SPS	
212	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$ 10,866	\$ 10,302			\$ 10,866	\$ 10,302	SPS	
213	Elec Tran-Line OH-TX-115KV-34ST-CLTR-WSSST-115-01 (U-30)	\$ 80,272	\$ 79,450			\$ 80,272	\$ 79,450	SPS	
214	Elec Tran-Line OH-TX-115KV-Herring Sub Tap	\$ 194,147	\$ 121,863			\$ 194,147	\$ 121,863	SPS	
215	Elec Tran-Line OH-TX-115KV-Nichols Sta-Pantex South Sub (V-02)	\$ 252,661	\$ 241,022			\$ 252,661	\$ 241,022	SPS	
216	Elec Tran-Line OH-TX-115KV-East Sta-Nichols Sta	\$ 3,635	\$ 2,633			\$ 3,635	\$ 2,633	SPS	
217	Elec Tran-Line OH-TX-115KV-Randall Co Int-East Sta	\$ 17,333	\$ 14,918			\$ 17,333	\$ 14,918	SPS	
218	Elec Tran-Line OH-TX-115KV-Plant X Sta-Bailey Co Int	\$ 97,862	\$ 73,912			\$ 97,862	\$ 73,912	SPS	
219	Elec Tran-Line OH-TX-115KV-Nichols Sta-Kingsmill Sub	\$ 199,274	\$ 171,480			\$ 199,274	\$ 171,480	SPS	
220	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 16,226	\$ 12,953			\$ 16,226	\$ 12,953	SPS	
221	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 6,818	\$ 5,442			\$ 6,818	\$ 5,442	SPS	
222	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 886	\$ 708			\$ 886	\$ 708	SPS	
223	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 7,022	\$ 5,606			\$ 7,022	\$ 5,606	SPS	
224	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 141,674	\$ 113,093			\$ 141,674	\$ 113,093	SPS	
225	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 682	\$ 544			\$ 682	\$ 544	SPS	
226	Elec Tran-Line OH-TX-115KV-Osage Int Tap	\$ 112,643	\$ 104,297			\$ 112,643	\$ 104,297	SPS	
227	Elec Tran-Line OH-TX-115KV-Estacado Sub Tap	\$ 165,963	\$ 55,657			\$ 165,963	\$ 55,657	SPS	
228	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$ 255	\$ 193			\$ 255	\$ 193	SPS	
229	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$ 30,632	\$ 23,129			\$ 30,632	\$ 23,129	SPS	
230	Elec Tran-Line OH-TX-115KV-Arco Sub Tap	\$ 9,771	\$ 7,334			\$ 9,771	\$ 7,334	SPS	
231	Elec Tran-Line OH-TX-115KV-Northwest Int-Bush Sub	\$ 198,060	\$ 100,323			\$ 198,060	\$ 100,323	SPS	
232	Elec Tran-Line OH-TX-115KV-Amoco Cryogenics Plant Tap	\$ 398,211	\$ 224,134			\$ 398,211	\$ 224,134	SPS	
233	Elec Tran-Line OH-TX-115KV-Sundown Int-Cochran Co Int	\$ 1,736	\$ 1,131			\$ 1,736	\$ 1,131	SPS	
234	Elec Tran-Line OH-TX-115KV-Moore Co Sta-Dallam Co Int	\$ 52,296	\$ 29,978			\$ 52,296	\$ 29,978	SPS	
235	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$ 395,546	\$ 304,899			\$ 395,546	\$ 304,899	SPS	
236	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$ 87,679	\$ 67,586			\$ 87,679	\$ 67,586	SPS	
237	Elec Tran-Line OH-TX-115KV-EI Paso Shell Tap	\$ 925	\$ 700			\$ 925	\$ 700	SPS	
238	Elec Tran-Line OH-TX-115KV-W01-Martin Sub to Carson County Sub	\$ 118,102	\$ 87,482			\$ 118,102	\$ 87,482	SPS	
239	Elec Tran-Line OH-TX-115KV-Dallam Co Int-Sherman Co Sw Sta (W-05)	\$ 9,579	\$ 7,776			\$ 9,579	\$ 7,776	SPS	
240	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Seminole Interchange (W-11)	\$ 112,026	\$ 94,113			\$ 112,026	\$ 94,113	SPS	
241	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29)	\$ 2,323	\$ 2,066			\$ 2,323	\$ 2,066	SPS	
242	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29)	\$ 1,650	\$ 1,468			\$ 1,650	\$ 1,468	SPS	
243	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34)	\$ 108,703	\$ 90,650			\$ 108,703	\$ 90,650	SPS	
244	Elec Tran-Line OH-TX-115KV-Deaf Smith Intg-Canyon West (W-40)	\$ 5,741	\$ 5,412			\$ 5,741	\$ 5,412	SPS	
245	Elec Tran-Line OH-TX-115KV-Deaf Smith Intg-Canyon West (W-40)	\$ 3,827	\$ 3,608			\$ 3,827	\$ 3,608	SPS	
246	Elec Tran-Line OH-TX-115KV-Canyon West Sub-Randall County Intg (W-77)	\$ 435,479	\$ 417,133			\$ 435,479	\$ 417,133	SPS	
247						\$ -	\$ -		
248	Total In Service Prior to October 1, 2005	\$ 69,557,326	\$ 53,400,395	\$ 12,745,013	\$ 9,694,156	\$ 56,812,313	\$ 43,706,238		

Line No.	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	Wholesale Radial Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
Billings for Year = 2022 (Note 1)									
In Service October 1, 2005 and Later:									
249	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06)	\$ 371,126	\$ 347,532			\$ 371,126	\$ 347,532	SPS	
250	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 1,325,690	\$ 1,257,160			\$ 1,325,690	\$ 1,257,160	SPS	
251	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 4&5 (W-22)	\$ 161,155	\$ 98,494			\$ 161,155	\$ 98,494	SPS	
252	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 196,881	\$ 158,404			\$ 196,881	\$ 158,404	SPS	
253	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 52,812	\$ 42,491			\$ 52,812	\$ 42,491	SPS	
254	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 38,833	\$ 31,243			\$ 38,833	\$ 31,243	SPS	
255	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$ 1,872,878	\$ 1,575,400			\$ 1,872,878	\$ 1,575,400	SPS	
256	Elec Tran-Line OH-NM-115KV-LOSO-PHTM-115-01 (U-26)	\$ 41,812	\$ 41,340			\$ 41,812	\$ 41,340	SPS	
257	Elec Tran-Line OH-NM-115KV-RDBF-PHTM-115-01 (U-28)	\$ -	\$ -			\$ -	\$ -	SPS	
258	Elec Tran-Line OH-NM-115KV-RDBF-PHTM-115-01 (U-28)	\$ -	\$ -			\$ -	\$ -	SPS	
259	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 951,317	\$ 878,381			\$ 951,317	\$ 878,381	SPS	
260	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 374,041	\$ 345,363			\$ 374,041	\$ 345,363	SPS	
261	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ 26,132	\$ 23,260			\$ 26,132	\$ 23,260	SPS	
262	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ -	\$ -			\$ -	\$ -	SPS	
263	Elec Tran-Line OH-NM-115KV-Battle Axe Sub-Roadrunner Sub (W-79)	\$ 8,830,151	\$ 7,901,666			\$ 8,830,151	\$ 7,901,666	SPS	
264	Elec Tran-Line OH-NM-115KV-Ponderosa Sub-Custer Mt Sw Sta (W-81)	\$ 5,716,031	\$ 5,304,903			\$ 5,716,031	\$ 5,304,903	SPS	
265	Elec Tran-Line OH-NM-115KV-Yeso Hills Sub-China Draw Sub (W-87)	\$ 3,376,152	\$ 3,243,390			\$ 3,376,152	\$ 3,243,390	SPS	
266	Elec Tran-Line OH-NM-115KV-Livingston Ridge Sub-Sage Brush Sub (W-88)	\$ 54,639	\$ 50,919			\$ 54,639	\$ 50,919	SPS	
267	Elec Tran-Line OH-NM-115KV-Eagle Creek Sub-Atoka Sub (W-92)	\$ 1,822,316	\$ 1,730,799			\$ 1,822,316	\$ 1,730,799	SPS	
268	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Capitan Sub (W-99)	\$ 1,246,557	\$ 1,158,881			\$ 1,246,557	\$ 1,158,881	SPS	
269	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-Spring Draw Sub (T-86)	\$ 3,109,701	\$ 2,342,274			\$ 3,109,701	\$ 2,342,274	SPS	
270	Elec Tran-Line OH-TX-115KV-East Sta-Rolling Hills Sub (U-11)	\$ -	\$ -			\$ -	\$ -	SPS	
271	Elec Tran-Line OH-TX-115KV-Rolling Hills Sub-Cherry Street Sub (W-47)	\$ 160,425	\$ 139,899			\$ 160,425	\$ 139,899	SPS	
272	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 5,768,904	\$ 5,211,753			\$ 5,768,904	\$ 5,211,753	SPS	
273	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 788,914	\$ 712,722			\$ 788,914	\$ 712,722	SPS	
274	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 3,704,377	\$ 3,346,614			\$ 3,704,377	\$ 3,346,614	SPS	
275	Elec Tran-Line OH-TX-115KV-Newhart-Lamton (W-53)	\$ 6,940	\$ 6,049			\$ 6,940	\$ 6,049	SPS	
276	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$ 4,343	\$ 3,804			\$ 4,343	\$ 3,804	SPS	
277	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$ 520,668	\$ 455,976			\$ 520,668	\$ 455,976	SPS	
278	Elec Tran-Line OH-TX-115KV-Wheeler Co Int-Coburn Creek Sub (W-78)	\$ 7,165,205	\$ 6,637,171			\$ 7,165,205	\$ 6,637,171	SPS	
279	Elec Tran-Line OH-TX-115KV-Hereford Northeast Int-New Centre Street Sub (W-82)	\$ 4,971,566	\$ 4,711,586			\$ 4,971,566	\$ 4,711,586	SPS	
280	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 3,547,269	\$ 2,522,515			\$ 3,547,269	\$ 2,522,515	SPS	
281	Total In Service October 1, 2005 and Later	\$56,206,835	\$50,279,989	\$0	\$0	\$56,206,835	\$50,279,989		
282	Total Projected SPS Radial Plant	\$125,764,161	\$103,680,384	\$12,745,013	\$9,694,156	\$113,019,148	\$93,986,227		
283	Note 1 - Actual 2019 year end balances are used for the projected amounts								

Line No.	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	Wholesale Radial Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
284	Actual for Year = 2022								
285	In Service Prior to October 1, 2005:								
286	Elec Tran-Line OH-TX-115KV-Plant X Sta-Castro Co Intg (V-37)	\$ 705	\$ 636	\$ 705	\$ 636			Bailey County	
287	Elec Tran-Line OH-TX- 69KV-Graham-Justiceburg	\$ 2,315,315	\$ 1,365,562	\$ 2,315,315	\$ 1,365,562			Big Country	
288	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	\$ 2,062,873	\$ 1,672,888	\$ 2,062,873	\$ 1,672,888			CVEC	
289	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	\$ 103,886	\$ 84,246	\$ 103,886	\$ 84,246			CVEC	
290	Elec Tran-Line OH-NM-115KV-Seven Rivers Interchange-Atoka Sub (W-98)	\$ 1,858	\$ 1,597	\$ 1,858	\$ 1,597			CVEC	
291	Elec Tran-Line OH-TX- 69KV-Castro Co REC Sub Tap	\$ 294,122	\$ 182,296	\$ 294,122	\$ 182,296			Deaf Smith	
292	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 1,461,049	\$ 1,387,830	\$ 1,461,049	\$ 1,387,830			Deaf Smith	
293	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 328,344	\$ 311,889	\$ 328,344	\$ 311,889			Deaf Smith	
294	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 3,742,156	\$ 3,554,621	\$ 3,742,156	\$ 3,554,621			Deaf Smith	
295	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 416,957	\$ 329,168	\$ 416,957	\$ 329,168			Deaf Smith	
296	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 1,290	\$ 1,018	\$ 1,290	\$ 1,018			Deaf Smith	
297	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 353,513	\$ 279,083	\$ 353,513	\$ 279,083			Deaf Smith	
298	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 68,575	\$ 61,591	\$ 68,575	\$ 61,591			Deaf Smith	
299	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 122,350	\$ 109,888	\$ 122,350	\$ 109,888			Deaf Smith	
300	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 317	\$ 285	\$ 317	\$ 285			Deaf Smith	
301	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 451	\$ 405	\$ 451	\$ 405			Deaf Smith	
302	Elec Tran-Line OH-TX- 69KV-Hereford NE Sub-Deaf Smith Rec Meter Sta (Z-73)	\$ 5,517	\$ 5,215	\$ 5,517	\$ 5,215			Deaf Smith	
303	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$ 1,744	\$ 1,551	\$ 1,744	\$ 1,551			Deaf Smith	
304	Elec Tran-Line OH-TX-115KV-CSCO-TIBL-115-01 (U-48)	\$ 100	\$ 97	\$ 100	\$ 97			Deaf Smith	
305	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$ 1,589	\$ 1,338	\$ 1,589	\$ 1,338			Farmers	
306	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$ 19,018	\$ 16,015	\$ 19,018	\$ 16,015			Farmers	
307	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$ 2,460,859	\$ 2,203,099	\$ 2,460,859	\$ 2,203,099			Green Belt	
308	Elec Tran-Line OH-TX-115KV-Plant X Sta-Lamton Intg (T-28)	\$ 967	\$ 835	\$ 967	\$ 835			Lamb County	
309	Elec Tran-Line OH-TX-115KV-Sundown Int Tap North Ckt	\$ 1,492	\$ 1,227	\$ 1,492	\$ 1,227			Lamb County	
310	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$ 329,309	\$ 276,460	\$ 329,309	\$ 276,460			Lighthouse	
311	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$ 21,943	\$ 18,421	\$ 21,943	\$ 18,421			Lighthouse	
312	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 32,309	\$ 29,320	\$ 32,309	\$ 29,320			LPL	
313	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 146,644	\$ 133,079	\$ 146,644	\$ 133,079			LPL	
314	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 218,115	\$ 197,938	\$ 218,115	\$ 197,938			LPL	
315	Elec Tran-Line OH-TX- 69KV-Ivory Tap (Y-64)	\$ 35,698	\$ 33,078	\$ 35,698	\$ 33,078			LPL	
316	Elec Tran-Line OH-TX-115KV-Carlisle Int-Yuma Sub (T-71)	\$ 468,161	\$ 423,449	\$ 468,161	\$ 423,449			LPL	
317	Elec Tran-Line OH-TX-115KV-Tuco Int-Indiana Sub (V-15)	\$ 21,869	\$ 21,634	\$ 21,869	\$ 21,634			LPL	
318	Elec Tran-Line OH-TX- 69KV-Cochran Co Int-Sundown REC	\$ 433,460	\$ 261,402	\$ 433,460	\$ 261,402			Lyntegar	
319	Elec Tran-Line OH-TX- 69KV-Terry County Intg-Brownfield Sw Sta (Z-52)	\$ 8,209	\$ 6,310	\$ 8,209	\$ 6,310			Lyntegar	
320	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	\$ 649,557	\$ 469,163	\$ 649,557	\$ 469,163			Lyntegar	
321	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	\$ 1,168,613	\$ 844,067	\$ 1,168,613	\$ 844,067			Lyntegar	
322	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$ 193,636	\$ 172,408	\$ 193,636	\$ 172,408			Lyntegar	
323	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 243,317	\$ 205,517	\$ 243,317	\$ 205,517			Lyntegar	
324	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 38,388	\$ 32,425	\$ 38,388	\$ 32,425			Lyntegar	
325	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 1,411	\$ 1,192	\$ 1,411	\$ 1,192			Lyntegar	
326	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$ 68	\$ 63	\$ 68	\$ 63			Lyntegar	
327	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	\$ 894	\$ 624	\$ 894	\$ 624			Lyntegar	
328	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	\$ 2,157	\$ 1,506	\$ 2,157	\$ 1,506			Lyntegar	
329	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Seagraves Int	\$ 942	\$ 543	\$ 942	\$ 543			Lyntegar	
330	Elec Tran-Line OH-TX-115KV-Riverview Sta-Moore Co Sta	\$ 1,360	\$ 689	\$ 1,360	\$ 689			Rita Blanca	
331	Elec Tran-Line OH-TX- 69KV-Lambton-7 Mile Corner	\$ 32,775	\$ 26,306	\$ 32,775	\$ 26,306			South Plains	
332	Elec Tran-Line OH-TX-115KV-Carlisle Int-Lubbock South Int	\$ 1,725	\$ 995	\$ 1,725	\$ 995			South Plains	
333	Elec Tran-Line OH-TX-115KV-Lubbock South Int-Lynn Co Int	\$ 2,436	\$ 1,898	\$ 2,436	\$ 1,898			South Plains	
334	Elec Tran-Line OH-TX-115KV-Denver City Sta-Tuco Int	\$ 7,211	\$ 4,136	\$ 7,211	\$ 4,136			South Plains	
335	Elec Tran-Line OH-OK-115KV-Texas Co Int-Beaver Co Int	\$ 1,606	\$ 1,016	\$ 1,606	\$ 1,016			Tri County	
336	Elec Tran-Line OH-NM- 69KV-Clovis Loop	\$ 745,409	\$ 561,530			\$ 745,409	\$ 561,530	SPS	
337	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 648,815	\$ 518,461			\$ 648,815	\$ 518,461	SPS	
338	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 201,424	\$ 160,956			\$ 201,424	\$ 160,956	SPS	
339	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 658,302	\$ 526,042			\$ 658,302	\$ 526,042	SPS	
340	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 1,532,837	\$ 1,224,873			\$ 1,532,837	\$ 1,224,873	SPS	
341	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 328,688	\$ 262,651			\$ 328,688	\$ 262,651	SPS	
342	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 732,115	\$ 585,025			\$ 732,115	\$ 585,025	SPS	
343	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Kermac	\$ 503,988	\$ 272,155			\$ 503,988	\$ 272,155	SPS	
344	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 20,421	\$ 11,779			\$ 20,421	\$ 11,779	SPS	
345	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 46,512	\$ 26,830			\$ 46,512	\$ 26,830	SPS	
346	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 23,501	\$ 13,556			\$ 23,501	\$ 13,556	SPS	
347	Elec Tran-Line OH-NM- 69KV-Clovis East Sub Tap	\$ 225,991	\$ 174,270			\$ 225,991	\$ 174,270	SPS	
348	Elec Tran-Line OH-NM- 69KV-Industrial Sub-Ethanol Plant Sub	\$ 119,801	\$ 24,487			\$ 119,801	\$ 24,487	SPS	
349	Elec Tran-Line OH-NM- 69KV-Portales Grain Alcohol	\$ 463,384	\$ 255,619			\$ 463,384	\$ 255,619	SPS	
350	Elec Tran-Line OH-NM- 69KV-Cherry Sub Tap	\$ 19,776	\$ 1,877			\$ 19,776	\$ 1,877	SPS	
351	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 37,410	\$ 22,589			\$ 37,410	\$ 22,589	SPS	
352	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 53,800	\$ 32,486			\$ 53,800	\$ 32,486	SPS	
353	Elec Tran-Line OH-NM- 69KV-IMC #2 Sub Tap	\$ 119,761	\$ 68,985			\$ 119,761	\$ 68,985	SPS	
354	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 32,473	\$ 19,608			\$ 32,473	\$ 19,608	SPS	
355	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 5,399	\$ 3,260			\$ 5,399	\$ 3,260	SPS	
356	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 79,062	\$ 47,740			\$ 79,062	\$ 47,740	SPS	
357	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 16,776	\$ 10,130			\$ 16,776	\$ 10,130	SPS	
358	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap	\$ 846	\$ 288			\$ 846	\$ 288	SPS	
359	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap	\$ 642	\$ 218			\$ 642	\$ 218	SPS	

360	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 540	\$ 326	\$ 540	\$ 326	SPS
361	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 98,947	\$ 49,714	\$ 98,947	\$ 49,714	SPS
362	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 2,560	\$ 1,286	\$ 2,560	\$ 1,286	SPS
363	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 810	\$ 489	\$ 810	\$ 489	SPS
364	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 280,696	\$ 141,029	\$ 280,696	\$ 141,029	SPS
365	Elec Tran-Line OH-NM- 69KV-Curry Co Int-TX St Line	\$ 157,249	\$ 87,869	\$ 157,249	\$ 87,869	SPS
366	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 3,940,611	\$ 3,316,059	\$ 3,940,611	\$ 3,316,059	SPS
367	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 51,177	\$ 43,066	\$ 51,177	\$ 43,066	SPS
368	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 978,379	\$ 823,315	\$ 978,379	\$ 823,315	SPS
369	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Fiesta Sub	\$ 272,613	\$ 91,390	\$ 272,613	\$ 91,390	SPS
370	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 1,125	\$ 1,039	\$ 1,125	\$ 1,039	SPS
371	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 2,344	\$ 2,166	\$ 2,344	\$ 2,166	SPS
372	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 2,719	\$ 2,512	\$ 2,719	\$ 2,512	SPS
373	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 10,865	\$ 10,687	\$ 10,865	\$ 10,687	SPS
374	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 8,149	\$ 8,015	\$ 8,149	\$ 8,015	SPS
375	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 6,596	\$ 6,488	\$ 6,596	\$ 6,488	SPS
376	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 1,059,308	\$ 1,041,975	\$ 1,059,308	\$ 1,041,975	SPS
377	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell City (T-26)	\$ 4,580	\$ 2,694	\$ 4,580	\$ 2,694	SPS
378	Elec Tran-Line OH-NM-115KV-Cochran Sw Sta-Monument Sub	\$ 6,198	\$ 5,074	\$ 6,198	\$ 5,074	SPS
379	Elec Tran-Line OH-NM-115KV-Norris St Tap	\$ 5,642,185	\$ 2,684,111	\$ 5,642,185	\$ 2,684,111	SPS
380	Elec Tran-Line OH-NM-115KV-Pecos Int-Seven Rivers Int (T-62)	\$ 639,326	\$ 613,559	\$ 639,326	\$ 613,559	SPS
381	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$ 106	\$ 95	\$ 106	\$ 95	SPS
382	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$ 45,091	\$ 40,299	\$ 45,091	\$ 40,299	SPS
383	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$ 737	\$ 600	\$ 737	\$ 600	SPS
384	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$ 194	\$ 158	\$ 194	\$ 158	SPS
385	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Higg Sub (T-98)	\$ 1,797	\$ 1,629	\$ 1,797	\$ 1,629	SPS
386	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$ 206	\$ 182	\$ 206	\$ 182	SPS
387	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$ 430	\$ 380	\$ 430	\$ 380	SPS
388	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$ 67,974	\$ 60,019	\$ 67,974	\$ 60,019	SPS
389	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 138,084	\$ 121,592	\$ 138,084	\$ 121,592	SPS
390	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 4,218	\$ 3,714	\$ 4,218	\$ 3,714	SPS
391	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 62,160	\$ 54,736	\$ 62,160	\$ 54,736	SPS
392	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-Livingston Ridge Sub (U-08)	\$ 423,066	\$ 389,964	\$ 423,066	\$ 389,964	SPS
393	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 468,088	\$ 424,007	\$ 468,088	\$ 424,007	SPS
394	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 458,686	\$ 415,490	\$ 458,686	\$ 415,490	SPS
395	Elec Tran-Line OH-NM-115KV-LYNC-MADX-115-01 (U-38)	\$ 358	\$ 354	\$ 358	\$ 354	SPS
396	Elec Tran-Line OH-NM-115KV-LYNC-QUADA-115-01 (U-39)	\$ 29,364	\$ 29,049	\$ 29,364	\$ 29,049	SPS
397	Elec Tran-Line OH-NM-115KV-LYNC-QUADA-115-01 (U-39)	\$ 422	\$ 418	\$ 422	\$ 418	SPS
398	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Roswell Int	\$ 2,303	\$ 1,564	\$ 2,303	\$ 1,564	SPS
399	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell Int	\$ 883	\$ 527	\$ 883	\$ 527	SPS
400	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 307,691	\$ 280,020	\$ 307,691	\$ 280,020	SPS
401	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 3,573	\$ 3,252	\$ 3,573	\$ 3,252	SPS
402	Elec Tran-Line OH-NM-115KV-Whitten Sub-Oil Center Sub (W-27)	\$ 1,183	\$ 960	\$ 1,183	\$ 960	SPS
403	Elec Tran-Line OH-NM-115KV-Whitten Sub-Oil Center Sub (W-27)	\$ 1,701	\$ 1,379	\$ 1,701	\$ 1,379	SPS
404	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$ 53,782	\$ 45,397	\$ 53,782	\$ 45,397	SPS
405	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$ 1,758	\$ 1,484	\$ 1,758	\$ 1,484	SPS
406	Elec Tran-Line OH-NM-115KV-Wipp Sub-Red Bluff Sub (W-38)	\$ 515	\$ 446	\$ 515	\$ 446	SPS
407	Elec Tran-Line OH-NM-115KV-Lopez Int-Campbell St Sub (W-59)	\$ -	\$ -	\$ -	\$ -	SPS
408	Elec Tran-Line OH-NM-115KV-Pecos Intg-North Canal Sub (W-61)	\$ 379,113	\$ 280,828	\$ 379,113	\$ 280,828	SPS
409	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-62)	\$ 226,156	\$ 198,350	\$ 226,156	\$ 198,350	SPS
410	Elec Tran-Line OH-NM-115KV-FEC Intg-Pleasant Hill Sub (W-64)	\$ 320,634	\$ 266,842	\$ 320,634	\$ 266,842	SPS
411	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$ 130,007	\$ 116,494	\$ 130,007	\$ 116,494	SPS
412	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$ 42,771	\$ 38,325	\$ 42,771	\$ 38,325	SPS
413	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$ 631,300	\$ 565,679	\$ 631,300	\$ 565,679	SPS
414	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$ 1,311	\$ 1,175	\$ 1,311	\$ 1,175	SPS
415	Elec Tran-Line OH-NM-115KV-Quahada Sub-PCA Sub (W-76)	\$ 118,128	\$ 105,266	\$ 118,128	\$ 105,266	SPS
416	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 5,262,080	\$ 4,861,611	\$ 5,262,080	\$ 4,861,611	SPS
417	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 1,183,398	\$ 1,093,335	\$ 1,183,398	\$ 1,093,335	SPS
418	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 3,251,730	\$ 3,004,258	\$ 3,251,730	\$ 3,004,258	SPS
419	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 1,112,109	\$ 1,027,472	\$ 1,112,109	\$ 1,027,472	SPS
420	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 397,317	\$ 367,080	\$ 397,317	\$ 367,080	SPS
421	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 3,571,105	\$ 3,299,326	\$ 3,571,105	\$ 3,299,326	SPS
422	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub	\$ 221,123	\$ 138,334	\$ 221,123	\$ 138,334	SPS
423	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub	\$ 1,390,044	\$ 869,609	\$ 1,390,044	\$ 869,609	SPS
424	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$ 589,412	\$ 502,818	\$ 589,412	\$ 502,818	SPS
425	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$ 392,438	\$ 334,782	\$ 392,438	\$ 334,782	SPS
426	Elec Tran-Line OH-TX- 69KV-Borger Loop	\$ 2,168	\$ 1,034	\$ 2,168	\$ 1,034	SPS
427	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$ 2,695,288	\$ 2,412,974	\$ 2,695,288	\$ 2,412,974	SPS
428	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Intg-Industrial Sub (Y-63)	\$ 749	\$ 732	\$ 749	\$ 732	SPS
429	Elec Tran-Line OH-TX- 69KV-N Amarillo Sw Sta-Channing Sub	\$ 1,209,593	\$ 1,099,938	\$ 1,209,593	\$ 1,099,938	SPS
430	Elec Tran-Line OH-TX- 69KV-Coulter Intg-Soncy (Y-72)	\$ -	\$ -	\$ -	\$ -	SPS
431	Elec Tran-Line OH-TX- 69KV-Hale Co Int-Plainview South Sub	\$ 1,048,012	\$ 941,714	\$ 1,048,012	\$ 941,714	SPS
432	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	\$ 434,504	\$ 329,512	\$ 434,504	\$ 329,512	SPS
433	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	\$ 177,014	\$ 134,241	\$ 177,014	\$ 134,241	SPS
434	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$ 102,885	\$ 88,046	\$ 102,885	\$ 88,046	SPS
435	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$ 702,113	\$ 600,848	\$ 702,113	\$ 600,848	SPS
436	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$ 320,740	\$ 274,480	\$ 320,740	\$ 274,480	SPS
437	Elec Tran-Line OH-TX- 69KV-East Sta-Van Buren Sub	\$ 597,999	\$ 486,188	\$ 597,999	\$ 486,188	SPS
438	Elec Tran-Line OH-TX- 69KV-East Plant Intg-Van Buren Sub (Y-93)	\$ 590,069	\$ 571,932	\$ 590,069	\$ 571,932	SPS
439	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 159,673	\$ 124,903	\$ 159,673	\$ 124,903	SPS
440	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 958	\$ 749	\$ 958	\$ 749	SPS

441	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 207,734	\$ 162,499	\$ 207,734	\$ 162,499	SPS
442	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 827,024	\$ 646,934	\$ 827,024	\$ 646,934	SPS
443	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 191,926	\$ 150,133	\$ 191,926	\$ 150,133	SPS
444	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$ 1,377,346	\$ 1,266,024	\$ 1,377,346	\$ 1,266,024	SPS
445	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$ 4,700,063	\$ 4,320,185	\$ 4,700,063	\$ 4,320,185	SPS
446	Elec Tran-Line UG-TX- 69KV-South Georgia Int-Lawrence Park Sub	\$ 271,183	\$ 70,473	\$ 271,183	\$ 70,473	SPS
447	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 100,162	\$ 79,896	\$ 100,162	\$ 79,896	SPS
448	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 170,396	\$ 135,920	\$ 170,396	\$ 135,920	SPS
449	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 991	\$ 791	\$ 991	\$ 791	SPS
450	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 81,170	\$ 64,747	\$ 81,170	\$ 64,747	SPS
451	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 74,974	\$ 59,805	\$ 74,974	\$ 59,805	SPS
452	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 1,394	\$ 1,112	\$ 1,394	\$ 1,112	SPS
453	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 199,518	\$ 159,150	\$ 199,518	\$ 159,150	SPS
454	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 836	\$ 667	\$ 836	\$ 667	SPS
455	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 3,656,525	\$ 3,464,069	\$ 3,656,525	\$ 3,464,069	SPS
456	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 2,632,356	\$ 2,493,806	\$ 2,632,356	\$ 2,493,806	SPS
457	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 325,753	\$ 308,607	\$ 325,753	\$ 308,607	SPS
458	Elec Tran-Line OH-TX- 69KV-Northwest Intg-Hastings (Z-34)	\$ 152,767	\$ 148,275	\$ 152,767	\$ 148,275	SPS
459	Elec Tran-Line UG-TX- 69KV-Lawrence Park Sub-Soncy Sub	\$ 481,332	\$ 96,586	\$ 481,332	\$ 96,586	SPS
460	Elec Tran-Line OH-TX- 69KV-Structure #465-Bailey Co Sub (TX Portion) (Z-50)	\$ 52,559	\$ 48,460	\$ 52,559	\$ 48,460	SPS
461	Elec Tran-Line OH-TX- 69KV-Lubbock East Int-Garza Post	\$ 1,540,402	\$ 1,182,592	\$ 1,540,402	\$ 1,182,592	SPS
462	Elec Tran-Line OH-TX- 69KV-Lynn Co Intg-Graham Intg (Z-61)	\$ 43,688	\$ 38,217	\$ 43,688	\$ 38,217	SPS
463	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	\$ 609,283	\$ 487,331	\$ 609,283	\$ 487,331	SPS
464	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	\$ 3,144,825	\$ 2,515,365	\$ 3,144,825	\$ 2,515,365	SPS
465	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 3,893,641	\$ 2,570,148	\$ 3,893,641	\$ 2,570,148	SPS
466	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 26,264	\$ 17,337	\$ 26,264	\$ 17,337	SPS
467	Elec Tran-Line OH-TX- 69KV-Gaines Co Int-Legacy Sub (Z-80)	\$ 134,212	\$ 105,988	\$ 134,212	\$ 105,988	SPS
468	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Cox Intg (Z-83)	\$ 179,990	\$ 147,167	\$ 179,990	\$ 147,167	SPS
469	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$ 232,526	\$ 207,035	\$ 232,526	\$ 207,035	SPS
470	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 515,778	\$ 440,975	\$ 515,778	\$ 440,975	SPS
471	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 4,338	\$ 3,709	\$ 4,338	\$ 3,709	SPS
472	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 14,702	\$ 12,570	\$ 14,702	\$ 12,570	SPS
473	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$ 525,893	\$ 458,100	\$ 525,893	\$ 458,100	SPS
474	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$ 1,896	\$ 1,652	\$ 1,896	\$ 1,652	SPS
475	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$ 8,420	\$ 7,335	\$ 8,420	\$ 7,335	SPS
476	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Terry Co Int	\$ 2,490	\$ 1,235	\$ 2,490	\$ 1,235	SPS
477	Elec Tran-Line OH-TX-115KV-Sunset Sub-Puckett West Sub (T-37)	\$ 137,244	\$ 112,049	\$ 137,244	\$ 112,049	SPS
478	Elec Tran-Line OH-TX-115KV-Pringle-Phillips Cogen (T-49)	\$ 9,330	\$ 8,236	\$ 9,330	\$ 8,236	SPS
479	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	\$ 766	\$ 472	\$ 766	\$ 472	SPS
480	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$ -	\$ -	\$ -	\$ -	SPS
481	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$ -	\$ -	\$ -	\$ -	SPS
482	Elec Tran-Line OH-TX-115KV-Hereford Sub-Cargill Sub (T-58)	\$ 547	\$ 473	\$ 547	\$ 473	SPS
483	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$ 1,657	\$ 1,474	\$ 1,657	\$ 1,474	SPS
484	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$ 1,264,726	\$ 666,479	\$ 1,264,726	\$ 666,479	SPS
485	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$ 1,040,990	\$ 548,576	\$ 1,040,990	\$ 548,576	SPS
486	Elec Tran-Line OH-TX-115KV-Randall Co Int-Happy Int	\$ 3,777	\$ 2,954	\$ 3,777	\$ 2,954	SPS
487	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$ 1,017	\$ 907	\$ 1,017	\$ 907	SPS
488	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$ 28,238	\$ 25,197	\$ 28,238	\$ 25,197	SPS
489	Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap	\$ 633,869	\$ 391,359	\$ 633,869	\$ 391,359	SPS
490	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst (T-89)	\$ 3,572	\$ 3,151	\$ 3,572	\$ 3,151	SPS
491	Elec Tran-Line OH-TX-115KV-Russell Pool Substation-Higg Substation (T-91)	\$ 101,246	\$ 103,025	\$ 101,246	\$ 103,025	SPS
492	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 70,695	\$ 67,678	\$ 70,695	\$ 67,678	SPS
493	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 56,107	\$ 53,712	\$ 56,107	\$ 53,712	SPS
494	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 14,962	\$ 14,323	\$ 14,962	\$ 14,323	SPS
495	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 176,550	\$ 169,015	\$ 176,550	\$ 169,015	SPS
496	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 2,544	\$ 2,435	\$ 2,544	\$ 2,435	SPS
497	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 2,169	\$ 2,077	\$ 2,169	\$ 2,077	SPS
498	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$ 9,175	\$ 8,477	\$ 9,175	\$ 8,477	SPS
499	Elec Tran-Line OH-TX-115KV-34ST-CLTR-WSSST-115-01 (U-30)	\$ 80,272	\$ 76,056	\$ 80,272	\$ 76,056	SPS
500	Elec Tran-Line OH-TX-115KV-CLTR-ESTA-PREW-115-01 (U-32)	\$ 43,246	\$ 42,785	\$ 43,246	\$ 42,785	SPS
501	Elec Tran-Line OH-TX-115KV-HUNS-RNCO-115-01 (U-41)	\$ 9,842	\$ 9,326	\$ 9,842	\$ 9,326	SPS
502	Elec Tran-Line OH-TX-115KV-CAWE-TIBL-115-01 (U-47)	\$ 111	\$ 108	\$ 111	\$ 108	SPS
503	Elec Tran-Line OH-TX-115KV-CAWE-TIBL-115-01 (U-47)	\$ 74	\$ 72	\$ 74	\$ 72	SPS
504	Elec Tran-Line OH-TX-115KV-Herring Sub Tap	\$ 212,048	\$ 131,265	\$ 212,048	\$ 131,265	SPS
505	Elec Tran-Line OH-TX-115KV-Nichols Sta-Pantex South Sub (V-02)	\$ 273,472	\$ 250,191	\$ 273,472	\$ 250,191	SPS
506	Elec Tran-Line OH-TX-115KV-East Sta-Nichols Sta	\$ 8,317	\$ 7,114	\$ 8,317	\$ 7,114	SPS
507	Elec Tran-Line OH-TX-115KV-East Sta-Nichols Sta	\$ 35,289	\$ 30,186	\$ 35,289	\$ 30,186	SPS
508	Elec Tran-Line OH-TX-115KV-Randall Co Int-East Sta	\$ 19,685	\$ 16,388	\$ 19,685	\$ 16,388	SPS
509	Elec Tran-Line OH-TX-115KV-Plant X Sta-Bailey Co Int	\$ 98,428	\$ 69,575	\$ 98,428	\$ 69,575	SPS
510	Elec Tran-Line OH-TX-115KV-Nichols Sta-Kingsmill Sub	\$ 201,354	\$ 164,651	\$ 201,354	\$ 164,651	SPS
511	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 18,275	\$ 14,292	\$ 18,275	\$ 14,292	SPS
512	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 7,679	\$ 6,005	\$ 7,679	\$ 6,005	SPS
513	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 998	\$ 781	\$ 998	\$ 781	SPS
514	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 7,909	\$ 6,185	\$ 7,909	\$ 6,185	SPS
515	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 159,561	\$ 124,786	\$ 159,561	\$ 124,786	SPS
516	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 768	\$ 601	\$ 768	\$ 601	SPS
517	Elec Tran-Line OH-TX-115KV-Osage Int Tap	\$ 112,643	\$ 99,397	\$ 112,643	\$ 99,397	SPS
518	Elec Tran-Line OH-TX-115KV-Estacado Sub Tap	\$ -	\$ -	\$ -	\$ -	SPS
519	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$ 255	\$ 180	\$ 255	\$ 180	SPS
520	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$ 30,632	\$ 21,582	\$ 30,632	\$ 21,582	SPS
521	Elec Tran-Line OH-TX-115KV-Arco Sub Tap	\$ 9,771	\$ 6,811	\$ 9,771	\$ 6,811	SPS

522	Elec Tran-Line OH-TX-115KV-Northwest Int-Bush Sub	\$ 1,226,301	\$ 1,086,682		\$ 1,226,301	\$ 1,086,682	SPS
523	Elec Tran-Line OH-TX-115KV-Amoco Cryogenics Plant Tap	\$ 428,591	\$ 233,287		\$ 428,591	\$ 233,287	SPS
524	Elec Tran-Line OH-TX-115KV-Sundown Int-Cochran Co Int	\$ 3,703	\$ 2,946		\$ 3,703	\$ 2,946	SPS
525	Elec Tran-Line OH-TX-115KV-Moore Co Sta-Dallam Co Int	\$ 52,303	\$ 27,236		\$ 52,303	\$ 27,236	SPS
526	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$ 498,676	\$ 386,844		\$ 498,676	\$ 386,844	SPS
527	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$ 110,540	\$ 85,751		\$ 110,540	\$ 85,751	SPS
528	Elec Tran-Line OH-TX-115KV-EI Paso Shell Tap	\$ 925	\$ 656		\$ 925	\$ 656	SPS
529	Elec Tran-Line OH-TX-115KV-W01-Martin Sub to Carson County Sub	\$ 118,102	\$ 81,379		\$ 118,102	\$ 81,379	SPS
530	Elec Tran-Line OH-TX-115KV-Dallum Co Int-Sherman Co Sw Sta (W-05)	\$ 9,579	\$ 7,339		\$ 9,579	\$ 7,339	SPS
531	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Seminole Interchange (W-11)	\$ 99,412	\$ 76,837		\$ 99,412	\$ 76,837	SPS
532	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29)	\$ 3,234	\$ 2,838		\$ 3,234	\$ 2,838	SPS
533	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29)	\$ 2,298	\$ 2,017		\$ 2,298	\$ 2,017	SPS
534	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34)	\$ 108,703	\$ 86,355		\$ 108,703	\$ 86,355	SPS
535	Elec Tran-Line OH-TX-115KV-Gaines County Intg-Johnson Draw (W-35)	\$ 9,905	\$ 7,956		\$ 9,905	\$ 7,956	SPS
536							
537	Total In Service Prior to October 1, 2005	\$100,893,725	\$81,734,307	\$17,826,861	\$14,736,022	\$83,066,864	\$66,998,286
538							
539	In Service October 1, 2005 and Later:						
540	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06)	\$ 372,860	\$ 334,909		\$ 372,860	\$ 334,909	SPS
541	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 1,325,690	\$ 1,200,846		\$ 1,325,690	\$ 1,200,846	SPS
542	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 4&5 (W-22)	\$ 161,155	\$ 88,896		\$ 161,155	\$ 88,896	SPS
543	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 196,881	\$ 148,678		\$ 196,881	\$ 148,678	SPS
544	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 52,812	\$ 39,882		\$ 52,812	\$ 39,882	SPS
545	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 38,833	\$ 29,325		\$ 38,833	\$ 29,325	SPS
546	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$ 1,837,039	\$ 1,553,020		\$ 1,837,039	\$ 1,553,020	SPS
547	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$ 122,874	\$ 103,877		\$ 122,874	\$ 103,877	SPS
548	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$ 716,840	\$ 606,012		\$ 716,840	\$ 606,012	SPS
549	Elec Tran-Line OH-NM-115KV-LOSO-PHTM-115-01 (U-26)	\$ 41,998	\$ 39,806		\$ 41,998	\$ 39,806	SPS
550	Elec Tran-Line OH-NM-115KV-RDBF-PHTM-115-01 (U-28)	\$ -	\$ -		\$ -	\$ -	SPS
551	Elec Tran-Line OH-NM-115KV-RDBF-PHTM-115-01 (U-28)	\$ -	\$ -		\$ -	\$ -	SPS
552	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 951,317	\$ 836,234		\$ 951,317	\$ 836,234	SPS
553	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 374,041	\$ 328,792		\$ 374,041	\$ 328,792	SPS
554	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ 26,172	\$ 22,121		\$ 26,172	\$ 22,121	SPS
555	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ -	\$ -		\$ -	\$ -	SPS
556	Elec Tran-Line OH-NM-115KV-Battle Axe Sub-Roadrunner Sub (W-79)	\$ 8,830,151	\$ 7,555,182		\$ 8,830,151	\$ 7,555,182	SPS
557	Elec Tran-Line OH-NM-115KV-Ponderosa Sub-Custer Mt Sw Sta (W-81)	\$ 5,716,251	\$ 5,063,790		\$ 5,716,251	\$ 5,063,790	SPS
558	Elec Tran-Line OH-NM-115KV-Yeso Hills Sub-China Draw Sub (W-87)	\$ 3,376,152	\$ 3,102,212		\$ 3,376,152	\$ 3,102,212	SPS
559	Elec Tran-Line OH-NM-115KV-Livingston Ridge Sub-Sage Brush Sub (W-88)	\$ 54,856	\$ 48,762		\$ 54,856	\$ 48,762	SPS
560	Elec Tran-Line OH-NM-115KV-Eagle Creek Sub-Atoka Sub (W-92)	\$ 1,818,935	\$ 1,649,647		\$ 1,818,935	\$ 1,649,647	SPS
561	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Capitan Sub (W-99)	\$ 1,246,557	\$ 1,106,890		\$ 1,246,557	\$ 1,106,890	SPS
562	Elec Tran-Line OH-TX-115KV-Cox-Floyd	\$ 10,589	\$ 7,756		\$ 10,589	\$ 7,756	SPS
563	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-Spring Draw Sub (T-86)	\$ 3,389,035	\$ 2,464,994		\$ 3,389,035	\$ 2,464,994	SPS
564	Elec Tran-Line OH-TX-115KV-East Sta-Rolling Hills Sub (U-11)	\$ -	\$ -		\$ -	\$ -	SPS
565	Elec Tran-Line OH-TX-115KV-Rolling Hills Sub-Cherry Street Sub (W-47)	\$ 160,425	\$ 133,416		\$ 160,425	\$ 133,416	SPS
566	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 5,782,475	\$ 5,007,334		\$ 5,782,475	\$ 5,007,334	SPS
567	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 790,770	\$ 684,768		\$ 790,770	\$ 684,768	SPS
568	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 3,713,091	\$ 3,215,351		\$ 3,713,091	\$ 3,215,351	SPS
569	Elec Tran-Line OH-TX-115KV-Newhart-Lamton (W-53)	\$ 6,940	\$ 5,738		\$ 6,940	\$ 5,738	SPS
570	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$ 4,343	\$ 3,636		\$ 4,343	\$ 3,636	SPS
571	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$ 520,668	\$ 435,820		\$ 520,668	\$ 435,820	SPS
572	Elec Tran-Line OH-TX-115KV-Wheeler Co Int-Coburn Creek Sub (W-78)	\$ 7,165,205	\$ 6,340,750		\$ 7,165,205	\$ 6,340,750	SPS
573	Elec Tran-Line OH-TX-115KV-Hereford Northeast Int-New Centre Street Sub (W-82)	\$ 4,971,566	\$ 4,497,132		\$ 4,971,566	\$ 4,497,132	SPS
574	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 3,550,226	\$ 2,343,463		\$ 3,550,226	\$ 2,343,463	SPS
575							
	Total In Service October 1, 2005 and Later	\$57,326,746	\$48,999,040	\$0	\$0	\$57,326,746	\$48,999,040
	Total Actual SPS Radial Plant	\$158,220,471	\$130,733,347	\$17,826,861	\$14,736,022	\$140,393,610	\$115,997,326

Southwestern Public Service Company
Worksheet P - Revenue Requirement for Base Plan Upgrades, Service Upgrades, Sponsored Upgrades and Generator
Interconnection Facilities.

Worksheet P

Table 36

I. Determine the Revenue Requirement for Base Plan Upgrades

Line
No.

SUMMARY OF BPU UPGRADES									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
Investment Year	Project Description	Projected Revenue Requirement	Actual Revenue Requirement	SPP Base Plan True-up Amount	2020 SPP Base Plan True-up Amount	2020 SPP Base Plan True-up Amount Int.	2022 Projected Revenue Req.		
1									
2									
3									
4									
5	2022	Project 1	XFR-Bailey County 115/69kV Transformer - UID 10094, 10095	220,634	213,337	7,297	(5,468)	(407)	214,759
6	2022	Project 2	XFR-Mustang Station North 230/115kV Transformer - UID 10091	191,529	185,186	6,343	(4,746)	(353)	186,430
7	2022	Project 3	XFR-Denver City 115/69kV Transformer - UID 10021, 10022	234,401	226,669	7,732	(5,809)	(432)	228,160
8	2022	Project 4	XFR-Hockley County Interchange 115/69kV Transformer - UID 10098, 10099	181,915	175,825	6,090	(4,506)	(335)	177,074
9	2022	Project 5	XFR-Terry County Interchange 115/69kV Transformer - UID 10096, 10097	202,349	195,578	6,770	(5,012)	(373)	196,964
10	2022	Project 6	XFR-Roswell Interchange 115kV - 69kV Transformer - UID 10103	69,028	66,717	2,311	(1,710)	(127)	67,191
11	2022	Project 7	Multi-Seven Rivers-Pecos-Potash 230 kV - UID 10320, 10321, 10322	1,757,247	1,698,215	59,032	(43,518)	(3,238)	1,710,492
12	2022	Project 8	XFR-Yoakum County Interchange 230/115kV Transformer - UID 10332	134,645	130,112	4,533	(3,334)	(248)	131,063
13	2022	Project 9	Multi-Seminole-Hobbs 230 kV UID 10185, 10186, 10187, 10188, 10189, 10190	2,026,432	1,958,125	68,306	(50,176)	(3,733)	1,972,522
14	2022	Project 10	XFR-Nichols 230/115kV Transformer - UID 10199	618,014	597,182	20,832	(15,303)	(1,139)	601,573
15	2022	Project 11	XFR-Lubbock East 115/69kV Transformer - 10210, 10211	242,089	233,929	8,160	(5,994)	(446)	235,649
16	2022	Project 12	XFR-Hale County 115/69kV Transformer - UID 10202, 10203	215,195	207,917	7,277	(5,328)	(396)	209,470
17	2022	Project 13	XFR-Cochran 115/69kV Transformer - UID 10323, 10324	272,379	263,167	9,212	(6,744)	(502)	265,134
18	2022	Project 14	Line-Curry County-North Clovis Conversion - UID 10183	68,516	66,194	2,322	(1,696)	(126)	66,693
19	2022	Project 15	Multi-Stateline-Graves Project 230/115 kV transformer 115 kV - UID 10317, 10318, 10319	1,380,407	1,333,391	47,016	(34,165)	(2,542)	1,343,700
20	2022	Project 16	Multi-Legacy Interchange 69 kV Tap, 115/69 kV Transformer - UID 10822, 10823, 10824	1,061,080	1,024,926	36,155	(26,262)	(1,954)	1,032,865
21	2022	Project 17	Multi-Eagle Creek 115 and 69 kV Taps-115/69 kV Transformer - UID 10825, 10826, 10828	1,024,772	989,534	35,238	(25,353)	(1,886)	997,532
22	2022	Project 18	Multi-Dallam-Channing-Tasosca-Potter 115 kV - UID 10704, 10705, 11321, 11322	4,640,168	4,481,255	158,913	(114,818)	(8,543)	4,516,808
23	2022	Project 19	Multi-Hitchland-Texas Co 230 kV and 115 kV - UID 10200, 10201, 10326, 10327, 10328, 10329, 10330, 10331	9,773,198	9,438,294	334,903	(241,823)	(17,992)	9,513,382
24	2022	Project 20	11506 Line - Cayon East - Randall 115kV Ckt 1 Rebuild	707,598	681,773	25,825	112,647	8,381	828,626
25	2022	Project 21	Multi-Cherry Sub Add 230 kV source & 115 kV Hastings Conversion - UID 11019, 11020, 11021, 11023, 11378	2,484,460	2,398,285	86,175	(61,442)	(4,571)	2,414,447
26	2022	Project 22	Line-Maddox Sanger SW 115 kV - UID 11029, 11316	213,865	206,527	7,338	(5,291)	(394)	208,180
27	2022	Project 23	Line-Maddox Station Monument 115 kV - UID 11036	133,578	129,001	4,577	(3,305)	(246)	130,027
28	2022	Project 24	Line-Brasher Tap-Roswell Interchange 115 kV - UID 11038	7,076	6,832	244	(175)	(13)	6,888
29	2022	Project 25	Line-Chaves Co.-Roswell Interchange 69/115 kV Voltage Conversion - UID 10829	882,867	852,337	30,530	(21,836)	(1,625)	859,406
30	2022	Project 26	Line-Plant X Station-Tolk Station West 230 kV Ckt 1 - UID 10206	3,998	3,863	135	(99)	(7)	3,892
31	2022	Project 27	Line-Terry Country Interchange-Wolfforth Interchange 115 kV CKT1 - UID 10207	107,195	103,546	3,650	(2,654)	(197)	104,344
32	2022	Project 28	Line-Ocotillo Sub conversion 115 KV - UID 10757	253,991	245,306	8,685	(6,285)	(468)	247,238
33	2022	Project 29	XFR-Randall County Interchange 230/115 kV Transformer CKT 2 - UID 11033	814,900	786,855	28,046	(20,159)	(1,500)	793,241
34	2022	Project 30	Multi-Newhart Interchange 230 230/115 kV Transformer CKT 1 - UID 11040	1,339,158	1,292,635	46,523	(33,115)	(2,464)	1,303,579
35	2022	Project 31	Multi-Newhart Interchange 230 230/115 kV Transformer CKT 1 - UID 11041	1,998,661	1,929,226	69,434	(49,425)	(3,677)	1,945,559
36	2022	Project 32	Multi-Centre St.-Hereford NE 115 kV Ckt 1 and Centre St. and Hereford 115 kV Load Conversion - UID 11127	1,035,413	998,827	36,586	(31,296)	(2,328)	1,001,789
37	2022	Project 33	Line-Cunningham-Buckeye Tap 115 kV reconductor - UID 11046	335,466	323,907	11,579	(8,298)	(617)	326,571
38	2022	Project 34	Multi-TUCO-Woodward 345 kV - UID 11085	1,351,159	1,304,642	46,517	(10,141)	(755)	1,340,263
39	2022	Project 35	XFR-Kingsmill Interchange 115/69 kV Transformer Ckt 2 - UID 11096	451,394	435,856	15,538	(11,166)	(831)	439,397
40	2022	Project 36	XFR-Northeast Hereford Int 115/69 kV Transformer CKT 1 & 2 - UID 11100, 11359	751,874	725,960	25,914	(18,599)	(1,384)	731,890
41	2022	Project 37	Line-Portales-Zodiac 69 kV to 115 kV Conversion - UID 11101	825,890	797,123	28,768	(20,421)	(1,519)	803,950
42	2022	Project 38	Multi-Move load from East Clovis 69 kV to East Clovis 115 kV - UID 11102	71,270	68,814	2,455	(1,763)	(131)	69,375
43	2022	Project 39	XFR - Happy County 115/69 kV Transformers - UID 11009	121,595	117,352	4,243	(3,006)	(224)	118,365
44	2022	Project 40	Line-Harrington-Randall County 230 kV - UID 11121	15,806	15,262	544	(391)	(29)	15,386
45	2022	Project 41	XFR-Eddy County 230/115 kV Transformer CKT 2 - UID 11173	432,980	418,057	14,923	(10,711)	(797)	421,472
46	2022	Project 42	Line-Randall-Amarillo South Interchange 230 kV CKT 1 - UID 11177	1,220,277	1,178,279	41,998	(30,188)	(2,246)	1,187,842
47	2022	Project 43	Multi-Hitchland-Woodward 345 kV - UID 11241, 11242, 11243	945,824	913,090	32,734	(22,151)	(1,648)	922,025
48	2022	Project 44	Line-Wolfforth-Yuma Interchange 115 kV Ckt 1 Wave Trap - UID 11319	11,687	11,285	402	(289)	(22)	11,376
49	2022	Project 45	Multi-Cochran-Whiteface 115 kV - UID 51358	488,546	471,222	17,324	(18,647)	(1,387)	468,511
50	2022	Project 46	Convert Lynn County Load to 115 kV - UID 11353	847,436	817,945	29,491	(20,954)	(1,559)	824,923
51	2022	Project 47	Multi - Walkemeyer Tap - Walkemeyer 345/115 kV - UID 51236	0	0	0	0	0	0
52	2022	Project 48	Device-Bushland Interchange 230 kV Capacitor - UID 50093	191,278	184,670	6,609	(4,731)	(352)	186,195
53	2022	Project 49	Sub-Move Lines Lea County 230/115 kV Sub to Hobbs Interchange - UID 50402	1,094,440	1,056,541	37,899	(27,068)	(2,014)	1,065,358
54	2022	Project 50	Multi-Cedar Lake Interchange 115 kV - UID 50406	663,161	640,130	23,031	(16,399)	(1,220)	645,542
55	2022	Project 51	50958 Multi - Road Runner 115 kV Loop Rebuild	274,875	265,117	9,758	281,707	20,960	577,542
56	2022	Project 52	XFR-TUCO 115/69 kV Transformer Ckt 3 - UID 10195	314,411	303,523	10,888	(7,777)	(579)	306,056
57	2022	Project 53	Line-Curry-Bailey 115kV - UID 10597	4,116,303	3,971,920	144,383	(101,752)	(7,571)	4,006,981
58	2022	Project 54	Multi-TUCO-Woodward 345kV - UID 10936	20,834,523	20,111,730	722,793	(514,116)	(38,252)	20,282,155
59	2022	Project 55	Intrepid West - Red Bluff - UID 50521	202,225	195,262	6,964	(5,002)	(372)	196,851
60	2022	Project 56	Multi-New Hart Interchange 230/115 kV - UID 11042	1,526,068	1,473,194	52,874	(37,742)	(2,808)	1,485,517
61	2022	Project 57	Multi-New Hart Interchange 230/115 kV - UID 11043	1,656,380	1,599,118	57,261	(40,969)	(3,048)	1,612,363
62	2022	Project 59	Multi-New Hart Interchange 230/115 kV - UID 11045	1,784,712	1,722,749	61,962	(44,135)	(3,284)	1,737,293
63	2022	Project 60	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11052	1,595,338	1,539,931	55,407	(39,451)	(2,935)	1,552,952
64	2022	Project 61	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11053	1,154,798	1,114,680	40,118	(28,557)	(2,125)	1,124,116
65	2022	Project 62	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11054	1,644,328	1,587,215	57,113	(40,663)	(3,025)	1,600,639
66	2022	Project 63	Multi-Kress Interchange-Kiser-Cox 115 kV - UID 11107, 11109, 50450	2,877,259	2,777,312	99,947	(71,152)	(5,294)	2,800,813
67	2022	Project 64	Deaf Smith County 230/115 transformer upgrade ckt 1 - UID 50516	311,565	300,660	10,905	(7,702)	(573)	303,290

68	2022	Project 65	Line-Hitchland-Woodward District EHV 345 kV Double Circuit - UID 11241	5,193,890	5,014,028	179,861	(128,457)	(9,558)	5,055,875
69	2022	Project 66	Line-North Plainview Line Tap 115 kV - UID 11383	47,517	45,857	1,660	(1,802)	(134)	45,581
70	2022	Project 67	Substation - North Plainview 115 kV - UID 11384	43,173	41,674	1,499	(1,068)	(79)	42,026
71	2022	Project 68	XFR-Spearman 115/69/13.2 Ckt 1 Upgrade - UID 11505	89,834	86,737	3,096	(2,222)	(165)	87,446
72	2022	Project 69	Device-Drinkard 115 kV Capacitor - UID 50379	141,457	136,537	4,920	(3,498)	(260)	137,698
73	2022	Project 70	Device-Crosby Co. 115kV Capacitor - UID 50401	142,300	137,339	4,961	(3,519)	(262)	138,519
74	2022	Project 71	Multi-Bowers-Howard 115kV Ckt 1 - UID 50453, 50591	4,240,766	4,092,954	147,812	(104,854)	(7,801)	4,128,110
75	2022	Project 72	XFR-Chaves 230/115 Transformer Ckt 2 - UID 10629	283,124	273,270	9,854	(7,000)	(521)	275,603
76	2022	Project 73	XFR-Graham 115/69 kV Ckt 1 - UID 11110	137,838	133,013	4,825	(3,407)	(254)	134,177
77	2022	Project 74	XFR-Lubbock South 230/115/13.2 kV Ckt 2 - UID 11507	515,587	497,659	17,928	(12,749)	(949)	501,889
78	2022	Project 75	Floyd County 115 Cap Bank Comm - UID 50523	183,198	176,822	6,376	(4,531)	(337)	178,330
79	2022	Project 76	Eddy County 230/115 kV Transformer Ckt 1 - UID 11064	363,459	350,692	12,767	(8,983)	(668)	353,808
80	2022	Project 77	XFR-Potash Junction 115/69 kV Ckt 1 - UID 50560	237,845	229,549	8,295	(5,881)	(438)	231,526
81	2022	Project 78	Sub-Convert Muleshoe East 69 kV to 115 kV - UID 11104	162,454	156,781	5,673	(4,017)	(299)	158,139
82	2022	Project 79	Line-Osage Station and Line Re-termination - UID 11315	1,205,492	1,163,101	42,391	(29,028)	(2,160)	1,174,305
83	2022	Project 80	XFR-Grassland 230/115 kV Transformer Ckt 1 - UID 11317	406,316	392,117	14,199	(10,045)	(747)	395,524
84	2022	Project 81	Line-Randall-South Georgia 115kV Reconductor - UID 11358	494,775	477,378	17,397	(12,228)	(910)	481,637
85	2022	Project 82	Line-Convert Soncy Load to 115 kV - UID 11372	686,190	662,111	24,079	(16,330)	(1,215)	668,645
86	2022	Project 83	Multi-Potter-Channing-Dallam 230 kV Conversion - UID 11512	272,641	263,120	9,521	(6,741)	(502)	265,399
87	2022	Project 84	Channing - Potter County 230 kV Ckt 1 - UID 11514	92,390	89,165	3,225	(2,284)	(170)	89,936
88	2022	Project 85	Multi-Cedar Lake Interchange 115kV - UID 50407	983,265	948,988	34,277	(24,311)	(1,809)	957,145
89	2022	Project 86	XFR-Grapevine 230/115 Transformer Ckt 1 - UID 50506	56,568	54,611	1,957	(1,399)	(104)	55,065
90	2022	Project 87	XFR-Deaf Smith Couty Interchange 230/115 kV Ckt 1 - UID 50515	354,138	341,749	12,389	(8,755)	(651)	344,732
91	2022	Project 88	Line-Ochiltree-Tri-County Cole 115 kV Ckt 1 - UID 50517	1,069,434	1,032,104	37,331	(26,441)	(1,967)	1,041,027
92	2022	Project 89	XFR-Sundown 230/115 kV Transformer - UID 51450	935,591	961,429	74,162	56,805	4,226	996,623
93	2022	Project 90	Line-Atoka-Eagle Creek 115 kV Ckt 1 - UID 50546	2,685,104	2,588,146	96,957	(61,679)	(4,589)	2,618,835
94	2022	Project 91	XFR-Happy County 115/69 kV Transformers - UID 11007	210,050	202,680	7,370	(5,192)	(386)	204,471
95	2022	Project 92	Multi-Bowers-Howard 115 kV Ckt 1 - UID 11067	307,142	296,455	10,687	(7,595)	(565)	298,983
96	2022	Project 93	Line-Carlisle-Wolfforth 230 kV - UID 11017	3,139,423	3,036,768	102,655	(76,465)	(5,689)	3,057,269
97	2022	Project 94	XFR-Swisher 230/115 kV Transformer Ckt 1 Upgrade - UID 11318	310,710	299,859	10,851	(7,682)	(572)	302,457
98	2022	Project 95	50957 Multi - Road Runner 115 kV Loop Rebuild	257,768	248,619	9,149	42,098	3,132	302,998
99	2022	Project 96	51050 XFR - Yoakum County Interchange 230/115 kV Ckts 1 and 2	298,123	287,536	10,587	(53,171)	(3,956)	240,996
100	2022	Project 97	XFR-Crosby Co. 115/69 kV Transformer Ckt 1 - UID 11355, 11356	432,510	417,427	15,083	(10,694)	(796)	421,021
101	2022	Project 98	XFR - Hereford Interchange 115/69 kV #1 and #2 - UID 51549	60,339	58,187	2,152	60,706	4,517	125,561
102	2022	Project 99	Device-Kingsmill 115kV Capacitors - UID 50505	98,002	94,599	3,403	(2,423)	(180)	95,399
103	2022	Project 100	Multi-Potter-Channing-Dallam 230 kV Conversion - UID 11515	1,028,403	992,493	35,910	(25,425)	(1,892)	1,001,086
104	2022	Project 101	XFR-Howard 115/69 kV Transformers - UID 50504	161,080	155,485	5,596	(3,983)	(296)	156,802
105	2022	Project 102	Device-Howard 115kV Capacitors - UID 50507	129,228	124,751	4,477	(3,196)	(238)	125,794
106	2022	Project 103	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50563	495,577	478,081	17,496	(13,535)	(1,007)	481,035
107	2022	Project 104	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50564	516,685	498,408	18,277	(12,703)	(945)	503,036
108	2022	Project 105	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50565	1,658,627	1,600,065	58,562	(40,986)	(3,049)	1,614,592
109	2022	Project 106	XFR-Potash Junction 115/69 kV Ckt 2 - UID 50561	238,838	230,559	8,278	(5,906)	(439)	232,492
110	2022	Project 107	Quahada Switching Station 115 kV - UID 50693	780,079	752,439	27,640	(19,754)	(1,470)	758,856
111	2022	Project 108	Multi-Potash Junction-Road Runner 230/115 kV Ckt 1 - UID 50708, 50709	6,361,428	6,139,433	221,995	(157,352)	(11,708)	6,192,368
112	2022	Project 109	Sub - Coulter 115 kV - UID 61840	28,799	27,770	1,029	1,604	119	30,522
113	2022	Project 110	Line-Chavis-Price-CV Pines-Capitan 115 kV Ckt 1 - UID 50722	1,455,439	1,404,115	51,325	(39,398)	(2,931)	1,413,110
114	2022	Project 111	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50452	1,531,607	1,477,509	54,097	(33,727)	(2,509)	1,495,370
115	2022	Project 112	XFR-Hitchland 230/115 kV Ckt 2 Transfomer - UID 11508	747,002	720,736	26,266	(18,463)	(1,374)	727,166
116	2022	Project 113	112364	34,040	39,150	(5,111)	0	0	34,040
117	2022	Project 114	112365 Sub - Denver City Interchange South 115kV	43,298	50,447	(7,148)	0	0	43,298
118	2022	Project 115	UID 112425	10,887	13,165	(2,278)	1,157	86	12,130
119	2022	Project 116	Line-Canyon East Sub-Canyon West Sub 115 kV Ckt 2 - UID 50636	463,246	447,032	16,215	(11,452)	(852)	450,942
120	2022	Project 117	112433	45,197	46,855	(1,658)	0	0	45,197
121	2022	Project 118	Device-Eagle Creek 115 kV - UID 50378	149,179	143,951	5,229	(3,688)	(274)	145,217
122	2022	Project 119	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50447	14,953,827	14,435,036	518,791	465,213	34,613	15,453,654
123	2022	Project 120	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50451	1,146,684	1,105,936	40,748	72,304	5,380	1,224,367
124	2022	Project 121	Bushland Interchange-Deaf Smith Co Interchange 230 Ckt 1 - UID 50513	26,302	25,379	923	(650)	(48)	25,604
125	2022	Project 122	Line-Mustang-Shell CO2 115 kV Ckt 1 - UID 50637	2,091,242	2,017,051	74,190	49,016	3,647	2,143,905
126	2022	Project 123	Line-Chavis-Price-CV Pines-Capitan 115 kV Ckt 1 - UID 50723	0	0	0	0	0	0
127	2022	Project 124	112399 Line - J08 Line Terminal Upgrade	0	0	0	0	0	0
128	2022	Project 125	Sub-Curry County 115 kV - UID 50794	316,049	304,876	11,173	304	23	316,376
129	2022	Project 126	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50819	2,273,393	2,193,031	80,363	(46,640)	(3,470)	2,223,283
130	2022	Project 127	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50820	2,906,792	2,804,032	102,760	30,548	2,273	2,939,613
131	2022	Project 128	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50849	589,834	568,984	20,850	(14,199)	(1,056)	574,578
132	2022	Project 129	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50850	689,102	645,450	23,652	(16,526)	(1,230)	651,346
133	2022	Project 130	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50854	793,429	765,383	28,046	(20,164)	(1,500)	771,765
134	2022	Project 131	Multi-Potash Junction-Road Runner 345 kV Conv. - UID 50862	744,961	718,637	26,324	(8,307)	(618)	736,036
135	2022	Project 132	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50863	285,840	273,859	11,982	(4,914)	(366)	280,501
136	2022	Project 133	Device-China Draw and Road Runner 115 kV SVC - UID 50864	2,861,424	2,761,230	100,194	(70,735)	(5,263)	2,785,426
137	2022	Project 134	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50868	663,896	640,437	23,458	(16,404)	(1,221)	646,271
138	2022	Project 135	Multi-Yeso Hills-China Draw-Wood Draw 115 kV - UID 50869	0	0	0	0	0	0
139	2022	Project 136	Line-Hopi Sub-North Loving-China Draw 115 kV Ckt 1 - UID 50870	1,086,819	1,048,977	37,842	(26,873)	(1,999)	1,057,946
140	2022	Project 137	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50871	549,071	529,671	19,400	(29,096)	(2,165)	517,810
141	2022	Project 138	51818 Line - Cox Interchange - Hale Co. Interchange 115 kV	1,317,789	1,105,372	212,417	0	0	1,317,789
142	2022	Project 139	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51439	274,675	265,018	9,657	(6,888)	(512)	267,275
143	2022	Project 140	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51441	121,562	117,287	4,275	(3,041)	(226)	118,294
144	2022	Project 141	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51442	29,145	28,115	1,030	(727)	(54)	28,364
145	2022	Project 142	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51443	17,301	16,693	608	(427)	(32)	16,842
146	2022	Project 143	Multi-Andrews-NEF 230/115 kV Ckt 1 - UID 50881	1,275,594	1,230,944	44,647	(31,533)	(2,346)	1,241,712
147	2022	Project 144	Multi-Andrews-NEF 230/115 kV Ckt 1 - UID 50882	474,828	458,240	16,588	(11,739)	(873)	462,216
148	2022	Project 145	Line-Hopi Sub-North Loving-China Draw 115 kV Ckt 1 - UID 50883	1,173,078	1,132,235	40,843	(28,604)	(2,128)	1,142,346

149	2022	Project 146	Line - Chavis - Price - CV Pines - Capitan 115 kV Ckt 2 - UID 50724	178,772	172,464	6,308	(4,448)	(331)	173,993
150	2022	Project 147	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50924	668,202	644,637	23,566	(18,495)	(1,376)	648,331
151	2022	Project 148	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50925	289,536	279,373	10,163	(7,156)	(532)	281,848
152	2022	Project 149	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50926	1,286,471	1,241,123	45,347	(31,792)	(2,365)	1,252,313
153	2022	Project 150	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50967	897,689	866,175	31,514	(22,188)	(1,651)	873,850
154	2022	Project 151	Line-China Draw-Wood Draw 115 kV Ckt 1 - UID 50931	1,666,857	1,608,134	58,723	99,218	7,382	1,773,457
155	2022	Project 152	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50951	609,733	588,328	21,405	(15,071)	(1,121)	593,541
156	2022	Project 153	Multi-Road Runner 115 kV Loop Rebuild - UID 50952	477,869	460,906	16,963	(294,897)	(21,941)	161,032
157	2022	Project 154	Sub-Hale County 115 kV - UID 61834	5,512	5,316	196	(137)	(10)	5,365
158	2022	Project 155	92153 OPIE 3 Roadrunner - China Draw 345 kV	3,793,171	4,212,922	(419,751)	0	0	3,793,171
159	2022	Project 156	Line-Ochoa-Ponderosa Tap 115 kV Ckt 1 Rebuild - UID 50954	451,991	436,015	15,976	(11,169)	(831)	439,991
160	2022	Project 157	Multi-Yeso Hills-China Draw-Wood Draw 115 kV - UID 50988	42,586	41,073	1,513	43,639	3,247	89,472
161	2022	Project 158	XFR-Tuco 230/115 kV Ckt 1 - UID 50992	8,073	7,785	287	288	21	8,382
162	2022	Project 159	XFR-Yoakum County Interchange 230/115 kV Ckts 1 and 2 - UID 51039	254,379	245,349	9,029	4,155	309	258,843
163	2022	Project 160	Multi - Kiowa - North Loving - China Draw 345/115 kV Ckt 1 - 50852	744,596	718,275	26,321	(13,210)	(983)	730,403
164	2022	Project 161	92154 OPIE 3 Roadrunner - China Draw 345 kV	3,578,633	3,699,620	(120,986)	0	0	3,578,633
165	2022	Project 162	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51109	377,980	364,624	13,355	(544,799)	(40,535)	(207,355)
166	2022	Project 163	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51110	196,006	189,061	6,945	(4,843)	(360)	190,802
167	2022	Project 164	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51111	638,175	615,634	22,541	535,677	39,856	1,213,708
168	2022	Project 165	Carlisle Interchange-Tuco Interchange 230 kV Ckt 1 - UID 51112	53,747	51,864	1,883	(1,328)	(99)	52,320
169	2022	Project 166	Multi-Road Runner 115 kV Loop Rebuild - UID 51131	309,106	298,160	10,946	(86,988)	(6,472)	215,646
170	2022	Project 167	Device-China Draw and Road Runner 115 kV SVC - UID 51132	3,143,853	3,033,815	110,038	(77,178)	(5,782)	3,060,352
171	2022	Project 168	Line - Cox Intg - Hale Co Intg 115 kV Rebuild - UID 51623	0	0	0	0	0	0
172	2022	Project 169	Sub-Amoco-Sundown 230 kV Terminal Upgrades - UID 51140	71,002	68,482	2,520	19,570	1,456	92,027
173	2022	Project 170	50922 Wolfforth 230/115 kV Ckt 1 Transformer	475,377	462,517	12,860	0	0	475,377
174	2022	Project 171	Sub - Nichols 230 kV - UID 71949	10,597	10,219	378	3,993	297	14,888
175	2022	Project 172	Device-Plains Interchange 115 kV Cap Bank - UID 51163	185,477	178,923	6,554	(2,739)	(204)	182,535
176	2022	Project 173	50943 Northwest to Rolling Hills 115kV, R	560,514	586,585	(26,070)	0	0	560,514
177	2022	Project 174	Sub-Amarillo South 230 kV Terminal Upgrades - UID 51170	0	0	0	(5,199)	(387)	(5,586)
178	2022	Project 175	Line-PCA Interchange-Quahada 115 kV Ckt 1 Rebuild - UID 51189	1,066,084	1,028,628	37,455	(26,006)	(1,935)	1,038,142
179	2022	Project 176	Line - Livingston Ridge - Wipp 115 kV Ckt1 Rebuild - UID 51565	32,761	36,207	(3,446)	0	0	32,761
180	2022	Project 177	Line - Mustang - Seminole 115 kV Ckt 1 New Line - UID 51478	1,207,411	1,153,231	54,180	(522,136)	(38,849)	646,426
181	2022	Project 178	XFR-Lynn County 115/69 kV Ckt 1 Transformer - UID 51270	26,590	25,651	940	(193,295)	(14,382)	(181,087)
182	2022	Project 179	72095 Carlisle-Murphy 115kV Terminal Upgrades	29,553	0	29,553	0	0	29,553
183	2022	Project 180	Device-Cargill 115 kV Cap Bank - UID 51214	195,373	188,448	6,925	(5,892)	(438)	189,043
184	2022	Project 181	Multi-Road Runner 115 kV Loop Rebuild - UID 51245	140,349	135,396	4,953	(3,478)	(259)	136,612
185	2022	Project 182	Multi-Road Runner 115 kV Loop Rebuild - UID 51250	132,249	159,503	(27,255)	9,428	701	142,378
186	2022	Project 183	Line - Mustang - Seminole 115 kV Ckt 1 New Line - UID 51480	269,891	260,198	9,693	(101,232)	(7,532)	161,127
187	2022	Project 184	XFR-Newhart 230/115 kV Ckt 2 - UID 11010	920,057	887,758	32,299	(22,742)	(1,692)	895,623
188	2022	Project 185	Line-Canyon East-Randall 115 kV Ckt 1 Rebuild - UID 51481	434,026	418,590	15,436	123,325	9,176	566,527
189	2022	Project 186	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50457	8,893,388	8,580,441	312,947	(105,313)	(7,836)	8,780,239
190	2022	Project 187	Line-Bowers-Canadian 69kV Rebuild - UID 50503	3,005,318	2,900,814	104,505	(74,315)	(5,529)	2,925,474
191	2022	Project 188	Line-Oxy Permian Sub-West Bender Sub 115 kV Ckt 1 - UID 50690	65,524	63,226	2,298	(1,618)	(120)	63,785
192	2022	Project 189	Multi-Hobbs-Kiowa 345/230 kV Ckt 1 - UID 50851	1,275,472	1,230,422	45,050	(32,620)	(2,427)	1,240,425
193	2022	Project 190	Multi-Hobbs-Kiowa 345/230 kV Ckt 1 - UID 50875	5,745,164	5,542,231	202,933	(134,116)	(9,979)	5,601,069
194	2022	Project 191	92151 XFR-McDowell 230/115 kV Ckt 1	0	0	0	0	0	0
195	2022	Project 192	XFR-Carlisle 230/115 kV Ckt 1 - UID 11509	333,293	321,522	11,771	(8,235)	(613)	324,445
196	2022	Project 193	92121 XFR-McDowell 230/115 kV Ckt 1	0	0	518	0	0	518
197	2022	Project 194	Multi - Tolk Yoakum Tap 230/115 kV Substation - UID 51550	0	0	0	0	0	0
198	2022	Project 195	XFR-Seminole 230/115 kV #1 and #2 - UID 50920, 50921	592,103	569,503	22,600	(738)	(55)	591,310
199	2022	Project 196	Multi-Walkemeyer Tap-Walkemeyer 345/115 kV - UID 51235	1,499,704	1,446,659	53,045	5,894	439	1,506,037
200	2022	Project 197	Multi-RIAC 115 kV Voltage Conversion - UID 51237	469,602	452,963	16,639	(38,231)	(2,844)	428,527
201	2022	Project 198	122883	73,002	75,188	(2,187)	0	0	73,002
202	2022	Project 199	Multi - Artesia County 115 kV - UID 51452	0	0	0	(223,711)	(16,645)	(240,356)
203	2022	Project 200	Multi - Artesia County 115 kV - UID 51453	241,331	229,115	12,216	213,053	15,852	470,236
204	2022	Project 201	Sub-Hobbs-Yoakum Tap 230kV Substion and Transmission - 51432	1,666,631	1,608,053	58,578	148,494	11,048	1,826,174
205	2022	Project 202	112362	69,108	54,045	15,064	0	0	69,108
206	2022	Project 203	112363	36,472	302,038	(265,567)	0	0	36,472
207	2022	Project 204	Sub-Eddy Co. 230 kV Bus Tie - UID 51408	2,289,621	2,206,931	82,690	95,051	7,072	2,391,744
208	2022	Project 205	Line-Jal-Teague 115 kV Ckt 1 Rebuild & Line-Nationa - UID 51410	19,094	18,417	677	1,411	105	20,610
209	2022	Project 206	Line-National Enrichment Plant-Teague 115 kV Ckt 1 Rebuild - UID 51411	0	0	0	0	0	0
210	2022	Project 207	Sub - Hobbs - Yoakum Tap 230 kV Substation and Transformer - UID 51431	1,238,373	1,194,422	43,951	(34,747)	(2,585)	1,201,040
211	2022	Project 208	Sub-Potter Co.-Harrington 230 kV Terminal Upgrades - UID 51436	109,515	105,624	3,891	545	41	110,100
212	2022	Project 209	Line-Road Runner-Agave Red Hills/Ochoa/Custer Mountain 115 kV New Line - UID 51440	21,737	20,973	764	(537)	(40)	21,160
213	2022	Project 210	Multi-Artesia County 115 kV - UID 51451	39,509	38,108	1,400	(976)	(73)	38,460
214	2022	Project 211	Sub - Carlsbad - Pecos 115 kV Terminal Upgrades - UID 51567	0	0	0	(60,616)	(4,510)	(65,126)
215	2022	Project 212	Line-Mustang-Seminole 115 kV Ckt 1 New Line - UID 51479	282,249	230,282	51,967	(98,506)	(7,329)	176,414
216	2022	Project 213	Multi - Road Runner 115 kV Loop Rebuild - UID 51406	503,299	502,221	1,078	57,231	4,258	564,789
217	2022	Project 214	Multi-Hereford 115 kV Load Conversion - UID 50754	79,927	77,121	2,806	(1,976)	(147)	77,804
218	2022	Project 215	XFR - Pecos 230/115 kV Transformer Upgrade - UID 51566	0	0	0	0	0	0
219	2022	Project 216	XFR-Potash Junction 230/115 kV Ckt 1 - UID 50821	405,602	391,406	14,196	(10,027)	(746)	394,829
220	2022	Project 217	Multi-Road Runner 115 kV Loop Rebuild - UID 50955	221,349	213,541	7,809	(5,470)	(407)	215,473
221	2022	Project 218	XFR-Potash Junction 230/115 kV Transformer Upgrade - UID 50640	0	0	0	0	0	0
222	2022	Project 219	51273 Line - Byrd Tap - Cooper Ranch - Oil Center - Lea Road 115 kV Ckt 1 Rbld	0	0	0	(23,907)	(1,779)	(25,686)
223	2022	Project 220	51625 Sub - Indiana - SP - Erskine 115 kV Terminal Upgrades	11,313	0	11,313	(71,643)	(5,330)	(65,661)
224	2022	Project 221	71960 Line - Etter - Moore 115 kV	154,155	143,493	10,662	(124,115)	(9,235)	20,805
225	2022	Project 222	102156 OPIE 3 Roadrunner - China Draw 345 kV	7,308,109	7,049,606	258,503	289,381	21,531	7,619,020
226	2022	Project 223	51206 XFR-Lynn County 115/69kV Ckt 1 Transformer	212,553	205,002	7,552	217,807	16,206	446,566
227	2022	Project 224	102158 OPIE 3 Roadrunner - China Draw 345 kV	1,707,716	1,634,410	73,307	193,604	14,405	1,915,725
228	2022	Project 225	51819 Sub - Hockley County Intg 115 kV Terminal Upgrade	15,639	15,081	558	16,018	1,192	32,849
229	2022	Project 226	61850 Terry County-LG Clauene 115 kV Terminal Upgrades	39,239	37,839	1,400	40,187	2,990	82,416

Worksheet P - Revenue Requirement for Base Plan Upgrades, Service Upgrades, Sponsored Upgrades and Generator Interconnection Facilities.

Table 36

III. Depreciation Rates

Year	Projected Worksheet P Depr Rate	Actual Worksheet P Depr Rate
2006	1.8840	1.8840
2007	1.8840	1.8840
2008	1.8840	1.8840
2009	1.8840	1.8840
2010	1.8840	1.8840
2011	1.8840	1.8840
2012	1.8840	1.8840
2013	1.8840	1.8840
2014	1.8840	1.8840
2015	1.8840	1.8840
2016	1.8840	1.8840
2017	1.8840	1.8840
2018	1.8840	1.8840
2019	2.3793	2.3793
2020	2.4205	2.4205
2021	2.4239	2.4222
2022	2.4220	2.4226
2023	2.4220	2.4226
2024	2.4220	2.4226
2025	2.4220	2.4226
2026	2.4220	2.4226
2027	2.4220	2.4226
2028	2.4220	2.4226
2029	2.4220	2.4226
2030	2.4220	2.4226
2031	2.4220	2.4226
2032	2.4220	2.4226
2033	2.4220	2.4226
2034	2.4220	2.4226
2035	2.4220	2.4226
2036	2.4220	2.4226
2037	2.4220	2.4226
2038	2.4220	2.4226
2039	2.4220	2.4226
2040	2.4220	2.4226
2041	2.4220	2.4226
2042	2.4220	2.4226
2043	2.4220	2.4226
2044	2.4220	2.4226
2045	2.4220	2.4226
2046	2.4220	2.4226
2047	2.4220	2.4226
2048	2.4220	2.4226
2049	2.4220	2.4226
2050	2.4220	2.4226
2051	2.4220	2.4226
2052	2.4220	2.4226
2053	2.4220	2.4226
2054	2.4220	2.4226
2055	2.4220	2.4226
2056	2.4220	2.4226
2057	2.4220	2.4226
2058	2.4220	2.4226
2059	2.4220	2.4226
2060	2.4220	2.4226

Projected Ref. Table 2, Line 40.1, col(5) Actual Ref. Table 7, Line 176.1 col(5)

Southwestern Public Service Company
Worksheet Q - Forecasted Incentive CWIP (Note 1)

Worksheet Q
Table 40

Projected for Billing Year =

2022

Line No.		(A) Projected Incentive CWIP	(B) Projected Specific CWIP	(C) Accumulated Balance Projected Incentive CWIP
1	Dec	-	-	-
2	Jan	-	-	-
3	Feb	-	-	-
4	Mar	-	-	-
5	Apr	-	-	-
6	May	-	-	-
7	Jun	-	-	-
8	Jul	-	-	-
9	Aug	-	-	-
10	Sep	-	-	-
11	Oct	-	-	-
12	Nov	-	-	-
13	Dec	-	-	-
14	Total	-	-	-

15 13 month avg of current year changes to CWIP = Col C - (Goes to Page 3, In 73)

	(D) Accumulated Pre-Funded AFUDC	(E) Pre-Funded AFUDC Amortization
16	Dec	-
17	Jan	-
18	Feb	-
19	Mar	-
20	Apr	-
21	May	-
22	Jun	-
23	Jul	-
24	Aug	-
25	Sep	-
26	Oct	-
27	Nov	-
28	Dec	-
29	Total	-

30 13 Month Avg Accumulated Pre-Funded AFUDC = Col D - (Goes to Page 3, In 74)
 31 Pre-Funded AFUDC Amortization = Col E - (Goes to Page 4, In 115)

Actual for Billing Year =

2022

	(A) Actual Incentive CWIP	(B) Actual Other CWIP	(C) Accumulated Balance Actual Incentive CWIP
32	Dec	-	-
33	Jan	-	-
34	Feb	-	-
35	Mar	-	-
36	Apr	-	-
37	May	-	-
38	Jun	-	-
39	Jul	-	-
40	Aug	-	-
41	Sep	-	-
42	Oct	-	-
43	Nov	-	-
44	Dec	-	-
45	Total	-	-

46 13 month avg of prior year changes to CWIP = Col C - (Goes to Page 8, In 225)

	(D) Accumulated Pre-Funded AFUDC	(E) Pre-Funded AFUDC Amortization
47	Dec	-
48	Jan	-
49	Feb	-
50	Mar	-
51	Apr	-
52	May	-
53	Jun	-
54	Jul	-
55	Aug	-
56	Sep	-
57	Oct	-
58	Nov	-
59	Dec	-
60	Total	-

61 13 Month Avg Accumulated Pre-Funded AFUDC = Col D - (Goes to Page 8, In 226)
 62 Pre-Funded AFUDC Amortization = Col E - (Goes to Page 9, In 267)

63 Note 1: Worksheet Q will remain blank until such time that SPS files for and receives FERC approval
 64 for including specific incentive CWIP projects in the formula rate. SPS accounting records will be the
 65 source of this data.

**Southwestern Public Service Company
Worksheet R - Incentive Projects.**

**Worksheet R
Table 41**

I. Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase.

Line No.	A. Determine "R" with hypothetical 100 basis point increase in ROE.			
1	ROE w/o incentives (From Page 5, In 162)			10.50%
2	ROE with additional 100 basis point incentive			11.50%
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Page 5, Ins 160 through162)			
4	%	Cost		Weighted cost
5	Long Term Debt 45.67%	0.0412		0.0188
6	Preferred Stock 0.00%	0.0000		0.0000
7	Common Stock 54.33%	0.1150		<u>0.0625</u>
8			R =	0.0813

B. Determine Return using "R" with hypothetical 100 basis point ROE increase.

9	Rate Base (From Page 3, In	2,687,332,383	
10	R (from A. above)	0.0813	
11	Return (Rate Base x R)	218,480,123	

C. Determine Income Taxes using Return with hypothetical 100 basis point ROE increase.

12	Return (from B. above)	218,480,123
13	CIT (From Page 4, In 131)	22.01%
14	Income Tax Calculation (Re)	48,087,475
15	ITC Adjustment (From Page	-
16	Income Taxes	48,087,475

II. Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 100 basis point ROE increase

Line No.	A. Determine Net Revenue Requirement less return and Income Taxes.			
17	Net Revenue Requirement (From Page 2, In 33)			390,360,681
18	Return (From Page 4, In 139)			203,699,795
19	Income Taxes (From Page 4, In 138)			<u>42,084,868</u>
20	Net Revenue Requirement, Less Return and Taxes			144,576,019
B. Determine Net Revenue Requirement with hypothetical 100 basis point increase in ROE.				
21	Net Revenue Requirement, Less Return and Taxes			144,576,019
22				218,480,123
23	Income Taxes (from I.C. above)			<u>48,087,475</u>
24	Net Revenue Requirement, with 100 Basis Point ROE increase			411,143,617
25	Depreciation (From Page 4, In 114)			<u>90,184,496</u>
26	Net Rev. Req. w/100 Basis Point ROE increase, less Depreciation			320,959,121
C. Determine FCR with hypothetical 100 basis point ROE increase.				
27	Net Transmission Plant (From Page 3, In 62)			3,182,704,641
28	Net Revenue Requirement, with 100 Basis Point ROE increase			411,143,617
29	FCR with 100 Basis Point increase in ROE			12.92%
30	Net Rev. Req. w/100 Basis Point ROE increase, less Dep.			320,959,121
31	FCR with 100 Basis Point ROE increase, less Depreciation			10.08% (use when no CIAC is associated with facilities receiving incentives)
32	FCR w/o 100 Basis Point ROE increase, less Depreciation			<u>9.43%</u> (From Page 2, In 40)
33	FCR w/o Return, Income Taxes and Depreciation			0.65% (use when CIAC is associated with facilities receiving incentives)

**Southwestern Public Service Company
Worksheet R - Incentive Projects.**

Worksheet R
Table 42

III. Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives

A. Facilities receiving incentives accepted by FERC in Docket No. [REDACTED]

The calculated Additional Revenue Requirement and Revenue Credit shown below are only valid for Investment Years matching Current Year. Values prior and subsequent to the Current Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related to years prior to the Current Year.

Beginning Balance = Investment in first year and prior year Ending Balance, thereafter
 Depreciation Expense = Straight line depreciation equal to Investment divided by Useful Life
 Ending Balance = Beginning Balance - Depreciation Expense
 Revenue Requirement = FCR * Beginning Balance plus Depreciation Expense, adjusted by Service Month divided by 12 in the first year
 Additional Rev. Requirement = Revenue Requirement w/incentives less w/o incentive for the year
 Additional Revenue Credit = Revenue Requirement w/o incentives

Line No.	Details					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Revenue Credit
34						
35						
36						
37						
38						
39						
40						
41	w/o incentives	-	-	-	-	\$ -
42	w/incentives	-	-	-	-	\$ -
43	w/o incentives	-	-	-	-	\$ -
44	w/incentives	-	-	-	-	\$ -
45	w/o incentives	-	-	-	-	\$ -
46	w/incentives	-	-	-	-	\$ -
47	w/o incentives	-	-	-	-	\$ -
48	w/incentives	-	-	-	-	\$ -
49	w/o incentives	-	-	-	-	\$ -
50	w/incentives	-	-	-	-	\$ -
51	w/o incentives	-	-	-	-	\$ -
52	w/incentives	-	-	-	-	\$ -
53	w/o incentives	-	-	-	-	\$ -
54	w/incentives	-	-	-	-	\$ -
55	w/o incentives	-	-	-	-	\$ -
56	w/incentives	-	-	-	-	\$ -
57	w/o incentives	-	-	-	-	\$ -
58	w/incentives	-	-	-	-	\$ -
59	w/o incentives	-	-	-	-	\$ -
60	w/incentives	-	-	-	-	\$ -
61	w/o incentives	-	-	-	-	\$ -
62	w/incentives	-	-	-	-	\$ -
63	w/o incentives	-	-	-	-	\$ -
64	w/incentives	-	-	-	-	\$ -
65	w/o incentives	-	-	-	-	\$ -
66	w/incentives	-	-	-	-	\$ -
67	w/o incentives	-	-	-	-	\$ -
68	w/incentives	-	-	-	-	\$ -
69	w/o incentives	-	-	-	-	\$ -
70	w/incentives	-	-	-	-	\$ -
71	w/o incentives	-	-	-	-	\$ -
72	w/incentives	-	-	-	-	\$ -
73	w/o incentives	-	-	-	-	\$ -
74	w/incentives	-	-	-	-	\$ -
75	w/o incentives	-	-	-	-	\$ -
76	w/incentives	-	-	-	-	\$ -
77	w/o incentives	-	-	-	-	\$ -
78	w/incentives	-	-	-	-	\$ -
79	w/o incentives	-	-	-	-	\$ -
80	w/incentives	-	-	-	-	\$ -
81	w/o incentives	-	-	-	-	\$ -
82	w/incentives	-	-	-	-	\$ -
83	w/o incentives	-	-	-	-	\$ -
84	w/incentives	-	-	-	-	\$ -
85	w/o incentives	-	-	-	-	\$ -
86	w/incentives	-	-	-	-	\$ -
87	w/o incentives	-	-	-	-	\$ -
88	w/incentives	-	-	-	-	\$ -
89	w/o incentives	-	-	-	-	\$ -
90	w/incentives	-	-	-	-	\$ -
91	w/o incentives	-	-	-	-	\$ -
92	w/incentives	-	-	-	-	\$ -
93	w/o incentives	-	-	-	-	\$ -
94	w/incentives	-	-	-	-	\$ -
95	w/o incentives	-	-	-	-	\$ -
96	w/incentives	-	-	-	-	\$ -
97	w/o incentives	-	-	-	-	\$ -
98	w/incentives	-	-	-	-	\$ -
99	w/o incentives	-	-	-	-	\$ -
100	w/incentives	-	-	-	-	\$ -
101	w/o incentives	-	-	-	-	\$ -
102	w/incentives	-	-	-	-	\$ -
103	w/o incentives	....	....	....	....	....
104	w/incentives	....	....	....	....	....

Southwestern Public Service Company
Transmission Formula Rate Template
Twelve Months Ended December 31, 2022
Depreciation and Amortization Rates

Table 45
Worksheet S

FERC Account	Name	Depreciation/ Amortization Rate (%)
Electric Intangible		
303.40	Electric Intangible Software 3 Yr	33.33
303.40	Electric Intangible Software 5 Yr	20.00
303.40	Electric Intangible Software 7 Yr	14.29
303.40	Electric Intangible Software 10 Yr	10.00
303.40	Electric Intangible Software 15 Yr	6.67
Electric Transmission		
350.2	Land Rights	1.13
352	Structures & Improvements	1.50
353	Station Equipment	1.83
354	Towers & Fixtures	1.51
355	Poles & Fixtures	3.12
356	OH Conductors & Devices	2.73
357	UG Conduit	1.10
358	UG Conductors & Devices	2.47
359	Roads & Trails	1.57
Electric General		
389	General Land Rights	2.12
390	Structures and Improvements	2.36
391	Office, Furniture and Equipment	4.00
391.4	Computer Hardware	20.00
392.1	Transportation Equipment - Autos	9.10
392.2	Transportation Equipment - Light Trucks	9.30
392.3	Transportation Equipment - Trailers	6.07
392.4	Transportation Equipment - Heavy Trucks	7.83
393	Stores Equipment	2.86
394	Tools Shop Equipment	2.86
395	Laboratory Equipment	4.00
396	Power Operated Equipment	4.74
397	Communications Equipment	6.93
397.3	Communications Equipment - EMS	6.93
398	Miscellaneous Equipment	4.17

Notes:

The Depreciation Rates were approved in Docket ER19-404 (Transmission) and Docket ER15-949 (General and Intangible) and will not change absent a 205 or 206 filing.