

Southwestern Public Service Company

Transmission

Formula Rate Template

and Supporting Worksheets

Schedule 1 Annual Revenue Requirement

2021

2021 Projection

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	(1)	(2)	(3)	(4)	(5)
					Transmission Amount
1	PROJECTED REVENUE REQUIREMENT	(ln 45)			\$ 150,363,268
2	PRIOR YEAR TRUE UP ADJUSTMENT	Input			\$ (7,697,756)
3	INTEREST ON PRIOR YEAR TRUE UP ADJUSTMENT - Input				\$ (757,464)
4	PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT - (Worksheet A.1 Ln 52)				\$1,192
5	INTEREST ON PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT - (Worksheet A.1 Ln 53)				\$240
6	PROJECTED REVENUE REQUIREMENT WITH TRUE UP & PRIOR PERIOD CORRECTION (ln 1 + sum lines 2 through 5)				\$ 141,909,479
7	DIVISOR				
8	Transmission Network Load	(Worksheet C)			4,683,000
9	RATES				
10	Annual Cost (\$/kW/Yr)	(ln 6 / ln 8)	30.303		
11	Network & P-to-P Rate (\$/kW/Mo)	(ln 10 / 12)	2.525		
			<u>Peak</u>		<u>Off-Peak</u>
12	Weekly P-To-P Rate (\$/kW/Wk)	(ln 10 / 52; ln 10 / 52)	0.583		0.583
13	Daily P-To-P Rate (\$/kW/Day)	(ln 12 / 6; ln 12 / 7)	0.097	Capped at weekly rate	0.083
14	Hourly P-To-P Rate (\$/MWh)	(ln 13 / 16; ln 13 / 24 both x 1,000)	6.063	Capped at weekly & daily rate	3.458
15	METER CHARGE				<u>Charge</u>
16	Revenue Requirement	(Worksheet N)			\$166,323
17	Number of Delivery Points	(Worksheet N)			220
18	Annual Meter Charge (\$ per delivery point) (ln 16 / ln 17)				\$756
19	Monthly Meter Charge (\$ per delivery point) (ln 18 / 12)				\$63
20	RADIAL LINE CHARGE (Worksheet A.2)		(Annual Charge)		Monthly Charge
21	Bailey County	(Worksheet A.2 , Ln 39, Col m)	\$ 42		\$ 4
22	Big Country	(Worksheet A.2 , Ln 40, Col m)	\$ 107,104		\$ 8,925
23	CVEC	(Worksheet A.2 , Ln 41, Col m)	\$ 230,240		\$ 19,187
23a	Deaf Smith	(Worksheet A.2 , Ln 42, Col m)	\$ 167,379		\$ 13,948
23b	Farmers	(Worksheet A.2 , Ln 43, Col m)	\$ 2,268		\$ 189
24	Green Belt	(Worksheet A.2 , Ln 44, Col m)	\$ 162,831		\$ 13,569
25	Lamb County	(Worksheet A.2 , Ln 45, Col m)	\$ 127		\$ 11
26	Lighthouse	(Worksheet A.2 , Ln 46, Col m)	\$ 37,659		\$ 3,138
27	LPL	(Worksheet A.2 , Ln 47, Col m)	\$ 114,650		\$ 9,554
27a	Lyntegar	(Worksheet A.2 , Ln 48, Col m)	\$ 222,246		\$ 18,521
27b	Rita Blanca	(Worksheet A.2 , Ln 49, Col m)	\$ 97		\$ 8
	South Plains	(Worksheet A.2 , Ln 50, Col m)	\$ 3,864		\$ 322
27c	Tri County	(Worksheet A.2 , Ln 51, Col m)	\$ 139		\$ 12

For the Billing Period 01/01/2021 to 12/31/2021

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	(1)	(2)	(3)	(4)	(5) Transmission Amount
28	PROJECTED REVENUE REQUIREMENT (w/o incenti (ln 141)				\$ 386,866,485
29	REVENUE CREDITS	(Note A)	Total	Allocator	
30	Account No. 454	(Worksheet B)	4,014	DA 1.00000	\$ 4,014
31	Account No. 456.1	(Worksheet B)	16,058,203	DA 1.00000	16,058,203
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				\$ 16,114,205
33	NET REVENUE REQUIREMENT (w/o incentives)	(ln 28 less ln 32)			\$ 370,752,280
34	NET PLANT CARRYING CHARGE (w/o incentives) (Note B)				
35	Annual Rate	(ln 33 / ln 62 x 100)			12.22%
36	Monthly Rate	(ln 35 / 12)			1.02%
37	GROSS PLANT CARRYING CHARGE (w/o incentives) (Note B)				
38	Annual Rate	(ln 33 / ln 48 x 100)			10.55%
39	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives) (Note B)				
40	Annual Rate	((ln 33 - ln 114) / ln 62 x 100)			9.41%
40.1	BPU Depreciation Rate	(ln 114 / ln 48)			2.42%
41	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN (Note B)				
42	Annual Rate	((ln 33 - ln 114 - ln 138 - ln 139) / ln 62 x 100)			1.77%
43	ADDITIONAL REVENUE REQUIREMENT (w/incentives) (Note C - Worksheet R)				\$ -
44	SPP Base Plan Upgrades Revenue Requirement				\$ 221,892,539
44a	SPP Base Plan Upgrades Revenue Requirement Prior Year True-up Adjustment (Input)				\$ (1,368,833)
44b	SPP Base Plan Upgrades Revenue Requirement Interest on Prior Year True-up Adjustment (Input)				\$ (134,693)
44c	SPP Base Plan Upgrades Revenue Requirement (Amount Provided to SPP for Next Billing Period) (sum lines 44, 44a, and 44b)				\$ 220,389,012
45	PROJECTED REVENUE REQUIREMENT	(ln 33 + ln 43 - ln 44c)			\$ 150,363,268

****PROJECTED****

Rate Formula Template
Utilizing Projected Data

Table 3

For the Billing Period 01/01/2021 to 12/31/2021

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	<u>RATE BASE CALCULATION</u>	<u>Data Sources</u> <u>(See "General Notes")</u>	<u>Total</u> (3)	<u>Allocator</u> (4)	<u>Total Transmission</u> (5)
46	GROSS PLANT IN SERVICE				
47	Production	(WsD.1 , Ln 6)	3,776,392,009	NA	-
48	Transmission	(WsD.1 , Ln 11)	3,752,142,404	TP 0.93621	3,512,793,240
49	Distribution	(WsD.1 , Ln 16)	1,681,744,140	NA	-
50	General Plant	(WsD.1 , Ln 21)	\$583,377,365	W/S 0.14127	82,413,720
51	Intangible Plant	(WsD.1 , Ln 25)	\$254,207,296	W/S 0.14127	35,911,865
52	TOTAL GROSS PLANT	(sum Ins 47 to 51)	10,047,863,214		3,631,118,825
53	ACCUMULATED DEPRECIATION				
54	Production	(WsD.1 , Ln 41)	1,593,823,683	NA	-
55	Transmission	(WsD.1 , Ln 46)	510,434,074	TP 0.93621	477,873,484
56	Distribution	(WsD.1 , Ln 51)	410,706,198	NA	-
57	General Plant	(WsD.1 , Ln 56)	278,995,653	W/S 0.14127	39,413,716
58	Intangible Plant	(WsD.1 , Ln 60)	160,023,063	W/S 0.14127	22,606,458
59	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 54 to 58)	2,953,982,671		539,893,658
60	NET PLANT IN SERVICE				
61	Production	(ln 47 - ln 54)	2,182,568,326	NA	-
62	Transmission	(ln 48 - ln 55)	3,241,708,330		3,034,919,756
63	Distribution	(ln 49 - ln 56)	1,271,037,942	NA	-
64	General Plant	(ln 50 - ln 57)	304,381,712		43,000,004
65	Intangible Plant	(ln 51 - ln 58)	94,184,233		13,305,407
66	TOTAL NET PLANT IN SERVICE	(sum Ins 61 to 65)	7,093,880,543		3,091,225,167
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)	(612,460,081)	DA	(612,460,081)
70	Account No. 283 (enter negative)	277.9.k (Worksheet E)	(4,563,053)	DA	(4,563,053)
71	Account No. 190	234.8.c (Worksheet E)	38,414,765	DA	38,414,765
72	Account No. 255 (enter negative)	267.8.h	-	DA	-
72.1	Account No. 254 Excess ADIT	(Worksheet E)	(563,141)	DA	(563,141)
72.2	Account No. 182.3 Deficient ADIT	(Worksheet E)	11,530,579	DA	11,530,579
73	Account No. 107	(WsQ , Ln 15, Col C)	-	TP 0.93621	-
74	Net Pre-Funded AFUDC on CWIP included in Rate Base (enter negative)	(Note E) (Worksheet Q, ln 30)	-	TP 0.93621	-
75	Unamortized Balance of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.93621	-
76	Unamortized Balance of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP 0.93621	-
77	TOTAL ADJUSTMENTS	(sum Ins 68 to 76)	(567,640,932)		(567,640,932)
78	LAND HELD FOR FUTURE USE (Note F)	(WsD , ln 84, Col d)	-	TP 0.93621	-
79	WORKING CAPITAL				
80	CWC	(Note G)	-		-
81	Materials & Supplies - Transmission	(WsF , ln 71, Col d)	117,474	TP 0.93621	109,980
82	Materials & Supplies - Other	(WsF , ln 77, Col d)	(110,447)	GP 0.36138	(39,913)
83	Prepayments (Account 165) Plant Related	(WsF , ln 12, Col d)	2,154,916	GP 0.36138	778,744
84	Prepayments (Account 165) Labor Related	(WsF , ln 18, Col d)	492,097	W/S 0.14127	69,519
85	Prepayments (Account 165) Transmission Related	(WsF , ln 23, Col d)	-	TP 0.93621	-
86	Prepayments (Account 165) Other Not Allocated	(WsF , ln 31, Col d)	1,197,369	NA 0.00000	-
87	TOTAL WORKING CAPITAL	(sum Ins 80 to 86)	3,851,409		918,330
87.1	UNFUNDED RESERVES				
87.2	Unfunded Reserves	WsF.1, Total Proj., Col 11	(2,179,654)	DA	(2,179,654)
88	BALANCE OF NETWORK CREDITS (enter negative) (Note H)		-	TP 0.93621	-
89	RATE BASE (sum Ins 66, 77, 78, 87, 87.2, 88)		6,527,911,366		2,522,322,911

****PROJECTED****

Rate Formula Template
Utilizing Projected Data

Table 4

For the Billing Period 01/01/2021 to 12/31/2021

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 34, Col c)	220,453,558		
92	Less Total Account 561	(WsG , Ln 36, Col c)	9,337,827		
93	Add Back Account 561.6	(WsG , Ln 37, Col c)	203,333		
94	Add Back Account 561.7	(WsG , Ln 38, Col c)	149,584		
95	Less Total Account 565	(WsG , Ln 39, Col c)	190,275,363		
96	Transmission O&M Expense Adjustment	(WsG , Ln 40, Col c)	(147,235)		
97	Transmission Subtotal	(ln 91 - ln 92 + ln 93 + ln 94 - ln 95 + ln 96)	21,046,050	TP 0.93621	19,703,522
98	Administrative and General	(WsG , Ln 69, Col c)	103,511,855		
99	Less: Acc. 928, Reg. Com. Exp.	(WsG , Ln 53, Col c)	4,858,224		
100	Acct. 930.1, Gen. Advert. Exp.	(WsG , Ln 55, Col c)	1,411,435		
101	Acct. 930.2, Miscellaneous Gen. Exp.	(WsG , Ln 56, Col c)	1,464,438		
102	Acc. 924, Property Insurance	(WsG , Ln 50, Col c)	3,945,716		
103	Balance of A & G	(ln 98 - sum ln 99 to ln 102)	91,832,042	W/S 0.14127	12,973,113
104	Plus: Acct. 924, Property Insurance	(ln 102)	3,945,716	GP 0.36138	1,425,903
105	Acct. 928 - Transmission Specific	(Note K) (WsH ln 10, col d)	755,109	DA 1.00000	755,109
106	Acct. 928 - Transmission Allocated	(Note K) (WsH ln 10, col e)	-	TP 0.93621	-
107	Acct. 930.2 - Transmission Specific	(Note K) (WsH ln 21, col d)	-	TP 0.93621	-
108	Acct. 930.2 - Transmission Allocated	(Note K) (WsH ln 21, col e)	707,536	W/S 0.14127	99,954
109	Transmission Safety and Siting Advertising	(Note K) (WsH ln 30, col b)	-	TP 0.93621	-
110					
111	A & G Subtotal	(sum lns 103 to 109)	97,240,404		15,254,079
112	TOTAL O & M EXPENSE	(ln 97 + ln 111)	118,286,454		34,957,601
113	DEPRECIATION AND AMORTIZATION EXPENSE				
114	Transmission	(Wsl, Ln 8, Col e)	90,948,692	TP 0.93621	85,147,075
115	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, ln 31)	-	TP 0.93621	-
116	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.93621	-
117	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP 0.93621	-
118	General	(Wsl, ln 16, Col e)	28,404,987	W/S 0.14127	4,012,773
119	Intangible	(Wsl, ln 20, Col e)	21,994,835	W/S 0.14127	3,107,210
120	TOTAL DEPRECIATION AND AMORTIZATION	(sum lns 114 to 119)	141,348,513		92,267,058
121	TAXES OTHER THAN INCOME	(Note L)			
122	Labor Related				
123	Payroll	(Worksheet J) 263.i	9,145,666	W/S 0.14127	1,292,008
124	Plant Related				
125	Property	(Worksheet J) 263.i	72,960,000	GP 0.36138	26,366,285
126	Franchise & Gross Receipts	(Worksheet J) 263.i	14,812,655	NA	-
127	Other Tax	(Worksheet J) 263.i	49,462	GP 0.36138	17,875
128	TOTAL OTHER TAXES	(sum lns 123 to 127)	96,967,783		27,676,168
129	INCOME TAXES	(Note M)			
130	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		22.64%		
131	$CIT = (T / (1 - T)) * (1 - (WCLTD / R)) =$		21.97%		
132	where WCLTD = (ln 176) and R = (ln 179)				
133	and FIT, SIT & p are as given in Note M.				
134	$1 / (1 - T) =$ (from ln 130)		1.2927		
135	Amortized Investment Tax Credit (enter negative)	(Worksheet J) 266.8.f	(52,421)		
135.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	(2,007,103)		
135.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	125,476		
136	Income Tax Calculation	(ln 131 * ln 139)	109,284,678		42,226,561
137	ITC adjustment	(ln 134 * ln 135)	(67,765)	NP 0.43576	(29,529)
137.1	(Excess)/Deficient ADIT Amort Adjustment - Plant	(ln 134 * ln 135.1)	(2,594,583)	DA	(2,594,583)
137.2	(Excess)/Deficient ADIT Amort Adjustment - Non-Plant	(ln 134 * ln 135.2)	162,202	DA	162,202
138	TOTAL INCOME TAXES	(sum lns 136 to 137.2)	106,784,533		39,764,652
139	RETURN (Rate Base * Rate of Return)	(ln 89 * ln 179)	497,426,846		192,201,006
140	INTEREST ON NETWORK CREDITS	(Note H)	-	TP 0.93621	-
141	REVENUE REQUIREMENT (sum lns 112, 120, 128, 138, 139, 140)		960,814,129		386,866,485

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Rate Formula Template
Utilizing Projected Data

Table 5

For the Billing Period 01/01/2021 to 12/31/2021

SOUTHWESTERN PUBLIC SERVICE COMPANY

SUPPORTING CALCULATIONS				
Line No.	(1)	(2)	(3)	(4)
142	TRANSMISSION PLANT INCLUDED IN OATT Transmission Rate (Note N)			
143	Total transmission plant	(Ln 48)		3,752,142,404
144	Less Generator Step-up facilities	(WsD.1, Ln 153)		121,156,411
145	Less Radial Line facilities	(Worksheet O)		118,208,947
146	Transmission plant included in OATT Trans Rate	(Ln 143 - Ln 144 - Ln 145)		3,512,777,046
147	Percent of transmission plant in OATT Trans Rate	(Ln 146 / Ln 143)	TP=	0.93621
148	WAGES & SALARY ALLOCATOR (W/S) (Note O)			
149	Production	(WsG, Ln 75, Col e)	50,382,496	NA
150	Transmission	(WsG, Ln 76, Col e)	14,160,085	TP 0.93621
151	Regional Market	(WsG, Ln 77, Col e)	529,065	NA
152	Distribution	(WsG, Ln 78, Col e)	20,316,477	NA
153	Other	(WsG, Ln 79, Col e)	8,448,836	NA
154	Total	(sum Lns 149 to 153)	93,836,959	13,256,813
155	W/S Allocator		W/S=	0.14127
156	GROSS PLANT ALLOCATOR (GP)			
157	Production	(WsD.1, Ln 6 - WsD.1, Ln 5)	3,776,392,009	(Ln 47)
158	Transmission	(WsD.1, Ln 11 - WsD.1, Ln 10)	3,752,162,014	(Ln 48)
159	Distribution	(WsD.1, Ln 16 - WsD.1, Ln 15)	1,681,748,114	(Ln 49)
160	General	(WsD.1, Ln 21 - WsD.1, Ln 20)	589,781,203	(Ln 50)
161	Intangible	(WsD.1, Ln 25 - WsD.1, Ln 24)	258,692,998	(Ln 51)
162	TOTAL GROSS PLANT (Less Adjustments)	(sum Lns 157 to 161)	10,058,776,338	3,631,118,825
163	Gross Plant Allocator		GP=	0.36099
	GROSS PLANT IN SERVICE			
	Production		3,776,392,009	NA
	Transmission		3,752,142,404	TP 0.93621
	Distribution		1,681,744,140	NA
	General Plant		583,377,365	W/S 0.14127
	Intangible Plant		254,207,296	W/S 0.14127
	TOTAL GROSS PLANT		10,047,863,214	GP= 0.36138
164	NET PLANT ALLOCATOR (NP)			
165	Production	Ln 157 - (WsD.1, Ln 41 - WsD.1, Ln 40)	2,182,568,326	(Ln 61)
166	Transmission	Ln 158 - (WsD.1, Ln 46 - WsD.1, Ln 45)	3,241,727,925	(Ln 62)
167	Distribution	Ln 159 - (WsD.1, Ln 51 - WsD.1, Ln 50)	1,271,041,888	(Ln 63)
168	General	Ln 160 - (WsD.1, Ln 56 - WsD.1, Ln 55)	310,663,941	(Ln 64)
169	Intangible	Ln 161 - (WsD.1, Ln 60 - WsD.1, Ln 59)	97,469,466	(Ln 65)
170	TOTAL NET PLANT (Less Adjustments)	(sum Lns 165 to 169)	7,103,471,546	3,091,225,167
171	Net Plant Allocator		NP=	0.43517
	NET PLANT IN SERVICE			
	Transmission		2,182,568,325	-
	Distribution		3,241,708,330	3,034,919,756
	General		1,271,037,942	-
	Intangible		304,381,712	43,000,004
	TOTAL NET PLANT (Less Adjustments)		94,184,233	13,305,407
	TOTAL NET PLANT IN SERVICE		7,093,880,542	NP= 0.43576
172	RETURN (R)			
173		Long Term Interest (Worksheet K, Ln 51, Col d)		\$ 121,292,543
174		Preferred Dividends (Worksheet K, Ln 56, Col d)		-
175				
176	Long Term Debt (Worksheet K, Ln 17, Col o)	\$ 2,915,384,615	45.57%	0.0416
177	Preferred Stock (Worksheet K, Ln 5, Col o)	-	0.00%	0.0000
178	Common Stock (Worksheet K, Ln 9, Col o)	3,482,857,865	54.43%	0.1050
179	Total (sum Lns 176 to 178)	6,398,242,480		R 0.0762

For the Billing Period 01/01/2021 to 12/31/2021

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. Inputs Required: <table><tr><td>FIT =</td><td>21.00%</td><td></td></tr><tr><td>SIT= (Worksheet L)</td><td>2.08%</td><td>(State Income Tax Rate or Composite SIT)</td></tr><tr><td>p =</td><td>0.00%</td><td>(percent of FIT deductible for state purposes)</td></tr></table> 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.	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)
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)								
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)).									

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	(1)	(2)	(3)	(4)	(5) Transmission Amount
180	REVENUE REQUIREMENT (w/o incentives)	(ln 293)			\$ 379,726,551
181	REVENUE CREDITS	(Note A)	Total	Allocator	
182	Account No. 454	(Worksheet B)	907	DA 1.00000	\$ 907
183	Account No. 456.1	(Worksheet B)	20,847,648	DA 1.00000	\$ 20,847,648
183.1	Account No. 421.1(or other applicable acct)	(Worksheet B)	-	DA 1.00000	\$ -
183.2	Account No. 456.0	(Worksheet B)	64,903	DA 1.00000	\$ 64,903
184	Total Revenue Credits				\$ 20,913,457
185	NET REVENUE REQUIREMENT (w/o incentives)	(ln 180 less ln 184)			\$ 358,813,094
186	NET PLANT CARRYING CHARGE (w/o incentives) (Note B)				
187	Annual Rate	(ln 185 / ln 214 x 100)			11.83%
188	Monthly Rate	(ln 187 / 12)			0.99%
189	GROSS PLANT CARRYING CHARGE (w/o incentives) (Note B)				
190	Annual Rate	(ln 185 / ln 200 x 100)			10.23%
191	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives) (Note B)				
192	Annual Rate	((ln 185 - ln 266) / ln 214 x 100)			9.03%
192.1	BPU Depreciation Rate	(ln 266/ ln 200)			2.42%
193	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN (Note B)				
194	Annual Rate	((ln 185 - ln 266 - ln 290 - ln 291) / ln 214 x 100)			1.40%
195	ADDITIONAL REVENUE REQUIREMENT (w/incentives) (Note C - Worksheet R)				\$ -
196	LESS SPP Base Plan Upgrades Revenue Requirement				\$ 215,447,206
197	ACTUAL REVENUE REQUIREMENT	(ln 185 + ln 195 - ln 196)			\$ 143,365,888

****ACTUAL****

Rate Formula Template
Utilizing FERC Form 1 Actual Data
For the Billing Period 01/01/2021 to 12/31/2021

Table 8

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	RATE BASE CALCULATION	Data Sources (See "General Notes")	Total	Allocator		Total Transmission
		(1)	(2)	(3)	(4)	(5)
198	GROSS PLANT IN SERVICE					
199	Production	(WsD.1, Ln 82)	3,764,375,094	NA		0
200	Transmission	(WsD.1, Ln 87)	3,761,210,287	TP 0.93287		3,508,720,240
201	Distribution	(WsD.1, Ln 92)	1,698,574,982	NA		-
202	General Plant	(WsD.1, Ln 97)	564,050,834	W/S 0.13978		78,843,026
203	Intangible Plant	(WsD.1, Ln 101)	252,040,033	W/S 0.13978		35,230,156
204	TOTAL GROSS PLANT	(sum Ins 199 to 203)	10,040,251,230			3,622,793,422
205	ACCUMULATED DEPRECIATION					
206	Production	(WsD.1, Ln 116)	1,642,838,275	NA		-
207	Transmission	(WsD.1, Ln 121)	509,696,700	TP 0.93287		475,480,761
208	Distribution	(WsD.1, Ln 126)	396,139,720	NA		-
209	General Plant	(WsD.1, Ln 131)	265,842,139	W/S 0.13978		37,159,414
210	Intangible Plant	(WsD.1, Ln 135)	158,597,741	W/S 0.13978		22,168,792
211	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 206 to 210)	2,973,114,575			534,808,967
212	NET PLANT IN SERVICE					
213	Production	(In 199 - In 206)	2,121,536,819	NA		-
214	Transmission	(In 200 - In 207)	3,251,513,587			3,033,239,479
215	Distribution	(In 201 - In 208)	1,302,435,262	NA		-
216	General Plant	(In 202 - In 209)	298,208,695			41,683,612
217	Intangible Plant	(In 203 - In 210)	93,442,292			13,061,364
218	TOTAL NET PLANT IN SERVICE	(sum Ins 213 to 217)	7,067,136,655			3,087,984,455
219	ADJUSTMENTS TO RATE BASE	(Note D)				
220	Account No. 281 (enter negative)	273.8.k (Worksheet E)	(1,054,797)	NA		-
221	Account No. 282 (enter negative)	275.2.k (Worksheet E)	(606,475,084)	DA		(606,475,084)
222	Account No. 283 (enter negative)	277.9.k (Worksheet E)	(4,581,152)	DA		(4,581,152)
223	Account No. 190	234.8.c (Worksheet E)	44,476,873	DA		44,476,873
224	Account No. 255 (enter negative)	267.8.h	-	DA		-
224.1	Account No. 254 Excess ADIT	(Worksheet E)	(383,099)	DA		(383,099)
224.2	Account No. 182.3 Deficient ADIT	(Worksheet E)	10,973,103	DA		10,973,103
225	Account No. 107	(WsQ , Ln 46, Col C)	-	TP 0.93287		-
226	Net Pre-Funded AFUDC on CWIP included	in (Note E) (Worksheet Q, In 61)	-	TP 0.93287		-
	Rate Base (enter negative)					
227	Unamortized Balance of Abandoned Incentive Plan	(Note E) (Worksheet E)	-	TP 0.93287		-
228	Unamortized Balance of Extraordinary Property Loss	(Note E) (Worksheet E)	-			-
229	TOTAL ADJUSTMENTS	(sum Ins 220 to 228)	(557,044,156)			(555,989,359)
230	LAND HELD FOR FUTURE USE (Note F)	(WsD , Ln 82, Col h)	-	TP 0.93287		-
231	WORKING CAPITAL					
232	CWC	(Note G)	-			-
233	Materials & Supplies - Transmissior	(WsF , Ln 77, Col d)	850,075	TP 0.93287		793,009
234	Materials & Supplies - Other	(WsF , Ln 78, Col d)	10,314	GP 0.36071		3,720
235	Prepayments (Account 165) Plant Relatec	(WsF , Ln 42, Col d)	7,554,546	GP 0.36071		2,725,000
236	Prepayments (Account 165) Labor Relatec	(WsF , Ln 48, Col d)	700,165	W/S 0.13978		97,869
237	Prepayments (Account 165) Transmission Relatec	(WsF , Ln 53, Col d)	-	TP 0.93287		-
238	Prepayments (Account 165) Other Not Allocatc	(WsF , Ln 61, Col d)	2,150,994	NA 0.00000		-
239	TOTAL WORKING CAPITAL	(sum Ins 232 to 238)	11,266,094			3,619,598
239.1	UNFUNDED RESERVES					
239.2	Unfunded Reserves	WsF.1, Total Actual, Col 11	(2,088,918)	DA		(2,088,918)
240	BALANCE OF NETWORK CREDITS (enter negative) (Note H)		-	TP 0.93287		-
241	RATE BASE (sum Ins 218, 229, 230, 239, 239.2, 240)		6,519,269,675			2,533,525,776

****ACTUAL****

Rate Formula Template
Utilizing FERC Form 1 Actual Data
For the Billing Period 01/01/2021 to 12/31/2021

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 34, Col e)	204,331,713		
244	Less: Total Account 561	(WsG , Ln 36, Col e)	10,102,785		
245	Add Back Account 561.6	(WsG , Ln 37, Col e)	104,423		
246	Add Back Account 561.7	(WsG , Ln 38, Col e)	109,094		
247	Less Total Account 565	(WsG , Ln 39, Col e)	175,994,020		
248	Transmission O&M Expense Adjustmen	(WsG , Ln 40, Col e)	(37,906)		
249	Transmission Subtotal	(ln 243 - ln 244 + ln 245 + ln 246 - ln 247 + ln 248)	18,410,519	TP 0.93287	17,174,621
250	Administrative and General	(WsG , Ln 69, Col e)	106,549,373		
251	Less: Acc. 928, Reg. Com. Exp.	(WsG , Ln 53, Col e)	5,882,647		
252	Acct. 930.1, Gen. Advert. Exp	(WsG , Ln 55, Col e)	1,200,875		
253	Acct. 930.2, Miscellaneous Gen. Exp	(WsG , Ln 56, Col e)	1,567,818		
254	Acc. 924, Property Insurance	(WsG , Ln 50, Col e)	6,376,140		
255	Balance of A & G	(ln 250 - sum ln 251 to ln 254)	91,521,893	W/S 0.13978	12,792,930
256	Plus: Acct. 924, Property Insurance	(ln 254)	6,376,140	GP 0.36071	2,299,937
257	Acct. 928 - Transmission Specific	(Note K) (WsH , Ln 10, Col h)	493,479	DA 1.00000	493,479
258	Acct. 928 - Transmission Allocatc	(Note K) (WsH , Ln 10, Col i)	-	TP 0.93287	-
259	Acct. 930.2 - Transmission Specific	(Note K) (WsH , Ln 21, Col h)	-	TP 0.93287	-
260	Acct. 930.2 - Transmission Allocatc	(Note K) (WsH , Ln 21, Col i)	587,118	W/S 0.13978	82,067
261	Transmission Safety and Siting Advertising	(Note K) (WsH , Ln 30, Col f)	-	TP 0.93287	-
262					
263	A & G Subtotal	(sum lns 255 to 261)	98,978,629		15,668,413
264	TOTAL O & M EXPENSE	(ln 249 + ln 263)	117,389,149		32,843,034
265	DEPRECIATION AND AMORTIZATION EXPENSE				
266	Transmission	(Wsl, Ln 36, Col e)	91,102,337	TP 0.93287	84,986,637
267	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, ln 62)	-	TP 0.93287	-
268	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.93287	-
269	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP 0.93287	-
270	General	(Wsl, Ln 44, Col e)	25,885,320	W/S 0.13978	3,618,250
271	Intangible	(Wsl, Ln 48, Col e)	21,738,829	W/S 0.13978	3,038,654
272	TOTAL DEPRECIATION AND AMORTIZATION	(sum lns 266 to 271)	138,726,486		91,643,541
273	TAXES OTHER THAN INCOME	(Note L)			
274	Labor Related				
275	Payroll	(Worksheet J) 263.i	8,587,147	W/S 0.13978	1,200,311
276	Plant Related				
277	Property	(Worksheet J) 263.i	63,208,006	GP 0.36071	22,799,760
278	Franchise & Gross Receipts	(Worksheet J) 263.i	16,133,032	NA	-
279	Other Tax	(Worksheet J) 263.i	(11,301)	GP 0.36071	(4,076)
280	TOTAL OTHER TAXES	(sum lns 275 to 279)	87,916,884		23,995,995
281	INCOME TAXES	(Note M)			
282	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$		22.70%		
283	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$		22.16%		
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)		1.2937		
287	Amortized Investment Tax Credit (266.8.f) (enter negative	(Worksheet J) 266.8.f	(52,413)		
287.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	(2,643,713)		
287.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	74,339		
288	Income Tax Calculation	(ln 283 * ln 291)	109,505,998		42,556,342
289	ITC adjustment	(ln 286 * ln 287)	(67,807)	NP 0.43677	(29,616)
289.1	(Excess)/Deficient ADIT Amort Adjustment - Plan	(ln 286 * ln 287.1)	(3,420,171)	DA	(3,420,171)
289.2	(Excess)/Deficient ADIT Amort Adjustment - Non-Plan	(ln 286 * ln 287.2)	96,172	DA	96,172
290	TOTAL INCOME TAXES	(sum lns 288 to 289.2)	106,114,192		39,202,727
291	RETURN (Rate Base * Rate of Return)	(ln 241 * ln 331)	494,160,641		192,041,254
292	INTEREST ON NETWORK CREDITS	(Note H)	-	TP 0.93287	-
293	REVENUE REQUIREMENT (sum lns 264, 272, 280, 290, 291, 292)		944,307,352		379,726,551

****ACTUAL****

Rate Formula Template
Utilizing FERC Form 1 Actual Data
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Table 10

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	(1)	(2)	(3)	(4)	(5)
<u>SUPPORTING CALCULATIONS</u>					
294	TRANSMISSION PLANT INCLUDED IN OATT Transmission Rate (Note N)				
295	Total transmission plant	(Ln 200)			3,761,210,287
296	Less Generator Step-up facilities	(WsD.1 , Ln 155)			118,804,271
297	Less Radial Line facilities	(Worksheet O)			133,584,289
297.a	Plus Radial Line facilities true-up	(Worksheet M)			105,188
298	Transmission plant included in OATT Trans Rate	(Ln 295 - Ln 296 - Ln 297 - Ln 297.a)			3,508,716,539
299	Percent of transmission plant in OATT Trans Rate	(Ln 298 / Ln 295)		TP=	0.93287
300	WAGES & SALARY ALLOCATOR (W/S) (Note O)				
301	Production	(WsG , Ln 75, Col i)	45,570,777	NA	-
302	Transmission	(WsG , Ln 76, Col i)	12,596,808	TP 0.93287	11,751,184
303	Regional Market	(WsG , Ln 77, Col i)	491,872	NA	-
304	Distribution	(WsG , Ln 78, Col i)	16,242,811	NA	-
305	Other	(WsG , Ln 79, Col i)	9,164,438	NA	-
306	Total	(sum Lns 301 to 305)	84,066,705		11,751,184
307	W/S Allocator			W/S=	0.13978
308	GROSS PLANT ALLOCATOR (GP)				
309	Production	(WsD.1, Ln 82 - WsD.1, Ln 81)	3,764,375,094	(Ln 199)	-
310	Transmission	(WsD.1, Ln 87 - WsD.1, Ln 86)	3,761,210,287	(Ln 200)	3,508,720,240
311	Distribution	(WsD.1, Ln 92 - WsD.1, Ln 91)	1,698,574,982	(Ln 201)	-
312	General	(WsD.1, Ln 97 - WsD.1, Ln 96)	565,291,089	(Ln 202)	78,843,026
313	Intangible	(WsD.1, Ln 101 - WsD.1, Ln 100)	254,127,497	(Ln 203)	35,230,156
314	TOTAL GROSS PLANT (Less Adjustments)	(sum Lns 309 to 313)	10,043,578,949		3,622,793,422
315	Gross Plant Allocator			GP=	0.36071
316	NET PLANT ALLOCATOR (NP)				
317	Production	Ln 309 - (WsD.1, Ln 116 - WsD.1, Ln 115)	2,121,536,819	(Ln 213)	-
318	Transmission	Ln 310 - (WsD.1, Ln 121 - WsD.1, Ln 120)	3,251,513,587	(Ln 214)	3,033,239,479
319	Distribution	Ln 311 - (WsD.1, Ln 126 - WsD.1, Ln 125)	1,302,435,262	(Ln 215)	-
320	General	Ln 312 - (WsD.1, Ln 131 - WsD.1, Ln 130)	299,441,449	(Ln 216)	41,683,612
321	Intangible	Ln 313 - (WsD.1, Ln 135 - WsD.1, Ln 134)	95,091,558	(Ln 217)	13,061,364
322	TOTAL NET PLANT (Less Adjustments)	(sum Lns 317 to 321)	7,070,018,675		3,087,984,455
323	Net Plant Allocator			NP=	0.43677
324	RETURN (R)				
325					\$
326		Long Term Interest (Worksheet K, Ln 51, Col h)			122,208,875
		Preferred Dividends (Worksheet K, Ln 56, Col h)			-
327			\$	%	Cost
328	Long Term Debt (Worksheet K, Ln 36, Col o)		2,992,307,692	45.57%	0.0408
329	Preferred Stock (Worksheet K, Ln 23, Col o)		-	0.00%	0.0000
330	Common Stock (Worksheet K, Ln 27, Col o)		3,574,519,627	54.43%	0.1050
331	Total (sum Lns 328 to 330)		6,566,827,319		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 detail.
B	The annual and monthly net and gross plant carrying charges on page 7 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 are 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)(i). 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 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 balance related to the recovery of abandoned incentive plant costs, any extraordinary property losses and any related depreciation and amortization expense amount. 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 292.
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 cost. 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 is "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state, it must attach 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. (In 287) multiplied by (1/(1-T)). If the applicable tax rates are zero enter 0.
	Inputs Required
	FIT = 21.00%
	SIT= (Worksheet L) 2.15% (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 Transmissible Facilities, or is booked to transmission (e.g. step-up transformers) that is included in the development of OATT ancillary service rate 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)).

A. Schedule 1 - Projected ARR for Billing Period 01/01/2021 to 12/31/2021

1	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$9,337,827
2	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$3,782,421
3	Less: Transmission Service Studies	WsG - Acct 561.6	\$203,333
4	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$149,584
5	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$1,639,049
6	Total 561 Costs for Projected Schedule 1 ARR	(Ln 1 - Sum of Lines 2 through 5)	\$3,563,441
7	Less: Schedule 1 Point to Point Projected Revenues	WsB Rev Credits	\$148,361
8	Projected Schedule 1 ARR Without True-up Adjustments	(Ln 6 - Ln 7)	\$3,415,080
9	Prior Year True-up Adjustment	Input from Prior Year True-up	(\$516,385)
10	Interest On Prior Year True-up Adjustment	Input from Prior Year	(\$50,808)
11	Projected Schedule 1 ARR	(Ln 8 + Ln 9 + Ln 10)	\$2,847,887

B. Schedule 1 Rate Calculations

12	Projected Average 12-Mo. Demand	WsC Divisor	4,683,000 kW
13	Monthly Point to Point Rate in \$/kW - Month	((Line 11 /Line 12) /12)	\$0.051 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)	\$0.069 mW
17	**SECTIONS C AND D USED ONLY FOR TRUE-UP, ANNUAL UPDATE WILL BE BLANK**		

C. Schedule 1 - Actual ARR for the Billing Period 01/01/2021 to 12/31/2021

18	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$10,102,785
19	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$3,660,351
20	Less: Transmission Service Studies	WsG - Acct 561.6	\$104,423
21	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$109,094
22	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$2,766,134
23	Total 561 Costs for Actual Schedule 1 ARR	(Ln 18 - Sum of Lines 19 through 22)	\$3,462,783
24	Less: Schedule 1 Point to Point Actual Revenues Billed	WsB Rev Credits	\$159,044
25	Actual Schedule 1 ARR	(Ln 23 - Ln 24)	\$3,303,739

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)	\$3,303,739
28	Projected Schedule 1 ARR calculated above	(Ln 8)	\$3,415,080
29	ARR True-up Amount (Over recovery = credit; under recovery = debit)	(Ln 27 - Ln 28)	(\$111,341)
30	Volume True-Up:		
31	Actual Divisor Load for the Billing Period	WsC Divisor	4,616,000 kW
32	Projected Divisor Load for the Billing Period	(Ln 12)	4,683,000 kW
33	Volume Adjustment	(Ln 32 - Ln 31)	67,000
34	Projected Zonal Rate per kw-yr for the Billing Period	(Ln 28 / Ln 32)	\$0.7293
35	Actual Zonal Rate per kw-yr for the Billing Period	(Ln 27 / Ln 31)	\$0.7157
36	Volume Revenue Adjustment (Over recovery = credit; under recovery = debit)	(Ln 33 * Ln 34)	\$48,860
37	Net Schedule 1 True-up Adjustment (Over Recovery = credit; under recovery = debit)	(Ln 29 + Ln 36)	(\$62,481)
38	Interest True-up Amount	(Ln 68)	(\$4,056)

D. Interest Calculation:

39			FERC	Monthly
40			Quarterly	Interest
41		Months	Interest Rates	Rate
42	January - Yr 2021		3.25%	0.0028
43	February		3.25%	0.0025
44	March		3.25%	0.0028
45	April		3.25%	0.0027
46	May		3.25%	0.0028
47	June		3.25%	0.0027
48	July		3.25%	0.0028
49	August		3.25%	0.0028
50	September		3.25%	0.0027
51	October		3.25%	0.0028
52	November		3.25%	0.0027
53	December		3.25%	0.0028
54	January - Yr 2022		3.25%	0.0028
55	February		3.25%	0.0025
56	March		3.25%	0.0028
57	April		3.25%	0.0027
58	May		3.25%	0.0028
59	June		3.25%	0.0027
60	July		3.25%	0.0028
61	August		3.25%	0.0028
62	September		3.25%	0.0027
63	Average Monthly Interest Rate			0.0027
64	Over/Under Recovery Amount	(Line 37)		(\$62,481)
65	Average Monthly Interest Rate	(Line 63)		0.0027
66	Monthly Interest Recovery Amount	(Line 64 * Line 65)		(\$169)
67	Number of Months for Interest Recovery Amount			24
68	Interest Recovery Amount	(Line 67 * Line 66)		(\$4,056)
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
2021 Projection

Worksheet A
Table 13

Line No.		2021	
1	I. Revenue Requirement True-up:		
2	Projected Revenue Requirement for the Prior Rate Year - (ARR Projected Data In 33 + In 43)	\$ 370,752,280	
3	Actual Revenue Requirement for the True-up Rate Year - (ARR Actual Data In 185 + In 195)	\$ 358,813,094	
4	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit)	\$ (11,939,186)	
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))	\$ 221,892,539	
7	Actual Revenue Requirement for the True-up Rate Year - (ARR Actual Data In 196 col (5))	\$ 215,447,206	
8	SPP BPU True-up (Over Recovery is a Credit, Under Recovery is a Debit) (In 6 - In 7)	\$ 6,445,333	
9	Net Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit)	\$ (5,493,854)	
10	III. Volume True-up:		
11	Projected Divisor Load for the Prior Rate Year, - (WsC Divisor In 14 * 1,000)	4,683,000 kw	
12	Actual Divisor Load for the Prior Rate Year, - (WsC Divisor In 28 * 1,000)	4,616,000 kw	
13	Volume Adjustment (line 11 - line 12)	67,000 kw	
14	Projected Zonal Rate per kW-yr for the Prior Rate Year - (Rate In 10 col (3))	\$ 30.3030	
15	Actual Zonal Rate per kW-yr for the Prior Rate Year ((In 3 - In 7) / In 12))	\$ 31.0580	
16	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 13 x line 14)	\$ 2,030,301	
17	Net True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (sum lines 4 + 8+ 16)	\$ (3,463,553)	
18	IV. Interest Calculation:		
19	was section III, now section IV		
20	Projected Billing		
21	Year		
22	FERC Quarterly Interest Rates	Monthly Interest Rate	
23	Months	Interest Rates	Rate
24	January - Yr 2021	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	3.25%	0.0028
31	August	3.25%	0.0028
32	September	3.25%	0.0027
33	October	3.25%	0.0028
34	November	3.25%	0.0027
35	December	3.25%	0.0028
36	January - Yr 2022	3.25%	0.0028
37	February	3.25%	0.0025
38	March	3.25%	0.0028
39	April	3.25%	0.0027
40	May	3.25%	0.0028
41	June	3.25%	0.0027
42	July	3.25%	0.0028
43	August	3.25%	0.0028
44	September	3.25%	0.0027
45	Average Monthly Interest Rate	0.0027	
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	24	24
50	Interest Recovery Amount (In 49 times In 48)		
51	Prior Year True-up Adjustment (line 46)	\$ (9,908,885)	\$ (6,445,333) (Input to Annual Update)
52	Interest on Prior Year True-up Adjustment (In 50)	\$ (642,096)	\$ (417,648) (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		

Worksheet A.1
Table 14

Line No.				
1	<u>Explanation of Prior Period Correction:</u>			
2	Software Allocator - Correction of ADIT Balances on 2020 Prior Period Correction			
3				
4	Rate Year Prior Period Correction Applicable to (input year)			2014
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)			2016
6	Year Prior Period Correction Settled/Agreed (input)			2020
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)			2021
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)			84
9	<u>I. Revenue Requirement True-up:</u>			
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)			\$ 109,168,841
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)			\$ 109,168,861
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)			\$20
13	<u>II. Volume True-up:</u>			
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)			\$20
21	<u>III. Interest Calculation:</u>			
22		FERC	Number	Monthly
23		Quarterly	of Days	Interest
24	<u>Month/Year</u>	<u>Interest Rates</u>	<u>in Month</u>	<u>Rate</u>
25	January - True-up Yr Yr 2014	3.25%	31	0.0028
26	February	3.25%	28	0.0025
27	March	3.25%	31	0.0028
28	April	3.25%	30	0.0027
29	May	3.25%	31	0.0028
30	June	3.25%	30	0.0027
31	July	3.25%	31	0.0028
32	August	3.25%	31	0.0028
33	September	3.25%	30	0.0027
34	October	3.25%	31	0.0028
35	November	3.25%	30	0.0027
36	December	3.25%	31	0.0028
37	January - True-up Yr Yr 2015	3.25%	31	0.0028
38	February	3.25%	28	0.0025
39	March	3.25%	31	0.0028
40	April	3.25%	30	0.0027
41	May	3.25%	31	0.0028
42	June	3.25%	30	0.0027
43	July	3.25%	31	0.0028
44	August	3.25%	31	0.0028
45	September	3.25%	30	0.0027
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 2016	3.25%	31	0.0028
50	February	3.25%	29	0.0026
51	March	3.25%	31	0.0028
52	April	3.46%	30	0.0028
53	May	3.46%	31	0.0029
54	June	3.46%	30	0.0028
55	July	3.50%	31	0.0030
56	August	3.50%	31	0.0030
57	September	3.50%	30	0.0029
58	October	3.50%	31	0.0030
59	November	3.50%	30	0.0029
60	December	3.50%	31	0.0030
61	January - True-up Yr 2017	3.50%	31	0.0030
62	February	3.50%	28	0.0027
63	March	3.50%	31	0.0030
64	April	3.71%	30	0.0030
65	May	3.71%	31	0.0032
66	June	3.71%	30	0.0030
67	July	3.96%	31	0.0034
68	August	3.96%	31	0.0034
69	September	3.96%	30	0.0033
70	October	4.21%	31	0.0036
71	November	4.21%	30	0.0035
72	December	4.21%	31	0.0036
73	January - True-up Yr 2018	4.25%	31	0.0036
74	February	4.25%	28	0.0033
75	March	4.25%	31	0.0036
76	April	4.47%	30	0.0037
77	May	4.47%	31	0.0038
78	June	4.47%	30	0.0037
79	July	4.69%	31	0.0040
80	August	4.69%	31	0.0040
81	September	4.69%	30	0.0039
82	October	4.96%	31	0.0042
83	November	4.96%	30	0.0041
84	December	4.96%	31	0.0042
85	January - True-up Yr 2019	5.18%	31	0.0044
86	February	5.18%	28	0.0040
87	March	5.18%	31	0.0044
88	April	5.45%	30	0.0045
89	May	5.45%	31	0.0046
90	June	5.45%	30	0.0045
91	July	5.50%	31	0.0047
92	August	5.50%	31	0.0047
93	September	5.50%	30	0.0045
94	October	5.42%	31	0.0046
95	November	5.42%	30	0.0045
96	December	5.42%	31	0.0046
97	January - True-up Yr 2020	4.96%	31	0.0042
98	February	4.96%	29	0.0039
99	March	4.96%	31	0.0042
100	April	4.75%	30	0.0039
101	May	4.75%	31	0.0040
102	June	4.75%	30	0.0039
103	July	3.43%	31	0.0029
104	August	3.43%	31	0.0029
105	September	3.43%	30	0.0028
106	Average Monthly Interest Rate			0.0034

107	Over/Under Recovery Amount (In 20 amount)	\$20
108	Average Monthly Interest Rate (In 106)	0.0034
109	Monthly Interest Recovery Amount (In 107 x In 108)	\$0

110 Number of Months for Interest Recovery Amount (from line 8) 84

111 Interest Recovery Amount (In 110 times In 109) \$0

112	Prior Period Correction Adjustment (In 20)	\$20 (Input to Annual Update)
113	Interest on Prior Period Correction Adjustment (In 111)	\$0 (Input to Annual Update)

114 Note:
115 The interest is calculated using the interest rate posted on the FERC website.
116 See link to website below.
117 <http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub>

Southwestern Public Service Company
Worksheet A.1 - Prior Period Correction True-Up with Interest Calculation

Worksheet A.1
Table 14

Line				
No.				
1	Explanation of Prior Period Correction:			
2	Software Allocator - Correction of ADIT Balances on 2020 Prior Period Correction			
3				
4	Rate Year Prior Period Correction Applicable to (input year)		2015	
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)		2017	
6	Year Prior Period Correction Settled/Agreed (input)		2019	
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)		2020	
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)		60	
9	I. Revenue Requirement True-up:			
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$	108,910,661	
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$	108,910,668	
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)		\$7	
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)		\$7	
21	III. Interest Calculation:			
22		FERC	Number	Monthly
23		Quarterly	of Days	Interest
24	Month/Year	Interest Rates	in Month	Rate
25	January - True-up Yr 2015	3.25%	31	0.0028
26	February	3.25%	28	0.0025
27	March	3.25%	31	0.0028
28	April	3.25%	30	0.0027
29	May	3.25%	31	0.0028
30	June	3.25%	30	0.0027
31	July	3.25%	31	0.0028
32	August	3.25%	31	0.0028
33	September	3.25%	30	0.0027
34	October	3.25%	31	0.0028
35	November	3.25%	30	0.0027
36	December	3.25%	31	0.0028
37	January - True-up Yr 2016	3.25%	31	0.0028
38	February	3.25%	29	0.0026
39	March	3.25%	31	0.0028
40	April	3.46%	30	0.0028
41	May	3.46%	31	0.0029
42	June	3.46%	30	0.0028
43	July	3.50%	31	0.0030
44	August	3.50%	31	0.0030
45	September	3.50%	30	0.0029
46	October	3.50%	31	0.0030
47	November	3.50%	30	0.0029
48	December	3.50%	31	0.0030
49	January - True-up Yr 2017	3.50%	31	0.0030
50	February	3.50%	28	0.0027
51	March	3.50%	31	0.0030
52	April	3.71%	30	0.0030
53	May	3.71%	31	0.0032
54	June	3.71%	30	0.0030
55	July	3.96%	31	0.0034
56	August	3.96%	31	0.0034
57	September	3.96%	30	0.0033
58	October	4.21%	31	0.0036
59	November	4.21%	30	0.0035
60	December	4.21%	31	0.0036

61	January - True-up Yr 2018	4.25%	31	0.0036
62	February	4.25%	28	0.0033
63	March	4.25%	31	0.0036
64	April	4.47%	30	0.0037
65	May	4.47%	31	0.0038
66	June	4.47%	30	0.0037
67	July	4.69%	31	0.0040
68	August	4.69%	31	0.0040
69	September	4.69%	30	0.0039
70	October	4.96%	31	0.0042
71	November	4.96%	30	0.0041
72	December	4.96%	31	0.0042
73	January - True-up Yr 2019	5.18%	31	0.0044
74	February	5.18%	28	0.0040
75	March	5.18%	31	0.0044
76	April	5.45%	30	0.0045
77	May	5.45%	31	0.0046
78	June	5.45%	30	0.0045
79	July	5.50%	31	0.0047
80	August	5.50%	31	0.0047
81	September	5.50%	30	0.0045
82	October	5.42%	31	0.0046
83	November	5.42%	30	0.0045
84	December	5.42%	31	0.0046
85	January - True-up Yr 2020	4.96%	31	0.0042
86	February	4.96%	29	0.0039
87	March	4.96%	31	0.0042
88	April	4.75%	30	0.0039
89	May	4.75%	31	0.0040
90	June	4.75%	30	0.0039
91	July	3.43%	31	0.0029
92	August	3.43%	31	0.0029
93	September	3.43%	30	0.0028
58	Average Monthly Interest Rate			0.0035

59	Over/Under Recovery Amount (In 20 amount)		\$7
60	Average Monthly Interest Rate (In 58)		0.0035
61	Monthly Interest Recovery Amount (In 59 x In 60)		\$0
62	Number of Months for Interest Recovery Amount (from line 8)		60
63	Interest Recovery Amount (In 62 times In 61)		\$0
64	Prior Period Correction Adjustment (In 20)	\$7 (Input to Annual Update)	
65	Interest on Prior Period Correction Adjustment (In 63)	\$0 (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>

Southwestern Public Service Company
Worksheet A.1 - Prior Period Correction True-Up with Interest Calculation

Worksheet A.1
Table 14

Line No.

1	Explanation of Prior Period Correction:			
2	Software Allocator - Correction of ADIT Balances on 2020 Prior Period Correction			
3				
4	Rate Year Prior Period Correction Applicable to (input year)	2016		
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)	2018		
6	Year Prior Period Correction Settled/Agreed (input)	2020		
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)	2021		
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)	60		
9	I. Revenue Requirement True-up:			
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$ 119,670,035		
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$ 119,670,014		
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	(\$21)		
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)	(\$21)		
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 2016	3.25%	31	0.0028
26	February	3.25%	29	0.0026
27	March	3.25%	31	0.0028
28	April	3.46%	30	0.0028
29	May	3.46%	31	0.0029
30	June	3.46%	30	0.0028
31	July	3.50%	31	0.0030
32	August	3.50%	31	0.0030
33	September	3.50%	30	0.0029
34	October	3.50%	31	0.0030
35	November	3.50%	30	0.0029
36	December	3.50%	31	0.0030
37	January - True-up Yr 2017	3.50%	31	0.0030
38	February	3.50%	28	0.0027
39	March	3.50%	31	0.0030
40	April	3.71%	30	0.0030
41	May	3.71%	31	0.0032
42	June	3.71%	30	0.0030
43	July	3.96%	31	0.0034
44	August	3.96%	31	0.0034
45	September	3.96%	30	0.0033
46	October	4.21%	31	0.0036
47	November	4.21%	30	0.0035
48	December	4.21%	31	0.0036
49	January - True-up Yr 2018	4.25%	31	0.0036
50	February	4.25%	28	0.0033
51	March	4.25%	31	0.0036
52	April	4.47%	30	0.0037
53	May	4.47%	31	0.0038
54	June	4.47%	30	0.0037
55	July	4.69%	31	0.0040
56	August	4.69%	31	0.0040
57	September	4.69%	30	0.0039
58	October	4.96%	31	0.0042
59	November	4.96%	30	0.0041
60	December	4.96%	31	0.0042

61	January - True-up Yr 2019	5.18%	31	0.0044
62	February	5.18%	28	0.0040
63	March	5.18%	31	0.0044
64	April	5.45%	30	0.0045
65	May	5.45%	31	0.0046
66	June	5.45%	30	0.0045
67	July	5.50%	31	0.0047
68	August	5.50%	31	0.0047
69	September	5.50%	30	0.0045
70	October	5.42%	31	0.0046
71	November	5.42%	30	0.0045
72	December	5.42%	31	0.0046
73	January - True-up Yr 2020	4.96%	31	0.0042
74	February	4.96%	29	0.0039
75	March	4.96%	31	0.0042
76	April	4.75%	30	0.0039
77	May	4.75%	31	0.0040
78	June	4.75%	30	0.0039
79	July	3.43%	31	0.0029
80	August	3.43%	31	0.0029
81	September	3.43%	30	0.0028
82	Average Monthly Interest Rate			0.0036

83	Over/Under Recovery Amount (In 20 amount)		(\$21)
84	Average Monthly Interest Rate (In 82)		0.0036
85	Monthly Interest Recovery Amount (In 83 x In 84)		\$0

86	Number of Months for Interest Recovery Amount (from line 8)	60
----	---	----

87	Interest Recovery Amount (In 86 times In 85)	\$0
----	--	-----

88	Prior Period Correction Adjustment (In 20)	(\$21) (Input to Annual Update)
89	Interest on Prior Period Correction Adjustment (In 87)	\$0 (Input to Annual Update)

90 Note:
91 The interest is calculated using the interest rate posted on the FERC website.
92 See link to website below.
93 <http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub>

Southwestern Public Service Company
Worksheet A.1 - Prior Period Correction True-Up with Interest Calculation

Worksheet A.1
Table 14

Line				
No.	Explanation of Prior Period Correction:			
1				
2	Software Allocator - Correction of ADIT Balances on 2020 Prior Period Correction			
3				
4	Rate Year Prior Period Correction Applicable to (input year)		2017	
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)		2019	
6	Year Prior Period Correction Settled/Agreed (input)		2020	
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)		2021	
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)		48	
9	I. Revenue Requirement True-up:			
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)		\$ 121,703,413	
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)		\$ 121,704,707	
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)		\$1,294	
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)		\$1,294	
21	III. Interest Calculation:			
22		FERC	Number	Monthly
23		Quarterly	of Days	Interest
24	Month/Year	Interest Rates	in Month	Rate
25	January - True-up Yr 2017	3.50%	31	0.0030
26	February	3.50%	28	0.0027
27	March	3.50%	31	0.0030
28	April	3.71%	30	0.0030
29	May	3.71%	31	0.0032
30	June	3.71%	30	0.0030
31	July	3.96%	31	0.0034
32	August	3.96%	31	0.0034
33	September	3.96%	30	0.0033
34	October	4.21%	31	0.0036
35	November	4.21%	30	0.0035
36	December	4.21%	31	0.0036
37	January - True-up Yr 2018	4.25%	31	0.0036
38	February	4.25%	28	0.0033
39	March	4.25%	31	0.0036
40	April	4.47%	30	0.0037
41	May	4.47%	31	0.0038
42	June	4.47%	30	0.0037
43	July	4.69%	31	0.0040
44	August	4.69%	31	0.0040
45	September	4.69%	30	0.0039
46	October	4.96%	31	0.0042
47	November	4.96%	30	0.0041
48	December	4.96%	31	0.0042
49	January - True-up Yr 2019	5.18%	31	0.0044
50	February	5.18%	28	0.0040
51	March	5.18%	31	0.0044
52	April	5.45%	30	0.0045
53	May	5.45%	31	0.0046
54	June	5.45%	30	0.0045
55	July	5.50%	31	0.0047
56	August	5.50%	31	0.0047
57	September	5.50%	30	0.0045
58	October	5.42%	31	0.0046
59	November	5.42%	30	0.0045
60	December	5.42%	31	0.0046

61	January - True-up Yr 2020	4.96%	31	0.0042	
62	February	4.96%	29	0.0039	
63	March	4.96%	31	0.0042	
64	April	4.75%	30	0.0039	
65	May	4.75%	31	0.0040	
66	June	4.75%	30	0.0039	
67	July	3.43%	31	0.0029	
68	August	3.43%	31	0.0029	
69	September	3.43%	30	0.0028	
70	Average Monthly Interest Rate			0.0038	
71	Over/Under Recovery Amount (In 20 amount)				\$1,294
72	Average Monthly Interest Rate (In 70)				0.0038
73	Monthly Interest Recovery Amount (In 71 x In 72)				\$5
74	Number of Months for Interest Recovery Amount (from line 8)				48
75	Interest Recovery Amount (In 74 times In 73)				\$240
76	Prior Period Correction Adjustment (In 20)				
77	Interest on Prior Period Correction Adjustment (In 75)				
78	Note:				
79	The interest is calculated using the interest rate posted on the FERC website.				
80	See link to website below.				
81	http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub				

\$1,294 (Input to Annual Update) \$240 (Input to Annual Update)
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Southwestern Public Service Company
Worksheet A.1 - Prior Period Correction True-Up with Interest Calculation

Worksheet A.1
Table 14

Line No.			
1	Explanation of Prior Period Correction:		
2	Software Allocator - Correction of ADIT Balances on 2020 Prior Period Correction		
3			
4	Rate Year Prior Period Correction Applicable to (input year)	2018	
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)	2020	
6	Year Prior Period Correction Settled/Agreed (input)	2020	
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)	2021	
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)	\$ 269,231,214	
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$ 269,231,106	
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	(\$108)	
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)	(\$108)	
21	III. Interest Calculation:		
22		FERC	Monthly
23		Quarterly	Interest
24	Month/Year	Interest Rates	in Month
25	January - True-up Yr 2018	4.25%	31
26	February	4.25%	28
27	March	4.25%	31
28	April	4.47%	30
29	May	4.47%	31
30	June	4.47%	30
31	July	4.69%	31
32	August	4.69%	31
33	September	4.69%	30
34	October	4.96%	31
35	November	4.96%	30
36	December	4.96%	31
37	January - True-up Yr 2019	5.18%	31
38	February	5.18%	28
39	March	5.18%	31
40	April	5.45%	30
41	May	5.45%	31
42	June	5.45%	30
43	July	5.50%	31
44	August	5.50%	31
45	September	5.50%	30
46	October	5.42%	31
47	November	5.42%	30
48	December	5.42%	31
49	January - True-up Yr 2020	4.96%	31
50	February	4.96%	29
51	March	4.96%	31
52	April	4.75%	30
53	May	4.75%	31
54	June	4.75%	30
55	July	3.43%	31
56	August	3.43%	31
57	September	3.43%	30
58	Average Monthly Interest Rate		0.0040
59	Over/Under Recovery Amount (In 20 amount)		(\$108)
60	Average Monthly Interest Rate (In 58)		0.0040
61	Monthly Interest Recovery Amount (In 59 x In 60)		\$0
62	Number of Months for Interest Recovery Amount (from line 8)		36
63	Interest Recovery Amount (In 62 times In 61)		\$0
64	Prior Period Correction Adjustment (In 20)	(\$108) (Input to Annual Update)	
65	Interest on Prior Period Correction Adjustment (In 63)	\$0 (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.		(a)	(b)	(c)	(d)	(e)	(f)
1	<u>I. Radial Line Interest on True-Up Calculation</u>						
2		Revenue	Month	Months	Average	Monthly	Interest
3		Requirement	Radial Line	Subject to	Interest	Interest	Recovery
4		True-Up	Changed	Interest	Rate		Amount
5		(Worksheet M)	(Input)	(12 - Col b)	(Col i)	(Col a * Col d)	(Col c * Col e)
6					0.00275	0	0
7							
8							
9						0	0
10							
11							
12							
13	Total		\$0				\$0
14							
15	<u>II. Interest Rates:</u>						
16		(g)	(h)	(i)			
17		FERC	Number	Monthly			
18		Quarterly	of Days	Interest			
19	<u>Month/Year</u>	Interest Rates	in Month	Rate			
20	January - Actual Yr 2019	3.25%	31	0.0028			
21	February	3.25%	29	0.0026			
22	March	3.25%	31	0.0028			
23	April	3.25%	30	0.0027			
24	May	3.25%	31	0.0028			
25	June	3.25%	30	0.0027			
26	July	3.25%	31	0.0028			
27	August	3.25%	31	0.0028			
28	September	3.25%	30	0.0027			
29	October	3.25%	31	0.0028			
30	November	3.25%	30	0.0027			
31	December	3.25%	31	0.0028			
32	Average Monthly Interest Rate			0.00275			
33							
34	<u>III. Total Radial Line Charges</u>						
35				(j)	(k)	(l)	(m)
36				Annual	True-Up	Interest on	Total Annual
37				Charge		True-Up	Charge
38				(Worksheet M)	(Col a)	(Col f)	(Sum Col j - l)
39	Bailey County			\$42	\$0	\$0	\$42
40	Big Country			\$107,104	\$0	\$0	\$107,104
41	CVEC			\$230,240	\$0	\$0	\$230,240
42	Deaf Smith			\$167,379	\$0	\$0	\$167,379
43	Farmers			\$2,268	\$0	\$0	\$2,268
44	Green Belt			\$162,831	\$0	\$0	\$162,831
45	Lamb County			\$127	\$0	\$0	\$127
46	Lighthouse			\$37,659	\$0	\$0	\$37,659
47	LPL			\$114,650	\$0	\$0	\$114,650
48	Lyntegar			\$222,246	\$0	\$0	\$222,246
49	Rita Blanca			\$97	\$0	\$0	\$97
50	South Plains			\$3,864	\$0	\$0	\$3,864
51	Tri County			\$139	\$0	\$0	\$139
52							
53	Total			\$1,048,646	\$0	\$0	\$1,048,646

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

Worksheet B
Table 15

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

2021

	(a)	(b)	(c)
			Adjusted Total
<u>Line No.</u>	<u>Total</u>	<u>Adjustments</u>	<u>Amount</u>
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

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

2021

	(a)	(b)	(c)
			Adjusted Total
<u>Line No.</u>	<u>Total</u>	<u>Adjustments</u>	<u>Amount</u>
4	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1)	0	0
5	Gain on disposition of property (Other Related)	331	-331
6	Total 421.1 (FF 1, p. 117, ln. 40, col. C) (or other applicable acct)	331	-331

Note 1: In prior transactions, on a case-by-case basis, the Public Utilities Commission of Texas (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 percentage specified by the PUCT for that transaction.

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

2021

	(a)	(b)	(c)	(d)
				Total Company
<u>Line No.</u>	<u>Amount</u>	<u>Allocator</u>		<u>Amount</u>
1	Rent from Electric Property Classified as General	\$ 25,921	W/S	0.14127 \$ 3,662
2	Rent from Electric Property Classified as Distribution	\$ 8,440,878	NA	
3	Rent from Electric Property Classified as Transmission			
3a	Related to Network Transmission Facilities	\$ 352	DA	1.00000 \$ 352
3b	Related to Non-Network Transmission Facilities	\$ -	NA	
4	Rent from Electric Property Classified as Production	\$ -	NA	
5	Total Account 454 Rent from Electric Property	\$ 8,467,151		\$ 4,014 Net Transmission Credits

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

2021

	(a)	(b)	(c)	(d)
				Total Company
<u>Line No.</u>	<u>Amount</u>	<u>Allocator</u>		<u>Amount</u>
6	Rent from Electric Property Classified as General	\$ 3,850	W/S	0.13978 \$ 538
7	Rent from Electric Property Classified as Distribution	\$ 8,746,587	NA	
8	Rent from Electric Property Classified as Transmission			
8a	Related to Network Transmission Facilities	\$ 369	DA	1.00000 \$ 369
8b	Related to Non-Network Transmission Facilities	\$ -	NA	
9	Rent from Electric Property Classified as Production	\$ -	NA	
10	Total Account 454 Rent from Electric Property	\$ 8,750,806		\$ 907 Net Transmission Credits

Data Source - Account 454 General Ledger Detail Analysis

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

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

(c)	(d) Allocated <u>Amount</u>	2021
1.00000	\$ 51,988	
		\$ 51,988

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

<u>Line No.</u>		(a) <u>Amount</u>	(b) <u>Allocator</u>
4	Schedule 18- Annual Interconnection Customer O&M Charge	\$ 64,903	DA
5	Other Electric Revenue	\$ -	NA
6	Total Account 456.0 Other Electric Revenue	\$ 64,903	

(c)	(d) Allocated <u>Amount</u>	2021
1.00000	\$ 64,903	
		\$ 64,903

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

2021 \$ 282,177,592

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line No.	Type	Description	RTO	Network Transmission	Scheduling, System Control & Dispatch	Reactive Supply & Voltage Control	Regulation and Frequency	Network & Energy Imbalance	Network & Interco. Spinning Reserve	Supplemental Spinning Reserve	FERC Assess Pass Through	Total of Line Items
1	Divisor	Golden Spread Electric Cooperative	0	22,896,755	0	0						22,896,755
2	Ancillary	Golden Spread Electric Cooperative	755,652	0	601,847	0						1,357,499
3												0
4	Credit	Southwest Power Pool - Point to Point		4,331,258	148,361	120,552						4,600,171
5	Divisor	Southwest Power Pool - Network		24,349,978	0	0						24,349,978
6	Ancillary	Southwest Power Pool - Network	322,782	0	778,898	22,664						1,124,344
7												0
8	Credit	Sch. 11 - Point to Point	0	11,726,945	0	0						11,726,945
9	Divisor	Sch. 11 - Base Plan	0	216,121,900	0	0						216,121,900
10												0
11												0
12												0
13												0
14												0
15												0
16												0
17												0
18												0
19												0
20												0
21												0
22												0
23												0
24												0
25												0
26												0
27												0
28												0
29												0
30												0
31												0
32												0
33		Total	1,078,434	279,426,835	1,529,107	143,216	0	0	0	0	0	282,177,592
34												
35		Summarized by Type: Note 2										
36	Credit		0	16,058,203	148,361	120,552	0	0	0	0	0	16,327,116
37	Divisor		0	263,368,633	0	0	0	0	0	0	0	263,368,633
38	Ancillary		1,078,434	0	1,380,746	22,664	0	0	0	0	0	2,481,844
39	Other		0	0	0	0	0	0	0	0	0	0
40	Total		1,078,434	279,426,835	1,529,107	143,216	0	0	0	0	0	282,177,592

41 Description of Revenue Types:

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

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

2021

Table 17

[illegible]

Southwestern Public Service Company
Worksheet C - Divisor

Worksheet C
Table 18

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

2021

Line No.	Month	Network Load ¹	Plus: Intertie Demand ²	TO's Transmission Network Load
1	January	4,321		4,321
2	February	4,330		4,330
3	March	4,219		4,219
4	April	4,427		4,427
5	May	5,061		5,061
6	June	5,341		5,341
7	July	5,799		5,799
8	August	5,558		5,558
9	September	4,895		4,895
10	October	4,064		4,064
11	November	3,991		3,991
12	December	4,186		4,186
13	Total	56,191	0	56,191
14	12-CP	4,683	0	4,683

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

2021

Line No.	Month, Day and Year ¹	Hour Ending ¹	Network Load ¹	Plus: Intertie Demand ²	TO's Transmission Network Load
15	January 15, 2021	8:00	4,143		4,143
16	February 12, 2021	10:00	4,403		4,403
17	March 25, 2021	8:00	4,118		4,118
18	April 6, 2021	19:00	4,328		4,328
19	May 26, 2021	17:00	4,693		4,693
20	June 23, 2021	18:00	5,450		5,450
21	July 31, 2021	18:00	5,289		5,289
22	August 9, 2021	18:00	5,619		5,619
23	September 1, 2021	16:00	5,327		5,327
24	October 9, 2021	17:00	4,229		4,229
25	November 19, 2021	9:00	3,876		3,876
26	December 7, 2021	8:00	3,913		3,913
27	Total		55,388	0	55,388
28	12-CP		4,616	0	4,616

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 =

2021

Line No.	Month	Projected Wholesale Load	Actual Wholesale Load ³
29	January	1,343	1,247
30	February	1,349	1,397
31	March	1,413	1,403
32	April	1,639	1,661
33	May	1,805	1,606
34	June	1,773	1,778
35	July	2,060	1,831
36	August	1,902	1,981
37	September	1,477	1,802
38	October	1,173	1,120
39	November	1,047	1,019
40	December	1,103	1,070
41	Total	18,086	17,915
42	12 month Average	1,507	1,493

V. Notes

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

Line No.	(a)	(b) Projected Beg of Year Balance	(c) Year = 2021 Projected End of Year Balance	(d) Projected Avg. Balance (b+c)/2	(e) References for Actual Data	(f) Actual Beg of Year Balance	(g) Year = 2021 Actual End of Year Balance	(h) Actual Avg. Balance (f+g)/2
1	Deferred Taxes - Account 281							
2	Tax Amortization - Pollution Control Facilities	(1,074,423)	(1,037,564)	(1,055,994)		(1,073,958)	(1,035,635)	(1,054,797)
3				0				0
4				0				0
5				0				0
6	Total Account 281	(1,074,423)	(1,037,564)	(1,055,994)	FF1, p 273, ln 8, col k	(1,073,958)	(1,035,635)	(1,054,797)
7								
8	Deferred Taxes - Account 282							
9	Liberalized Depreciation:							
10	Electric Distribution	(267,308,669)	(269,616,036)	(268,462,353)		(268,333,157)	(271,367,039)	(269,850,098)
11	Electric Transmission	(637,144,446)	(655,550,826)	(646,347,636)		(633,675,355)	(651,285,927)	(642,480,641)
12	Electric Production	(344,927,116)	(420,383,735)	(382,655,425)		(347,317,018)	(416,637,300)	(381,977,159)
13	Electric General	(55,706,767)	(55,112,780)	(55,409,773)		(54,326,834)	(53,229,092)	(53,777,963)
14	Electric Intangible	(1,214,065)	(1,056,777)	(1,135,421)		(1,437,433)	(2,473,139)	(1,955,286)
15	Electric Non Utility	(3,044,610)	(3,036,730)	(3,040,670)		(3,050,947)	(3,041,028)	(3,045,987)
16								
17	Subtotal Liberalized Depreciation	(1,309,345,672)	(1,404,756,885)	(1,357,051,279)		(1,308,140,744)	(1,398,033,525)	(1,353,087,134)
18				-				-
19	FAS 109 Plant AFUDC Equity	569,591,494	553,677,947	561,634,721		(41,986,944)	(40,984,628)	(41,485,786)
20	FAS 109 Plant Prior Flow Through	(27,882,557)	(34,062,390)	(30,972,474)		532,054,329	510,039,582	521,046,956
21	Excess ADIT							
22	FAS 109 Plant Excess ADIT - Protected	466,692,252	455,545,376	461,118,814		440,628,934	423,841,983	432,235,459
23	FAS 109 Plant Excess ADIT - Unprotected	103,216,501	98,443,184	100,829,843		91,425,395	86,197,600	88,811,498
24	Total Account 282	(197,727,982)	(331,152,767)	(264,440,375)	FF1, p 275, ln 9, col k	(286,019,030)	(418,938,988)	(352,479,007)
25								
26	Deferred Taxes - Account 283							
27	Liberalized Depreciation - Software	(184,372)	(171,331)	(177,852)		(182,257)	(167,486)	(174,871)
28	Liberalized Depreciation - Software Electric Intangible	(21,966,887)	(19,657,650)	(20,812,268)		(21,516,716)	(18,802,291)	(20,159,504)
29	SchM-107 - Pension Expense	(33,436,933)	(34,387,903)	(33,912,418)		(33,237,689)	(34,247,373)	(33,742,531)
30	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(4,664,739)	(4,478,229)	(4,571,484)		(4,684,461)	(4,510,539)	(4,597,500)
31	SchM-138 - Rate Case Expense	(450,050)	(3,730,263)	(2,090,157)		(588,654)	(15,978,743)	(8,283,698)
32	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	0	0	-		(368,309)	0	(184,154)
33	SchM-179 - DSM/CIP	0	0	-		0	(1,911)	(955)
34	SchM-186 - Deferred Fuel Costs	0	0	-		0	(33,705,654)	(16,852,827)
35	SchM-187 - Reg Asset/Liability Transmission Attachment O	(1,097,440)	(484,240)	(790,840)		0	(154,138)	(77,069)
36	SchM-189 - OCI Treasury	(596)	(596)	(596)		(598)	(600)	(599)
37	SchM-192 - Texas Margin Tax	0	0	-		(112,956)	(851,600)	(482,278)
38	SchM-195 - Renewable Energy Standard	(44,960)	0	(22,480)		(981,900)	(760,343)	(871,121)
39	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	0	0	-		0	0	-
40	SchM-207 - Mark to Market Adjust	0	0	-		0	(176,594)	(88,297)
41	SchM-217 - Reg Asset - Texas Surcharge (DTL)	0	0	-		0	0	-
42	SchM-270 - Non Plant Rate Change	0	0	-		0	0	-
43	SchM-275 - Reg Asset - Miscellaneous	(1,300,443)	(1,185,089)	(1,242,766)		(17,238,929)	(6,806,500)	(12,022,715)
44	SchM-293 - Rate Change	0	0	-		(11,874,051)	(11,506,710)	(11,690,381)
45	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	0	0	-		2	2	2
46	SchM-299 - Operating Lease	(109,779,289)	(103,515,375)	(106,647,332)		(109,423,742)	(103,461,034)	(106,442,388)
47	SchM-300 - Reg A/L - Emergency Spec Response	(490,843)	0	(245,422)		(406,209)	(769,402)	(587,805)
48	Non-Utility	0	0	-		(95,889)	(77,136)	(86,513)
49	Total Account 283	(173,416,552)	(167,610,675)	(170,513,615)	FF1, p 277, ln 9, col k	(200,712,358)	(231,978,051)	(216,345,204)
50								
51	Deferred Taxes - Account 190							
52	Basis Difference - Electric Distribution	7,202,135	7,033,867	7,118,001		7,243,119	7,064,180	7,153,649
53	Basis Difference - Electric Transmission	23,747,825	23,126,901	23,437,363		23,961,852	23,541,453	23,751,652
54	Basis Difference - Electric Production	14,820,538	14,199,320	14,509,929		14,645,485	14,144,208	14,394,846
55	Basis Difference - Electric General	957,400	921,185	939,293		950,875	951,470	951,173
56	Basis Difference - Electric Intangible	3,020	2,187	2,604		3,020	2,202	2,611
57	Subtotal Basis Difference	46,730,918	45,283,461	46,007,190		46,804,351	45,703,512	46,253,932

58				-			
59	Basis Difference - CIAC Elec Distribution	21,557,945	20,587,561	21,072,753	22,681,704	20,554,187	21,617,946
60	Basis Difference - CIAC Elec Transmission	12,818,973	14,017,041	13,418,007	10,637,721	10,826,558	10,732,140
61	Basis Difference - CIAC Elec Production	20,055	17,694	18,874	20,040	16,891	18,465
62	Basis Difference - CIAC Elec General	8,707	9,401	9,054	8,766	9,254	9,010
63	Basis Difference - CIAC Elec Non Utility	11,620,210	12,391,368	12,005,789	11,602,448	13,804,360	12,703,404
64							
65	Subtotal Basis Difference - CIAC	46,025,889	47,023,065	46,524,477	44,950,678	45,211,250	45,080,964
66				-			-
67	SchM-102 - Fuel Tax Credit - Inc Addback	1,559	1,559	1,559	1,493	3,052	2,273
68	SchM-103 - Environmental Remediation	5,671	3,832	4,752	718,719	172,507	445,613
69	SchM-108 - Accrued Vacation Paid	957,945	957,945	957,945	1,016,350	1,044,895	1,030,622
70	SchM-109 - Employee Incentive	678,450	710,425	694,438	670,256	637,578	653,917
71	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	2,799,785	2,754,028	2,776,907	2,785,195	2,560,847	2,673,021
72	SchM-112 - Post Employment Benefits FAS 112	67,011	45,070	56,041	76,648	51,540	64,094
73	SchM-116 - Bad Debt	1,477,844	1,328,247	1,403,045	1,874,873	2,684,096	2,279,485
74	SchM-118 - Inventory Reserve	64,953	64,953	64,953	72,581	64,288	68,434
75	SchM-119 - Electric Vehicle Credit	7,500	7,500	7,500	7,500	7,500	7,500
76	SchM-127 - Litigation Reserve	273,792	273,792	273,792	22,256	0	11,128
77	SchM-130 - Deferred Compensation Plan Reserve	915,220	978,095	946,657	1,114,022	1,321,435	1,217,729
78	SchM-134 - Non-Qualified Pension Plans - 190	86,564	83,461	85,012	104,880	84,510	94,695
79	SchM-136 - Performance Share Plan	136,683	119,861	128,272	143,453	97,461	120,457
80	SchM-137 - R&E Credit	10,273,993	11,786,993	11,030,493	10,202,963	12,577,851	11,390,407
81	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	397,122	397,122	397,122	5,684	37,171	21,428
82	SchM-152 - Rate Refund	512,972	501,016	506,994	0	0	-
	SchM-171 - Employee Retention	0	0	-	0	2,019	1,010
83	SchM-174 - New Hire Retention Credit	11,000	11,000	11,000	11,000	11,000	11,000
84	SchM-178 - Interest Income on Disputed Tax	61,948	61,948	61,948	406,359	465,213	435,786
85	SchM-179 - DSM/CIP	333,770	148,342	241,056	335,181	149,413	242,297
86	SchM-180 - ITC Grant	0	0	-	0	0	-
87	SchM-186 - Deferred Fuel Costs	9,172,511	9,172,511	9,172,511	8,546,086	0	4,273,043
88	SchM-187 - Reg Asset/Liability Transmission Attachment O	0	0	-	529,590	0	264,795
89	SchM-188 - Contributions Carryover	716	169,703	85,209	54	64,262	32,158
90	SchM-189 - OCI Treasury	380,920	359,692	370,306	386,481	347,090	366,786
91	SchM-192 - Texas Margin Tax	299,054	299,054	299,054	0	0	-
92	SchM-195 - Renewable Energy Standard	0	251,516	125,758	0	0	-
93	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	0	0	-	101,388	197,461	149,425
94	SchM-205 - State Only NOL	59,951	59,951	59,951	58,759	5,166,750	2,612,755
95	SchM-207 - Mark to Market Adjust	0	0	-	119,723	0	59,861
96	SchM-213 - Rate Refund Reserve	0	0	-	515,134	2,675,149	1,595,142
97	SchM-223 - Unamortized ITC	0	0	-	15,005	0	7,502
98	SchM-226 - Performance Recognition Award	11,072	11,183	11,128	20,563	22,838	21,701
99	SchM-261 - Section 59e Adjustment	12,178,842	12,422,544	12,300,693	14,213,855	14,660,405	14,437,130
100	SchM-262 - Federal Only NOL - Non Operating	0	0	-	0	(695,289)	(347,644)
101	SchM-263 - Federal Only NOL - Production	0	1,899,186	949,593	0	52,688,968	26,344,484
102	SchM-264 - Federal Only NOL - Transmission	0	6,173,529	3,086,765	0	14,138,014	7,069,007
103	SchM-265 - Federal Only NOL - General	0	1,661,788	830,894	0	19,821	9,911
104	SchM-266 - Federal Only NOL - Distribution	0	2,017,885	1,008,942	0	4,424,968	2,212,484
105	SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg	0	0	-	(3)	(3)	(3)
106	SchM-293 - Rate Change	0	0	-	3,089,089	1,906,752	2,497,921
107	SchM-299 - Operating Lease	109,779,289	103,515,375	106,647,332	109,423,742	103,461,034	106,442,388
	SchM-301 - Cares Act Payroll Deferral	0	0	-	1,082,180	536,207	809,194
108	SchM-PTC - Deferred PTCs - Hale	76,085,477	132,134,477	104,109,977	74,861,194	126,335,149	100,598,172
109	SchM-PTC - Deferred PTCs - Sagamore	146,375	61,648,375	30,897,375	21,300	51,224,809	25,623,055
110	Other Non-plant			-	(2)	1,662	830
111	Deficient ADIT						
112	FAS 109 Plant Deficient ADIT - Protected	0	0	-			-
113	FAS 109 Plant Deficient ADIT - Unprotected	(34,327,486)	(32,931,900)	(33,629,693)	(27,719,263)	(26,802,676)	(27,260,969)
114	Total Account 190	285,607,310	411,406,584	348,506,948	296,589,321	463,260,511	379,924,920
115							
116	Total Deferred Taxes			(87,503,036)			(189,954,088)
117							
118	Unamortized Balance of Abandoned Incentive Plant			-			-
119	(See Formula Template Note E found on pages 6 and 11.)			-			-
120				-			-
121	Total Abandoned Incentive Plant	0	0	-	0	0	-
122							
123	Unamortized Balance of Extraordinary Property Loss (Note E)			-			-
124	(See Formula Template Note E found on pages 6 and 11.)			-			-
125				-			-
126	Total Extraordinary Property Loss	0	0	-	0	0	-
127							
128							
129	Land Held for Future Use	0	0	-		0	-

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Company Records

Company Records

FF1, p 214

PROJECTED		PROJECTED BALANCES PLANT IN SERVICE														13 Mo Average
Line No.	Plant in Service Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	Balance	
1	Production Steam	1,983,181,210	1,984,550,049	1,984,932,959	1,986,754,968	1,987,436,122	1,990,337,756	1,990,938,054	1,992,908,258	1,993,763,093	1,995,875,746	2,004,515,291	2,013,646,371	2,016,324,107	1,994,243,383	
2	Less Asset Retirement Costs (Note 1)	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	
3	Production Other	1,824,575,607	1,824,654,093	1,824,732,722	1,824,751,511	1,824,785,277	1,824,927,138	1,825,460,490	1,825,493,958	1,825,564,504	1,825,875,690	1,829,741,262	1,830,577,835	1,831,387,350	1,826,348,257	
4	Less Asset Retirement Costs	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	
5	Adjustment to Production (WsD.5, Ins 1+2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Production Net of ARC and Adj.	3,763,557,186	3,765,004,511	3,765,466,050	3,767,306,848	3,768,021,768	3,771,065,264	3,772,198,824	3,774,202,585	3,775,127,966	3,777,551,805	3,790,056,921	3,800,024,575	3,803,511,826	3,776,392,009	
7																
8	Transmission	3,694,892,106	3,696,175,302	3,697,038,682	3,701,511,075	3,718,579,787	3,750,863,133	3,750,617,647	3,750,542,740	3,751,025,705	3,752,945,627	3,755,403,168	3,868,081,215	3,890,755,367	3,752,187,043	
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	25,029	
10	Adjustment to Transmission (WsD.5, In 3)	0	0	0	0	0	0	0	0	0	0	0	0	(254,932)	(19,610)	
11	Transmission Net of ARC and Adj.	3,694,867,077	3,696,150,274	3,697,013,654	3,701,486,046	3,718,554,758	3,750,838,105	3,750,592,618	3,750,517,711	3,751,000,677	3,752,920,598	3,755,378,140	3,868,056,187	3,890,475,406	3,752,142,404	
12																
13	Distribution	1,640,727,011	1,649,105,002	1,654,689,303	1,660,294,993	1,673,227,826	1,684,422,293	1,689,896,379	1,696,521,035	1,704,679,243	1,712,617,763	1,721,754,728	1,730,046,069	1,741,819,620	1,689,215,482	
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	7,467,368	
15	Adjustment to Distribution (WsD.5, In 4)	0	(115)	(305)	(544)	(815)	(1,571)	(2,644)	(3,896)	(5,292)	(6,782)	(8,333)	(9,897)	(11,464)	(3,974)	
16	Distribution Net of ARC and Adj.	1,633,259,643	1,641,637,520	1,647,221,630	1,652,827,082	1,665,759,644	1,676,953,355	1,682,426,367	1,689,049,772	1,697,206,583	1,705,143,613	1,714,279,027	1,722,568,804	1,734,340,788	1,681,744,140	
17																
18	General	557,210,362	567,806,637	569,003,174	573,163,423	575,942,433	578,681,257	583,433,475	599,474,653	601,897,132	607,095,475	612,514,904	615,518,157	626,251,675	589,845,597	
19	Less Asset Retirement Costs	64,394	64,394	64,394	64,394	64,394	64,394	64,394	64,394	64,394	64,394	64,394	64,394	64,394	64,394	
20	Adjustment to General (WsD.5, In 5)	0	0	0	0	0	0	0	(13,874,983)	(13,874,983)	(13,874,983)	(13,874,983)	(13,874,983)	(13,874,983)	(6,403,838)	
21	General Net of ARC and Adj.	557,145,968	567,742,243	568,938,780	573,099,029	575,878,038	578,616,863	583,369,081	585,535,275	587,957,755	593,156,097	598,575,526	601,578,779	612,312,298	583,377,365	
22																
23	Intangible - Software	252,854,688	252,094,659	251,637,386	251,545,222	253,581,446	254,880,953	258,684,939	260,164,555	260,182,184	260,294,876	263,933,976	265,828,659	277,325,434	258,692,998	
24	Adjustment to Intangible (WsD.5, In 6)	(4,327,889)	(4,371,915)	(4,385,940)	(4,399,966)	(4,413,991)	(4,428,017)	(4,442,042)	(4,456,068)	(4,470,093)	(4,484,119)	(4,498,144)	(4,512,170)	(5,123,776)	(4,485,702)	
25	Total Intangible Net of Adj.	248,526,798	247,722,745	247,251,446	247,145,257	249,167,455	250,452,936	254,242,896	255,708,487	255,712,090	255,810,757	259,435,832	261,316,489	272,201,658	254,207,296	
26																
27	Total Gross Plant in Service	9,953,440,983	9,974,385,743	9,982,034,226	9,998,021,193	10,033,552,891	10,084,112,531	10,099,030,893	10,125,105,198	10,137,111,861	10,154,705,176	10,187,863,329	10,323,698,306	10,383,863,553	10,110,532,760	
28	Less Total Asset Retirement Costs	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	
29																
30	Total Gross Plant in Service Net of ARC	9,901,684,562	9,922,629,322	9,930,277,805	9,946,264,771	9,981,796,470	10,032,356,109	10,047,274,472	10,073,348,777	10,085,355,439	10,102,948,754	10,136,106,907	10,271,941,885	10,332,107,131	10,058,776,339	
31																
32	(Note 1 - ARC not included in projected balance amounts.)															
33																
34																
35	PROJECTED		PROJECTED BALANCES DEPRECIATION & AMORTIZATION												13 Mo Average	
36	Accumulated Depreciation & Amortization	Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	
37	Production Steam		1,367,241,065	1,371,299,216	1,374,971,152	1,379,480,001	1,383,331,796	1,387,004,178	1,390,629,587	1,394,467,158	1,398,091,651	1,401,319,966	1,404,785,860	1,408,492,385	1,412,182,272	
38	Production Other		161,308,538	167,420,575	173,532,882	179,645,348	185,757,884	191,868,661	197,976,014	204,084,369	210,192,878	216,302,288	222,425,909	228,560,209	234,701,131	
39	Production - Intangible Amortization		5,367,710	5,404,308	5,440,907	5,477,505	5,514,104	5,550,702	5,587,301	5,623,899	5,660,498	5,697,096	5,733,694	5,770,293	5,806,891	
40	Adjustment to Production (WsD.5, Ins 11+12)		0	0	0	0	0	0	0	0	0	0	0	0	0	
41	Total Production		1,533,917,313	1,544,124,099	1,553,944,940	1,564,602,855	1,574,603,784	1,584,423,541	1,594,192,902	1,604,175,426	1,613,945,027	1,623,319,350	1,632,945,464	1,642,822,887	1,652,690,294	
42																
43	Transmission		444,452,982	449,194,990	454,427,828	458,784,605	464,181,280	469,865,470	475,801,250	481,757,868	487,659,531	493,477,110	499,292,953	505,115,646	510,639,398	
44	Transmission - Intangible Amortization		33,008,961	33,161,364	33,313,822	33,466,339	33,618,888	33,771,466	33,923,584	34,075,252	34,226,956	34,378,707	34,530,504	34,682,373	34,834,430	
45	Adjustment to Transmission (WsD.5, In 13)		0	0	0	0	0	0	0	0	0	0	0	0	(191)	
46	Total Transmission		477,461,943	482,356,354	487,741,250	492,250,943	497,800,168	503,636,936	509,724,834	515,833,121	521,886,487	527,855,817	533,823,457	539,798,019	545,473,636	
47																
48	Distribution		396,995,625	399,037,675	401,100,011	403,049,744	404,940,750	406,971,189	408,954,198	410,908,485	412,714,002	414,616,811	416,594,254	418,530,587	420,188,233	
49	Distribution - Intangible Amortization		1,765,037	1,784,633	1,804,560	1,824,841	1,845,598	1,866,833	1,888,401	1,910,256	1,932,356	1,954,791	1,977,588	2,000,616	2,023,861	
50	Adjustment to Distribution (WsD.5, In 14)		0	(0)	(1)	(2)	(3)	(6)	(11)	(18)	(29)	(43)	(61)	(82)	(107)	
51	Total Distribution		398,760,661	400,822,308	402,904,570	404,874,584	406,786,345	408,838,016	410,842,589	412,818,722	414,646,329	416,571,559	418,571,781	420,531,121	422,211,988	
52																
53	General		259,626,649	262,574,879	265,471,620	268,396,527	271,346,781	274,317,169	277,331,444	280,375,722	283,445,692	286,533,864	289,622,268	292,723,863	295,864,981	
54	General - Intangible Amortization		1,514,445	1,529,896	1,545,346	1,560,797	1,576,248	1,591,699	1,607,150	1,622,601	1,638,052	1,653,502	1,668,953	1,684,404	1,699,855	
55	Adjustment to General (WsD.5, In 15)		0	0	0	0	0	0	0	(43,914)	(131,743)	(219,571)	(307,400)	(395,228)	(483,057)	
56	Total General		261,141,094	264,104,775	267,016,966	269,957,324	272,923,029	275,908,868	278,938,594	281,954,409	284,952,001	287,967,795	290,983,822	294,013,039		

ACTUAL		ACTUAL BALANCES PLANT IN SERVICE													13 Mo Average	
Line No.	Plant in Service Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	Balance	
77	Production Steam	1,969,351,999	1,970,155,423	1,972,364,285	1,974,129,864	1,976,092,935	1,981,048,558	1,990,298,564	1,989,178,255	1,989,571,579	1,990,863,463	1,989,571,579	1,990,862,358	1,997,635,080	1,983,151,815	
78	Less Asset Retirement Costs	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	25,842,882	25,798,214	
79	Production Other	1,851,456,790	1,854,766,469	1,854,739,597	1,854,804,646	1,854,665,706	1,855,370,449	1,855,093,288	1,858,533,748	1,854,554,797	1,854,940,661	1,860,964,665	1,861,010,884	1,859,422,903	1,856,178,816	
80	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	
81	Adjustment to Production (WsD.5, Ins 27+28)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
82	Production Net of ARC and Adj.	3,745,856,975	3,749,970,078	3,752,152,067	3,753,982,696	3,755,806,826	3,761,467,192	3,770,440,038	3,772,760,189	3,769,024,211	3,770,852,310	3,775,584,430	3,776,921,427	3,782,057,777	3,764,375,094	
83																
84	Transmission	3,692,252,143	3,695,801,309	3,700,825,456	3,708,994,430	3,736,848,553	3,766,378,482	3,765,873,372	3,761,449,009	3,761,278,850	3,761,367,757	3,774,496,626	3,878,048,003	3,892,445,109	3,761,235,315	
85	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	25,029	
86	Adjustment to Transmission (WsD.5, In 29)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
87	Transmission Net of ARC and Adj.	3,692,227,114	3,695,776,280	3,700,800,427	3,708,969,401	3,736,823,525	3,766,353,454	3,765,848,344	3,761,423,980	3,761,253,821	3,761,342,729	3,774,471,598	3,878,022,975	3,892,420,080	3,761,210,287	
88																
89	Distribution	1,632,284,718	1,645,039,347	1,656,969,876	1,664,128,387	1,682,738,625	1,696,739,592	1,708,174,731	1,723,059,999	1,736,457,960	1,745,472,376	1,753,537,638	1,760,644,284	1,773,303,015	1,706,042,350	
90	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	7,467,368	
91	Adjustment to Distribution (WsD.5, In 30)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
92	Distribution Net of ARC and Adj.	1,624,817,351	1,637,571,979	1,649,502,509	1,656,661,020	1,675,271,258	1,689,272,224	1,700,707,363	1,715,592,631	1,728,990,593	1,738,005,008	1,746,070,271	1,753,176,916	1,765,835,647	1,698,574,982	
93																
94	General	558,873,333	560,552,839	562,123,126	565,049,418	566,582,917	568,587,679	566,188,661	566,620,197	566,878,341	561,271,966	562,808,417	567,390,939	575,856,327	565,291,089	
95	Less Asset Retirement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
96	Adjustment to General (WsD.5, In 31)	0	0	0	0	0	0	0	0	0	0	(803,774)	(818,552)	(14,500,988)	(1,240,255)	
97	General Net of ARC and Adj.	558,873,333	560,552,839	562,123,126	565,049,418	566,582,917	568,587,679	566,188,661	566,620,197	566,878,341	561,271,966	562,004,643	566,572,387	561,355,339	564,050,834	
98																
99	Intangible - Software	247,106,854	247,873,925	249,971,537	250,516,672	251,425,854	251,948,821	252,052,705	253,792,757	254,087,749	255,814,438	257,944,771	260,634,500	270,486,878	254,127,497	
100	Adjustment to Intangible (WsD.5, In 32)	(2,003,948)	(2,067,183)	(2,067,841)	(2,078,027)	(2,075,453)	(2,091,323)	(2,107,721)	(2,107,384)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,087,464)	
101	Total Intangible Net of Adj.	245,102,906	245,806,742	247,903,696	248,438,645	249,350,401	249,857,497	249,944,984	251,685,373	251,980,120	253,706,809	255,837,141	258,526,870	268,379,248	252,040,033	
102																
103	Total Gross Plant in Service	9,951,325,838	9,974,189,311	9,996,993,877	10,017,623,417	10,068,354,591	10,120,073,580	10,137,681,322	10,152,633,965	10,162,678,926	10,169,730,661	10,199,323,697	10,318,590,967	10,369,149,311	10,126,026,882	
104	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	82,492,601	82,447,933	
105																
106	Total Gross Plant in Service Net of ARC	9,868,881,627	9,891,745,101	9,914,549,666	9,935,179,206	9,985,910,380	10,037,629,370	10,055,237,111	10,070,189,754	10,080,234,715	10,087,286,451	10,116,879,487	10,236,146,757	10,286,656,710	10,043,578,949	
107																
108																
109																
110	ACTUAL		ACTUAL BALANCES DEPRECIATION & AMORTIZATION													13 Mo Average
111	Accumulated Depreciation & Amortization Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	Balance	
112	Production Steam	1,398,239,405	1,401,828,098	1,405,144,941	1,408,196,299	1,410,595,903	1,412,123,480	1,451,309,545	1,454,969,443	1,460,835,035	1,465,307,688	1,468,291,105	1,473,155,763	1,475,992,805	1,437,383,809	
113	Production Other	165,314,036	171,352,299	177,398,891	182,465,053	187,917,776	193,776,782	198,955,516	204,227,235	205,773,559	216,052,515	226,291,165	232,364,412	227,561,398	199,188,510	
114	Production - Intangible Amortization	5,367,653	5,404,242	5,440,831	5,477,420	5,514,003	5,550,585	6,827,735	6,870,999	6,914,264	6,957,528	7,000,793	7,044,058	7,087,322	6,265,956	
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	1,568,921,094	1,578,584,639	1,587,984,662	1,596,138,772	1,604,027,683	1,611,450,847	1,657,092,796	1,666,067,677	1,673,522,859	1,688,317,731	1,701,583,063	1,712,564,232	1,710,641,525	1,642,838,275	
117																
118	Transmission	444,724,676	450,465,139	456,135,882	461,837,053	468,282,795	471,655,697	475,680,472	480,449,747	483,846,726	488,802,300	494,811,622	501,341,629	507,905,442	475,841,475	
119	Transmission - Intangible Amortization	32,934,599	33,088,285	33,241,987	33,395,730	33,549,516	33,703,319	33,857,116	34,010,905	34,164,695	34,318,521	34,469,530	34,617,714	34,766,013	33,855,225	
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	477,659,275	483,553,423	489,377,869	495,232,782	501,832,311	505,359,016	509,537,588	514,460,652	518,011,420	523,120,821	529,281,153	535,959,344	542,671,455	509,696,700	
122																
123	Distribution	385,283,108	387,544,453	388,891,941	389,433,611	390,416,495	391,667,123	393,641,354	395,660,744	397,606,142	399,277,872	400,392,372	403,112,896	401,451,759	394,183,067	
124	Distribution - Intangible Amortization	1,832,664	1,852,433	1,872,372	1,892,594	1,913,109	1,933,785	1,954,365	1,975,557	1,997,000	2,018,707	2,040,679	2,062,900	2,090,322	1,956,653	
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	387,115,772	389,396,886	390,764,313	391,326,205	392,329,604	393,600,908	395,595,718	397,636,301	399,603,142	401,296,580	402,433,051	405,175,796	403,542,081	396,139,720	
127																
128	General	257,652,591	260,344,462	263,239,644	266,242,995	269,203,152	272,087,603	264,723,497	267,463,414	270,196,314	263,738,122	266,394,481	269,061,009	255,186,169	265,041,035	
129	General - Intangible Amortization	715,515	731,218	746,915	762,612	778,309	794,005	807,726	823,402	839,079	854,756	870,433	886,110	901,787	808,605	
130	Adjustment to General (WsD.5, In 42)	0	0	0	0	0	0	0	0	0	0	(6,550)	(19,774)	(71,185)	(7,501)	
131	Total General	258,368,106	261,075,679	263,986,559	267,005,606											

Line No.

Rate Year =

2021

Account 282 - Liberalized Depreciation-Transmission

Days in Period

A

B

C

D

E

Month

Days in the Month

Number of Days Remaining in Year After Month's Accrual of Deferred Taxes

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)

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

February

March

April

May

June

July

August

September

October

November

December

Total

31

28

31

30

31

30

31

31

30

31

30

31

365

335

307

276

246

215

185

154

123

93

62

32

1

2,029

4,380

(1,533,619)

(1,407,568)

(637,144,446)

(1,467,548)

66,071

(1,346,927)

-

-

(633,675,355)

(1,289,921)

(639,841,935)

(1,467,548)

66,071

(1,234,348)

-

-

(635,022,282)

(1,159,668)

(641,001,603)

(1,467,548)

66,071

(1,109,707)

-

-

(636,256,630)

(1,033,617)

(642,035,220)

(1,467,548)

66,071

(989,087)

-

-

(637,366,338)

(903,365)

(642,938,585)

(1,467,548)

66,071

(864,446)

-

-

(638,355,425)

(777,314)

(643,715,899)

(1,467,548)

66,071

(743,826)

-

-

(639,219,871)

(647,061)

(644,362,960)

(1,467,548)

66,071

(619,185)

-

-

(639,963,696)

(516,809)

(644,879,769)

(1,467,548)

66,071

(494,543)

-

-

(640,582,881)

(390,758)

(645,270,527)

(1,467,548)

66,071

(373,923)

-

-

(641,077,424)

(260,505)

(645,531,032)

(1,467,548)

66,071

(249,282)

-

-

(641,451,347)

(134,454)

(645,665,486)

(1,467,548)

66,071

(128,662)

-

-

(641,700,629)

(4,202)

(645,669,688)

(1,467,548)

66,071

(4,021)

-

-

(641,829,291)

(18,403,430)

(8,525,242)

(17,610,572)

792,857

(8,157,957)

-

-

(641,833,312)

(Line 18, & Col H)

(645,669,688)

(Line 18, & Col N)

(641,833,312)

From WsD Avg Rate Base

(646,346,161)

From WsD Avg Rate Base

(642,480,641)

Proration Adjustment

(Line 24 minus Line 25)

676,473

(Line 24 minus Line 25)

647,329

Account 282 - Liberalized Depreciation-General and Intangible

Days in Period

A

B

C

D

E

Month

Days in the Month

Number of Days Remaining in Year After Month's Accrual of Deferred Taxes

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)

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

February

March

April

May

June

July

August

September

October

November

December

Total

31

28

31

30

31

30

31

31

30

31

30

31

365

335

307

276

246

215

185

154

123

93

62

32

1

2,029

4,380

62,449

57,316

(56,818,182)

43,476

(18,973)

39,902

-

-

(55,528,859)

62,449

52,525

(56,760,866)

43,476

(18,973)

36,567

-

-

(55,488,957)

62,449

47,222

(56,708,341)

43,476

(18,973)

32,875

-

-

(55,452,390)

62,449

42,089

(56,661,119)

43,476

(18,973)

29,301

-

-

(55,419,515)

62,449

36,785

(56,619,030)

43,476

(18,973)

25,609

-

-

(55,390,213)

62,449

31,652

(56,582,245)

43,476

(18,973)

22,036

-

-

(55,364,604)

62,449

26,348

(56,550,593)

43,476

(18,973)

18,343

-

-

(55,342,569)

62,449

21,044

(56,524,245)

43,476

(18,973)

14,651

-

-

(55,324,226)

62,449

15,912

(56,503,201)

43,476

(18,973)

11,077

-

-

(55,309,575)

62,449

10,608

(56,487,289)

43,476

(18,973)

7,385

-

-

(55,298,497)

62,449

5,475

(56,476,681)

43,476

(18,973)

3,812

-

-

(55,291,113)

62,449

171

(56,471,206)

43,476

(18,973)

119

-

-

(55,287,301)

749,387

347,147

(56,471,035)

521,708

(227,678)

241,677

-

-

(55,287,182)

(Line 46, & Col H)

(56,471,035)

(Line 46, & Col N)

(55,287,182)

From WsD Avg Rate Base

(56,443,489)

From WsD Avg Rate Base

(55,268,005)

Proration Adjustment

(Line 52 minus Line 53)

(27,546)

(Line 52 minus Line 53)

(19,177)

Account 283 - Liberalized Depreciation-Software

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	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							(21,879,676)						(21,698,973)
January	31	335	365	91.78%	229,123	210,291	(21,669,385)	227,433	(1,690)	208,740	-	-	(21,490,233)
February	28	307	365	84.11%	229,123	192,714	(21,476,671)	227,433	(1,690)	191,293	-	-	(21,298,940)
March	31	276	365	75.62%	229,123	173,255	(21,303,416)	227,433	(1,690)	171,977	-	-	(21,126,963)
April	30	246	365	67.40%	229,123	154,423	(21,148,994)	227,433	(1,690)	153,284	-	-	(20,973,680)
May	31	215	365	58.90%	229,123	134,963	(21,014,031)	227,433	(1,690)	133,967	-	-	(20,839,712)
June	30	185	365	50.68%	229,123	116,131	(20,897,900)	227,433	(1,690)	115,274	-	-	(20,724,438)
July	31	154	365	42.19%	229,123	96,671	(20,801,229)	227,433	(1,690)	95,958	-	-	(20,628,480)
August	31	123	365	33.70%	229,123	77,211	(20,724,018)	227,433	(1,690)	76,642	-	-	(20,551,838)
September	30	93	365	25.48%	229,123	58,379	(20,665,638)	227,433	(1,690)	57,949	-	-	(20,493,890)
October	31	62	365	16.99%	229,123	38,920	(20,626,719)	227,433	(1,690)	38,632	-	-	(20,455,257)
November	30	32	365	8.77%	229,123	20,087	(20,606,631)	227,433	(1,690)	19,939	-	-	(20,435,318)
December	31	1	365	0.27%	229,123	628	(20,606,004)	227,433	(1,690)	623	-	-	(20,434,695)
Total	365	2,029	4,380		2,749,476	1,273,673		2,729,196	(20,280)	1,264,278	-	-	
Ending Balance of Prorated Items							(20,606,004)						(20,434,695)
Non-prorated Average Balance							(20,504,938)						(20,334,375)
Proration Adjustment							(101,066)						(100,320)

Account 190 - Basis Difference-Transmission

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	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							23,747,825						23,961,852
January	31	335	365	91.78%	(51,744)	(47,491)	23,700,335	(35,033)	16,710	(32,154)	-	-	23,929,698
February	28	307	365	84.11%	(51,744)	(43,521)	23,656,813	(35,033)	16,710	(29,466)	-	-	23,900,232
March	31	276	365	75.62%	(51,744)	(39,127)	23,617,686	(35,033)	16,710	(26,491)	-	-	23,873,741
April	30	246	365	67.40%	(51,744)	(34,874)	23,582,813	(35,033)	16,710	(23,611)	-	-	23,850,129
May	31	215	365	58.90%	(51,744)	(30,479)	23,552,333	(35,033)	16,710	(20,636)	-	-	23,829,493
June	30	185	365	50.68%	(51,744)	(26,226)	23,526,107	(35,033)	16,710	(17,757)	-	-	23,811,737
July	31	154	365	42.19%	(51,744)	(21,832)	23,504,276	(35,033)	16,710	(14,781)	-	-	23,796,956
August	31	123	365	33.70%	(51,744)	(17,437)	23,486,839	(35,033)	16,710	(11,806)	-	-	23,785,150
September	30	93	365	25.48%	(51,744)	(13,184)	23,473,655	(35,033)	16,710	(8,926)	-	-	23,776,224
October	31	62	365	16.99%	(51,744)	(8,789)	23,464,865	(35,033)	16,710	(5,951)	-	-	23,770,273
November	30	32	365	8.77%	(51,744)	(4,536)	23,460,329	(35,033)	16,710	(3,071)	-	-	23,767,201
December	31	1	365	0.27%	(51,744)	(142)	23,460,187	(35,033)	16,710	(96)	-	-	23,767,105
Total	365	2,029	4,380		(620,924)	(287,638)		(420,400)	200,524	(194,747)	-	-	
Ending Balance of Prorated Items							23,460,187						23,767,105
Non-prorated Average Balance							23,437,363						23,751,652
Proration Adjustment							22,824						15,453

113 Account 190 - Basis Difference-General and Intangible

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	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							960,420						953,895
January	31	335	365	91.78%	(3,087)	(2,834)	957,587	(19)	3,069	(17)	-	-	953,878
February	28	307	365	84.11%	(3,087)	(2,597)	954,990	(19)	3,069	(16)	-	-	953,862
March	31	276	365	75.62%	(3,087)	(2,335)	952,655	(19)	3,069	(14)	-	-	953,848
April	30	246	365	67.40%	(3,087)	(2,081)	950,575	(19)	3,069	(12)	-	-	953,836
May	31	215	365	58.90%	(3,087)	(1,819)	948,756	(19)	3,069	(11)	-	-	953,825
June	30	185	365	50.68%	(3,087)	(1,565)	947,191	(19)	3,069	(9)	-	-	953,815
July	31	154	365	42.19%	(3,087)	(1,303)	945,889	(19)	3,069	(8)	-	-	953,808
August	31	123	365	33.70%	(3,087)	(1,040)	944,848	(19)	3,069	(6)	-	-	953,801
September	30	93	365	25.48%	(3,087)	(787)	944,062	(19)	3,069	(5)	-	-	953,797
October	31	62	365	16.99%	(3,087)	(524)	943,537	(19)	3,069	(3)	-	-	953,794
November	30	32	365	8.77%	(3,087)	(271)	943,266	(19)	3,069	(2)	-	-	953,792
December	31	1	365	0.27%	(3,087)	(8)	943,258	(19)	3,069	(0)	-	-	953,792
Total	365	2,029	4,380		(37,048)	(17,162)		(223)	36,825	(103)	-	-	
Ending Balance of Prorated Items							943,258						953,792
Non-prorated Average Balance							941,897						953,784
Proration Adjustment							1,361						8

141 Account 190 - Basis Difference-CIAC Transmission

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	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							12,818,973						10,637,721
January	31	335	365	91.78%	99,839	91,633	12,910,606	15,736	(84,103)	14,443	-	-	10,652,164
February	28	307	365	84.11%	99,839	83,974	12,994,581	15,736	(84,103)	13,236	-	-	10,665,400
March	31	276	365	75.62%	99,839	75,495	13,070,075	15,736	(84,103)	11,899	-	-	10,677,299
April	30	246	365	67.40%	99,839	67,289	13,137,364	15,736	(84,103)	10,606	-	-	10,687,905
May	31	215	365	58.90%	99,839	58,809	13,196,173	15,736	(84,103)	9,269	-	-	10,697,175
June	30	185	365	50.68%	99,839	50,603	13,246,776	15,736	(84,103)	7,976	-	-	10,705,151
July	31	154	365	42.19%	99,839	42,124	13,288,900	15,736	(84,103)	6,639	-	-	10,711,790
August	31	123	365	33.70%	99,839	33,644	13,322,545	15,736	(84,103)	5,303	-	-	10,717,093
September	30	93	365	25.48%	99,839	25,438	13,347,983	15,736	(84,103)	4,010	-	-	10,721,103
October	31	62	365	16.99%	99,839	16,959	13,364,942	15,736	(84,103)	2,673	-	-	10,723,776
November	30	32	365	8.77%	99,839	8,753	13,373,695	15,736	(84,103)	1,380	-	-	10,725,155
December	31	1	365	0.27%	99,839	274	13,373,968	15,736	(84,103)	43	-	-	10,725,198
Total	365	2,029	4,380		1,198,067	554,995		188,837	(1,009,230)	87,477	-	-	
Ending Balance of Prorated Items							13,373,968						10,725,198
Non-prorated Average Balance							13,418,007						10,732,140
Proration Adjustment							(44,039)						(6,942)

169 Account 190 - Basis Difference-CIAC General

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	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							8,707						8,766
January	31	335	365	91.78%	58	53	8,760	41	(17)	37	-	-	8,803
February	28	307	365	84.11%	58	49	8,809	41	(17)	34	-	-	8,837
March	31	276	365	75.62%	58	44	8,852	41	(17)	31	-	-	8,868
April	30	246	365	67.40%	58	39	8,891	41	(17)	27	-	-	8,895
May	31	215	365	58.90%	58	34	8,925	41	(17)	24	-	-	8,919
June	30	185	365	50.68%	58	29	8,955	41	(17)	21	-	-	8,940
July	31	154	365	42.19%	58	24	8,979	41	(17)	17	-	-	8,957
August	31	123	365	33.70%	58	19	8,999	41	(17)	14	-	-	8,971
September	30	93	365	25.48%	58	15	9,013	41	(17)	10	-	-	8,981
October	31	62	365	16.99%	58	10	9,023	41	(17)	7	-	-	8,988
November	30	32	365	8.77%	58	5	9,028	41	(17)	4	-	-	8,992
December	31	1	365	0.27%	58	0	9,029	41	(17)	0	-	-	8,992
Total	365	2,029	4,380		694	322		488	(206)	226	-	-	
Ending Balance of Prorated Items				(Line 186, & Col H)			9,029			(Line 186, & Col N)			8,992
Non-prorated Average Balance				From WsD Avg Rate Base			9,054			From WsD Avg Rate Base			9,010
Proration Adjustment				(Line 192 minus Line 193)			(25)			(Line 192 minus Line 193)			(18)

197 Account 190 - Federal Only NOL - Transmission

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	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%	514,461	472,176	472,176	1,178,168	663,707	472,176	663,707	-	804,030
February	28	307	365	84.11%	514,461	432,711	904,887	1,178,168	663,707	432,711	663,707	-	1,568,594
March	31	276	365	75.62%	514,461	389,017	1,293,904	1,178,168	663,707	389,017	663,707	-	2,289,465
April	30	246	365	67.40%	514,461	346,732	1,640,636	1,178,168	663,707	346,732	663,707	-	2,968,051
May	31	215	365	58.90%	514,461	303,039	1,943,675	1,178,168	663,707	303,039	663,707	-	3,602,943
June	30	185	365	50.68%	514,461	260,754	2,204,429	1,178,168	663,707	260,754	663,707	-	4,195,550
July	31	154	365	42.19%	514,461	217,060	2,421,489	1,178,168	663,707	217,060	663,707	-	4,744,464
August	31	123	365	33.70%	514,461	173,366	2,594,855	1,178,168	663,707	173,366	663,707	-	5,249,684
September	30	93	365	25.48%	514,461	131,082	2,725,937	1,178,168	663,707	131,082	663,707	-	5,712,619
October	31	62	365	16.99%	514,461	87,388	2,813,325	1,178,168	663,707	87,388	663,707	-	6,131,860
November	30	32	365	8.77%	514,461	45,103	2,858,429	1,178,168	663,707	45,103	663,707	-	6,508,817
December	31	1	365	0.27%	514,461	1,409	2,859,838	1,178,168	663,707	1,409	663,707	-	6,842,080
Total	365	2,029	4,380		6,173,529	2,859,838		14,138,014	7,964,485	2,859,838	7,964,485	-	
Ending Balance of Prorated Items				(Line 214, & Col H)			2,859,838			(Line 214, & Col N)			6,842,080
Non-prorated Average Balance				From WsD Avg Rate Base			3,086,765			From WsD Avg Rate Base			7,069,007
Proration Adjustment				(Line 220 minus Line 221)			(226,927)			(Line 220 minus Line 221)			(226,927)

Account 190 - Federal Only NOL - General

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	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%	138,482	127,100	127,100	1,652	(136,831)	1,516	-	-	1,516
February	28	307	365	84.11%	138,482	116,477	243,577	1,652	(136,831)	1,389	-	-	2,905
March	31	276	365	75.62%	138,482	104,715	348,292	1,652	(136,831)	1,249	-	-	4,154
April	30	246	365	67.40%	138,482	93,333	441,626	1,652	(136,831)	1,113	-	-	5,268
May	31	215	365	58.90%	138,482	81,572	523,197	1,652	(136,831)	973	-	-	6,241
June	30	185	365	50.68%	138,482	70,190	593,387	1,652	(136,831)	837	-	-	7,078
July	31	154	365	42.19%	138,482	58,428	651,815	1,652	(136,831)	697	-	-	7,775
August	31	123	365	33.70%	138,482	46,667	698,482	1,652	(136,831)	557	-	-	8,331
September	30	93	365	25.48%	138,482	35,285	733,766	1,652	(136,831)	421	-	-	8,752
October	31	62	365	16.99%	138,482	23,523	757,289	1,652	(136,831)	281	-	-	9,033
November	30	32	365	8.77%	138,482	12,141	769,430	1,652	(136,831)	145	-	-	9,178
December	31	1	365	0.27%	138,482	379	769,810	1,652	(136,831)	5	-	-	9,182
Total	365	2,029	4,380		1,661,788	769,810		19,821	(1,641,966)	9,182	-	-	
Ending Balance of Prorated Items				(Line 242, & Col H)		769,810				(Line 242, & Col N)			9,182
Non-prorated Average Balance				From WsD Avg Rate Base		830,894				From WsD Avg Rate Base			9,911
Proration Adjustment				(Line 248 minus Line 249)		(61,084)				(Line 248 minus Line 249)			(729)

Account 182 - Excess ADIT Federal Only NOL - Transmission

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	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							12,243,517						11,847,053
January	31	335	365	91.78%	(24,293)	(22,296)	12,221,221	(24,138)	154	(22,154)	-	-	11,824,898
February	28	307	365	84.11%	(24,293)	(20,432)	12,200,788	(24,138)	154	(20,303)	-	-	11,804,596
March	31	276	365	75.62%	(24,293)	(18,369)	12,182,419	(24,138)	154	(18,253)	-	-	11,786,343
April	30	246	365	67.40%	(24,293)	(16,373)	12,166,046	(24,138)	154	(16,269)	-	-	11,770,074
May	31	215	365	58.90%	(24,293)	(14,309)	12,151,737	(24,138)	154	(14,219)	-	-	11,755,856
June	30	185	365	50.68%	(24,293)	(12,313)	12,139,424	(24,138)	154	(12,235)	-	-	11,743,621
July	31	154	365	42.19%	(24,293)	(10,250)	12,129,175	(24,138)	154	(10,184)	-	-	11,733,437
August	31	123	365	33.70%	(24,293)	(8,186)	12,120,988	(24,138)	154	(8,134)	-	-	11,725,303
September	30	93	365	25.48%	(24,293)	(6,190)	12,114,799	(24,138)	154	(6,150)	-	-	11,719,152
October	31	62	365	16.99%	(24,293)	(4,126)	12,110,672	(24,138)	154	(4,100)	-	-	11,715,052
November	30	32	365	8.77%	(24,293)	(2,130)	12,108,543	(24,138)	154	(2,116)	-	-	11,712,936
December	31	1	365	0.27%	(24,293)	(67)	12,108,476	(24,138)	154	(66)	-	-	11,712,870
Total	365	2,029	4,380		(291,512)	(135,041)		(289,661)	1,851	(134,183)	-	-	
Ending Balance of Prorated items				(Line 272, & Col H)		12,108,476				(Line 272, & Col N)			11,712,870
Non-prorated Average Balance				From WsD.3 Excess ADIT		12,097,761				From WsD.3 Excess ADIT			11,702,222
Proration Adjustment				(Line 278 minus Line 279)		10,715				(Line 278 minus Line 279)			10,648

283 Account 182 - Excess ADIT Federal Only NOL - General

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	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)			-

302 NOTES

- 303 1) Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual
- 304 activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in
- 305 Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative
- 306 in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection
- 307 (amount of projected activity that did not occur).
- 308 2) Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J
- 309 is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- 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 Column J. In other situations, enter zero.
- 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 monthly activity is an increase. Enter actual monthly activity (Col I). In other situations, enter zero.
- 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 at the end of the prior month. The activity in columns L and M is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly activity.
- 6) The methodology to remove double averaging from the true-up ADIT Proration calculation is effective June 27, 2018.

Worksheet D.3
Table 21B[illegible]

Excess Deferred Taxes - Assets Account 182.3 (Notes 2 and 3)									
42	SchM-102 - Fuel Tax Credit - Inc Addback	477	318	397	159	416	286	351	130
43	SchM-103 - Environmental Remediation	5,558	3,705	4,631	1,854	4,338	2,607	3,473	1,731
44	SchM-108 - Accrued Vacation Paid	131,821	87,855	109,838	43,966	143,397	117,230	130,314	26,167
45	SchM-109 - Employee Incentive	237,340	158,226	197,783	79,113	163,232	83,655	123,443	79,578
46	SchM-111 - Post Employment Benefits - FAS 106(Short T	1,078,506	719,004	898,755	359,502	741,750	380,137	560,944	361,613
47	SchM-112 - Post Employment Benefits FAS 112	60,167	40,111	50,139	20,056	41,381	21,207	31,294	20,174
48	SchM-116 - Bad Debt	162,054	108,005	135,029	54,049	219,642	202,633	211,138	17,009
49	SchM-118 - Inventory Reserve	25,926	17,284	21,605	8,642	18,987	10,672	14,830	8,315
50	SchM-130 - Deferred Compensation Plan Reserve	19,391	12,924	16,157	6,467	12,930	6,465	9,697	6,465
51	SchM-134 - Non-Qualified Pension Plans - 190	14,855	9,850	12,353	5,005	16,202	13,233	14,717	2,969
52	SchM-136 - Performance Share Plan	6,282	4,186	5,234	2,095	4,188	2,094	3,141	2,094
53	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	13,039	8,692	10,866	4,346	8,692	4,346	6,519	4,346
54	SchM-179 - DSM/CIP	80,987	53,991	67,489	26,996	53,991	26,996	40,494	26,996
55	SchM-192 - Texas Margin Tax	(14,300)	(9,533)	(11,917)	(4,767)	(20,029)	(18,697)	(19,363)	(1,332)
56	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	3,522	2,348	2,935	1,174	2,349	1,174	1,761	1,174
57	SchM-203 - Fed NOL Benefit	0	0	0	0	23,994,395	23,508,935	23,751,665	485,460
58	SchM-226 - Performance Recognition Award	2,972	1,981	2,477	991	2,820	2,099	2,459	722
59	SchM-263 - Federal Only NOL - Production	4,363,161	4,259,276	4,311,219	103,885	4,221,868	4,118,643	4,170,255	103,225
60				-				-	
61				-				-	
62				-				-	
63				-				-	
64				-				-	
65				-				-	
66				-				-	
67				-				-	
68				-				-	
69				-				-	
70				-				-	
71				-				-	
72				-				-	
73				-				-	
74				-				-	
75				-				-	
76				-				-	
77				-				-	
78				-				-	
79				-				-	
80	Excess ADIT Assets Subject to Proration					Excess ADIT Assets Subject to Proration			
81	SchM-264 - Federal Only NOL - Transmission	12,243,517	11,952,004	12,097,761	291,512	11,847,053	11,557,392	11,702,222	289,661
82				-				-	
83				-				-	
84				-				-	
85				-				-	
86				-				-	
87				-				-	
88				-				-	
89				-				-	
90				-				-	
91				-				-	
92				-				-	
93				-				-	
94				-				-	
95				-				-	
96				-				-	
97				-				-	
98				-				-	
99				-				-	
100				-				-	
101				-				-	
102	Total Account 182.3	18,435,275	17,430,230	17,932,751	1,005,045	41,477,605	40,041,108	40,759,354	1,436,497
103									
104	Acct 182.3 Gross Up	1.284307052	1.284727798			1.286276205	1.287372421		
105									
106	Total Acct 182.3 Grossed Up	23,676,554	22,393,101		FF1, p 278, Footnote	53,351,656	51,547,818		

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 = 2021

(a) <u>Identification</u>	(b) <u>Total (Note 1)</u>	(c) <u>Retail, Production & Other Related</u>	(d) <u>Transmission Related</u>	(e) <u>Plant Related</u>	(f) <u>Labor Related</u>	(g) <u>Total Included in Income Tax Expense (d)+(e)+(f)</u>	(h) <u>Remaining Amortization Period (Note 2)</u>
Excess ADIT Amortization - Distribution ARAM	(1,259,404)	(1,259,404)	-	-	-		ARAM
Excess ADIT Amortization - Transmission ARAM	(1,541,434)	-	(1,541,434)	-	-		ARAM
Excess ADIT Amortization - Production ARAM	(3,681,967)	(3,681,967)	-	-	-		ARAM
Excess ADIT Amortization - General ARAM	(2,012,313)	-	-	-	(2,012,313)		ARAM
Excess ADIT Amortization - Intangible ARAM	(1,980,021)	-	-	-	(1,980,021)		ARAM
Excess ADIT Amortization - Non-Utility ARAM	-	-	-	-	-		ARAM
	-	-	-	-	-		
	-	-	-	-	-		
	-	-	-	-	-		
	-	-	-	-	-		
Subtotal	(10,475,140)	(4,941,370)	(1,541,434)	-	(3,992,335)		
Transmission Allocator (TP, GP or W/S)		0.0000%	93.6210%	36.1380%	14.1270%		
Total		0	(1,443,106)	0	(563,997)	(2,007,103)	

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

Non-Plant Excess ADIT Amortization, Projected for Billing Year = 2021

(a) <u>Identification</u>	(b) <u>Total (Note 1)</u>	(c) <u>Retail, Production & Other Related</u>	(d) <u>Transmission Related</u>	(e) <u>Plant Related</u>	(f) <u>Labor Related</u>	(g) <u>Total Included in Income Tax Expense (d)+(e)+(f)</u>	(h) <u>Remaining Amortization Period (Note 2)</u>
SchM-107 - Pension Expense	(3,497,745)	(3,497,745)					2 Years
SchM-128 - Book Unamort. Cost Of Reacquired Debt	(588,253)			(588,253)			2 Years
SchM-138 - Rate Case Expense	(463,019)	(463,019)					2 Years
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(35,069)			(35,069)			2 Years
SchM-168 - Reg Asset-NOx	(898)	(898)					2 Years
0	-	-					
0	-	-					
0	-	-					
0	-	-					
SchM-102 - Fuel Tax Credit - Inc Addback	159			159			2 Years
SchM-103 - Environmental Remediation	1,854	1,854					2 Years
SchM-108 - Accrued Vacation Paid	43,966				43,966		2 Years
SchM-109 - Employee Incentive	79,113				79,113		2 Years
SchM-111 - Post Employment Benefits - FAS 106(Short Term)	359,502				359,502		2 Years
SchM-112 - Post Employment Benefits FAS 112	20,056				20,056		2 Years
SchM-116 - Bad Debt	54,049	54,049					2 Years
SchM-118 - Inventory Reserve	8,642			8,642			2 Years
SchM-130 - Deferred Compensation Plan Reserve	6,467				6,467		2 Years
SchM-134 - Non-Qualified Pension Plans - 190	5,005				5,005		2 Years
SchM-136 - Performance Share Plan	2,095				2,095		2 Years
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	4,346			4,346			2 Years
SchM-179 - DSM/CIP	26,996	26,996					2 Years
SchM-192 - Texas Margin Tax	(4,767)	(4,767)					2 Years
SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	1,174	1,174					2 Years
SchM-226 - Performance Recognition Award	991				991		ARAM
SchM-263 - Federal Only NOL - Production	103,885	103,885					2 Years
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
SchM-264 - Federal Only NOL - Transmission	291,512		291,512	-	-		
0	-				-		
Subtotal	(3,579,940)	(3,778,472)	291,512	(610,175)	517,195		
Transmission Allocator (TP, GP or W/S)		0.0000%	93.6210%	36.1380%	14.1270%		
Total		0	272,917	(220,505)	73,064	125,476	

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

Plant Excess ADIT Amortization, Actual for Billing Year = 2021

(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	(1,363,627)	(1,363,627)	-	-	-	-	ARAM
Excess ADIT Amortization - Transmission ARAM	(2,273,061)	-	(2,273,061)	-	-	-	ARAM
Excess ADIT Amortization - Production ARAM	(6,546,277)	(6,546,277)	-	-	-	-	ARAM
Excess ADIT Amortization - General ARAM	(1,835,457)	-	-	-	(1,835,457)	-	ARAM
Excess ADIT Amortization - Intangible ARAM	(1,907,871)	-	-	-	(1,907,871)	-	ARAM
Excess ADIT Amortization - Non-Utility ARAM	-	-	-	-	-	-	ARAM
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
Subtotal	(13,926,293)	(7,909,904)	(2,273,061)	-	(3,743,328)	-	
Transmission Allocator [TP, GP or W/S]		0.0000%	93.2870%	36.0710%	13.9780%		
Total		0	(2,120,470)	0	(523,242)	(2,643,713)	

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

Non-Plant Excess ADIT Amortization, Actual for Billing Year = 2021

(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	(3,090,334)	(3,090,334)					2 Years
SchM-128 - Book Unamort. Cost Of Reacquired Debt	(565,982)			(565,982)			2 Years
SchM-138 - Rate Case Expense	(463,180)	(463,180)					2 Years
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(35,069)			(35,069)			2 Years
SchM-168 - Reg Asset-NOx	(899)	(899)					2 Years
0	-	-					2 Years
0	-	-					
0	-	-					
0	-	-					
SchM-102 - Fuel Tax Credit - Inc Addback	130			130			2 Years
SchM-103 - Environmental Remediation	1,731	1,731					2 Years
SchM-108 - Accrued Vacation Paid	26,167				26,167		2 Years
SchM-109 - Employee Incentive	79,578				79,578		2 Years
SchM-111 - Post Employment Benefits - FAS 106(Short Term)	361,613	361,613					2 Years
SchM-112 - Post Employment Benefits FAS 112	20,174				20,174		2 Years
SchM-116 - Bad Debt	17,009	17,009					2 Years
SchM-118 - Inventory Reserve	8,315	8,315					2 Years
SchM-130 - Deferred Compensation Plan Reserve	6,465				6,465		2 Years
SchM-134 - Non-Qualified Pension Plans - 190	2,969				2,969		2 Years
SchM-136 - Performance Share Plan	2,094				2,094		2 Years
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	4,346			4,346			2 Years
SchM-179 - DSM/CIP	26,996	26,996					2 Years
SchM-192 - Texas Margin Tax	(1,332)	(1,332)					2 Years
SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	1,174	1,174					2 Years
SchM-226 - Performance Recognition Award	485,460	485,460					ARAM
SchM-263 - Federal Only NOL - Production	722				722		2 Years
	103,225	103,225					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
SchM-264 - Federal Only NOL - Transmission	289,661		289,661	-	-		
0	-	-					
Subtotal	(2,718,967)	(2,550,222)	289,661	(596,575)	138,169		
Transmission Allocator [TP, GP or W/S]		0.0000%	93.2870%	36.0710%	13.9780%		
Total		0	270,216	(215,190)	19,313	74,339	

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

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Accumulated Deferred Income Tax Adjustment				PROJECTED BALANCES			ACTUAL BALANCES			Depreciation and Amortization Expense Adjustment			PROJECTED BALANCES			ACTUAL BALANCES		
				Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance				Depreciation Expense		Depreciation Expense			
56	Account 281																	
57	Tax Amortization - Pollution Control Facilities						-			-			Production Steam					
58													Production Other					
59													Transmission	(191)				
60	Account 282												Distribution	(107)				
61	Electric Distribution	0	75	37			0	0	-				General					
62	Electric Transmission	0	2,951	1,475			0	0	-				Intangible - Software					
63	Electric Production			-					-				Total Depreciation Expense	(298)	0			
64	Electric General			-			132,894	533,622	333,258									
65	Electric Intangible	102,650	100,761	101,705			102,514	161,459	131,986									
66	Electric Non Utility			-					-				Amortization Expense					
67													Production Steam					
68	Account 283												Production Other					
69	Liberalized Depreciation - Software	134,486	441,940	288,213			0	0	-				Transmission					
70	Liberalized Depreciation - Software Electric Intangible	137,097	256,840	196,969			0	0	-				Distribution					
71	SchM-107 - Pension Expense			-					-				General	(483,057)	(71,185)			
72	SchM-128 - Book Unamort. Cost Of Reacquired Debt			-					-				Intangible - Software	(705,016)	(418,021)			
73	SchM-138 - Rate Case Expense			-					-				Total Amortization Expense	(1,188,073)	(489,206)			
74	SchM-146 - State Tax Deduction Cash Vs Accrual - 190			-					-									
75	SchM-179 - DSM/CIP			-					-									
76	SchM-186 - Deferred Fuel Costs			-					-									
77	SchM-187 - Reg Asset/Liability Transmission Attachment O			-					-									
78	SchM-189 - OCI Treasury			-					-									
79	SchM-195 - Renewable Energy Standard			-					-									
80	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48			-					-									
81	SchM-207 - Mark to Market Adjust			-					-									
82	SchM-217 - Reg Asset - Texas Surcharge (DTL)			-					-									
83	SchM-270 - Non Plant Rate Change			-					-									
84	SchM-275 - Reg Asset - Miscellaneous			-					-									
85	SchM-293 - Rate Change			-					-									
86	SchM-299 - Operating Lease			-					-									
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-102 - Fuel Tax Credit - Inc Addback						-			-								
100	SchM-103 - Environmental Remediation						-			-								
101	SchM-108 - Accrued Vacation Paid						-			-								
102	SchM-109 - Employee Incentive						-			-								
103	SchM-111 - Post Employment Benefits - FAS 106(Short Term)						-			-								
104	SchM-112 - Post Employment Benefits FAS 112						-			-								
105	SchM-116 - Bad Debt						-			-								
106	SchM-118 - Inventory Reserve						-			-								
107	SchM-119 - Electric Vehicle Credit						-			-								
108	SchM-127 - Litigation Reserve						-			-								
109	SchM-130 - Deferred Compensation Plan Reserve						-			-								
110	SchM-134 - Non-Qualified Pension Plans - 190						-			-								
111	SchM-136 - Performance Share Plan						-			-								
112	SchM-137 - R&E Credit						-			-								
113	SchM-146 - State Tax Deduction Cash Vs Accrual - 190						-			-								
114	SchM-174 - New Hire Retention Credit						-			-								
115	SchM-178 - Interest Income on Disputed Tax						-			-								
116	SchM-179 - DSM/CIP						-			-								
117	SchM-180 - ITC Grant						-			-								
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-192 - Texas Margin Tax						-			-								
123	SchM-195 - Renewable Energy Standard						-			-								
124	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48						-			-								
125	SchM-205 - State Only NOL						-			-								
126	SchM-207 - Mark to Market Adjust						-			-								
127	SchM-213 - Rate Refund Reserve						-			-								
128	SchM-223 - Unamortized ITC						-			-								
129	SchM-226 - Performance Recognition Award						-			-								
130	SchM-261 - Section 59e Adjustment						-			-								
131	SchM-262 - Federal Only NOL - Non Operating						-			-								
132	SchM-263 - Federal Only NOL - Production						-			-								
133	SchM-264 - Federal Only NOL - Transmission						-			-								
134	SchM-265 - Federal Only NOL - General						-			-								
135	SchM-266 - Federal Only NOL - Distribution						-			-								
136	SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg						-			-								
137	SchM-293 - Rate Change						-			-								
138	SchM-299 - Operating Lease						-			-								
139	SchM-PTC - Deferred PTCs - Hale						-			-								
140							-			-								
141							-			-								
142							-			-								
143							-			-								
144	Total Adjustments to ADIT				374,232	802,567	588,399	235,408	695,080	465,244								

Southwestern Public Service Company
Workpaper 1 - AGIS

Workpaper 1 - AGIS
Table 21E

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
PROJECTED BALANCES															
Line No.	Plant in Service Adjustments Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	13 Mo Average Balance
1	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	(254,932)	(19,610)
2	Distribution	0	(115)	(305)	(544)	(815)	(1,571)	(2,644)	(3,896)	(5,292)	(6,782)	(8,333)	(9,897)	(11,464)	(3,974)
3	General	-	-	-	-	-	-	-	(13,874,983)	(13,874,983)	(13,874,983)	(13,874,983)	(13,874,983)	(13,874,983)	(6,403,838)
4	Intangible	(3,004,577)	(3,034,577)	(3,034,577)	(3,034,577)	(3,034,577)	(3,034,577)	(3,034,577)	(3,034,577)	(3,034,577)	(3,034,577)	(3,034,577)	(3,034,577)	(3,632,158)	(3,078,237)
5															
6	Accumulated Depreciation & Amortization Adjustments														
7	Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	13 Mo Average Balance
8	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	(191)	(15)
9	Distribution	0	(0)	(1)	(2)	(3)	(6)	(11)	(18)	(29)	(43)	(61)	(82)	(107)	(28)
10	General	0	0	0	0	0	0	0	(43,914)	(131,743)	(219,571)	(307,400)	(395,228)	(483,057)	(121,609)
11	Intangible - Software	(235,542)	(280,665)	(326,039)	(371,412)	(416,785)	(462,159)	(507,532)	(552,906)	(598,279)	(643,652)	(689,026)	(734,399)	(782,569)	(507,767)
12															
13	PROJECTED NET PLANT IN SERVICE														
14	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	(254,741)	(19,595)
15	Distribution	0	(115)	(304)	(542)	(812)	(1,565)	(2,633)	(3,877)	(5,263)	(6,739)	(8,273)	(9,815)	(11,357)	(3,946)
16	General	0	0	0	0	0	0	0	(13,831,069)	(13,743,240)	(13,655,412)	(13,567,583)	(13,479,755)	(13,391,926)	(6,282,229)
17	Intangible	(2,769,035)	(2,753,912)	(2,708,538)	(2,663,165)	(2,617,792)	(2,572,418)	(2,527,045)	(2,481,671)	(2,436,298)	(2,390,925)	(2,345,551)	(2,300,178)	(2,849,589)	(2,570,470)
18															
19	ACTUAL BALANCES														
Line No.	Plant in Service Adjustments Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	13 Mo Average Balance
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	0	0	0	0	0	0	0	0	0	0	(803,774)	(818,552)	(14,500,988)	(1,240,255)
21	Intangible	(2,003,948)	(2,067,183)	(2,067,841)	(2,078,027)	(2,075,453)	(2,091,323)	(2,107,721)	(2,107,384)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,087,464)
22															
23	Accumulated Depreciation & Amortization Adjustment														
24	Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	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	0	0	0	0	0	0	0	0	0	0	(6,550)	(19,774)	(71,185)	(7,501)
28	Intangible - Software	(230,234)	(264,160)	(298,618)	(333,167)	(367,780)	(402,503)	(437,495)	(472,621)	(507,746)	(542,873)	(578,000)	(613,127)	(648,254)	(438,198)
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	0	0	0	0	0	0	0	0	0	0	(797,224)	(798,778)	(14,429,803)	(1,232,754)
34	Intangible	(1,773,714)	(1,803,023)	(1,769,223)	(1,744,860)	(1,707,674)	(1,688,820)	(1,670,227)	(1,634,763)	(1,599,884)	(1,564,757)	(1,529,630)	(1,494,502)	(1,459,375)	(1,649,266)
35															
36	Accumulated Deferred Income Tax Adjustment														
37	Beginning Balance	Ending Balance	Average Balance												
38	Account 282														
39	Electric Distribution	0	75	37				-		Transmission		(191)		0	
40	Electric Transmission	0	2,951	1,475						Distribution		(107)		0	
40a	Electric General			-		132,894	533,622	333,258							
40b	Electric Intangible			-		102,514	161,459	131,986							
41	Account 283														
42	Liberalized Depreciation - Software	134,486	441,940	288,213				-				Amortization Expense		Amortization Expense	
43	Liberalized Depreciation - Software Electric Intangib	137,097	256,840	196,969				-		General		(483,057)		(71,185)	
44										Intangible - Software		(547,027)		(418,021)	

ADIT Account 281 Projected for Billing Year = 2021

(A) <u>Acc. No.</u>	(B) <u>Identification</u>	(C) <u>Avg Balance from WsD</u>	(D) <u>Retail, Production & Other Related</u>	(E) <u>Transmission Related</u>	(F) <u>Plant Related</u>	(G) <u>Labor Related</u>	(H) <u>Total Included in Ratebase (E)+(F)+(G)</u>	(I) <u>Description</u>
281	Tax Amortization - Pollution Control Facilities	(1,055,994)	(1,055,994)	-	-	-		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		(1,055,994)	(1,055,994)	-	-	-		
Less FASB 109 Above if not separately removed		-	-	-	-	-		
Less FASB 106 Above if not separately removed		-	-	-	-	-		
Total		(1,055,994)	(1,055,994)	-	-	-		
Transmission Allocator [TP, GP or W/S]			0.0000%	93.6210%	36.0990%	14.1270%		
Total			0	0	0	0	0	

ADIT Account 282 Projected for Billing Year = 2021

(A) <u>Acc. No.</u>	(B) <u>Identification</u>	(C) <u>Avg Balance from WsD</u>	(D) <u>Retail, Production & Other Related</u>	(E) <u>Transmission Related</u>	(F) <u>Plant Related</u>	(G) <u>Labor Related</u>	(H) <u>Total Included in Ratebase (E)+(F)+(G)</u>	(I) <u>Description</u>
282	Liberalized Depreciation - Distribution	(268,462,353)	(268,462,353)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Transmission	(646,347,636)	-	(646,347,636)	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Production	(382,655,425)	(382,655,425)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - General	(55,409,773)	-	-	-	(55,409,773)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Intangible	(1,135,421)	-	-	-	(1,135,421)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Non-Utility	(3,040,670)	(3,040,670)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	FAS 109 Plant AFUDC Equity	561,634,721	561,634,721					Per FAS 109, regulated enterprises are required to record deferred taxes on AFUDC equity.
282	FAS 109 Plant Prior Flow Through	(30,972,474)	(30,972,474)					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	37	37					
282	Electric Transmission	1,475		1,475				
282	Electric Intangible	101,705				101,705		
282	FAS 109 Plant Excess ADIT - Protected	461,118,814	461,118,814					
282	FAS 109 Plant Excess ADIT - Unprotected	100,829,843	100,829,843					
Subtotal - Form 1, p275 Projected		(264,337,157)	438,452,493	(646,346,161)	-	(56,443,489)		
Less FASB 109 Above if not separately removed		-	-	-	-	-		
Less FASB 106 Above if not separately removed		-	-	-	-	-		
Proration Adjustment - Transmission (from WsD.2)		676,473		676,473				
Proration Adjustment - General & Intangible (from WsD.2)		(27,546)				(27,546)		
Total		(263,688,230)	438,452,493	(645,669,688)	-	(56,471,035)		
Transmission Allocator [TP, GP or W/S]			0.0000%	93.6210%	36.0990%	14.1270%		
Total			0	(604,482,418)	0	(7,977,663)	(612,460,081)	

ADIT Account 283 Projected for Billing Year = 2021

(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	(177,852)				(177,852)		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	(20,812,268)				(20,812,268)		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	(33,912,418)	(33,912,418)					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	(4,571,484)			(4,571,484)			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	(2,090,157)	(2,090,157)					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-179 - DSM/CIP	-	-					For book purposes the deferral of the allowances expensed concurrent with the monthly emission of nitric oxide / nitrogen dioxide (NOx) in New Mexico as allowed in the 2011 New Mexico Rate Case. For tax purposes expense of the allowances are recognized as incurred.
283	SchM-186 - Deferred Fuel Costs	-	-					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-187 - Reg Asset/Liability Transmission Attachment O	(790,840)	(790,840)					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	(596)	(596)					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 ADIT amount reflects the taxes on OCI related to these types of derivative instruments.
	SchM-192 - Texas Margin Tax	-	-					
283	SchM-195 - Renewable Energy Standard	(22,480)	(22,480)					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-201 - State Tax Deduction Cash vs Accrual - Fin 48	-	-					This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
283	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.
283	SchM-217 - Reg Asset - Texas Surcharge (DTL)	-	-					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-270 - Non Plant Rate Change	-	-					The Tax Cuts and Jobs Act was passed on 12/22/2017. The law lowered the federal tax rate from 35% to 21%. Accordingly, SPS's deferred tax assets and deferred tax liabilities were restated to the new 21% rate. A portion of the total rate change will be collected through rates and is therefore on SPS's books as a regulatory asset, including a gross-up.
283	SchM-275 - Reg Asset - Miscellaneous	(1,242,766)	(1,242,766)					This item is the temporary timing difference associated with Federal NOL differences in rates between the unrecognized tax benefits (35%) vs accumulated deferred income taxes (21%) and will reverse when the underlying FIN 48 differences are reversed.
283	SchM-293 - Rate Change	-	-					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.
	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	-	-					
283	SchM-299 - Operating Lease	(106,647,332)	(106,647,332)					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.
	SchM-300 - Reg A/L - Emergency Spec Response	(245,422)	(245,422)					
283	Non-Utility	-	-					
ADIT Adjustments (Avg. Balance from WsD.5)								
283	Liberalized Depreciation - Software	288,213				288,213		
283	Liberalized Depreciation - Software Electric Intangible	196,969				196,969		
Subtotal - Form 1, p277 Projected		(170,028,433)	(144,952,011)	-	(4,571,484)	(20,504,938)		
Less FASB 109 Above if not separately removed		-	-	-	-	-		
Less FASB 106 Above if not separately removed		-	-	-	-	-		
Proration Adjustment - Software (from WsD.2)						(101,066)		
Total		(170,028,433)	(144,952,011)	-	(4,571,484)	(20,606,004)		
Transmission Allocator [TP, GP or W/S]			0.00000%	93.6210%	36.1380%	14.1270%		
Total			0	0	(1,652,043)	(2,911,010)	(4,563,053)	

ADIT Account 254 Projected for Billing Year = 2021

[illegible]

ADIT Account 190 Projected for Billing Year = 2021

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<u>Acc. No.</u>	<u>Identification</u>	<u>Avg Balance from WsD</u>	<u>Retail, Production & Other Related</u>	<u>Transmission Related</u>	<u>Plant Related</u>	<u>Labor Related</u>	<u>Total Included in Ratebase (E)+(F)+(G)</u>	<u>Description</u>
190	Basis Difference - Distribution	7,118,001	7,118,001					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	23,437,363		23,437,363				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	14,509,929	14,509,929					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	939,293				939,293		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	2,604				2,604		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	21,072,753	21,072,753					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Transmission	13,418,007		13,418,007				This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Production	18,874	18,874					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC General	9,054				9,054		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	12,005,789	12,005,789					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	SchM-102 - Fuel Tax Credit - Inc Addback	1,559			1,559			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	4,752	4,752					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	957,945				957,945		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	694,438				694,438		This item reflects the ADIT resulting from the net temporary difference on the incentives paid to employees accrued in one year and paid is the subsequent year.
190	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	2,776,907				2,776,907		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	56,041				56,041		This item reflects the net of the 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	1,403,045	1,403,045					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	64,953			64,953			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	7,500			7,500			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	273,792				273,792		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	946,657				946,657		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	85,012		-	-	85,012		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.

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<u>Acc. No.</u>	<u>Identification</u>	<u>Avg Balance from WsB</u>	<u>Retail, Production & Other Related</u>	<u>Transmission Related</u>	<u>Plant Related</u>	<u>Labor Related</u>	<u>Total Included in Ratebase (E)+(F)+(G)</u>	<u>Description</u>
190	SchM-136 - Performance Share Plan	128,272				128,272		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	11,030,493	11,030,493					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	397,122			397,122			This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
190	SchM-152 - Rate Refund	506,994	506,994					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	11,000				11,000		This item adds back to income the amount of the credit claimed for federal tax purposes.
190	SchM-178 - Interest Income on Disputed Tax	61,948	61,948					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	241,056	241,056					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-180 - ITC Grant	-	-					This item reflects ADIT on the investment tax credits taken which are deferred until a subsequent period because of company allocated NOL's.
190	SchM-186 - Deferred Fuel Costs	9,172,511	9,172,511					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	-	-					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	85,209	85,209					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	370,306	370,306					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-192 - Texas Margin Tax	299,054	299,054					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).
190	SchM-195 - Renewable Energy Standard	125,758	125,758					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-201 - State Tax Deduction Cash vs Accrual - Fin 48	-	-					FIN 48 Adjustment (Federal, State, & Credits) recognize the ongoing recognition of changes in measurement of uncertain tax positions as reflected as a component of income tax expense and are outside the test year.
190	SchM-205 - State Only NOL	59,951	59,951					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-213 - Rate Refund Reserve	-	-					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-226 - Performance Recognition Award	11,128				11,128		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	12,300,693	12,300,693					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	-	-					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	949,593	949,593					This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as production.
190	SchM-264 - Federal Only NOL - Transmission	3,086,765		3,086,765				This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as transmission.
190	SchM-265 - Federal Only NOL - General	830,894				830,894		This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as general.
190	SchM-266 - Federal Only NOL - Distribution	1,008,942	1,008,942					This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as distribution.
190	SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg	-	-					This item reflects ADIT on the temporary timing difference of the refund agreed to be paid to customers for the sale of Lubbock assets.
190	SchM-293 - Rate Change	-	-					Excess Deferred Taxes (Federal and State) - This reconciling item is the difference between plant related deferred tax expense booked and "proforma" plant related deferred tax expense calculated at the most recent composite federal and state income tax rate. Excess deferred taxes are the direct result of plant related deferred tax expense being calculated using the Average Rate Assumption Method ("ARAM") in lieu of using the most recent composite federal and state income tax rate. Excess deferred taxes at Southwestern Public Service Company ("SPS") at the present time are driven by changes in the state composite income tax rate; which takes into account both state apportionment information and statutory state income tax rates. The SPS composite federal and state income tax rate is revised annually after all state income tax returns have been filed.

[illegible]

Unamortized Balance of Abandoned Incentive Plant Projected for Billing Year = 2021

(A)	(B)	(C)	(D)	(E)
<u>Acc. No.</u>	<u>Identification</u>	<u>Average Unamortized Balance from WsD</u>	<u>Current Year Amortization Expense</u>	<u>Unamortized Balance End of Current Year</u>
	None	-	-	-
		-	-	-
		-	-	-
Total		-	-	-

Unamortized Balance of Extraordinary Property Loss Projected for Billing Year = 2021

(A)	(B)	(C)	(D)	(E)
<u>Acc. No.</u>	<u>Identification</u>	<u>Average Unamortized Balance from WsD</u>	<u>Current Year Amortization Expense</u>	<u>Unamortized Balance End of Current Year</u>
	None	-	-	-
		-	-	-
		-	-	-
Total		-	-	-

ADIT Account 281 Actual for Billing Year = 2021

(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 Rate Base (E)+(F)+(G)	(I) Description
281	Tax Amortization - Pollution Control Facilities	(1,054,797)	(1,054,797)	-	-	-		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		(1,054,797)	(1,054,797)	-	-	-		
Less FASB 109 Above if not separately removed		-	-	-	-	-		
Less FASB 106 Above if not separately removed		-	-	-	-	-		
Total		(1,054,797)	(1,054,797)	-	-	-		
Transmission Allocator [TP, GP or W/S]			0.0000%	93.2870%	36.0710%	13.9780%		
Total			0	0	0	0	0	

ADIT Account 282 Actual for Billing Year = 2021

(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 Rate Base (E)+(F)+(G)	(I) Description
282	Liberalized Depreciation - Distribution	(269,850,098)	(269,850,098)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Transmission	(642,480,641)	-	(642,480,641)	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Production	(381,977,159)	(381,977,159)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - General	(53,777,963)	-	-	-	(53,777,963)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Intangible	(1,955,286)	-	-	-	(1,955,286)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Non-Utility	(3,045,987)	(3,045,987)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	FAS 109 Plant AFUDC Equity	(41,485,786)	(41,485,786)					Per FAS 109, regulated enterprises are required to record deferred taxes on AFUDC equity.
								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 Adjustment	-				-		
282	Electric General Adjustment	333,258				333,258		
282	Electric Intangible Adjustment	131,986				131,986		
282	FAS 109 Plant Excess ADIT - Protected	432,235,459	432,235,459					
282	FAS 109 Plant Excess ADIT - Unprotected	88,811,498	88,811,498					
Subtotal - Form 1, p275		(873,060,719)	(175,312,073)	(642,480,641)	-	(55,268,005)		
Less FASB 109 Above if not separately removed		-	-	-	-	-		
Less FASB 106 Above if not separately removed		-	-	-	-	-		
Proration Adjustment - Transmission (from WsD.2)				647,329				
Proration Adjustment - General & Intangible (from WsD.2)						(19,177)		
Total		(873,060,719)	(175,312,073)	(641,833,312)	-	(55,287,182)		
Transmission Allocator [TP, GP or W/S]			0.0000%	93.2870%	36.0710%	13.9780%		
Total			0	(598,747,041)	0	(7,728,042)	(606,475,084)	

ADIT Account 283 Actual for Billing Year = 2021

(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 Rate Base (E)+(F)+(G)	(I) Description
283	Liberalized Depreciation - Software	(174,871)				(174,871)		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	(20,159,504)				(20,159,504)		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	(33,742,531)	(33,742,531)					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 Recquired Debt	(4,597,500)			(4,597,500)			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	(8,283,698)	(8,283,698)					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	(184,154)			(184,154)			This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
283	SchM-179 - DSM/CIP	(955)	(955)					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	(16,852,827)	(16,852,827)					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	(599)	(599)					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	(482,276)	(482,276)					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 balance 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	(871,121)	(871,121)					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-201 - State Tax Deduction Cash vs Accrual - Fin 48	-	-					This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
283	SchM-207 - Mark to Market Adjust	(88,297)	(88,297)					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-217 - Reg Asset - Texas Surcharge (DTL)	-	-					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-270 - Non Plant Rate Change	-	-					The Tax Cuts and Jobs Act was passed on 12/22/2017. The law lowered the federal tax rate from 35% to 21%. Accordingly, SPS's deferred tax assets and deferred tax liabilities were restated to the new 21% rate. A portion of the total rate change will be collected through rates and is therefore on SPS's books as a regulatory asset, including a gross-up.
283	SchM-275 - Reg Asset - Miscellaneous	(12,022,715)	(12,022,715)					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	(11,690,381)	(11,690,381)					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	2	2					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	(106,442,388)	(106,442,388)					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	(587,805)	(587,805)					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	Non-Utility	(86,513)	(86,513)					
ADIT Adjustments (Avg. Balance from WsD.5)								0
283	Liberalized Depreciation - Software Adjustment	-					-	
Subtotal - Form 1, p277		(216,345,204)	(191,229,175)	-	(4,781,654)	(20,334,375)		
Less FASB 109 Above if not separately removed		-	-	-				
Less FASB 106 Above if not separately removed		-	-	-	-	-		
Proration Adjustment - Software (from WsD.2)		(100,320)				(100,320)		
Total		(216,445,524)	(191,229,175)	-	(4,781,654)	(20,434,695)		
Transmission Allocator [TP, GP or W/S]			0.0000%	93.2870%	36.0710%	13.9780%		
Total			0	0	(1,724,790)	(2,856,362)	(4,581,152)	

Worksheet E

Table 24

[illegible]

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WdD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
190	Basis Difference - Distribution	7,153,649	7,153,649					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	23,751,652		23,751,652				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	14,394,846	14,394,846					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	951,173				951,173		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	2,611				2,611		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	21,617,946	21,617,946					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	10,732,140		10,732,140				This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Production	18,465	18,465					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC General	9,010				9,010		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	12,703,404	12,703,404					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	SchM-102 - Fuel Tax Credit - Inc Addback	2,273			2,273			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	445,613	445,613					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	1,030,622				1,030,622		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	653,917				653,917		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)	2,673,021	2,673,021					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	64,094				64,094		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	2,279,485	2,279,485					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	68,434	68,434					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	7,500			7,500			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 carry-forward credits.
190	SchM-127 - Litigation Reserve	11,128	11,128					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	1,217,729			1,217,729	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	94,695			94,695	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	120,457			120,457	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	11,390,407	11,390,407			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	21,428			21,428	This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
190	SchM-152 - Rate Refund	-	-			
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	11,000			11,000	This item adds back to income the amount of the credit claimed for federal tax purposes.
190	SchM-178 - Interest Income on Disputed Tax	435,786	435,786			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	242,297	242,297			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-180 - ITC Grant	-	-			This item reflects ADIT on the investment tax credits taken which are deferred until a subsequent period because of company allocated NOLs.
190	SchM-186 - Deferred Fuel Costs	4,273,043	4,273,043			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	264,795	264,795			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	32,158	32,158			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	366,786	366,786			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-192 - Texas Margin Tax	-	-			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).
190	SchM-195 - Renewable Energy Standard	-	-			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-201 - State Tax Deduction Cash vs Accrual - Fin 48	149,425	149,425			FIN 48 Adjustment (Federal, State, & Credits) recognize the ongoing recognition of changes in measurement of uncertain tax positions as reflected as a component of income tax expense and are outside the test year.
190	SchM-205 - State Only NOL	2,612,755	2,612,755			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	59,861	59,861			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-213 - Rate Refund Reserve	1,595,142	1,595,142			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-223 - Unamortized ITC	7,502	7,502			This item reflects ADIT on unamortized ITC based on revenue requirement impact (i.e., "grossed-up" for taxes). This timing difference will be reversed over the remaining life of the underlying utility property to which the investment tax credits relate. The ITC will be fully amortized in 2021.
190	SchM-226 - Performance Recognition Award	21,701			21,701	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	14,437,130			14,437,130			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	(347,644)	(347,644)					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	26,344,484	26,344,484					This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as production.
190	SchM-264 - Federal Only NOL - Transmission	7,069,007		7,069,007				This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as transmission.
190	SchM-265 - Federal Only NOL - General	9,911				9,911		This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as general.
190	SchM-266 - Federal Only NOL - Distribution	2,212,484	2,212,484					This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as distribution.
190	SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Rag	(3)	(3)					This item reflects ADIT on the temporary timing difference of the refund agreed to be paid to customers for the sale of Lubbock assets.
190	SchM-293 - Rate Change	2,497,921	2,497,921					Excess Deferred Taxes (Federal and State) – This reconciling item is the difference between plant related deferred tax expense booked and "proforma" plant related deferred tax expense calculated at the most recent composite federal and state income tax rate. Excess deferred taxes are the direct result of plant related deferred tax expense being calculated using the Average Rate Assumption Method ("ARAM") in lieu of using the most recent composite federal and state income tax rate. Excess deferred taxes at Southwestern Public Service Company ("SPS") at the present time are driven by changes in the state composite income tax rate; which takes into account both state apportionment information and statutory state income tax rates. The SPS composite federal and state income tax rate is revised annually after all state income tax returns have been filed.
190	SchM-299 - Operating Lease	106,442,388	106,442,388					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 an operating lease liability for book purposes. This change in accounting treatment results in a book/tax timing difference. Correspondingly, SPS records a deferred tax asset to FERC 190 related to the operating lease liability.
190	SchM-301 - Cares Act Payroll Deferral	809,194				809,194		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	100,598,172	100,598,172					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	25,623,055	25,623,055					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	Other Non-plant	830	830					
ADIT Adjustments (Avg. Balance from WsD.5)								
190			-					
190			-					
190			-					
190								
190								
190								
190								
190								
190								
190								
190								
190								
190								
190								
190								
190								
190								
190	FAS 109 Plant Deficient ADIT - Protected	-	-					
190	FAS 109 Plant Deficient ADIT - Unprotected	(27,260,969)	(27,260,969)					
Subtotal - Form 1, p234		379,924,920	318,906,666	41,552,799	14,468,331	4,997,124		
Less FASB 109 Above if not separately removed			-	-	-	-		
Less FASB 106 Above if not separately removed			-	-	-	-		
Proration Adjustment - Transmission (from WsD.2)				8,512				
Proration Adjustment - General & Intangible (from WsD.2)						(10)		
Proration Adjustment - Transmission NOL (from WsD.2)				(226,927)				
Proration Adjustment - General NOL (from WsD.2)						(729)		
Total		379,924,920	318,906,666	41,334,384	14,468,331	4,996,385		
Transmission Allocator [TP, GP or W/S]			0.00000%	93.2870%	36.0710%	13.9780%		
Total			0	38,559,607	5,218,872	698,395	44,476,873	

ADIT Account 182.3, Actual for Billing Year = 2021

[illegible]

Excess ADIT Assets Subject to Proration							
182.3	SchM-264 - Federal Only NOL - Transmission	11,702,222		11,702,222			This item reflects the average non-plant excess ADIT asset balance.
182.3	0	-			-		This item reflects the average non-plant excess ADIT asset balance.
Subtotal - Actual		40,759,354	28,735,197	11,702,222	6,870	315,065	
Proration Adjustment - Transmission NOL (from WsD.2)				10,648			
Proration Adjustment - General NOL (from WsD.2)						-	
Total		40,759,354	28,735,197	11,712,870	6,870	315,065	
Transmission Allocator [TP, GP or W/S]			0.0000%	93.2870%	36.0710%	13.9780%	
Total			-	10,926,585	2,478	44,040	10,973,103

Southwestern Public Service Company
Worksheet E - Rate Base Adjustments

Unamortized Balance of Abandoned Incentive Plant Actual for Billing Year = 2021

(A)	(B)	(C)	(D)	(E)
Acc. No.	Identification	Average Unamortized Balance from WsD	Prior Year Amortization Expense	Unamortized Balance End of Prior Year
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total	-	-	-

Unamortized Balance of Extraordinary Property Loss Actual for Billing Year = 2021

(A)	(B)	(C)	(D)	(E)
Acc. No.	Identification	Average Unamortized Balance from WsD	Prior Year Amortization Expense	Unamortized Balance End of Prior Year
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total	-	-	-

Line
No.

1	I. PREPAYMENTS:			
2	Calculation of Projected Average Balances Based on Actual Prior Year Beginning & Ending			
3	Balances			
4		(a)	(b)	(c)
5				(d)
6			Balance at	Projected
7			1/1/2021	Average
8			12/31/2021	Balance
9	<u>Plant Related:</u>			
10	16510-Prepayments-Insurance		2,154,916	2,154,916
11	16515-Prepayments-Auto Licensing			0
12	Total Plant Related:		2,154,916	2,154,916
13				
14	<u>Labor Related:</u>			
15	16519-Prepayments-Benefits		(91)	(91)
16	165295-Prepayments Hardware Maintenance		(57)	(57)
17	16516-Prepayments-I/T Related		492,245	492,245
18	Total Labor Related:		492,098	492,097
19				
20	<u>Transmission Related:</u>			
21				0
22				
23	Total Transmission Related:		0	0
24				
25	<u>Other - Not Included:</u>			
26	16512-Prepayments-NEEC Fees		282,588	282,588
27	16526-Prepayments-Other Distribution Utility		(0)	0
28	16518-Prepayments-Pollution Emissions		914,781	914,781
29				0
30				0
31				0
32				0
33				0
34	Total Other Not Included:		1,197,368	1,197,369
35				
36	Total Prepayments Balances:		3,844,382	3,844,382
37				
38	Calculation of Actual Average Balances for the Billing Period 01/01/2021 to 12/31/2021			
39				
40			Beginning of	End of
41	<u>Plant Related:</u>		Year Balance	Year Balance
42	16510-Prepayments-Insurance		6,045,671	9,063,421
43	16515-Prepayments-Auto Licensing		0	0
44				0
45	Total Plant Related:		6,045,671	9,063,421
46				
47	<u>Labor Related:</u>			
48	16519-Prepayments-Benefits		18,684	9,297
49	165295-Prepayments Hardware Maintenance		11,262	189,175
50	16516-Prepayments-I/T Related		793,060	378,850
51				
52	Total Labor Related:		823,006	577,321
53				
54	<u>Transmission Related:</u>			
55				0
56				
57	Total Transmission Related:		0	0
58				
59	<u>Other - Not Included:</u>			
60	16512-Prepayments-NEEC Fees		292,356	311,398
61	16526-Prepayments-Other Distribution Utility		104,539	0
62	16527-Prepaid Interest - Commercial Paper		13,491	4,360
63	Prepays - Income Taxes - Federal		0	0
64	16523-Prepaid Taxes State		0	0
65	16520-Prepayments-Energy Eff.		0	8,560
66	16518-Prepayments-Pollution Emissions		878,850	2,688,436
67	Interest - Credit Facility Fee		0	0
68	Total Other Not Included:		1,289,236	3,012,753
69				
70	Total Prepayments Balances:		8,157,913	12,653,496
71				
72	Calculation of Projected Average Balances Based on Actual from Prior Year FF1:			
73		(a)	(b)	(c)
74			FF1 2019	FF1 2019
75			Beq of Year	End of Year
76	Materials and Supplies - Transmission - FF1 - 227.8		121,150	113,797
77	Materials and Supplies - Other - FF1 - 227.11		(127,883)	(93,010)
78				
79				
80	Calculation of Actual Average Balances Based on Actual from FF1:			
81				
82			FF1 2021	FF1 2021
83			Beq of Year	End of Year
84	Materials and Supplies - Transmission - FF1 - 227.8		692,372	1,007,778
85	Materials and Supplies - Other - FF1 - 227.11		(76,723)	97,351

Southwestern Public Service Company
Worksheet F.1 - Unfunded Reserves

Table 26A

Projected for Billing Year = 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
						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			
	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			Allocation (Plant or Labor Allocator)	Allocation Factor	Allocated to Transmission
List of all reserves:										
2244031-AP - NonQualified Pen Post 158	182.3, 219, 228.3	(275,000)	(275,000)	(275,000)	0	1	1	Labor	14.13%	-
2246036-Pole Contact Rentals	589	(24,600)	(24,600)	(24,600)	1	0	1	Plant	43.58%	-
2252001-Environmental Liability	253, O&M expense	(16,910)	(16,910)	(16,910)	1	0	1	Plant	43.58%	-
2143011-Current Inc Tx Pay-UnrecogTxBenefit-Fed Perm	283, 410.1	(1,499,124)	(1,499,124)	(1,499,124)	1	0	1	Plant	43.58%	-
2143031-Current Inc Tx Pay-UnrecogTxBenefit-St Perm	283, 410.1	(349,649)	(349,649)	(349,649)	1	0	1	Plant	43.58%	-
2246071-Liability Miscellaneous	131, 142, 232, 451	(6,137)	(6,137)	(6,137)	1	0	1	Plant	43.58%	-
2246041-Provision for Inj and Dam - Suits Pending	228.3, 925	(1,310,383)	(1,310,383)	(1,310,383)	1	1	1	Labor	14.13%	(185,118)
2246046-Provision for Penalties Pending	426.3	(33,333)	(33,333)	(33,333)	1	0	1	Plant	43.58%	-
	131, 182.3, 228.3,									
2421006-Accrued Qualified Pen Post 158	254, 926*	(60,640,000)	(60,640,000)	(60,640,000)	0	1	1	Labor	14.13%	-
2421036-Accrued Nonqualified Pension - SERP	182.3, 232, 926*	(1,783,000)	(1,783,000)	(1,783,000)	1	1	1	Labor	14.13%	(251,884)
2421021-Accrued Postemployment - FAS 112	232, 926*	(395,364)	(395,364)	(395,364)	1	1	1	Labor	14.13%	(55,853)
1242001-Prepays - VEBA Trust		1,038,358	1,038,358	1,038,358	0	1	1	Labor	14.13%	-
2027266-AP - IBNR Medical Claims		(573,728)	(573,728)	(573,728)	1	1	1	Labor	14.13%	(81,051)
2030001-AP - Unclaimed AP Checks		(208,707)	(208,707)	(208,707)	1	0	1	Plant	43.58%	-
	131, 142, 232, 234,									
2030006-AP - Unclaimed CRS Property	242 O&M expense	(222,455)	(222,455)	(222,455)	1	0	1	Plant	43.58%	-
2030021-AP - Unclaimed UHC Checks		(1,501)	(1,501)	(1,501)	1	0	1	Plant	43.58%	-
2243006-AP - Non Union Incentive Plan	107, 184, 232, 920	(2,755,808)	(2,755,808)	(2,755,808)	1	1	1	Labor	14.13%	(389,313)
2243021-AP - Executive PSP - Current	232, 253, 920	(354,507)	(354,507)	(354,507)	1	1	1	Labor	14.13%	(50,081)
2244001-AP - Vacation Liability		(5,459,835)	(5,459,835)	(5,459,835)	1	1	1	Labor	14.13%	(771,311)
2244011-AP - 401K - Co Match		(2,766,244)	(2,766,244)	(2,766,244)	1	1	1	Labor	14.13%	(390,787)
2026002-Freight - Accrual		(9,768)	(9,768)	(9,768)	1	1	1	Plant	43.58%	(4,256)
Total Proj.				(77,647,693)						(2,179,654)

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 = 2021

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
						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:		FERC Account for Accrual/Balance	Beginning Balance	Ending Balance	Average Balance						
A/P NonQualified Pen Post 158		182.3, 219, 228.3	(273,000)	(220,000)	(246,500)	0	1	1	Labor	13.98%	-
Pole Contact Rentals		589, 172	(196,770)	(172,165)	(184,467)	1	0	1	Plant	43.68%	-
Environmental Liability		253, O&M expense	(17,411)	(20,964)	(19,187)	1	0	1	Plant	43.68%	-
FIN 48-Curr Fed Inc Tax: Perm		253, 409.1, 409.2	(407,596)	(97,411)	(252,504)	1	0	1	Plant	43.68%	-
FIN 48-Curr St Inc Tx-TX: Perm		253, 409.1	(124,208)	(476,470)	(300,339)	1	0	1	Plant	43.68%	-
Liability Miscellaneous		131, 142, 232, 419, 451	0	1,153	576	1	0	1	Plant	43.68%	-
Provision for Injuries and Damages - Suits Pending		143, 925	(100,000)	0	(50,000)	1	1	1	Labor	13.98%	(6,989)
Provision for Penalties Pending		426.3	(43,333)	(73,333)	(58,333)	1	0	1	Plant	43.68%	-
Accrd Qual Pen Post 158		131, 182.3, 926*	(35,038,000)	(0)	(17,519,000)	0	1	1	Labor	13.98%	-
Accrd Postretire Med Post 158		143, 186, 232, 234, 253, 254	(0)	(0)	(0)	1	1	1	Labor	13.98%	(0)
Accrued Nonqual Pension (SERP)		182.3, 219, 232, 242, 926*	(1,765,000)	(1,396,000)	(1,580,500)	1	1	1	Labor	13.98%	(220,922)
Accrd Postemployment-FAS 112		232, 926*	(344,390)	(230,887)	(287,639)	1	1	1	Labor	13.98%	(40,206)
Prepays - VEBA Trust		232, 926*	1,147,901	789,342	968,621	0	1	1	Labor	13.98%	-
AP - IBNR Medical Claims		107, 131, 232, 921	(715,307)	(1,060,350)	(887,828)	1	1	1	Labor	13.98%	(124,101)
AP - Unclaimed AP Checks		131, 142, 144, 232, 242 O&M expense	(122,367)	(129,173)	(125,770)	1	0	1	Plant	43.68%	-
AP - Unclaimed CRS Property		232	(568,069)	(609,483)	(588,776)	1	0	1	Plant	43.68%	-
AP - Unclaimed UHC Checks		107, 184, 232, 234, 920	(2,057)	(2,815)	(2,436)	1	0	1	Plant	43.68%	-
AP - Non Union Incentive Plan		232, 253, 920	(3,011,547)	(2,856,225)	(2,933,886)	1	1	1	Labor	13.98%	(410,099)
AP - Executive PSP - Current		184	(333,568)	(329,415)	(331,491)	1	1	1	Labor	13.98%	(46,336)
AP - Vacation Liability		131, 184, 232, 926*	(5,768,327)	(5,912,747)	(5,840,537)	1	1	1	Labor	13.98%	(816,390)
AP - 401K - Co Match		107, 154, 163, 184, 232, 236, O&M expense	(3,028,475)	(3,036,418)	(3,032,447)	1	1	1	Labor	13.98%	(423,875)
Freight -Accrual		107, 154, 163, 184, 232, 236, O&M expense	(13,334)	30,622	8,644	1	0	1	Plant	43.68%	-
Total Actual					(33,263,799)						(2,088,918)

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		OPERATION							
3	560	Supervision and Engineering	9,837,567	321.83.b	7,376,922				
4	561.0	Load Dispatching	0	321.84.b	0				
5	561.1	Load Dispatching - Reliability	0	321.85.b	1,447				
6	561.2	Load Dispatching - Monitor & Operate Transmission System	3,563,441	321.86.b	3,460,977				
7	561.3	Load Dispatching - Transmission Service & Scheduling	0	321.87.b	0				
8	561.4	Scheduling, System Control & Dispatch Services	3,782,421	321.88.b	3,660,351				
9	561.5	Reliability, Planning and Standards Development	0	321.89.b	359				
10	561.6	Transmission Service Studies	203,333	321.90.b	104,423				
11	561.7	Generation Interconnection Studies	149,584	321.91.b	109,094				
12	561.8	Reliability, Planning and Standards Development Services	1,639,049	321.92.b	2,766,134				
13	562	Station Expenses	1,717,132	321.93.b	1,356,458				
14	563	Overhead Line Expenses	1,097,443	321.94.b	850,620				
15	564	Underground Line Expenses	0	321.95.b	369				
16	565	Transmission of Electricity by Others	190,275,363	321.96.b	175,994,020				
17	566	Miscellaneous Transmission Expenses	3,647,744	321.97.b	4,401,798				
18	567	Rents	1,776,017	321.98.b	1,668,125				
19		Total Operation	217,689,094		201,751,097				
20									
21		MAINTENANCE							
22	568	Supervision and Engineering	0	321.101.b	0				
23	569	Structures	0	321.102.b	3,052				
24	569.1	Computer Hardware	0	321.103.b	0				
25	569.2	Computer Software	0	321.104.b	0				
26	569.3	Communication Equipment	0	321.105.b	0				
27	569.4	Miscellaneous Regional Transmission Plant	0	321.106.b	0				
28	570	Station Equipment	1,369,597	321.107.b	1,714,568				
29	571	Overhead Lines	1,394,867	321.108.b	862,996				
30	572	Underground Lines	0	321.109.b	0				
31	573	Miscellaneous Transmission Plant	0	321.110.b	0				
32		Total Maintenance	2,764,464		2,580,616				
33									
34		Total Transmission O&M	220,453,558		204,331,713				
35									
36		Less: All 561 Accounts	9,337,827		10,102,785				
37		Add Back: Account 561.6 - Transmission Service Studies	203,333		104,423				
38		Add Back: Account 561.7 - Generation Interconnection Studies	149,584		109,094				
39		Less: Account 565 - Transmission of Electricity by Others	190,275,363		175,994,020				
40		Transmission O&M Expense Adjustment (Note 1)	(147,235)		(37,906)				
41									
42		Total Net Transmission Expense	21,046,050		18,410,519				
43									
44		ADMINISTRATIVE AND GENERAL							
45		OPERATION							
46	920	Administrative and General Salaries	38,215,501	323.181.b	35,415,902				
47	921	Office Supplies and Expense	22,650,628	323.182.b	22,475,308				
48	922	(Less) Administrative Expense Transferred	24,530,016	323.183.b	24,313,407				
49	923	Outside Services Employed	6,022,230	323.184.b	7,421,204				
50	924	Property Insurance	3,945,716	323.185.b	6,376,140				
51	925	Injury and Damages	7,323,521	323.186.b	5,491,093				
52	926	Employee Pensions and Benefits	28,519,822	323.187.b	28,763,243				
53	928	Regulatory Commission Expenses	4,858,224	323.189.b	5,882,647				
54	929	(Less) Duplicate Charges-Cr.	1,339,392	323.190.b	1,278,681				
55	930.1	General Advertising Expenses	1,411,435	323.191.b	1,200,875				
56	930.2	Miscellaneous General Expenses	1,464,438	323.192.b	1,567,818				
57	931	Rents	14,246,853	323.193.b	17,416,568				
58		Total Operation	102,788,960		106,418,711				
59									
60		MAINTENANCE							
61	935	Maintenance of General Plant	542,573	323.196.b	472,576				
62									
63		Less: Account 926 Retail Pension Tracker	1,970,949	323 Footnote Data	267,703				
64		Less: Account 926 Retail Pension Tracker Amortization	(2,181,159)	323 Footnote Data	0				
65		Less: O&M Expenses (Note 1)	29,888		74,210				
66		Less: Retail Advanced Grid A&G Costs (Note 2)							
67			(180,322)		341,913				
68									
69		TOTAL ADMINISTRATIVE AND GENERAL	103,511,855		106,549,373				
70									
71	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
72				Projected				Actual	
73			Direct	Payroll Billed	Total Projected		Direct	Payroll Billed	Total Actual
74		Wages and Salaries Allocator	Payroll	from Service Corp.	Amount		Payroll	from Service Corp.	Amount
75		Production	37,835,977	12,546,519	50,382,496	354.20.b	33,765,949	11,804,828	45,570,777
76		Transmission	6,432,897	7,727,188	14,160,085	354.21.b	6,011,753	6,585,055	12,596,808
77		Regional Market	21	529,043	529,065	354.22.b	(0)	491,872	491,872
78		Distribution	18,704,956	1,611,521	20,316,477	354.23.b	14,355,981	1,886,830	16,242,811
79		Other	5,019,469	3,429,367	8,448,836	354.24,25,26.b	5,891,691	3,272,747	9,164,438
80									
81		Total	67,993,320	25,843,639	93,836,959		60,025,374	24,041,331	84,066,705
82									(9,770,254)
83		(Note 1: Eliminate Eddy County HVDC transmission O&M and A&G expenses.)							
84		(Note 2: Source: Company books and records)							

Southwestern Public Service Company
Worksheet H - Miscellaneous Expenses

Southwestern Public Service Company
Worksheet H - Miscellaneous Expenses

Line	Projected					Actual				
No.										
1	<u>Acct 928 Projected for Billing Year =</u>					<u>Acct 928 Actual for Billing Year =</u>				
2	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
3										
4										
5	<u>Description</u>	<u>Expense</u>	100% Non- <u>Transmission</u>	100% Transmission <u>Specific</u>	Transmission <u>Allocated</u>	<u>Expense</u>	100% Non- <u>Transmission</u>	100% Transmission <u>Specific</u>	Transmission <u>Allocated</u>	<u>Explanation</u>
6	Non-Transmission Related	4,103,115	4,103,115	-	-	Non-Transmission Related	5,389,168	-	-	
7	Transmission Related	755,109	-	755,109	-	Transmission Related	-	493,479	-	
8		-	-	-	-					
9		-	-	-	-					
10	Total 928	4,858,224	4,103,115	755,109	-		5,389,168	493,479	-	
11										
12										
13	<u>Acct 930.2 Projected for Billing Year =</u>					<u>Acct 930.2 Actual for Billing Year =</u>				
14	Industry Association Dues	756,902	756,902	-	-	Industry Association Dues	980,700	-	-	
15	Balance of Account 930.2	707,536	-	-	707,536	Balance of Account 930.2	-	-	587,118	
16		-	-	-	-					
17		-	-	-	-					
18		-	-	-	-					
19		-	-	-	-					
20										
21	Total 930.2	1,464,438	756,902	-	707,536		980,700	-	587,118	
22										
23	<u>Transmission Safety & Siting Advertising (Other Than in Acct 930.1) Projected for Year =</u>					<u>Actual Transmission Safety & Siting for Year =</u>				
24		-					-			
25		-					-			
26		-					-			
27		-					-			
28		-					-			
29		-					-			
30	Total Transmission Safety & Siting Adv.	-					-			

Southwestern Public Service Company
Worksheet I - Depreciation and Amortization Expense

Worksheet I
Table 29

Line No.	(a) Description	(b) Reference	Projected Year =	2021	
			(c) Projected Depreciation Expense	(d) Projected Amortization Expense	(e) Projected Total Depr. & Amort. Expense
1	Steam Production		47,091,468	439,181	47,530,649
2	Other Production		73,449,474	0	73,449,474
		WsD.5, Ins 58 + 59, col (k) and			
3	Adjustment to Production	WsD.5, Ins 67 + 68, col (k)	0	0	0
4	Total Production		120,540,942	439,181	120,980,123
5					
6	Transmission		89,123,415	1,825,468	90,948,883
		WsD.5, In 60, col (k) and WsD.5,			
7	Adjustment to Transmission	In 69, col (k)	(191)	0	(191)
8	Total Transmission		89,123,224	1,825,468	90,948,692
9					
10	Distribution		42,232,791	258,825	42,491,615
		WsD.5, In 61, col (k) and WsD.5,			
11	Adjustment to Distribution	In 70, col (k)	(107)	0	(107)
12	Total Distribution		42,232,684	258,825	42,491,508
13					
14	General		28,702,633	185,411	28,888,044
		WsD.5, In 62, col (k) and WsD.5,			
15	Adjustment to General	In 71, col (k)	0	(483,057)	(483,057)
16	Total General		28,702,633	(297,646)	28,404,987
17					
18	Intangible - Computer Software			22,699,851	22,699,851
		WsD.5, In 63, col (k) and WsD.5,			
19	Adjustment to Intangible	In 72, col (k)		(705,016)	(705,016)
20	Total Intangible		0	21,994,835	21,994,835
21					
22	Total		280,599,482	24,220,663	304,820,145
23					
24			Actual Year =	2021	
25			Actual	Actual	Actual Total
26			Depreciation	Amortization	Depr. & Amort.
27			Expense	Expense	Expense
28					
29	Steam Production	FF1, p.336-337, footnote	95,199,646	599,282	95,798,928
30	Other Production	FF1, p.336-337, footnote	72,658,217	0	72,658,217
		WsD.5, Ins 58 + 59, col (m) and			
31	Adjustment to Production	WsD.5 Ins 67 + 68, col (m)	0	0	0
32	Total Production		167,857,863	599,282	168,457,145
33					
34	Transmission	FF1, p.336-337, footnote	89,270,923	1,831,414	91,102,337
		WsD.5, In 60, col (m) and			
35	Adjustment to Transmission	WsD.5, In 69, col (m)	0	0	
36	Total Transmission		89,270,923	1,831,414	91,102,337
37					
38	Distribution	FF1, p.336-337, footnote	42,701,996	252,989	42,954,985
		WsD.5, In 61, col (m) and			
39	Adjustment to Distribution	WsD.5, In 70, col (m)	0	0	
40	Total Distribution		42,701,996	252,989	42,954,985
41					
42	General	FF1, p.336-337, footnote	25,768,623	187,882	25,956,505
		WsD.5, In 62, col (m) and			
43	Adjustment to General	WsD.5, In 71, col (m)	0	(71,185)	(71,185)
44	Total General		25,768,623	116,697	25,885,320
45					
46	Intangible - Computer Software	FF1, p.336-337, footnote		22,156,850	22,156,850
		WsD.5, In 63, col (m) and			
47	Adjustment to Intangible	WsD.5, In 72, col (m)		(418,021)	(418,021)
48	Total Intangible		0	21,738,829	21,738,829
49					
50	Total		325,599,405	24,539,211	350,138,616

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 =		2021	
		(B) Expense	(C) Excluded from Rev Requirement	(D) Included in Rev Requirement	
1	LABOR RELATED:				
2	Payroll Taxes	9,145,666	-	9,145,666	
3		-	-	-	
4		-	-	-	
5	Subtotal Labor Related	9,145,666	-	9,145,666	
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	72,960,000	-	72,960,000	
13					
14	OTHER:				
15	Texas Use	29,462		29,462	
16	Miscellaneous Use Tax	-		-	
17	FRANCHISE & GROSS RECEIPTS:				
18	Texas Gross Receipts	6,060,630	6,060,630	-	
19	New Mexico Franchise	-		-	
20	Oklahoma Franchise	20,000		20,000	
21	Kansas Franchise	-		-	
22	City Franchise Fees	8,752,025	8,752,025	-	
23					
24	Subtotal Franchise & Gross Receipts	14,832,655	14,812,655	49,462	
25					
26	Total Taxes Other Than Income	96,967,783	14,812,655	82,155,128	
27					
28		-			
29					
30	Investment Tax Credit Amortized	52,421		52,421	
31					
32					
33	(A)	Actual for Billing Year =		2021	
34		(B) FF1	(C)	(D)	(E)
35	Description	Reference	Expense	Excluded from Rev Requirement	Included in Rev Requirement
36					
37	LABOR RELATED:				
38	Payroll Taxes	262-263. 3.4.5.6.8.9.10.1 1.I	8,587,147		8,587,147
39					
40					
41	Subtotal Labor Related		8,587,147		8,587,147
42					
43	PLANT RELATED:				
44	Texas Property Tax	262-263.14.15.I	46,090,060		46,090,060
45	New Mexico Property Tax	262-263.19.20.I	15,215,962		15,215,962
46	Oklahoma Property Tax	262-263.24.25.I	616,473		616,473
47	Kansas Property Tax	262-263.28.29.I	1,285,511		1,285,511
48	Subtotal Plant Related - Property		63,208,006		63,208,006
49					
50	OTHER:				
51	Texas Use	262-263.32.I	35,350		35,350
52	Miscellaneous Use Tax	262-263.31.I	(66,651)		(66,651)
53	FRANCHISE & GROSS RECEIPTS:				
54	Texas Gross Receipts	262-263.16.I	6,543,020	6,543,020	
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	9,590,012	9,590,012	
59					
60	Subtotal Franchise & Gross Receipts		16,153,032	16,133,032	20,000
61					
62	Total Taxes Other Than Income		87,916,884	16,133,032	71,783,852
63					
64	FF1 page 114, line 14, column c:		87,916,885		
65					
66	Investment Tax Credit Amortized 266.8.f		52,413		52,413

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1															
2	Common Equity - Projected														
3		1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	13 Month Average Balance
4	Proprietary Capital	3,307,914,250	3,381,629,250	3,450,407,250	3,487,927,250	3,504,796,250	3,524,331,250	3,488,071,250	3,530,546,250	3,572,457,250	3,488,048,250	3,508,388,250	3,528,119,250	3,487,918,250	3,481,581,096
5	Less Preferred Stock	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Less Acct 216.1 Unappropri. 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	(1,301,000)	(1,297,000)	(1,293,000)	(1,289,000)	(1,285,000)	(1,281,000)	(1,277,000)	(1,273,000)	(1,269,000)	(1,265,000)	(1,260,000)	(1,256,000)	(1,252,000)	(1,276,769)
8															
9	Common Equity Balances (Ln 4-Ln 5-Ln 6-Ln 7)	3,309,215,250	3,382,926,250	3,451,700,250	3,489,216,250	3,506,081,250	3,525,612,250	3,489,348,250	3,531,819,250	3,573,726,250	3,489,313,250	3,509,648,250	3,529,375,250	3,489,170,250	3,482,857,865
10															
11	Long Term Debt - Projected														
12															
13	Bonds	2,550,000,000	2,550,000,000	2,550,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,665,384,615
14	Less Reacquired Bonds														0
15	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	250,000,000
16															
17	Debt Balances (Ln 13 - Ln 14+ Ln 15)	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	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,915,384,615
18															
19															
20	Common Equity - Actual														
21		Actual 1/1/2021	Actual 1/31/2021	Actual 2/28/2021	Actual 3/31/2021	Actual 4/30/2021	Actual 5/31/2021	Actual 6/30/2021	Actual 7/31/2021	Actual 8/31/2021	Actual 9/30/2021	Actual 10/31/2021	Actual 11/30/2021	Actual 12/31/2021	13 Month Average Balance
22	Proprietary Capital	3,297,611,000	3,378,342,313	3,519,587,000	3,607,401,000	3,622,973,000	3,639,362,000	3,596,368,000	3,638,714,000	3,686,617,000	3,605,149,000	3,621,403,000	3,635,729,000	3,602,930,000	3,573,245,101
23	Less Preferred Stock														0
24	Less Acct 216.1 Unappropri. Undist. Sub. Earnings														0
25	Less Acct 219.1-Accum Other Compre. Income	(1,350,000)	(1,336,841)	(1,325,000)	(1,320,000)	(1,307,000)	(1,294,000)	(1,289,000)	(1,276,000)	(1,263,000)	(1,259,000)	(1,246,000)	(1,233,000)	(1,070,000)	(1,274,526)
26															
27	Common Equity Bal (Ln 22-Ln 23-Ln 24-Ln 25)	3,298,961,000	3,379,679,154	3,520,912,000	3,608,721,000	3,624,280,000	3,640,656,000	3,597,657,000	3,639,990,000	3,687,880,000	3,606,408,000	3,622,649,000	3,636,962,000	3,604,000,000	3,574,519,627
28															
29															
30	Long Term Debt - Actual														
31		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
32	Bonds	2,550,000,000	2,550,000,000	2,550,000,000	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	2,800,000,000	2,800,000,000	2,742,307,692
33	Less Reacquired Bonds														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	250,000,000
35															
36	Debt Balances (Ln 32 - Ln 33+ Ln 34)	2,800,000,000	2,800,000,000	2,800,000,000	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	3,050,000,000	3,050,000,000	2,992,307,692
37															
38	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
39				Projected 2021			FF1 Reference for Actual	Actual/forecast 2021							
40	Cost of Debt - Annual Interest Expense														
41															
42	Interest on Long Term Debt			118,630,126			(117.62.c)	119,478,806							
43	Less: Financial Hedge Gain/Expense and Interest Rate Derivative - from Line 62			63,181				63,181							
44	Plus: Allowed Hedge and Interest Rate Derivative Recovery - from Line 67			63,181				63,181							
45	Amortization of Debt Discount and Expense			2,153,161			(117.63.c)	1,888,510							
46	Amortization of Loss on Reacquired Debt			841,559			(117.64.c)	841,559							
47	Less: Interest on Long Term Credit Facility			0			(p. 257.25.i)	0							
48	Less: Amort of Premium on Debt			332,303			(117.65.c)	0							
49	Less: Amort of Gain on Reacquired Debt			0			(117.66.c)	0							
50															
51	Total Interest Expense (Ln 42 - Ln 43 + Ln 44 + Ln 45 + Ln 46 - Lines 47 - Ln 49)			121,292,543				122,208,875							
52															
53	Average Cost of Debt			4.16%	(Ln 51 / Ln 17, col o)			4.08%	(Ln 51 / Ln 36, col o)						
54															
55	Preferred Stock Cost														
56	Dividends on Preferred Stock			0			(118.29.c)	0							
57	Average Cost of Preferred Stock			0.00%	(Ln 56 / Ln 5, col o)			0.00%	(Ln 56 / Ln 23, col o)						
58															
59	Financial Hedge Amortization and Interest Rate Derivative (Enter Gains as a Negative Number)														
60	Series due 2033 6% Financial Hedge			63,181				63,181							
61	Series E due 2016 5.6% Financial Hedge			0				0							
62	Total Hedge Amortization and Interest Rate Derivative			63,181				63,181							
63															
64	Total Average Capital Balance (Ln 9 + Ln 17)			6,398,242,480				6,566,827,319							
65	Financial Hedge Recovery Limit - 7.5 Basis Points of Total Capital			0.00075				0.00075							
66	Limit of Recoverable Amount			4,798,682				4,925,120							
67	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 01/01/21

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 01/01/21

State Income Tax Rate - New Mexico	5.9000%	
Apportionment Factor	27.6780%	
Actual Effective State Income Tax Rate		<u>1.6330%</u>
State Income Tax Rate - Kansas	7.0000%	
Apportionment Factor	0.2728%	
Actual Effective State Income Tax Rate		<u>0.0191%</u>
State Income Tax Rate - Oklahoma	6.0000%	
Apportionment Factor	0.3628%	
Actual Effective State Income Tax Rate		<u>0.0218%</u>
State Income Tax Rate - Texas	0.7500%	
Apportionment Factor	62.9200%	
Actual Effective State Income Tax Rate		<u>0.4719%</u>
Total Composite State Income Tax Rate		<u>2.1458%</u>

Southwestern Public Service Company
Worksheet M - Direct Assigned Radial Lines

Worksheet M
Table 33

Projected for Billing Year =		2021	(Note 1)										
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
				Last Actual		Radial Line Reclassification				ATRR - TP Allocator Adj.			
				Net Plant	Revenue	Month/Year		Prorate		Prorate	Gross	Gross	Gross
				Carrying Charge	Requirement	In Service		Requirement	True-Up	Requirement	Plant	Plant	Plant
				(Input)		of Reclass			Adjustment				Adjustment
				(Annual Rate)	Col (b) * Col (c)	Input	Input	Col (f)/12 * Col (d)	Col (g) - Col (d)	Col (f)/12 * Col (a)	Col (i) - Col (a)		
Line	No.	Gross Plant	Net Plant										
1	Radial Line Direct Assignment (Worksheet O)												
2	Bailey County	\$ 389	\$ 352	12.03%	\$ 42		12	\$ 42	\$ -	\$ 389	\$ -		
3	Big Country	\$ 1,650,550	\$ 890,309	12.03%	\$ 107,104		12	\$ 107,104	\$ -	\$ 1,650,550	\$ -		
4	CVEC	\$ 2,161,004	\$ 1,913,878	12.03%	\$ 230,240		12	\$ 230,240	\$ -	\$ 2,161,004	\$ -		
5	Deaf Smith	\$ 1,760,043	\$ 1,391,348	12.03%	\$ 167,379		12	\$ 167,379	\$ -	\$ 1,760,043	\$ -		
6	Farmers	\$ 20,608	\$ 18,857	12.03%	\$ 2,268		12	\$ 2,268	\$ -	\$ 20,608	\$ -		
7	Green Belt	\$ 1,475,796	\$ 1,353,541	12.03%	\$ 162,831		12	\$ 162,831	\$ -	\$ 1,475,796	\$ -		
8	Lamb County	\$ 1,304	\$ 1,055	12.03%	\$ 127		12	\$ 127	\$ -	\$ 1,304	\$ -		
9	Lighthouse	\$ 343,610	\$ 313,046	12.03%	\$ 37,659		12	\$ 37,659	\$ -	\$ 343,610	\$ -		
10	LPL	\$ 1,557,070	\$ 953,037	12.03%	\$ 114,650		12	\$ 114,650	\$ -	\$ 1,557,070	\$ -		
11	Lyntegar	\$ 2,386,861	\$ 1,847,434	12.03%	\$ 222,246		12	\$ 222,246	\$ -	\$ 2,386,861	\$ -		
12	Rita Blanca	\$ 1,355	\$ 809	12.03%	\$ 97		12	\$ 97	\$ -	\$ 1,355	\$ -		
13	South Plains	\$ 39,945	\$ 32,121	12.03%	\$ 3,864		12	\$ 3,864	\$ -	\$ 39,945	\$ -		
14	Tri County	\$ 1,606	\$ 1,154	12.03%	\$ 139		12	\$ 139	\$ -	\$ 1,606	\$ -		
15													
16	Wholesale Network to Radial												
17													
18	Retail Network to Radial												
19	Denver City Interchange-Ink Basin Sub	\$ 2,255	\$ 2,209	12.03%	\$ 266	Dec 21	11	\$ 244	\$ (22)	\$ 2,067	\$ (188)		
20													
21	Wholesale Radial to Network												
22	Batton Tap - LPL	\$ (405,915)	\$ (376,250)	12.03%	\$ (45,263)	Mar 21	9	\$ (33,947)	\$ 11,316	\$ (304,436)	\$ 101,479		
23	Ivory Tap - LPL	\$ (46,764)	\$ (44,188)	12.03%	\$ (5,316)	Jan 21	11	\$ (4,873)	\$ 443	\$ (42,867)	\$ 3,897		
24													
25	Retail Radial to Network												
26													
27													
28	Total Plant Direct Assigned	\$ 10,949,715	\$ 8,298,712		\$ 998,333			\$ 1,010,070	\$ 11,737	\$ 11,054,903	\$ 105,188		

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

Southwestern Public Service Company
Worksheet N - Meter Investment

Worksheet N
Table 34

Projected (1) for Billing Year = 2021

Line No.	Meter Type	Number of Meters	Average Replacement Cost per Meter (2)	Total Replacement Cost	Allocated Meter Investment	Average Allocated Meter Investment	No. of Delivery Points	Total Meter Investment
1	SC	378,588	\$ 155	\$ 58,597,851	\$ 43,854,554	116		
2	TR	7,944	\$ 1,892	\$ 15,030,366	\$ 11,248,706	1416		
3	TR-IDR	1,862	\$ 9,630	\$ 17,930,892	\$ 13,419,456	7207	220	\$ 1,585,540
4	Total	388,394		\$ 91,559,109	\$ 68,522,716 (3)			
5	Gross Plant Carrying Charge (4)							10.49%
6	Revenue Requirement							\$ 166,323

(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 = 2021 (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	\$ 352	\$ 389	\$ 352			Bailey County	
2	Elec Tran-Line OH-TX- 69KV-Graham-Justiceburg	\$ 1,650,550	\$ 890,309	\$ 1,650,550	\$ 890,309			Big Country	
3	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	\$ 2,055,625	\$ 1,820,470	\$ 2,055,625	\$ 1,820,470	\$ -	\$ -	CVEC	
4	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	\$ 103,521	\$ 91,678	\$ 103,521	\$ 91,678	\$ -	\$ -	CVEC	
5	Elec Tran-Line OH-NM-115KV-Seven Rivers Interchange-Atoka Sub (W-98)	\$ 1,858	\$ 1,730	\$ 1,858	\$ 1,730			CVEC	
6	Elec Tran-Line OH-TX- 69KV-Castro Co REC Sub Tap	\$ 149,986	\$ 56,941	\$ 149,986	\$ 56,941			Deaf Smith	
7	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 220,092	\$ 178,332	\$ 220,092	\$ 178,332			Deaf Smith	
8	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 49,462	\$ 40,077	\$ 49,462	\$ 40,077			Deaf Smith	
9	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 563,717	\$ 456,759	\$ 563,717	\$ 456,759			Deaf Smith	
10	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 341,807	\$ 282,077	\$ 341,807	\$ 282,077			Deaf Smith	
11	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 1,057	\$ 873	\$ 1,057	\$ 873			Deaf Smith	
12	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 289,798	\$ 239,157	\$ 289,798	\$ 239,157			Deaf Smith	
13	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 86,635	\$ 82,480	\$ 86,635	\$ 82,480			Deaf Smith	
14	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 54,556	\$ 51,939	\$ 54,556	\$ 51,939			Deaf Smith	
15	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 401	\$ 382	\$ 401	\$ 382			Deaf Smith	
16	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 570	\$ 542	\$ 570	\$ 542			Deaf Smith	
17	Elec Tran-Line OH-TX-115KV-Deaf Smith Intg-Castro Co Intg (T-04)	\$ 935	\$ 841	\$ 935	\$ 841			Deaf Smith	
18	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$ 1,028	\$ 948	\$ 1,028	\$ 948			Deaf Smith	
19	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$ 1,589	\$ 1,454	\$ 1,589	\$ 1,454			Farmers	
20	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$ 19,018	\$ 17,402	\$ 19,018	\$ 17,402			Farmers	
21	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$ 1,475,796	\$ 1,353,541	\$ 1,475,796	\$ 1,353,541			Green Belt	
22	Elec Tran-Line OH-TX-115KV-Plant X Sta-Lamton Intg (T-28)	\$ 740	\$ 666	\$ 740	\$ 666			Lamb County	
23	Elec Tran-Line OH-TX-115KV-Sundown Int Tap North Ckt	\$ 564	\$ 389	\$ 564	\$ 389			Lamb County	
24	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$ 322,145	\$ 293,490	\$ 322,145	\$ 293,490			Lighthouse	
25	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$ 21,465	\$ 19,556	\$ 21,465	\$ 19,556			Lighthouse	
26	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 14,226	\$ 12,478	\$ 14,226	\$ 12,478			LPL	
27	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 116	\$ 101	\$ 116	\$ 101			LPL	
28	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 64,569	\$ 56,637	\$ 64,569	\$ 56,637			LPL	
29	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 96,038	\$ 84,240	\$ 96,038	\$ 84,240			LPL	
30	Elec Tran-Line OH-TX- 69KV-Ivory Tap (Y-64)	\$ 4,338	\$ 3,914	\$ 4,338	\$ 3,914			LPL	
31	Elec Tran-Line OH-TX- 69KV-Ivory Tap (Y-64)	\$ 5,936	\$ 5,355	\$ 5,936	\$ 5,355			LPL	
32	Elec Tran-Line OH-TX-115KV-Carlisle Int-Yuma Sub (T-71)	\$ 145,319	\$ 121,064	\$ 145,319	\$ 121,064			LPL	
33	Elec Tran-Line OH-TX-115KV-Tuco Int-Indiana Sub (V-15)	\$ 184	\$ 177	\$ 184	\$ 177	\$ -	\$ -	LPL	
34	Elec Tran-Line OH-TX-115KV-Allen Sub-Wheelock Sub	\$ 1,226,345	\$ 669,072	\$ 1,226,345	\$ 669,072			LPL	
35	Elec Tran-Line OH-TX- 69KV-Cochran Co Int-Sundown REC	\$ 392,304	\$ 258,607	\$ 392,304	\$ 258,607			Lyntegar	
36	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	\$ 565,655	\$ 433,342	\$ 565,655	\$ 433,342			Lyntegar	
37	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	\$ 1,017,665	\$ 779,623	\$ 1,017,665	\$ 779,623			Lyntegar	
38	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$ 130,151	\$ 119,123	\$ 130,151	\$ 119,123			Lyntegar	
39	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 237,995	\$ 217,937	\$ 237,995	\$ 217,937			Lyntegar	
40	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 37,549	\$ 34,384	\$ 37,549	\$ 34,384			Lyntegar	
41	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 1,380	\$ 1,264	\$ 1,380	\$ 1,264			Lyntegar	
42	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$ 259	\$ 252	\$ 259	\$ 252			Lyntegar	
43	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	\$ 880	\$ 680	\$ 880	\$ 680			Lyntegar	
44	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	\$ 2,122	\$ 1,640	\$ 2,122	\$ 1,640			Lyntegar	
45	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Seagraves Int	\$ 902	\$ 583	\$ 902	\$ 583			Lyntegar	
46	Elec Tran-Line OH-TX-115KV-Riverview Sta-Moore Co Sta	\$ 1,355	\$ 809	\$ 1,355	\$ 809			Rita Blanca	
47	Elec Tran-Line OH-TX- 69KV-Lambton-7 Mile Corner	\$ 29,639	\$ 25,224	\$ 29,639	\$ 25,224			South Plains	
48	Elec Tran-Line OH-TX-115KV-Carlisle Int-Lubbock South Int	\$ 1,527	\$ 938	\$ 1,527	\$ 938			South Plains	
49	Elec Tran-Line OH-TX-115KV-Lubbock South Int-Lynn Co Int	\$ 1,557	\$ 1,171	\$ 1,557	\$ 1,171			South Plains	
50	Elec Tran-Line OH-TX-115KV-Denver City Sta-Tuco Int	\$ 7,222	\$ 4,788	\$ 7,222	\$ 4,788			South Plains	
51	Elec Tran-Line OH-OK-115KV-Texas Co Int-Beaver Co Int	\$ 1,606	\$ 1,154	\$ 1,606	\$ 1,154			Tri County	
52	Elec Tran-Line OH-NM- 69KV-Clovis Loop	\$ 769,150	\$ 631,350			\$ 769,150	\$ 631,350	SPS	
53	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 604,632	\$ 519,464			\$ 604,632	\$ 519,464	SPS	
54	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 187,708	\$ 161,267			\$ 187,708	\$ 161,267	SPS	
55	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 613,473	\$ 527,059			\$ 613,473	\$ 527,059	SPS	
56	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 1,428,455	\$ 1,227,242			\$ 1,428,455	\$ 1,227,242	SPS	
57	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 324,634	\$ 278,906			\$ 324,634	\$ 278,906	SPS	
58	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 306,305	\$ 263,159			\$ 306,305	\$ 263,159	SPS	
59	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 682,260	\$ 586,157			\$ 682,260	\$ 586,157	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 = 2021 (Note 1)									
In Service Prior to October 1, 2005:									
60	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Kermac	\$ 503,988	\$ 321,529			\$ 503,988	\$ 321,529	SPS	
61	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 20,552	\$ 13,631			\$ 20,552	\$ 13,631	SPS	
62	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 46,811	\$ 31,047			\$ 46,811	\$ 31,047	SPS	
63	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 23,652	\$ 15,687			\$ 23,652	\$ 15,687	SPS	
64	Elec Tran-Line OH-NM- 69KV-Clovis East Sub Tap	\$ 225,991	\$ 192,531			\$ 225,991	\$ 192,531	SPS	
65	Elec Tran-Line OH-NM- 69KV-Industrial Sub-Ethanol Plant Sub	\$ 119,801	\$ 38,136			\$ 119,801	\$ 38,136	SPS	
66	Elec Tran-Line OH-NM- 69KV-Portales Grain Alcohol	\$ 473,071	\$ 298,358			\$ 473,071	\$ 298,358	SPS	
67	Elec Tran-Line OH-NM- 69KV-Cherry Sub Tap	\$ 19,776	\$ 4,353			\$ 19,776	\$ 4,353	SPS	
68	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 37,410	\$ 25,927			\$ 37,410	\$ 25,927	SPS	
69	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 53,800	\$ 37,287			\$ 53,800	\$ 37,287	SPS	
70	Elec Tran-Line OH-NM- 69KV-IMC #2 Sub Tap	\$ 119,761	\$ 79,600			\$ 119,761	\$ 79,600	SPS	
71	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 32,473	\$ 22,506			\$ 32,473	\$ 22,506	SPS	
72	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 5,399	\$ 3,742			\$ 5,399	\$ 3,742	SPS	
73	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 79,062	\$ 54,795			\$ 79,062	\$ 54,795	SPS	
74	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 16,776	\$ 11,627			\$ 16,776	\$ 11,627	SPS	
75	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap	\$ 1,859	\$ 691			\$ 1,859	\$ 691	SPS	
76	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap	\$ 1,411	\$ 525			\$ 1,411	\$ 525	SPS	
77	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 540	\$ 374			\$ 540	\$ 374	SPS	
78	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 98,947	\$ 59,149			\$ 98,947	\$ 59,149	SPS	
79	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 2,560	\$ 1,530			\$ 2,560	\$ 1,530	SPS	
80	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 810	\$ 561			\$ 810	\$ 561	SPS	
81	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 280,696	\$ 167,794			\$ 280,696	\$ 167,794	SPS	
82	Elec Tran-Line OH-NM- 69KV-Curry Co Int-TX St Line	\$ 157,249	\$ 100,709			\$ 157,249	\$ 100,709	SPS	
83	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 97,537	\$ 81,459			\$ 97,537	\$ 81,459	SPS	
84	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 1,267	\$ 1,058			\$ 1,267	\$ 1,058	SPS	
85	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 24,217	\$ 20,225			\$ 24,217	\$ 20,225	SPS	
86	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Fiesta Sub	\$ 272,613	\$ 119,483			\$ 272,613	\$ 119,483	SPS	
87	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 1,100	\$ 1,089			\$ 1,100	\$ 1,089	SPS	
88	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 2,293	\$ 2,268			\$ 2,293	\$ 2,268	SPS	
89	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 2,659	\$ 2,631	\$ -	\$ -	\$ 2,659	\$ 2,631	SPS	
90	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 292	\$ 282	\$ -	\$ -	\$ 292	\$ 282	SPS	
91	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 219	\$ 211	\$ -	\$ -	\$ 219	\$ 211	SPS	
92	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 177	\$ 171	\$ -	\$ -	\$ 177	\$ 171	SPS	
93	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 28,463	\$ 27,460	\$ -	\$ -	\$ 28,463	\$ 27,460	SPS	
94	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell City (T-26)	\$ 4,580	\$ 3,069			\$ 4,580	\$ 3,069	SPS	
95	Elec Tran-Line OH-NM-115KV-Norris St Tap	\$ 5,642,185	\$ 3,243,763			\$ 5,642,185	\$ 3,243,763	SPS	
96	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$ 70	\$ 65			\$ 70	\$ 65	SPS	
97	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$ 29,719	\$ 27,680			\$ 29,719	\$ 27,680	SPS	
98	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$ 553	\$ 467			\$ 553	\$ 467	SPS	
99	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$ 146	\$ 123			\$ 146	\$ 123	SPS	
100	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Higg Sub (T-98)	\$ 1,661	\$ 1,608			\$ 1,661	\$ 1,608	SPS	
101	Elec Tran-Line OH-NM-115KV-NEF Sub-Cardinal Sub (U-03)	\$ 73,700	\$ 71,790			\$ 73,700	\$ 71,790	SPS	
102	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$ 374	\$ 353			\$ 374	\$ 353	SPS	
103	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 138,084	\$ 131,280			\$ 138,084	\$ 131,280	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 = 2021 (Note 1)									
In Service Prior to October 1, 2005:									
104	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 4,218	\$ 4,010			\$ 4,218	\$ 4,010	SPS	
105	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 62,160	\$ 59,097			\$ 62,160	\$ 59,097	SPS	
106	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-Livingston Ridge Sub (U-08)	\$ 528,442	\$ 521,875	\$ -	\$ -	\$ 528,442	\$ 521,875	SPS	
107	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-Livingston Ridge Sub (U-08)	\$ 584,260	\$ 576,999	\$ -	\$ -	\$ 584,260	\$ 576,999	SPS	
108	Elec Tran-Line OH-NM-115KV-Maddox Sta-Quahada Sub (U-12)	\$ 1,137	\$ 1,103	\$ -	\$ -	\$ 1,137	\$ 1,103	SPS	
109	Elec Tran-Line OH-NM-115KV-Maddox Sta-Quahada Sub (U-12)	\$ 85,596	\$ 83,059	\$ -	\$ -	\$ 85,596	\$ 83,059	SPS	
110	Elec Tran-Line OH-NM-115KV-Maddox Sta-Quahada Sub (U-12)	\$ 1,251	\$ 1,214	\$ -	\$ -	\$ 1,251	\$ 1,214	SPS	
111	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Roswell Int	\$ 2,303	\$ 1,757			\$ 2,303	\$ 1,757	SPS	
112	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell Int	\$ 864	\$ 587			\$ 864	\$ 587	SPS	
113	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 303,246	\$ 295,021			\$ 303,246	\$ 295,021	SPS	
114	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 3,522	\$ 3,426			\$ 3,522	\$ 3,426	SPS	
115	Elec Tran-Line OH-NM-115KV-Whitten Sub-Oil Center Sub (W-27)	\$ 1,183	\$ 1,051			\$ 1,183	\$ 1,051	SPS	
116	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$ 53,782	\$ 48,902			\$ 53,782	\$ 48,902	SPS	
117	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$ 1,758	\$ 1,599			\$ 1,758	\$ 1,599	SPS	
118	Elec Tran-Line OH-NM-115KV-Wipp Sub-Red Bluff Sub (W-38)	\$ 251	\$ 214			\$ 251	\$ 214	SPS	
119	Elec Tran-Line OH-NM-115KV-Pecos Intg-North Canal Sub (W-61)	\$ 379,113	\$ 305,952			\$ 379,113	\$ 305,952	SPS	
120	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-62)	\$ 196,522	\$ 184,485			\$ 196,522	\$ 184,485	SPS	
121	Elec Tran-Line OH-NM-115KV-FEC Intg-Pleasant Hill Sub (W-64)	\$ 318,141	\$ 287,521			\$ 318,141	\$ 287,521	SPS	
122	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)	\$ 69,168	\$ 63,248			\$ 69,168	\$ 63,248	SPS	
123	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)	\$ 19,268	\$ 17,619			\$ 19,268	\$ 17,619	SPS	
124	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)	\$ 22,756	\$ 20,808			\$ 22,756	\$ 20,808	SPS	
125	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)	\$ 335,871	\$ 307,126			\$ 335,871	\$ 307,126	SPS	
126	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)	\$ 697	\$ 638			\$ 697	\$ 638	SPS	
127	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 719,896	\$ 467,383			\$ 719,896	\$ 467,383	SPS	
128	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 161,898	\$ 105,110			\$ 161,898	\$ 105,110	SPS	
129	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 444,863	\$ 288,821			\$ 444,863	\$ 288,821	SPS	
130	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 152,146	\$ 98,778			\$ 152,146	\$ 98,778	SPS	
131	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 54,356	\$ 35,290			\$ 54,356	\$ 35,290	SPS	
132	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 488,556	\$ 317,189			\$ 488,556	\$ 317,189	SPS	
133	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub	\$ 213,176	\$ 148,802			\$ 213,176	\$ 148,802	SPS	
134	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub	\$ 1,340,083	\$ 935,411			\$ 1,340,083	\$ 935,411	SPS	
135	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$ 586,097	\$ 536,439	\$ -	\$ -	\$ 586,097	\$ 536,439	SPS	
136	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$ 390,231	\$ 357,168			\$ 390,231	\$ 357,168	SPS	
137	Elec Tran-Line OH-TX- 69KV-Borger Loop	\$ 1,943	\$ 1,003			\$ 1,943	\$ 1,003	SPS	
138	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$ 1,616,385	\$ 1,482,483			\$ 1,616,385	\$ 1,482,483	SPS	
139	Elec Tran-Line OH-TX- 69KV-N Amarillo Sw Sta-Channing Sub	\$ 547,820	\$ 487,121			\$ 547,820	\$ 487,121	SPS	
140	Elec Tran-Line OH-TX- 69KV-Coulter Intg-Soncy (Y-72)	\$ 630,025	\$ 592,451	\$ -	\$ -	\$ 630,025	\$ 592,451	SPS	
141	Elec Tran-Line OH-TX- 69KV-Hale Co Int-Plainview South Sub	\$ 130,327	\$ 63,760			\$ 130,327	\$ 63,760	SPS	
142	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	\$ 433,494	\$ 361,668			\$ 433,494	\$ 361,668	SPS	
143	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	\$ 176,603	\$ 147,341			\$ 176,603	\$ 147,341	SPS	
144	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$ 66,645	\$ 58,374			\$ 66,645	\$ 58,374	SPS	
145	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$ 454,805	\$ 398,363			\$ 454,805	\$ 398,363	SPS	
146	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$ 207,764	\$ 181,981			\$ 207,764	\$ 181,981	SPS	
147	Elec Tran-Line OH-TX- 69KV-East Sta-Van Buren Sub	\$ 187,162	\$ 104,836			\$ 187,162	\$ 104,836	SPS	
148	Elec Tran-Line OH-TX- 69KV-East Plant Intg-Van Buren Sub (Y-93)	\$ 12,503	\$ 10,402			\$ 12,503	\$ 10,402	SPS	
149	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 160,663	\$ 138,493			\$ 160,663	\$ 138,493	SPS	
150	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 964	\$ 831			\$ 964	\$ 831	SPS	
151	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 209,023	\$ 180,180			\$ 209,023	\$ 180,180	SPS	
152	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 832,155	\$ 717,327			\$ 832,155	\$ 717,327	SPS	
153	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 193,117	\$ 166,469			\$ 193,117	\$ 166,469	SPS	
154	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$ 567,131	\$ 477,816			\$ 567,131	\$ 477,816	SPS	
155	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$ 1,935,279	\$ 1,630,501			\$ 1,935,279	\$ 1,630,501	SPS	
156	Elec Tran-Line UG-TX- 69KV-South Georgia Int-Lawrence Park Sub	\$ 271,183	\$ 66,254	\$ -	\$ -	\$ 271,183	\$ 66,254	SPS	
157	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 95,629	\$ 82,550			\$ 95,629	\$ 82,550	SPS	
158	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 162,685	\$ 140,435			\$ 162,685	\$ 140,435	SPS	
159	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 947	\$ 817			\$ 947	\$ 817	SPS	
160	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 77,497	\$ 66,898			\$ 77,497	\$ 66,898	SPS	
161	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 207	\$ 179			\$ 207	\$ 179	SPS	
162	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 71,581	\$ 61,791			\$ 71,581	\$ 61,791	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 = 2021 (Note 1)									
In Service Prior to October 1, 2005:									
163	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 1,331	\$ 1,149			\$ 1,331	\$ 1,149	SPS	
164	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 190,489	\$ 164,436			\$ 190,489	\$ 164,436	SPS	
165	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 799	\$ 689			\$ 799	\$ 689	SPS	
166	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 1,094,642	\$ 1,009,401			\$ 1,094,642	\$ 1,009,401	SPS	
167	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 788,040	\$ 726,674			\$ 788,040	\$ 726,674	SPS	
168	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 97,520	\$ 89,926			\$ 97,520	\$ 89,926	SPS	
169	Elec Tran-Line OH-TX- 69KV-Northwest Intg-Hastings (Z-34)	\$ -	\$ (1)			\$ -	\$ (1)	SPS	
170	Elec Tran-Line UG-TX- 69KV-Lawrence Park Sub-Soncy Sub	\$ 481,332	\$ 97,394	\$ -	\$ -	\$ 481,332	\$ 97,394	SPS	
171	Elec Tran-Line OH-TX- 69KV-Structure #465-Bailey Co Sub (TX Portion) (Z-50)	\$ 15,337	\$ 14,093			\$ 15,337	\$ 14,093	SPS	
172	Elec Tran-Line OH-TX- 69KV-Lubbock East Int-Garza Post	\$ 1,275,185	\$ 1,032,600			\$ 1,275,185	\$ 1,032,600	SPS	
173	Elec Tran-Line OH-TX- 69KV-Lynn Co Intg-Graham Intg (Z-61)	\$ 29,745	\$ 26,975			\$ 29,745	\$ 26,975	SPS	
174	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	\$ 602,921	\$ 528,016			\$ 602,921	\$ 528,016	SPS	
175	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	\$ 3,111,983	\$ 2,725,364			\$ 3,111,983	\$ 2,725,364	SPS	
176	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 3,879,677	\$ 2,891,671			\$ 3,879,677	\$ 2,891,671	SPS	
177	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 26,170	\$ 19,506			\$ 26,170	\$ 19,506	SPS	
178	Elec Tran-Line OH-TX- 69KV-Gaines Co Int-Legacy Sub (Z-80)	\$ 134,212	\$ 114,729			\$ 134,212	\$ 114,729	SPS	
179	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Cox Intg (Z-83)	\$ 179,990	\$ 160,576			\$ 179,990	\$ 160,576	SPS	
180	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$ 156,290	\$ 143,048			\$ 156,290	\$ 143,048	SPS	
181	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 515,778	\$ 477,793			\$ 515,778	\$ 477,793	SPS	
182	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 4,338	\$ 4,019	\$ -	\$ -	\$ 4,338	\$ 4,019	SPS	
183	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 14,702	\$ 13,619	\$ -	\$ -	\$ 14,702	\$ 13,619	SPS	
184	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$ 312,595	\$ 267,099			\$ 312,595	\$ 267,099	SPS	
185	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$ 1,127	\$ 963			\$ 1,127	\$ 963	SPS	
186	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Terry Co Int	\$ 2,490	\$ 1,445	\$ -	\$ -	\$ 2,490	\$ 1,445	SPS	
187	Elec Tran-Line OH-TX-115KV-Sunset Sub-Puckett West Sub (T-37)	\$ 408,543	\$ 390,915	\$ -	\$ -	\$ 408,543	\$ 390,915	SPS	
188	Elec Tran-Line OH-TX-115KV-Pringle-Phillips Cogen (T-49)	\$ 10,256	\$ 9,594			\$ 10,256	\$ 9,594	SPS	
189	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	\$ 767	\$ 532			\$ 767	\$ 532	SPS	
190	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$ 301	\$ 289			\$ 301	\$ 289	SPS	
191	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$ 48	\$ 47			\$ 48	\$ 47	SPS	
192	Elec Tran-Line OH-TX-115KV-Hereford Sub-Cargill Sub (T-58)	\$ 547	\$ 511			\$ 547	\$ 511	SPS	
193	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$ 977	\$ 900			\$ 977	\$ 900	SPS	
194	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$ 1,264,726	\$ 774,730			\$ 1,264,726	\$ 774,730	SPS	
195	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$ 1,040,990	\$ 637,676			\$ 1,040,990	\$ 637,676	SPS	
196	Elec Tran-Line OH-TX-115KV-Coulter Intg-South Georgia Intg (T-70)	\$ 174,773	\$ 169,811			\$ 174,773	\$ 169,811	SPS	
197	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$ 1,017	\$ 969			\$ 1,017	\$ 969	SPS	
198	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$ 28,238	\$ 26,904			\$ 28,238	\$ 26,904	SPS	
199	Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap	\$ 633,869	\$ 449,570			\$ 633,869	\$ 449,570	SPS	
200	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst (T-89)	\$ 2,194	\$ 1,953			\$ 2,194	\$ 1,953	SPS	
201	Elec Tran-Line OH-TX-115KV-Russell Pool Substation-Higg Substation (T-91)	\$ (6,496)	\$ (4,283)			\$ (6,496)	\$ (4,283)	SPS	
202	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS	
203	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS	
204	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS	
205	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS	
206	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS	
207	Elec Tran-Line OH-TX-115KV-CLTR-OUTP-115-01 (U-17)	\$ 556	\$ 546	\$ -	\$ -	\$ 556	\$ 546	SPS	
208	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$ 35,073	\$ 34,047			\$ 35,073	\$ 34,047	SPS	
209	Elec Tran-Line OH-TX-115KV-Herring Sub Tap	\$ 194,147	\$ 128,938			\$ 194,147	\$ 128,938	SPS	

Worksheet O
Table 35

Southwestern Public Service Company
Worksheet O - Radial Line Investment

Worksheet O
Table 35

274 **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?
275	Actual for Year = 2021								
276	In Service Prior to October 1, 2005:								
277	Elec Tran-Line OH-TX-115KV-Plant X Sta-Castro Co Intg (V-37)	\$ 398	\$ 342	\$ 398	\$ 342	\$ -	\$ -	Bailey County	
278	Elec Tran-Line OH-TX- 69KV-Graham-Justiceburg	\$ 2,315,315	\$ 1,423,098	\$ 2,315,315	\$ 1,423,098	\$ -	\$ -	Big Country	
279	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	\$ 2,060,724	\$ 1,719,470	\$ 2,060,724	\$ 1,719,470	\$ -	\$ -	CVEC	
280	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	\$ 103,777	\$ 86,592	\$ 103,777	\$ 86,592	\$ -	\$ -	CVEC	
281	Elec Tran-Line OH-NM-115KV-Seven Rivers Interchange-Atoka Sub (W-98)	\$ 1,858	\$ 1,640	\$ 1,858	\$ 1,640	\$ -	\$ -	CVEC	
282	Elec Tran-Line OH-TX- 69KV-Castro Co REC Sub Tap	\$ 260,384	\$ 155,799	\$ 260,384	\$ 155,799	\$ -	\$ -	Deaf Smith	
283	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 223,481	\$ 169,020	\$ 223,481	\$ 169,020	\$ -	\$ -	Deaf Smith	
284	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 50,223	\$ 37,984	\$ 50,223	\$ 37,984	\$ -	\$ -	Deaf Smith	
285	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 572,398	\$ 432,907	\$ 572,398	\$ 432,907	\$ -	\$ -	Deaf Smith	
286	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 353,753	\$ 274,955	\$ 353,753	\$ 274,955	\$ -	\$ -	Deaf Smith	
287	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 1,094	\$ 851	\$ 1,094	\$ 851	\$ -	\$ -	Deaf Smith	
288	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 299,926	\$ 233,118	\$ 299,926	\$ 233,118	\$ -	\$ -	Deaf Smith	
289	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 68,610	\$ 63,187	\$ 68,610	\$ 63,187	\$ -	\$ -	Deaf Smith	
290	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 43,205	\$ 39,790	\$ 43,205	\$ 39,790	\$ -	\$ -	Deaf Smith	
291	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 318	\$ 292	\$ 318	\$ 292	\$ -	\$ -	Deaf Smith	
292	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 451	\$ 416	\$ 451	\$ 416	\$ -	\$ -	Deaf Smith	
293	Elec Tran-Line OH-TX- 69KV-Hereford NE Sub-Deaf Smith Rec Meter Sta (Z-73)	\$ 5,517	\$ 5,339	\$ 5,517	\$ 5,339	\$ -	\$ -	Deaf Smith	
294	Elec Tran-Line OH-TX-115KV-CSCO-TIBL-115-01 (U-48)	\$ 73	\$ 72	\$ 73	\$ 72	\$ -	\$ -	Deaf Smith	
295	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$ 1,635	\$ 1,482	\$ 1,635	\$ 1,482	\$ -	\$ -	Deaf Smith	
296	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$ 1,589	\$ 1,375	\$ 1,589	\$ 1,375	\$ -	\$ -	Farmers	
297	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$ 19,018	\$ 16,457	\$ 19,018	\$ 16,457	\$ -	\$ -	Farmers	
298	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$ 2,059,237	\$ 1,849,987	\$ 2,059,237	\$ 1,849,987	\$ -	\$ -	Green Belt	
299	Elec Tran-Line OH-TX-115KV-Plant X Sta-Lamton Intg (T-28)	\$ 743	\$ 630	\$ 743	\$ 630	\$ -	\$ -	Lamb County	
300	Elec Tran-Line OH-TX-115KV-Sundown Int Tap North Ckt	\$ 1,492	\$ 1,262	\$ 1,492	\$ 1,262	\$ -	\$ -	Lamb County	
301	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$ 329,309	\$ 284,198	\$ 329,309	\$ 284,198	\$ -	\$ -	Lighthouse	
302	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$ 21,943	\$ 18,937	\$ 21,943	\$ 18,937	\$ -	\$ -	Lighthouse	
303	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 33,029	\$ 30,615	\$ 33,029	\$ 30,615	\$ -	\$ -	LPL	
304	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 149,912	\$ 138,956	\$ 149,912	\$ 138,956	\$ -	\$ -	LPL	
305	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 222,975	\$ 206,679	\$ 222,975	\$ 206,679	\$ -	\$ -	LPL	
306	Elec Tran-Line OH-TX- 69KV-Ivory Tap (Y-64)	\$ 14,537	\$ 13,736	\$ 14,537	\$ 13,736	\$ -	\$ -	LPL	
307	Elec Tran-Line OH-TX-115KV-Carlisle Int-Yuma Sub (T-71)	\$ 531,872	\$ 496,263	\$ 531,872	\$ 496,263	\$ -	\$ -	LPL	
308	Elec Tran-Line OH-TX-115KV-Tuco Int-Indiana Sub (V-15)	\$ 1,248	\$ 1,233	\$ 1,248	\$ 1,233	\$ -	\$ -	LPL	
309	Elec Tran-Line OH-TX- 69KV-Cochran Co Int-Sundown REC	\$ 405,933	\$ 244,610	\$ 405,933	\$ 244,610	\$ -	\$ -	Lyntegar	
310	Elec Tran-Line OH-TX- 69KV-Terry County Intg-Brownfield Sw Sta (Z-52)	\$ 8,513	\$ 6,741	\$ 8,513	\$ 6,741	\$ -	\$ -	Lyntegar	
311	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	\$ 573,499	\$ 406,697	\$ 573,499	\$ 406,697	\$ -	\$ -	Lyntegar	
312	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	\$ 1,031,778	\$ 731,685	\$ 1,031,778	\$ 731,685	\$ -	\$ -	Lyntegar	
313	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$ 130,151	\$ 112,639	\$ 130,151	\$ 112,639	\$ -	\$ -	Lyntegar	
314	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 243,317	\$ 211,199	\$ 243,317	\$ 211,199	\$ -	\$ -	Lyntegar	
315	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 38,388	\$ 33,321	\$ 38,388	\$ 33,321	\$ -	\$ -	Lyntegar	
316	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 1,411	\$ 1,225	\$ 1,411	\$ 1,225	\$ -	\$ -	Lyntegar	
317	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$ 50	\$ 47	\$ 50	\$ 47	\$ -	\$ -	Lyntegar	
318	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	\$ 894	\$ 645	\$ 894	\$ 645	\$ -	\$ -	Lyntegar	
319	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	\$ 2,157	\$ 1,556	\$ 2,157	\$ 1,556	\$ -	\$ -	Lyntegar	
320	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Seagraves Int	\$ 942	\$ 566	\$ 942	\$ 566	\$ -	\$ -	Lyntegar	
321	Elec Tran-Line OH-TX-115KV-Riverview Sta-Moore Co Sta	\$ 1,357	\$ 719	\$ 1,357	\$ 719	\$ -	\$ -	Rita Blanca	
322	Elec Tran-Line OH-TX- 69KV-Lambton-7 Mile Corner	\$ 32,625	\$ 26,934	\$ 32,625	\$ 26,934	\$ -	\$ -	South Plains	
323	Elec Tran-Line OH-TX-115KV-Carlisle Int-Lubbock South Int	\$ 1,728	\$ 1,034	\$ 1,728	\$ 1,034	\$ -	\$ -	South Plains	
324	Elec Tran-Line OH-TX-115KV-Lubbock South Int-Lynn Co Int	\$ 2,226	\$ 1,747	\$ 2,226	\$ 1,747	\$ -	\$ -	South Plains	
325	Elec Tran-Line OH-TX-115KV-Denver City Sta-Tuco Int	\$ 7,211	\$ 4,318	\$ 7,211	\$ 4,318	\$ -	\$ -	South Plains	
326	Elec Tran-Line OH-OK-115KV-Texas Co Int-Beaver Co Int	\$ 1,606	\$ 1,055	\$ 1,606	\$ 1,055	\$ -	\$ -	Tri County	
327	Elec Tran-Line OH-NM- 69KV-Clovis Loop	\$ 761,437	\$ 582,627	\$ -	\$ -	\$ 761,437	\$ 582,627	SPS	
328	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 629,760	\$ 514,498	\$ -	\$ -	\$ 629,760	\$ 514,498	SPS	
329	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 195,509	\$ 159,725	\$ -	\$ -	\$ 195,509	\$ 159,725	SPS	
330	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 638,969	\$ 522,021	\$ -	\$ -	\$ 638,969	\$ 522,021	SPS	
331	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 1,487,820	\$ 1,215,510	\$ -	\$ -	\$ 1,487,820	\$ 1,215,510	SPS	
332	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 319,035	\$ 260,643	\$ -	\$ -	\$ 319,035	\$ 260,643	SPS	
333	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 710,614	\$ 580,553	\$ -	\$ -	\$ 710,614	\$ 580,553	SPS	
334	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Kermac	\$ 503,988	\$ 284,717	\$ -	\$ -	\$ 503,988	\$ 284,717	SPS	
335	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 20,421	\$ 12,228	\$ -	\$ -	\$ 20,421	\$ 12,228	SPS	
336	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 46,512	\$ 27,852	\$ -	\$ -	\$ 46,512	\$ 27,852	SPS	
337	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 23,501	\$ 14,073	\$ -	\$ -	\$ 23,501	\$ 14,073	SPS	
338	Elec Tran-Line OH-NM- 69KV-Industrial Sub-Ethanol Plant Sub	\$ 225,991	\$ 179,849	\$ -	\$ -	\$ 225,991	\$ 179,849	SPS	
339	Elec Tran-Line OH-NM- 69KV-Industrial Sub-Ethanol Plant Sub	\$ 119,801	\$ 27,872	\$ -	\$ -	\$ 119,801	\$ 27,872	SPS	
340	Elec Tran-Line OH-NM- 69KV-Portales Grain Alcohol	\$ 473,071	\$ 271,406	\$ -	\$ -	\$ 473,071	\$ 271,406	SPS	
341	Elec Tran-Line OH-NM- 69KV-Cherry Sub Tap	\$ 19,776	\$ 2,236	\$ -	\$ -	\$ 19,776	\$ 2,236	SPS	
342	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 37,410	\$ 23,497	\$ -	\$ -	\$ 37,410	\$ 23,497	SPS	
343	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 53,800	\$ 33,792	\$ -	\$ -	\$ 53,800	\$ 33,792	SPS	
344	Elec Tran-Line OH-NM- 69KV-IMC #2 Sub Tap	\$ 119,761	\$ 71,628	\$ -	\$ -	\$ 119,761	\$ 71,628	SPS	
345	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 32,473	\$ 20,396	\$ -	\$ -	\$ 32,473	\$ 20,396	SPS	
346	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 5,399	\$ 3,391	\$ -	\$ -	\$ 5,399	\$ 3,391	SPS	
347	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 79,062	\$ 49,659	\$ -	\$ -	\$ 79,062	\$ 49,659	SPS	
348	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 16,776	\$ 10,537	\$ -	\$ -	\$ 16,776	\$ 10,537	SPS	
349	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap	\$ 846	\$ 314	\$ -	\$ -	\$ 846	\$ 314	SPS	
350	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap	\$ 642	\$ 238	\$ -	\$ -	\$ 642	\$ 238	SPS	
351	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 540	\$ 339	\$ -	\$ -	\$ 540	\$ 339	SPS	
352	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 98,947	\$ 52,161	\$ -	\$ -	\$ 98,947	\$ 52,161	SPS	
353	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 2,560	\$ 1,349	\$ -	\$ -	\$ 2,560	\$ 1,349	SPS	
354	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 810	\$ 509	\$ -	\$ -	\$ 810	\$ 509	SPS	

355	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$	280,696	\$	147,971	\$	-	\$	-	\$	280,696	\$	147,971	SPS
356	Elec Tran-Line OH-NM- 69KV-Curry Co Int-TX St Line	\$	157,249	\$	91,289	\$	-	\$	-	\$	157,249	\$	91,289	SPS
357	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$	3,940,611	\$	3,402,861	\$	-	\$	-	\$	3,940,611	\$	3,402,861	SPS
358	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$	51,177	\$	44,193	\$	-	\$	-	\$	51,177	\$	44,193	SPS
359	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$	978,379	\$	844,866	\$	-	\$	-	\$	978,379	\$	844,866	SPS
360	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Fiesta Sub	\$	272,613	\$	98,961	\$	-	\$	-	\$	272,613	\$	98,961	SPS
361	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$	1,102	\$	1,041	\$	-	\$	-	\$	1,102	\$	1,041	SPS
362	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$	2,295	\$	2,169	\$	-	\$	-	\$	2,295	\$	2,169	SPS
363	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$	2,662	\$	2,516	\$	-	\$	-	\$	2,662	\$	2,516	SPS
364	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$	292	\$	248	\$	-	\$	-	\$	292	\$	248	SPS
365	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$	219	\$	186	\$	-	\$	-	\$	219	\$	186	SPS
366	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$	177	\$	150	\$	-	\$	-	\$	177	\$	150	SPS
367	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$	28,463	\$	24,143	\$	-	\$	-	\$	28,463	\$	24,143	SPS
368	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell City (T-26)	\$	4,580	\$	2,799	\$	-	\$	-	\$	4,580	\$	2,799	SPS
369	Elec Tran-Line OH-NM-115KV-Cochran Sw Sta-Monument Sub	\$	6,198	\$	5,213	\$	-	\$	-	\$	6,198	\$	5,213	SPS
370	Elec Tran-Line OH-NM-115KV-Norris St Tap	\$	5,642,185	\$	2,834,601	\$	-	\$	-	\$	5,642,185	\$	2,834,601	SPS
371	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$	106	\$	97	\$	-	\$	-	\$	106	\$	97	SPS
372	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$	45,091	\$	41,242	\$	-	\$	-	\$	45,091	\$	41,242	SPS
373	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$	707	\$	588	\$	-	\$	-	\$	707	\$	588	SPS
374	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$	186	\$	155	\$	-	\$	-	\$	186	\$	155	SPS
375	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Higg Sub (T-98)	\$	1,681	\$	1,552	\$	-	\$	-	\$	1,681	\$	1,552	SPS
376	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$	206	\$	186	\$	-	\$	-	\$	206	\$	186	SPS
377	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$	430	\$	389	\$	-	\$	-	\$	430	\$	389	SPS
378	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$	67,974	\$	61,567	\$	-	\$	-	\$	67,974	\$	61,567	SPS
379	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$	138,084	\$	124,770	\$	-	\$	-	\$	138,084	\$	124,770	SPS
380	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$	4,218	\$	3,811	\$	-	\$	-	\$	4,218	\$	3,811	SPS
381	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-Livingston Ridge Sub (U-08)	\$	62,160	\$	56,167	\$	-	\$	-	\$	62,160	\$	56,167	SPS
382	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-Livingston Ridge Sub (U-08)	\$	423,065	\$	399,147	\$	-	\$	-	\$	423,065	\$	399,147	SPS
383	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$	468,088	\$	433,945	\$	-	\$	-	\$	468,088	\$	433,945	SPS
384	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$	458,686	\$	425,229	\$	-	\$	-	\$	458,686	\$	425,229	SPS
385	Elec Tran-Line OH-NM-115KV-LYNC-MADX-115-01 (U-38)	\$	358	\$	354	\$	-	\$	-	\$	358	\$	354	SPS
386	Elec Tran-Line OH-NM-115KV-LYNC-QUDA-115-01 (U-39)	\$	29,364	\$	29,049	\$	-	\$	-	\$	29,364	\$	29,049	SPS
387	Elec Tran-Line OH-NM-115KV-LYNC-QUDA-115-01 (U-39)	\$	422	\$	418	\$	-	\$	-	\$	422	\$	418	SPS
388	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Roswell Int	\$	2,303	\$	1,619	\$	-	\$	-	\$	2,303	\$	1,619	SPS
389	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell Int	\$	864	\$	530	\$	-	\$	-	\$	864	\$	530	SPS
390	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$	307,691	\$	286,972	\$	-	\$	-	\$	307,691	\$	286,972	SPS
391	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$	3,573	\$	3,333	\$	-	\$	-	\$	3,573	\$	3,333	SPS
392	Elec Tran-Line OH-NM-115KV-Whitten Sub-Oil Center Sub (W-27)	\$	1,183	\$	988	\$	-	\$	-	\$	1,183	\$	988	SPS
393	Elec Tran-Line OH-NM-115KV-Whitten Sub-Oil Center Sub (W-27)	\$	1,701	\$	1,420	\$	-	\$	-	\$	1,701	\$	1,420	SPS
394	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$	53,782	\$	46,472	\$	-	\$	-	\$	53,782	\$	46,472	SPS
395	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$	1,758	\$	1,519	\$	-	\$	-	\$	1,758	\$	1,519	SPS
396	Elec Tran-Line OH-NM-115KV-Wipp Sub-Red Bluff Sub (W-38)	\$	239	\$	201	\$	-	\$	-	\$	239	\$	201	SPS
397	Elec Tran-Line OH-NM-115KV-Lopez Int-Campbell St Sub (W-59)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	SPS
398	Elec Tran-Line OH-NM-115KV-Pecos Intg-North Canal Sub (W-61)	\$	379,113	\$	288,289	\$	-	\$	-	\$	379,113	\$	288,289	SPS
399	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-62)	\$	226,156	\$	203,619	\$	-	\$	-	\$	226,156	\$	203,619	SPS
400	Elec Tran-Line OH-NM-115KV-FEC Intg-Pleasant Hill Sub (W-64)	\$	318,141	\$	271,801	\$	-	\$	-	\$	318,141	\$	271,801	SPS
401	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$	130,007	\$	119,448	\$	-	\$	-	\$	130,007	\$	119,448	SPS
402	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$	42,771	\$	39,297	\$	-	\$	-	\$	42,771	\$	39,297	SPS
403	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$	631,300	\$	580,024	\$	-	\$	-	\$	631,300	\$	580,024	SPS
404	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$	1,311	\$	1,205	\$	-	\$	-	\$	1,311	\$	1,205	SPS
405	Elec Tran-Line OH-NM-115KV-Quahada Sub-PCA Sub (W-76)	\$	118,128	\$	107,840	\$	-	\$	-	\$	118,128	\$	107,840	SPS
406	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$	2,088,460	\$	1,770,982	\$	-	\$	-	\$	2,088,460	\$	1,770,982	SPS
407	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$	469,677	\$	398,279	\$	-	\$	-	\$	469,677	\$	398,279	SPS
408	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$	1,290,575	\$	1,094,387	\$	-	\$	-	\$	1,290,575	\$	1,094,387	SPS
409	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$	441,383	\$	374,286	\$	-	\$	-	\$	441,383	\$	374,286	SPS
410	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$	157,691	\$	133,719	\$	-	\$	-	\$	157,691	\$	133,719	SPS
411	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$	1,417,331	\$	1,201,875	\$	-	\$	-	\$	1,417,331	\$	1,201,875	SPS
412	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub	\$	219,778	\$	142,168	\$	-	\$	-	\$	219,778	\$	142,168	SPS
413	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub	\$	1,381,585	\$	893,710	\$	-	\$	-	\$	1,381,585	\$	893,710	SPS
414	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$	726,971	\$	633,627	\$	-	\$	-	\$	726,971	\$	633,627	SPS
415	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$	387,519	\$	337,761	\$	-	\$	-	\$	387,519	\$	337,761	SPS
416	Elec Tran-Line OH-TX- 69KV-Borger Loop	\$	2,006	\$	919	\$	-	\$	-	\$	2,006	\$	919	SPS
417	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$	2,255,407	\$	2,026,223	\$	-	\$	-	\$	2,255,407	\$	2,026,223	SPS
418	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-Industrial Sub (Y-63)	\$	749	\$	743	\$	-	\$	-	\$	749	\$	743	SPS
419	Elec Tran-Line OH-TX- 69KV-N Amarillo Sw Sta-Channing Sub	\$	594,281	\$	504,611	\$	-	\$	-	\$	594,281	\$	504,611	SPS
420	Elec Tran-Line OH-TX- 69KV-Coulter Intg-Soncy (Y-72)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	SPS
421	Elec Tran-Line OH-TX- 69KV-Hale Co Int-Plainview South Sub	\$	1,048,012	\$	963,309	\$	-	\$	-	\$	1,048,012	\$	963,309	SPS
422	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	\$	434,504	\$	339,418	\$	-	\$	-	\$	434,504	\$	339,418	SPS
423	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	\$	177,014	\$	138,277	\$	-	\$	-	\$	177,014	\$	138,277	SPS
424	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$	76,258	\$	63,527	\$	-	\$	-	\$	76,258	\$	63,527	SPS
425	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$	520,406	\$	433,528	\$	-	\$	-	\$	520,406	\$	433,528	SPS
426	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$	237,732	\$	198,045	\$	-	\$	-	\$	237,732	\$	198,045	SPS
427	Elec Tran-Line OH-TX- 69KV-East Sta-Van Buren Sub	\$	515,154	\$	416,169	\$	-	\$	-	\$	515,154	\$	416,169	SPS
428	Elec Tran-Line OH-TX- 69KV-East Plant Intg-Van Buren Sub (Y-93)	\$	438,755	\$	433,656	\$	-	\$	-	\$	438,755	\$	433,656	SPS
429	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$	159,649	\$	128,759	\$	-	\$	-	\$	159,649	\$	128,759	SPS
430	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$	958	\$	773	\$	-	\$	-	\$	958	\$	773	SPS
431	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$	207,703	\$	167,516	\$	-	\$	-	\$	207,703	\$	167,516	SPS
432	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$	826,901	\$	666,909	\$	-	\$	-	\$	826,901	\$	666,909	SPS
433	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$	191,898	\$	154,769	\$	-	\$	-	\$	191,898	\$	154,769	SPS
434	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$	1,074,995	\$	989,720	\$	-	\$	-	\$	1,074,995	\$	989,720	SPS
435	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$	3,668,316	\$	3,377,325	\$	-	\$	-	\$	3,668,316	\$	3,377,325	SPS
436	Elec Tran-Line UG-TX- 69KV-South Georgia Int-Lawrence Park Sub	\$	271,183	\$	87,428	\$	-	\$	-	\$	271,183	\$	87,428	SPS
437	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	99,167	\$	81,337	\$	-	\$	-	\$	99,167	\$	81,337	SPS
438	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	168,703	\$	138,371	\$	-	\$	-	\$	168,703	\$	138,371	SPS
439	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	982	\$	805	\$	-	\$	-	\$	982	\$	805	SPS
440	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	80,364	\$	65,915	\$	-	\$	-	\$	80,364	\$	65,915	SPS

442	Elec Tran-Line OH-TX-69KV-Levelland East Sub Tap	\$	215	\$	176	\$	-	\$	-	\$	215	\$	176	SPS
443	Elec Tran-Line OH-TX-69KV-Levelland East Sub Tap	\$	74,229	\$	60,883	\$	-	\$	-	\$	74,229	\$	60,883	SPS
444	Elec Tran-Line OH-TX-69KV-Levelland East Sub Tap	\$	1,380	\$	1,132	\$	-	\$	-	\$	1,380	\$	1,132	SPS
445	Elec Tran-Line OH-TX-69KV-Levelland East Sub Tap	\$	197,536	\$	162,020	\$	-	\$	-	\$	197,536	\$	162,020	SPS
446	Elec Tran-Line OH-TX-69KV-Levelland East Sub Tap	\$	828	\$	679	\$	-	\$	-	\$	828	\$	679	SPS
447	Elec Tran-Line OH-TX-69KV-Soncy-Northwest Interchange (Z-33)	\$	1,148,895	\$	1,008,928	\$	-	\$	-	\$	1,148,895	\$	1,008,928	SPS
448	Elec Tran-Line OH-TX-69KV-Soncy-Northwest Interchange (Z-33)	\$	827,097	\$	726,334	\$	-	\$	-	\$	827,097	\$	726,334	SPS
449	Elec Tran-Line OH-TX-69KV-Soncy-Northwest Interchange (Z-33)	\$	102,353	\$	89,884	\$	-	\$	-	\$	102,353	\$	89,884	SPS
450	Elec Tran-Line OH-TX-69KV-Northwest Intg-Hastings (Z-34)	\$	152,190	\$	150,688	\$	-	\$	-	\$	152,190	\$	150,688	SPS
451	Elec Tran-Line UG-TX-69KV-Lawrence Park Sub-Soncy Sub	\$	481,332	\$	126,858	\$	-	\$	-	\$	481,332	\$	126,858	SPS
452	Elec Tran-Line OH-TX-69KV-Structure #465-Bailey Co Sub (TX Portion) (Z-50)	\$	50,895	\$	47,926	\$	-	\$	-	\$	50,895	\$	47,926	SPS
453	Elec Tran-Line OH-TX-69KV-Lubbock East Int-Garza Post	\$	1,380,926	\$	1,060,047	\$	-	\$	-	\$	1,380,926	\$	1,060,047	SPS
454	Elec Tran-Line OH-TX-69KV-Lynn Co Intg-Graham Intg (Z-61)	\$	42,666	\$	38,198	\$	-	\$	-	\$	42,666	\$	38,198	SPS
455	Elec Tran-Line OH-TX-69KV-Lyons Sub Tap	\$	609,107	\$	501,655	\$	-	\$	-	\$	609,107	\$	501,655	SPS
456	Elec Tran-Line OH-TX-69KV-Lyons Sub Tap	\$	3,143,912	\$	2,589,299	\$	-	\$	-	\$	3,143,912	\$	2,589,299	SPS
457	Elec Tran-Line OH-TX-69KV-Gray Co Int-Adobe Creek	\$	3,886,043	\$	2,687,889	\$	-	\$	-	\$	3,886,043	\$	2,687,889	SPS
458	Elec Tran-Line OH-TX-69KV-Gray Co Int-Adobe Creek	\$	26,213	\$	17,929	\$	-	\$	-	\$	26,213	\$	17,929	SPS
459	Elec Tran-Line OH-TX-69KV-Gaines Co Int-Legacy Sub (Z-80)	\$	134,212	\$	108,528	\$	-	\$	-	\$	134,212	\$	108,528	SPS
460	Elec Tran-Line OH-TX-69KV-Kiser Sub-Cox Intg (Z-83)	\$	179,990	\$	151,353	\$	-	\$	-	\$	179,990	\$	151,353	SPS
461	Elec Tran-Line OH-TX-69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$	156,290	\$	135,261	\$	-	\$	-	\$	156,290	\$	135,261	SPS
462	Elec Tran-Line OH-TX-69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$	515,778	\$	452,890	\$	-	\$	-	\$	515,778	\$	452,890	SPS
463	Elec Tran-Line OH-TX-69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$	4,338	\$	3,809	\$	-	\$	-	\$	4,338	\$	3,809	SPS
464	Elec Tran-Line OH-TX-69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$	14,702	\$	12,909	\$	-	\$	-	\$	14,702	\$	12,909	SPS
465	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$	317,583	\$	256,732	\$	-	\$	-	\$	317,583	\$	256,732	SPS
466	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$	1,145	\$	926	\$	-	\$	-	\$	1,145	\$	926	SPS
467	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Terry Co Int	\$	2,490	\$	1,294	\$	-	\$	-	\$	2,490	\$	1,294	SPS
468	Elec Tran-Line OH-TX-115KV-Sunset Sub-Puckett West Sub (T-37)	\$	136,016	\$	111,737	\$	-	\$	-	\$	136,016	\$	111,737	SPS
469	Elec Tran-Line OH-TX-115KV-Pringle-Phillips Cogen (T-49)	\$	9,330	\$	8,450	\$	-	\$	-	\$	9,330	\$	8,450	SPS
470	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	\$	766	\$	490	\$	-	\$	-	\$	766	\$	490	SPS
471	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$	2,247	\$	2,195	\$	-	\$	-	\$	2,247	\$	2,195	SPS
472	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$	361	\$	353	\$	-	\$	-	\$	361	\$	353	SPS
473	Elec Tran-Line OH-TX-115KV-Herford Sub-Cargill Sub (T-58)	\$	547	\$	485	\$	-	\$	-	\$	547	\$	485	SPS
474	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$	1,553	\$	1,408	\$	-	\$	-	\$	1,553	\$	1,408	SPS
475	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$	1,264,726	\$	695,585	\$	-	\$	-	\$	1,264,726	\$	695,585	SPS
476	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$	1,040,990	\$	572,533	\$	-	\$	-	\$	1,040,990	\$	572,533	SPS
477	Elec Tran-Line OH-TX-115KV-Randall Co Int-Happy Int	\$	3,777	\$	3,038	\$	-	\$	-	\$	3,777	\$	3,038	SPS
478	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$	1,017	\$	926	\$	-	\$	-	\$	1,017	\$	926	SPS
479	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$	28,238	\$	25,736	\$	-	\$	-	\$	28,238	\$	25,736	SPS
480	Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap	\$	633,869	\$	407,538	\$	-	\$	-	\$	633,869	\$	407,538	SPS
481	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst (T-89)	\$	2,226	\$	1,871	\$	-	\$	-	\$	2,226	\$	1,871	SPS
482	Elec Tran-Line OH-TX-115KV-Russell Pool Substation-Higg Substation (T-91)	\$	(6,496)	\$	(3,753)	\$	-	\$	-	\$	(6,496)	\$	(3,753)	SPS
483	El TL-TX-115KV-Denver City Int-Link Basin Sub(U-14)	\$	73,484	\$	71,968	\$	-	\$	-	\$	73,484	\$	71,968	SPS
484	El TL-TX-115KV-Denver City Int-Link Basin Sub(U-14)	\$	58,321	\$	57,117	\$	-	\$	-	\$	58,321	\$	57,117	SPS
485	El TL-TX-115KV-Denver City Int-Link Basin Sub(U-14)	\$	15,552	\$	15,231	\$	-	\$	-	\$	15,552	\$	15,231	SPS
486	El TL-TX-115KV-Denver City Int-Link Basin Sub(U-14)	\$	183,515	\$	179,730	\$	-	\$	-	\$	183,515	\$	179,730	SPS
487	El TL-TX-115KV-Denver City Int-Link Basin Sub(U-14)	\$	2,644	\$	2,589	\$	-	\$	-	\$	2,644	\$	2,589	SPS
488	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$	2,255	\$	2,209	\$	-	\$	-	\$	2,255	\$	2,209	SPS
489	Elec Tran-Line OH-TX-115KV-34ST-CLTR-WSTT-115-01 (U-30)	\$	6,825	\$	6,310	\$	-	\$	-	\$	6,825	\$	6,310	SPS
490	Elec Tran-Line OH-TX-115KV-HUNO-SNCO-115-01 (U-41)	\$	80,272	\$	77,761	\$	-	\$	-	\$	80,272	\$	77,761	SPS
491	Elec Tran-Line OH-TX-115KV-HUNO-SNCO-115-01 (U-41)	\$	9,842	\$	9,534	\$	-	\$	-	\$	9,842	\$	9,534	SPS
492	Elec Tran-Line OH-TX-115KV-CAWE-TIBL-115-01 (U-47)	\$	112	\$	111	\$	-	\$	-	\$	112	\$	111	SPS
493	Elec Tran-Line OH-TX-115KV-CAWE-TIBL-115-01 (U-47)	\$	75	\$	74	\$	-	\$	-	\$	75	\$	74	SPS
494	Elec Tran-Line OH-TX-115KV-Herring Sub Tap	\$	212,048	\$	134,904	\$	-	\$	-	\$	212,048	\$	134,904	SPS
495	Elec Tran-Line OH-TX-115KV-Nichols Sta-Pantex South Sub (V-02)	\$	258,208	\$	240,779	\$	-	\$	-	\$	258,208	\$	240,779	SPS
496	Elec Tran-Line OH-TX-115KV-East Sta-Nichols Sta	\$	3,634	\$	2,556	\$	-	\$	-	\$	3,634	\$	2,556	SPS
497	Elec Tran-Line OH-TX-115KV-Randall Co Int-East Sta	\$	19,675	\$	16,820	\$	-	\$	-	\$	19,675	\$	16,820	SPS
498	Elec Tran-Line OH-TX-115KV-Plant X Sta-Bailey Co Int	\$	98,048	\$	71,535	\$	-	\$	-	\$	98,048	\$	71,535	SPS
499	Elec Tran-Line OH-TX-115KV-Nichols Sta-Kingsmill Sub	\$	199,287	\$	166,716	\$	-	\$	-	\$	199,287	\$	166,716	SPS
500	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	18,339	\$	14,640	\$	-	\$	-	\$	18,339	\$	14,640	SPS
501	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	7,705	\$	6,151	\$	-	\$	-	\$	7,705	\$	6,151	SPS
502	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	1,002	\$	800	\$	-	\$	-	\$	1,002	\$	800	SPS
503	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	7,937	\$	6,336	\$	-	\$	-	\$	7,937	\$	6,336	SPS
504	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	160,117	\$	127,826	\$	-	\$	-	\$	160,117	\$	127,826	SPS
505	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	771	\$	615	\$	-	\$	-	\$	771	\$	615	SPS
506	Elec Tran-Line OH-TX-115KV-Osage Int Tap	\$	112,643	\$	101,816	\$	-	\$	-	\$	112,643	\$	101,816	SPS
507	Elec Tran-Line OH-TX-115KV-Estacado Sub Tap	\$	165,963	\$	49,740	\$	-	\$	-	\$	165,963	\$	49,740	SPS
508	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$	255	\$	186	\$	-	\$	-	\$	255	\$	186	SPS
509	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$	30,632	\$	22,325	\$	-	\$	-	\$	30,632	\$	22,325	SPS
510	Elec Tran-Line OH-TX-115KV-Arco Sub Tap	\$	9,771	\$	7,062	\$	-	\$	-	\$	9,771	\$	7,062	SPS
511	Elec Tran-Line OH-TX-115KV-Northwest Int-Bush Sub	\$	1,179,268	\$	1,065,880	\$	-	\$	-	\$	1,179,268	\$	1,065,880	SPS
512	Elec Tran-Line OH-TX-115KV-Amoco Cryogenics Plant Tap	\$	399,959	\$	214,626	\$	-	\$	-	\$	399,959	\$	214,626	SPS
513	Elec Tran-Line OH-TX-115KV-Sundown Int-Cochran Co Int	\$	3,703	\$	3,030	\$	-	\$	-	\$	3,703	\$	3,030	SPS
514	Elec Tran-Line OH-TX-115KV-Moore Co Sta-Dallam Co Int	\$	52,303	\$	28,518	\$	-	\$	-	\$	52,303	\$	28,518	SPS
515	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$	401,996	\$	300,927	\$	-	\$	-	\$	401,996	\$	300,927	SPS
516	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$	89,109	\$	66,705	\$	-	\$	-	\$	89,109	\$	66,705	SPS
517	Elec Tran-Line OH-TX-115KV-El Paso Shell Tap	\$	925	\$	676	\$	-	\$	-	\$	925	\$	676	SPS
518	Elec Tran-Line OH-TX-115KV-W01-Martin Sub to Carson County Sub	\$	118,102	\$	84,291	\$	-	\$	-	\$	118,102	\$	84,291	SPS
519	Elec Tran-Line OH-TX-115KV-Dallam Co Int-Sherman Co Sw Sta (W-05)	\$	9,579	\$	7,551	\$	-	\$	-	\$	9,579	\$	7,551	SPS
520	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Seminole Interchange (W-11)	\$	99,412	\$	79,166	\$	-	\$	-	\$	99,412	\$	79,166	SPS
521	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29)	\$	3,027	\$	2,707	\$	-	\$	-	\$	3,027	\$	2,707	SPS
522	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29)	\$	2,151	\$	1,923	\$	-	\$	-	\$	2,151	\$	1,923	SPS
523	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34)	\$	108,703	\$	88,368	\$	-	\$	-	\$	108,703	\$	88,368	SPS
524														
525	Total In Service Prior to October 1, 2005		\$76,559,554		\$59,342,971		\$12,233,831		\$9,493,418		\$64,325,723		\$49,849,553	
526														

527 In Service October 1, 2005 and Later:

528	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06)	\$	372,860	\$	342,088	\$	-	\$	-	\$	372,860	\$	342,088	SPS
529	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$	1,325,690	\$	1,228,993	\$	-	\$	-	\$	1,325,690	\$	1,228,993	SPS
530	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 4&5 (W-22)	\$	161,155	\$	93,422	\$	-	\$	-	\$	161,155	\$	93,422	SPS
531	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$	196,881	\$	153,378	\$	-	\$	-	\$	196,881	\$	153,378	SPS
532	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$	52,812	\$	41,143	\$	-	\$	-	\$	52,812	\$	41,143	SPS
533	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$	38,833	\$	30,252	\$	-	\$	-	\$	38,833	\$	30,252	SPS
534	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$	1,836,118	\$	1,594,398	\$	-	\$	-	\$	1,836,118	\$	1,594,398	SPS
535	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$	122,813	\$	106,645	\$	-	\$	-	\$	122,813	\$	106,645	SPS
536	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$	716,481	\$	622,158	\$	-	\$	-	\$	716,481	\$	622,158	SPS
537	Elec Tran-Line OH-NM-115KV-LOSO-PHTM-115-01 (U-26)	\$	41,998	\$	40,669	\$	-	\$	-	\$	41,998	\$	40,669	SPS
538	Elec Tran-Line OH-NM-115KV-RDBF-PHTM-115-01 (U-28)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	SPS
539	Elec Tran-Line OH-NM-115KV-RDBF-PHTM-115-01 (U-28)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	SPS
540	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$	951,317	\$	857,311	\$	-	\$	-	\$	951,317	\$	857,311	SPS
541	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$	374,041	\$	337,079	\$	-	\$	-	\$	374,041	\$	337,079	SPS
542	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$	26,172	\$	22,700	\$	-	\$	-	\$	26,172	\$	22,700	SPS
543	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	SPS
544	Elec Tran-Line OH-NM-115KV-Battle Axe Sub-Roadrunner Sub (W-79)	\$	8,830,151	\$	7,721,865	\$	-	\$	-	\$	8,830,151	\$	7,721,865	SPS
545	Elec Tran-Line OH-NM-115KV-Ponderosa Sub-Custer Mt Sw Sta (W-81)	\$	5,716,251	\$	5,183,140	\$	-	\$	-	\$	5,716,251	\$	5,183,140	SPS
546	Elec Tran-Line OH-NM-115KV-Yeso Hills Sub-China Draw Sub (W-87)	\$	3,376,152	\$	3,173,856	\$	-	\$	-	\$	3,376,152	\$	3,173,856	SPS
547	Elec Tran-Line OH-NM-115KV-Livingston Ridge Sub-Sage Brush Sub (W-88)	\$	54,856	\$	49,943	\$	-	\$	-	\$	54,856	\$	49,943	SPS
548	Elec Tran-Line OH-NM-115KV-Eagle Creek Sub-Atoka Sub (W-92)	\$	1,818,935	\$	1,688,534	\$	-	\$	-	\$	1,818,935	\$	1,688,534	SPS
549	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Capitan Sub (W-99)	\$	1,246,557	\$	1,132,814	\$	-	\$	-	\$	1,246,557	\$	1,132,814	SPS
550	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-Spring Draw Sub (T-86)	\$	3,109,701	\$	2,263,199	\$	-	\$	-	\$	3,109,701	\$	2,263,199	SPS
551	Elec Tran-Line OH-TX-115KV-East Sta-Rolling Hills Sub (U-11)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	SPS
552	Elec Tran-Line OH-TX-115KV-Rolling Hills Sub-Cherry Street Sub (W-47)	\$	160,425	\$	136,511	\$	-	\$	-	\$	160,425	\$	136,511	SPS
553	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$	5,780,328	\$	5,112,094	\$	-	\$	-	\$	5,780,328	\$	5,112,094	SPS
554	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$	790,477	\$	699,094	\$	-	\$	-	\$	790,477	\$	699,094	SPS
555	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$	3,711,712	\$	3,282,620	\$	-	\$	-	\$	3,711,712	\$	3,282,620	SPS
556	Elec Tran-Line OH-TX-115KV-Newhart-Lamton (W-53)	\$	6,940	\$	5,892	\$	-	\$	-	\$	6,940	\$	5,892	SPS
557	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$	4,343	\$	3,716	\$	-	\$	-	\$	4,343	\$	3,716	SPS
558	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$	520,668	\$	445,494	\$	-	\$	-	\$	520,668	\$	445,494	SPS
559	Elec Tran-Line OH-TX-115KV-Wheeler Co Int-Coburn Creek Sub (W-78)	\$	7,165,205	\$	6,488,914	\$	-	\$	-	\$	7,165,205	\$	6,488,914	SPS
560	Elec Tran-Line OH-TX-115KV-Hereford Northeast Int-New Centre Street Sub (W-82)	\$	4,971,566	\$	4,604,300	\$	-	\$	-	\$	4,971,566	\$	4,604,300	SPS
561	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$	3,543,298	\$	2,423,465	\$	-	\$	-	\$	3,543,298	\$	2,423,465	SPS
562														
Total In Service October 1, 2005 and Later			\$57,024,735		\$49,885,687		\$0		\$0		\$57,024,735		\$49,885,687	
Total Actual SPS Radial Plant			\$133,584,289		\$109,228,658		\$12,233,831		\$9,493,418		\$121,350,457		\$99,735,240	

Southwestern Public Service Company

Worksheet P

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

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	2019 SPP Base Plan True-up Amount	2019 SPP Base Plan True-up Amount Int.	2021 Projected Revenue Req.
2021	Project 1	XFR-Bailey County 115/69kV Transformer - UID 10094, 10095	225,851	219,279	6,572	(2,538)	(250)	223,063
2021	Project 2	XFR-Mustang Station North 230/115kV Transformer - UID 10091	196,040	190,328	5,712	(2,192)	(216)	193,633
2021	Project 3	XFR-Denver City 115/69kV Transformer - UID 10021, 10022	239,985	233,019	6,966	(2,721)	(268)	236,996
2021	Project 4	XFR-Hockley County Interchange 115/69kV Transformer - UID 10098, 10099	186,096	180,585	5,481	(1,998)	(197)	183,871
2021	Project 5	XFR-Terry County Interchange 115/69kV Transformer - UID 10096, 10097	206,973	200,890	6,093	(2,228)	(219)	204,526
2021	Project 6	XFR-Roswell Interchange 115kV - 69kV Transformer - UID 10103	70,603	68,523	2,080	(758)	(75)	69,771
2021	Project 7	Multi-Seven Rivers-Pecos-Potash 230 kV - UID 10320, 10321, 10322	1,796,915	1,743,803	53,112	(19,046)	(1,874)	1,775,996
2021	Project 8	XFR-Yoakum County Interchange 230/115kV Transformer - UID 10332	137,663	133,585	4,078	(1,446)	(142)	136,074
2021	Project 9	Multi-Seminole-Hobbs 230 kV UID 10185, 10186, 10187, 10188, 10189, 10190	2,071,702	2,010,259	61,443	(21,670)	(2,132)	2,047,899
2021	Project 10	XFR-Nichols 230/115kV Transformer - UID 10199	631,819	613,081	18,738	(6,608)	(650)	624,561
2021	Project 11	XFR-Lubbock East 115/69kV Transformer - 10210, 10211	247,497	240,157	7,341	(2,589)	(255)	244,653
2021	Project 12	XFR-Hale County 115/69kV Transformer - UID 10202, 10203	219,953	213,409	6,545	(2,271)	(223)	217,459
2021	Project 13	XFR-Cochran 115/69kV Transformer - UID 10323, 10324	278,401	270,117	8,284	(2,874)	(283)	275,244
2021	Project 14	Line-Curry County-North Clovis Conversion - UID 10183	70,021	67,933	2,088	(717)	(71)	69,234
2021	Project 15	Multi-StateLine-Graves Project 230/115 kV transformer 115 kV - UID 10317, 10318, 10319	1,410,245	1,367,983	42,262	(14,145)	(1,392)	1,394,708
2021	Project 16	Multi-Legacy Interchange 69 kV Tap, 115/69 kV Transformer - UID 10822, 10823, 10824	1,083,987	1,051,489	32,498	(10,854)	(1,068)	1,072,065
2021	Project 17	Multi-Eagle Creek 115 and 69 kV Taps-115/69 kV Transformer - UID 10825, 10826, 10828	1,046,233	1,014,578	31,655	(10,075)	(991)	1,035,166
2021	Project 18	Multi-Dallam-Channing-Tascosa-Potter 115 kV - UID 10704, 10705, 11321, 11322	4,738,677	4,595,884	142,793	(46,441)	(4,570)	4,687,666
2021	Project 19	Multi-Hitchland-Texas Co 230 kV and 115 kV - UID 10200, 10201, 10326, 10327, 10328, 10329, 10330, 10331	9,980,268	9,679,348	300,920	(97,563)	(9,600)	9,873,104
2021	Project 20	11506 Line - Cayon East - Randall 115kV Ckt 1 Rebuild	719,467	697,291	22,176	0	0	719,467
2021	Project 21	Multi-Cherry Sub Add 230 kV source & 115 kV Hastings Conversion - UID 11019, 11020, 11021, 11023, 11378	2,534,964	2,457,594	77,369	117,999	11,611	2,664,573
2021	Project 22	Line-Maddox Sanger SW 115 kV - UID 11029, 11316	218,376	211,784	6,593	(2,123)	(209)	216,044
2021	Project 23	Line-Maddox Station Monument 115 kV - UID 11036	136,410	132,299	4,112	(1,335)	(131)	134,944
2021	Project 24	Line-Brasher Tap-Roswell Interchange 115 kV - UID 11038	7,222	7,003	219	(68)	(7)	7,147
2021	Project 25	Line-Chaves Co.-Roswell Interchange 69/115 kV Voltage Conversion - UID 10829	901,005	873,590	27,416	(8,463)	(833)	891,709
2021	Project 26	Line-Plant X Station-Tolk Station West 230 kV Ckt 1 - UID 10206	4,086	3,965	121	(42)	(4)	4,040
2021	Project 27	Line-Terry Country Interchange-Wolforth Interchange 115 kV CTK1 - UID 10207	109,515	106,235	3,280	(1,101)	(108)	108,306
2021	Project 28	Line-Ocotillo Sub conversion 115 kV - UID 10757	259,410	251,605	7,805	(2,559)	(252)	256,600
2021	Project 29	XFR-Randall County Interchange 230/115 kV Transformer CTK 2 - UID 11033	831,917	806,724	25,193	(7,981)	(785)	823,150
2021	Project 30	Multi-Newhart Interchange 230 230/115 kV Transformer CTK 1 - UID 11040	1,366,229	1,324,465	41,764	(12,565)	(1,236)	1,352,428
2021	Project 31	Multi-Newhart Interchange 230 230/115 kV Transformer CTK 1 - UID 11041	2,039,066	1,976,733	62,333	(18,754)	(1,845)	2,018,466
2021	Project 32	Multi-Centre St.-Hereford NE 115 kV Ckt 1 and Centre St. and Hereford 115 kV Load Conversion - UID 11127	1,055,070	1,022,270	32,800	(85,511)	(8,414)	961,144
2021	Project 33	Line-Cunningham-Buckeye Tap 115 kV reconductor - UID 11046	342,423	332,024	10,399	(3,243)	(319)	338,860
2021	Project 34	Multi-TUCO-Woodward 345 kV - UID 11085	1,377,293	1,337,280	40,013	(11,339)	(1,116)	1,364,838
2021	Project 35	XFR-Kingsmill Interchange 115/69 kV Transformer Ckt 2 - UID 11096	460,812	446,854	13,958	(4,417)	(435)	455,961
2021	Project 36	XFR-Northeast Hereford Int 115/69 kV Transformer CTK 1 & 2 - UID 11100, 11359	767,498	744,222	23,276	(7,316)	(720)	759,462
2021	Project 37	Line-Portales-Zodiac 69 kV to 115 kV Conversion - UID 11101	842,430	816,609	25,821	(7,653)	(753)	834,024
2021	Project 38	Multi-Move load from East Clovis 69 kV to East Clovis 115 kV - UID 11102	72,753	70,547	2,206	(694)	(68)	71,990
2021	Project 39	XFR - Happy County 115/69 kV Transformers - UID 11009	124,014	120,205	3,809	(1,117)	(110)	122,787
2021	Project 40	Line-Harrington-Randall County 230 kV - UID 11121	16,136	15,647	489	(155)	(15)	15,965
2021	Project 41	XFR-Eddy County 230/115 kV Transformer CTK 2 - UID 11173	428,572	414,904	13,668	(4,212)	(414)	437,349
2021	Project 42	Line-Randall-Amarillo South Interchange 230 kV CTK 1 - UID 11177	1,245,758	1,208,033	37,725	(11,951)	(1,176)	1,232,631
2021	Project 43	Multi-Hitchland-Woodward 345 kV - UID 11242, 11243	965,199	935,805	29,394	(7,806)	(768)	956,625
2021	Project 44	Line-Wolforth-Yuma Interchange 115 kV Ckt 1 Wave Trap - UID 11319	11,930	11,569	361	(115)	(11)	11,805
2021	Project 45	Multi-Cochran-Whiteface 115 kV - UID 51358	498,614	482,168	16,446	(84,087)	(8,274)	406,252
2021	Project 46	Convert Lynn County Load to 115 kV - UID 11353	864,461	837,989	26,472	(7,887)	(776)	855,798
2021	Project 47	Multi - Walkemeyer Tap - Walkemeyer 345/115 kV - UID 51236	0	0	0	(3,709)	(365)	(4,074)
2021	Project 48	Device-Bushland Interchange 230 kV Capacitor - UID 50093	195,221	189,287	5,934	(1,841)	(181)	193,199
2021	Project 49	Sub-Move Lines Lea County 230/115 kV Sub to Hobbs Interchange - UID 50402	1,116,816	1,082,787	34,029	(10,424)	(1,026)	1,105,366
2021	Project 50	Multi-Cedar Lake Interchange 115 kV - UID 50406	676,583	655,908	20,675	(6,232)	(613)	669,737
2021	Project 51	50958 Multi - Road Runner 115 kV Loop Rebuild	280,059	271,255	8,803	231,216	22,752	534,026
2021	Project 52	XFR-TUCO 115/69 kV Transformer Ckt 3 - UID 10195	320,838	311,062	9,776	(2,995)	(295)	317,549
2021	Project 53	Line-Curry-Bailey 115kV - UID 10597	4,196,680	4,067,145	129,534	(37,987)	(3,738)	4,154,955
2021	Project 54	Multi-TUCO-Woodward 345kV - UID 10936	21,257,756	20,608,845	648,911	(193,651)	(19,055)	21,045,050
2021	Project 55	Intrepid West - Red Bluff - UID 50521	206,441	200,186	6,255	(1,977)	(195)	204,270
2021	Project 56	Multi-New Hart Interchange 230/115 kV - UID 11042	1,557,210	1,509,737	47,473	(14,499)	(1,427)	1,541,284
2021	Project 57	Multi-New Hart Interchange 230/115 kV - UID 11043	1,690,443	1,639,022	51,422	(15,900)	(1,565)	1,672,979
2021	Project 59	Multi-New Hart Interchange 230/115 kV - UID 11045	1,620,872	1,765,245	55,627	(16,791)	(1,852)	1,802,429
2021	Project 60	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11052	1,627,621	1,577,890	49,731	(14,989)	(1,475)	1,611,157
2021	Project 61	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11053	1,178,142	1,142,128	36,014	(10,835)	(1,068)	1,166,240
2021	Project 62	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11054	1,677,593	1,626,322	51,271	(27,868)	(2,742)	1,646,983
2021	Project 63	Multi-Kress Interchange-Kiser-Cox 115 kV - UID 11107, 11109, 50450	2,935,445	2,845,720	89,724	(27,010)	(2,658)	2,905,777
2021	Project 64	Deaf Smith County 230/115 transformer upgrade ckt 1 - UID 50516	317,697	307,912	9,785	(2,820)	(277)	314,599
2021	Project 65	Line-Hitchland-Woodward District EHV 345 kV Double Circuit - UID 11241	5,300,069	5,138,571	161,498	(49,464)	(4,867)	5,245,738
2021	Project 66	Line-North Plainview Line Tap 115 kV - UID 11383	48,447	46,967	1,480	(77,771)	(7,653)	(36,976)
2021	Project 67	Substation - North Plainview 115 kV - UID 11384	44,047	42,700	1,347	(405)	(40)	43,802
2021	Project 68	XFR-Spearman 115/69/13.2 kV 1 Upgrd - UID 11505	91,701	88,920	2,781	(819)	(80)	90,741
2021	Project 69	Device-Drinkard 115 kV Capacitor - UID 50379	144,306	139,890	4,416	(1,322)	(130)	142,854
2021	Project 70	Device-Crosby Co. 115kV Capacitor - UID 50401	145,142	140,690	4,452	(1,314)	(129)	143,698
2021	Project 71	Multi-Bowers-Howard 115kV Ckt 1 - UID 50453, 50591	4,325,493	4,192,829	132,664	(39,206)	(3,858)	4,282,429
2021	Project 72	XFR-Chaves 230/115 Transformer Ckt 2 - UID 10629	288,811	279,967	8,844	(2,634)	(259)	285,917
2021	Project 73	XFR-Graham 115/69 kV Ckt 1 - UID 11110	140,551	136,222	4,329	5,915	582	147,048
2021	Project 74	XFR-Lubbock South 230/115/13.2 kV Ckt 2 - UID 11507	525,977	509,884	16,094	(4,817)	(474)	520,686
2021	Project 75	Floyd County 115 Cap Bank Comm - UID 50523	186,878	181,155	5,723	(1,704)	(168)	185,006
2021	Project 76	Eddy County 230/115 kV Transformer Ckt 1 - UID 11064	370,517	359,065	11,453	(141,339)	(13,908)	215,271
2021	Project 77	XFR-Potash Junction 115/69 kV Ckt 1 - UID 50560	242,586	235,141	7,445	(2,190)	(215)	240,180

81	2021	Project 78	Sub-Convert Muleshoe East 69 KV to 115 kV - UID 11104	165,677	160,586	5,091	(1,486)	(146)	164,044
82	2021	Project 79	Line-Osage Station and Line Re-termination - UID 11315	1,228,809	1,190,783	38,026	(20,839)	(2,051)	1,205,919
83	2021	Project 80	XFR-Grassland 230/115 kV Transformer Ckt 1 - UID 11317	414,359	401,618	12,741	(3,706)	(365)	410,288
84	2021	Project 81	Line-Randall-South Georgia 115kV Reconnector - UID 11358	504,348	488,742	15,606	3,551	349	508,248
85	2021	Project 82	Line-Convert Sony Load to 115 kV - UID 11372	703,827	677,965	25,862	(7,481)	(738)	695,610
86	2021	Project 83	Multi-Potter-Channing-Dallam 230 kV Conversion - UID 11512	278,051	269,506	8,545	(2,495)	(246)	275,310
87	2021	Project 84	Channing - Potter County 230 kV Ckt 1 - UID 11514	94,226	91,331	2,895	(846)	(83)	93,296
88	2021	Project 85	Multi-Cedar Lake Interchange 115kV - UID 50407	1,002,897	972,132	30,765	(9,074)	(893)	992,930
89	2021	Project 86	XFR-Grapevine 230/115 Transformer Ckt 1 - UID 50506	57,729	55,971	1,758	(541)	(53)	57,134
90	2021	Project 87	XFR-Deaf Smith Couty Interchange 230/115 kV Ckt 1 - UID 50515	361,120	350,003	11,117	(3,213)	(316)	357,591
91	2021	Project 88	Line-Ochiltree-Tri-County Cole 115 kV Ckt 1 - UID 50517	1,090,685	1,057,183	33,502	(9,808)	(965)	1,079,913
92	2021	Project 89	51450 XFR-Sundown 230/115 kV Transformer	785,796	881,227	(95,432)	0	0	785,796
93	2021	Project 90	Line-Aloka-Eagle Creek 115 kV Ckt 1 - UID 50546	2,735,451	2,648,338	87,113	242,938	23,804	3,002,284
94	2021	Project 91	XFR-Happy County 115/69 kV Transformers - UID 11007	214,146	207,535	6,612	(1,879)	(185)	212,083
95	2021	Project 92	Multi-Bowers-Howard 115 kV Ckt 1 - UID 11067	313,316	303,724	9,592	(2,860)	(281)	310,175
96	2021	Project 93	Line-Carlisle-Wolfforth 230 kV - UID 11017	3,199,533	3,108,420	91,113	(1,163,562)	(114,495)	1,921,476
97	2021	Project 94	XFR-Swisher 230/115 kV Transformer Ckt 1 Upgrade - UID 11318	316,873	307,135	9,738	(2,842)	(280)	313,751
98	2021	Project 95	50957 Multi - Road Runner 115 kV Loop Rebuild	262,577	254,375	8,203	217,757	21,427	501,761
99	2021	Project 96	51050 XFR - Yoakum County Interchange 230/115 kV Ckts 1 and 2	303,676	294,185	9,490	232,100	22,839	558,614
100	2021	Project 97	XFR-Crosby Co. 115/69 kV Transformer Ckt 1 - UID 11355, 11356	441,136	427,599	13,536	(4,088)	(402)	436,466
101	2021	Project 98	51549 XFR - Hereford Interchange 115/69 kV #1 and #2	0	59,515	(59,515)	0	0	0
102	2021	Project 99	Device-Kingsmill 115kV Capacitors - UID 50505	99,986	96,931	3,055	(922)	(91)	98,973
103	2021	Project 100	Multi-Potter-Channing-Dallam 230 kV Conversion - UID 11515	1,048,815	1,016,588	32,227	(9,417)	(927)	1,038,472
104	2021	Project 101	XFR-Howard 115/69 kV Transformers - UID 50504	164,337	159,313	5,024	(1,512)	(149)	162,676
105	2021	Project 102	Device-Howard 115kV Capacitors - UID 50507	131,867	127,846	4,020	(1,229)	(121)	130,517
106	2021	Project 103	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50563	505,020	489,329	15,690	80,620	7,933	593,573
107	2021	Project 104	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50564	526,482	510,067	16,415	123,210	12,124	661,816
108	2021	Project 105	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50565	1,690,221	1,637,704	52,517	(174,617)	(17,182)	1,498,422
109	2021	Project 106	XFR-Potash Junction 115/69 kV Ckt 2 - UID 50561	243,705	236,271	7,433	(2,265)	(223)	241,217
110	2021	Project 107	Quahada Switching Station 115 kV - UID 50693	795,666	770,810	24,856	(7,679)	(756)	787,232
111	2021	Project 108	Multi-Potash Junction-Road Runner 230/115 kV Ckt 1 - UID 50708, 50709	6,488,053	6,288,759	199,294	(58,186)	(5,726)	6,424,141
112	2021	Project 109	Sub - Coulter 115 kV - UID 61840	28,378	28,401	(23)	(183)	(18)	28,177
113	2021	Project 110	Line-Chavis-Price-CV Pines-Capitan 115 kV Ckt 1 - UID 50722	1,486,624	1,437,262	49,362	(221,500)	(21,796)	1,243,328
114	2021	Project 111	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50452	1,559,413	1,512,227	47,186	(126,246)	(12,423)	1,420,744
115	2021	Project 112	XFR-Hitchland 230/115 kV Ckt 2 Transformer - UID 11508	761,454	737,892	23,562	(4,826)	(475)	756,153
116	2021	Project 113	UID 112364	34,123	32,639	1,485	0	0	34,123
117	2021	Project 114	Sub - Denver City Interchange South 115kV - UID112365	39,742	50,653	(10,912)	0	0	39,742
118	2021	Project 115	UID 112425	64,374	11,085	53,289	0	0	64,374
119	2021	Project 116	Line-Canyon East Sub-Canyon West Sub 115 kV Ckt 2 - UID 50636	472,361	457,811	14,550	(4,191)	(412)	467,757
120	2021	Project 117	UID 112433	53,344	19,803	33,542	0	0	53,344
121	2021	Project 118	Device-Eagle Creek 115 kV - UID 50378	152,101	147,411	4,691	(1,342)	(132)	150,627
122	2021	Project 119	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50447	15,137,127	14,759,583	377,544	0	0	15,137,127
123	2021	Project 120	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50451	1,122,257	1,131,454	(9,197)	699,208	68,802	1,890,267
124	2021	Project 121	Bushland Interchange-Deaf Smith Co Interchange 230 Ckt 1 - UID 50513	26,816	25,988	828	(236)	(23)	26,556
125	2021	Project 122	Line-Mustang-Shell CO2 115 kV Ckt 1 - UID 50637	2,126,984	2,063,678	63,306	1,440,341	141,730	3,709,055
126	2021	Project 123	Line-Chavis-Price-CV Pines-Capitan 115 kV Ckt 1 - UID 50723	0	0	0	(61)	(6)	0
127	2021	Project 124		0	0	0	0	0	0
128	2021	Project 125	Sub-Curry County 115 kV - UID 50794	322,062	312,021	10,040	38,106	3,750	363,918
129	2021	Project 126	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50819	2,316,509	2,244,442	72,067	(507,893)	(49,977)	1,758,640
130	2021	Project 127	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50820	2,960,112	2,869,753	90,359	(1,083,924)	(106,658)	1,769,530
131	2021	Project 128	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50849	601,019	582,323	18,696	31,313	3,081	635,413
132	2021	Project 129	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50850	681,790	660,582	21,208	64,936	6,390	753,116
133	2021	Project 130	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50854	808,477	783,328	25,149	(84,511)	(8,316)	715,651
134	2021	Project 131	Multi-Potash Junction-Road Runner 345 kV Conv. - UID 50862	759,108	738,503	23,605	76,065	7,485	842,658
135	2021	Project 132	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50863	291,368	280,265	11,103	(421,631)	(41,488)	171,751
136	2021	Project 133	Device-China Draw and Road Runner 115 kV SVC - UID 50864	2,917,648	2,827,748	89,900	(25,848)	(2,543)	2,889,257
137	2021	Project 134	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50868	676,505	655,469	21,036	(160,635)	(15,806)	500,063
138	2021	Project 135	Multi-Yeso Hills-China Draw-Wood Draw 115 kV - UID 50869	0	0	0	0	0	0
139	2021	Project 136	Line-Hopi Sub-North Loving-China Draw 115 kV Ckt 1 - UID 50870	1,108,613	1,074,646	33,966	(10,086)	(992)	1,097,534
140	2021	Project 137	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50871	559,502	542,105	17,397	41,317	4,066	604,884
141	2021	Project 138	Line - Cox Interchange - Hale Co. Interchange 115 kV - UID 51818	887,751	730,068	157,683	0	0	887,751
142	2021	Project 139	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51439	280,089	271,330	8,758	13,056	1,285	294,429
143	2021	Project 140	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51441	123,949	120,079	3,869	(3,951)	(389)	119,609
144	2021	Project 141	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51442	29,768	28,772	996	(9,190)	(904)	19,673
145	2021	Project 142	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51443	17,636	17,090	546	215	21	17,872
146	2021	Project 143	Multi-Andrews-NEF 230/115 kV Ckt 1 - UID 50881	1,300,693	1,260,633	40,061	(11,546)	(1,136)	1,288,011
147	2021	Project 144	Multi-Andrews-NEF 230/115 kV Ckt 1 - UID 50882	484,236	469,350	14,886	(4,355)	(428)	479,453
148	2021	Project 145	Line-Hopi Sub-North Loving-China Draw 115 kV Ckt 1 - UID 50883	1,196,907	1,159,947	36,960	(10,892)	(1,072)	1,184,643
149	2021	Project 146	Line - Chavis - Price - CV Pines - Capitan 115 kV Ckt 2 - UID 50724	182,186	176,529	5,657	(11,813)	(1,162)	169,210
150	2021	Project 147	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50924	681,928	659,851	22,077	(27,893)	(2,745)	651,291
151	2021	Project 148	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50925	295,175	286,055	9,119	(2,805)	(276)	292,091
152	2021	Project 149	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50926	1,311,130	1,270,460	40,671	(12,035)	(1,184)	1,297,911
153	2021	Project 150	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50967	915,162	886,891	28,271	(7,545)	(742)	906,874
154	2021	Project 151	Line-China Draw-Wood Draw 115 kV Ckt 1 - UID 50931	1,701,198	1,646,205	54,993	15,958	1,570	1,718,727
155	2021	Project 152	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50951	621,602	602,400	19,202	(5,439)	(535)	615,628
156	2021	Project 153	Multi-Road Runner 115 kV Loop Rebuild - UID 50952	486,793	471,580	15,214	(322,947)	(31,778)	132,069
157	2021	Project 154	Sub-Hale County 115 kV - UID 61834	5,615	5,440	175	(28,123)	(2,767)	(25,275)
158	2021	Project 155	OPIE 3 Roadrunner - China Draw 345 kV - UID 92153	500,610	619,577	(118,967)	0	0	500,610
159	2021	Project 156	Line-Ochoa-Ponderosa Tap 115 kV Ckt 1 Rebuild - UID 50954	460,564	446,237	14,326	27,316	2,688	490,567
160	2021	Project 157	Multi-Yeso Hills-China Draw-Wood Draw 115 kV - UID 50958	43,845	42,022	1,823	28,845	2,838	75,062
161	2021	Project 158	XFR-Tuco 230/115 kV Ckt 1 - UID 50992	8,222	7,965	257	1,332	131	9,686
162	2021	Project 159	XFR-Yoakum County Interchange 230/115 kV Ckts 1 and 2 - UID 51039	258,951	251,032	7,919	(192,080)	(18,901)	47,971
163	2021	Project 160	Multi - Kiowa - North Loving - China Draw 345/115 kV Ckt 1 - 50852	758,873	735,114	23,759	8,267	813	767,953
164	2021	Project 161	OPIE 3 Roadrunner - China Draw 345 kV - UID 92154	530,078	562,542	(32,465)	0	0	530,078
165	2021	Project 162	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51109	385,159	373,183	11,976	48,176	4,740	438,075
166	2021	Project 163	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51110	199,689	193,463	6,226	26,989	2,656	229,333
167	2021	Project 164	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51111	650,314	630,101	20,213	76,698	7,547	734,559
168	2021	Project 165	Carlisle Interchange-Tuco Interchange 230 kV Ckt 1 - UID 51112	54,801	53,112	1,689	(48)	(4)	54,269
169	2021	Project 166	Multi-Road Runner 115 kV Loop Rebuild - UID 51131	314,927	305,114	9,814	(85,353)	(8,399)	221,176
170	2021	Project 167	Device-China Draw and Road Runner 115 kV SVC - UID 51132	3,205,722	3,106,989	98,733	(28,459)	(2,800)	3,174,463
171	2021	Project 168	Line - Cox Intg - Hale Co Intg 115 kV Rebuild - UID 51623	0	0	0	(92,287)	(9,081)	(101,368)
172	2021	Project 169	Sub-Amoco-Sundown 230 kV Terminal Upgrades - UID 51140	72,329	70,071	2,258	(5,653)	(556)	66,119
173	2021	Project 170	50922 Wolfforth 230/115 kV Ckt 1 Transformer	312,073	346,897	(34,824)	0	0	312,073
174	2021	Project 171	Sub - Nichols 230 kV - UID 71949	9,562	10,451	(889)	0	0	9,562
175	2021	Project 172	Device-Plains Interchange 115 kV Cap Bank - UID 51163	188,999	183,123	5,877	5,706	561	195,267

176	2021	Project 173	50943 Northwest to Rolling Hills 115kV, R	400,967	397,485	3,481	0	0	400,967
177	2021	Project 174	Sub-Amarillo South 230 kV Terminal Upgrades - UID 51170	0	0	0	(9,797)	(964)	(10,761)
178	2021	Project 175	Line-PCA Interchange-Quahada 115 kV Ckt 1 Rebuild - UID 51189	1,087,613	1,053,173	34,439	(78,881)	(7,762)	1,000,969
179	2021	Project 176	Line - Livingston Ridge - Wipp 115 kV Ckt1 Rebuild - UID 51565	24,861	27,123	(2,463)	0	0	24,861
180	2021	Project 177	Line - Mustang - Seminole 115 kV Ckt 1 New Line - UID 51478	1,621,240	1,179,148	442,092	0	0	1,621,240
181	2021	Project 178	XFR-Lynn County 115/69 kV Ckt 1 Transformer - UID 51270	27,084	26,242	842	(131,954)	(12,984)	(117,854)
182	2021	Project 179		0	0	0	0	0	0
183	2021	Project 180	Device-Cargill 115 kV Cap Bank - UID 51214	199,040	192,831	6,209	34,186	3,364	236,590
184	2021	Project 181	Multi-Road Runner 115 kV Loop Rebuild - UID 51245	143,035	138,584	4,451	423	42	143,501
185	2021	Project 182	Multi-Road Runner 115 kV Loop Rebuild - UID 51250	134,717	130,509	4,208	(24,929)	(2,453)	107,335
186	2021	Project 183	Line - Mustang - Seminole 115 kV Ckt 1 New Line - UID 51480	255,647	266,046	(10,399)	0	0	255,647
187	2021	Project 184	XFR-Newhart 230/115 kV Ckt 2 - UID 11010	937,966	908,991	28,975	(8,207)	(808)	928,952
188	2021	Project 185	Line-Canyon East-Randall 115 kV Ckt 1 Rebuild - UID 51481	299,824	428,228	(128,404)	39,692	3,906	343,422
189	2021	Project 186	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50457	9,046,494	8,778,550	267,943	965,706	95,025	10,107,225
190	2021	Project 187	Line-Bowers-Canadian 69kV Rebuild - UID 50503	3,065,867	2,972,058	93,810	(28,071)	(2,762)	3,035,034
191	2021	Project 188	Line-Oxy Permian Sub-West Bender Sub 115 kV Ckt 1 - UID 50690	66,804	64,742	2,062	(586)	(58)	66,160
192	2021	Project 189	Multi-Hobbs-Kiowa 345/230 kV Ckt 1 - UID 50851	1,299,735	1,259,336	40,399	(2,175)	(214)	1,297,346
193	2021	Project 190	Multi-Hobbs-Kiowa 345/230 kV Ckt 1 - UID 50875	5,862,176	5,672,445	189,731	9,126	898	5,872,200
194	2021	Project 191		0	0	0	0	0	0
195	2021	Project 192	XFR-Carlisle 230/115 kV Ckt 1 - UID 11509	339,634	329,078	10,556	(4,856)	(478)	334,300
196	2021	Project 193		0	0	0	0	0	0
197	2021	Project 194	Multi - Tolk Yoakum Tap 230/115 kV Substation - UID 51550	0	0	0	0	0	0
198	2021	Project 195	XFR-Seminole 230/115 kV #1 and #2 - UID 50920, 50921	603,218	584,399	18,819	153,088	15,064	771,370
199	2021	Project 196	Multi-Walkemeyer Tap-Walkemeyer 345/115 kV - UID 51235	1,487,773	1,480,516	7,257	(72,070)	(7,092)	1,408,611
200	2021	Project 197	Multi-RIAC 115 kV Voltage Conversion - UID 51237	482,677	463,512	19,166	(88,930)	(8,751)	384,997
201	2021	Project 198		0	0	0	0	0	0
202	2021	Project 199	Multi - Artesia County 115 kV - UID 51452	0	0	0	(16,008)	(1,575)	(17,584)
203	2021	Project 200	Multi - Artesia County 115 kV - UID 51453	246,149	234,448	11,701	211,830	20,844	478,823
204	2021	Project 201	Sub-Hobbs-Yoakum Tap 230kV Substn and Transmission - 51432	1,699,873	1,647,656	52,217	63,102	6,209	1,769,185
205	2021	Project 202	112362	0	40,453	(40,453)	(103,529)	(10,187)	(113,716)
206	2021	Project 203	112363	0	20,340	(20,340)	0	0	0
207	2021	Project 204	Sub-Eddy Co. 230 kV Bus Tie - UID 51408	2,330,030	2,257,368	72,662	(127,285)	(12,525)	2,190,221

208	2021	Project 205	Line-Jal-Teague 115 kV Ckt 1 Rebuild & Line-Nationa - UID 51410	19,452	18,845	607	(14,436)	(1,421)	3,595
209	2021	Project 206	Line-National Enrichment Plant-Teague 115 kV Ckt 1 Rebuild - UID 51411	0	0	0	0	0	0
210	2021	Project 207	Sub - Hobbs - Yoakum Tap 230 kV Substation and Transformer - UID 51431	1,264,324	1,221,992	42,332	152,843	15,040	1,432,207
211	2021	Project 208	Sub-Potter Co.-Harrington 230 kV Terminal Upgrades - UID 51436	111,551	108,063	3,488	25,299	2,489	139,340
212	2021	Project 209	Line-Road Runner-Agave Red Hills/Ochoa/Custer Mountain 115 kV New Line - UID 51440	22,159	21,473	686	22	2	22,163
213	2021	Project 210	Multi-Artesia County 115 kV - UID 51451	40,250	38,994	1,256	37,192	3,660	81,102
214	2021	Project 211	Sub - Carlsbad - Pecos 115 kV Terminal Upgrades - UID 51567	0	0	0	0	0	0
215	2021	Project 212	Line-Mustang-Seminole 115 kV Ckt 1 New Line - UID 51479	344,863	235,697	109,165	0	0	344,863
216	2021	Project 213	Multi - Road Runner 115 kV Loop Rebuild - UID 51406	483,614	475,784	7,830	30,789	3,030	517,432
217	2021	Project 214	Multi-Hereford 115 kV Load Conversion - UID 50754	81,483	78,966	2,517	(654)	(64)	80,764
218	2021	Project 215	XFR - Pecos 230/115 kV Transformer Upgrade - UID 51566	0	0	0	0	0	0
219	2021	Project 216	XFR-Potash Junction 230/115 kV Ckt 1 - UID 50821	413,585	400,847	12,738	(3,669)	(361)	409,555
220	2021	Project 217	Multi-Road Runner 115 kV Loop Rebuild - UID 50955	225,579	218,576	7,003	(46,073)	(4,534)	174,972
221	2021	Project 218	XFR-Potash Junction 230/115 kV Transformer Upgrade - UID 50640	0	0	0	(119,096)	(11,719)	(130,816)
222	2021	Project 219		0	0	0	0	0	0
223	2021	Project 220	51625 Sub - Indiana - SP - Erskine 115 kV Terminal Upgrades	0	0	0	0	0	0
224	2021	Project 221	71960 Line - Etter - Moore 115 kV	9,527	33,355	(23,828)	0	0	9,527
225	2021	Project 222	102156 OPIE 3 Roadrunner - China Draw 345 kV	7,277,097	7,207,306	69,791	0	0	7,277,097
226	2021	Project 223	51206 XFR-Lynn County 115/69kV Ckt 1 Transformer	216,505	209,735	6,770	145,267	14,294	376,066
227	2021	Project 224	102158 OPIE 3 Roadrunner - China Draw 345 kV	1,663,208	1,672,541	(9,334)	0	0	1,663,208
228	2021	Project 225	51819 Sub - Hockley County Intg 115 kV Terminal Upgrade	15,926	15,427	499	2,418	238	18,582
229	2021	Project 226	61850 Terry County-LG Clauene 115 kV Terminal Upgrades	39,524	38,704	820	2,560	252	42,336
230	2021	Project 227	OPIE 3 Roadrunner - China Draw 345 kV - UID 102153	129,735	99,377	30,358	0	0	129,735
231	2021	Project 228	OPIE 3 Roadrunner - China Draw 345 kV - UID 102154	125,892	103,516	22,376	0	0	125,892
232	2021	Project 229	Multi - China Draw - Road Runner 345 kV - UID 102157	71,203	110,007	(38,804)	0	0	71,203
233	2021	Project 230		0	0	0	0	0	0
234	2021	Project 231		0	0	0	0	0	0
235	2021	Project 232		0	0	0	0	0	0
236	2021	Project 233		0	0	0	0	0	0
237	2021	Project 234		0	0	0	0	0	0
238	2021	Project 235		0	0	0	0	0	0
239	2021	Project 236		0	0	0	0	0	0
240	2021	Project 237		0	0	0	0	0	0
241	2021	Project 238		0	0	0	0	0	0
242	2021	Project 239		0	0	0	0	0	0
243	2021	Project 240		0	0	0	0	0	0
244	2021	Project 241		0	0	0	0	0	0
245	2021	Project 242		0	0	0	0	0	0
246	2021	Project 243		0	0	0	0	0	0
247	2021	Project 244		0	0	0	0	0	0
248	2021	Project 245		0	0	0	0	0	0
249	2021	Project 246		0	0	0	0	0	0
250	2021	Project 247		0	0	0	0	0	0
251	2021	Project 248		0	0	0	0	0	0
252	2021	Project 249		0	0	0	0	0	0
253	2021	Project 250		0	0	0	0	0	0
254	2021	Project 251		0	0	0	0	0	0
255	2021	Project 252		0	0	0	0	0	0
256	2021	Project 253		0	0	0	0	0	0
257	2021	Project 254		0	0	0	0	0	0
258	2021	Project 255		0	0	0	0	0	0
259	2021	Project 256		0	0	0	0	0	0
Total Revenue Requirement and True-up Amount				221,892,539	215,447,206	6,445,333	(1,368,833)	(134,693)	220,389,012

II. Determine the Revenue Requirement for Service Upgrades, Sponsored Upgrades and Generator Interconnection Facilities.

Worksheet P
Table 36

1	SUMMARY OF SERVICE, SPONSORED AND GENERATOR INTERCONNECTION UPGRADES				
2	(a)	(b)	(c)	(d)	(e)
3	Investment		Projected Revenue	Actual Revenue	SPP Base Plan
4	Year	Project Description	Requirement	Requirement	True-up Amount
5			-	-	-
6			-	-	-
7			-	-	-
8			-	-	-
9			-	-	-
10			-	-	-
11			-	-	-
12			-	-	-
13			-	-	-
14			-	-	-
15	Total Revenue Requirement and True-up Amount		-	-	-

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	2.4887	2.4205
2021	2.4239	2.4222
2022	2.4239	2.4222
2023	2.4239	2.4222
2024	2.4239	2.4222
2025	2.4239	2.4222
2026	2.4239	2.4222
2027	2.4239	2.4222
2028	2.4239	2.4222
2029	2.4239	2.4222
2030	2.4239	2.4222
2031	2.4239	2.4222
2032	2.4239	2.4222
2033	2.4239	2.4222
2034	2.4239	2.4222
2035	2.4239	2.4222
2036	2.4239	2.4222
2037	2.4239	2.4222
2038	2.4239	2.4222
2039	2.4239	2.4222
2040	2.4239	2.4222
2041	2.4239	2.4222
2042	2.4239	2.4222
2043	2.4239	2.4222
2044	2.4239	2.4222
2045	2.4239	2.4222
2046	2.4239	2.4222
2047	2.4239	2.4222
2048	2.4239	2.4222
2049	2.4239	2.4222
2050	2.4239	2.4222
2051	2.4239	2.4222
2052	2.4239	2.4222
2053	2.4239	2.4222
2054	2.4239	2.4222
2055	2.4239	2.4222
2056	2.4239	2.4222
2057	2.4239	2.4222
2058	2.4239	2.4222
2059	2.4239	2.4222
2060	2.4239	2.4222

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 = 2021

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	-	-	
17	-	-	
18	-	-	
19	-	-	
20	-	-	
21	-	-	
22	-	-	
23	-	-	
24	-	-	
25	-	-	
26	-	-	
27	-	-	
28	-	-	
29	-	-	
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 = 2021

	(A) Actual <u>Incentive CWIP</u>	(B) Actual <u>Other CWIP</u>	(C) Accumulated Balance Actual <u>Incentive CWIP</u>
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	-	-	
48	-	-	
49	-	-	
50	-	-	
51	-	-	
52	-	-	
53	-	-	
54	-	-	
55	-	-	
56	-	-	
57	-	-	
58	-	-	
59	-	-	
60	-	-	
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.

A. Determine "R" with hypothetical 100 basis point increase in ROE.				
Line No.				
1	ROE w/o incentives (From Page 5, In 178)			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 176 through 178)			
4		%	Cost	Weighted cost
5	Long Term Debt	45.57%	0.0416	0.0190
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	54.43%	0.1150	<u>0.0626</u>
8			R =	0.0816

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

9	Rate Base (From Page 3, In 89)	2,522,322,911
10	R (from A. above)	0.0816
11	Return (Rate Base x R)	205,821,550

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

12	Return (from B. above)	205,821,550
13	CIT (From Page 4, In 131)	21.97%
14	Income Tax Calculation (Return x CIT)	45,218,995
15	ITC Adjustment (From Page 4, In 137)	(29,529)
16	Income Taxes	45,189,466

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

A. Determine Net Revenue Requirement less return and Income Taxes.

17	Net Revenue Requirement (From Page 2, In 33)	370,752,280
18	Return (From Page 4, In 139)	192,201,006
19	Income Taxes (From Page 4, In 138)	<u>39,764,652</u>
20	Net Revenue Requirement, Less Return and Taxes	138,786,622

B. Determine Net Revenue Requirement with hypothetical 100 basis point increase in ROE.

21	Net Revenue Requirement, Less Return and Taxes	138,786,622
22	Return (from I.B. above)	205,821,550
23	Income Taxes (from I.C. above)	<u>45,189,466</u>
24	Net Revenue Requirement, with 100 Basis Point ROE increase	389,797,638
25	Depreciation (From Page 4, In 114)	<u>85,147,075</u>
26	Net Rev. Req, w/100 Basis Point ROE increase, less Depreciation	304,650,563

C. Determine FCR with hypothetical 100 basis point ROE increase.

27	Net Transmission Plant (From Page 3, In 62)	3,034,919,756
28	Net Revenue Requirement, with 100 Basis Point ROE increase	389,797,638
29	FCR with 100 Basis Point increase in ROE	12.84%
30	Net Rev. Req, w/100 Basis Point ROE increase, less Dep.	304,650,563
31	FCR with 100 Basis Point ROE increase, less Depreciation	10.04% (use when no CIAC is associated with facilities receiving incentives)
32	FCR w/o 100 Basis Point ROE increase, less Depreciation	<u>9.41%</u> (From Page 2, In 40)
33	FCR w/o Return, Income Taxes and Depreciation	0.63% (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.

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	Current Year					
34	Service Year (yyyy)	ROE increase accepted by FERC (Basis Points)					
35	Service Month (1-12)	FCR w/o incentives, less depreciation	9.41%				
36	Useful life	FCR w/incentives approved for these facilities, less dep.	9.41%				
37	CIAC (Yes or No)	Annual Depreciation Expense	-				
38							
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement	Additional Rev. Credit
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
Worksheet R - Incentive Projects.

Worksheet R
 Table 43

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

B. Facilities receiving incentives accepted by FERC in Docket No.

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	Current Year					0
105	Service Year (yyyy)		ROE increase accepted by FERC (Basis Points)				
106	Service Month (1-12)		FCR w/o incentives, less depreciation			9.41%	
107	Useful life		FCR w/incentives approved for these facilities, less dep.			9.41%	
108	CIAC (Yes or No)		Annual Depreciation Expense			-	
109							
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Southwestern Public Service Company
Worksheet R - Incentive Projects.

Worksheet R
 Table 44

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

B. Facilities receiving incentives accepted by FERC in Docket No.

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	Current Year					
176	Investment					0	
177	Service Year (yyyy)						
178	Service Month (1-12)					9.41%	
179	Useful life					9.41%	
180	CIAC (Yes or No)					-	
181							
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement	Additional Rev. Credit
182							
183	w/o incentives	-	-	-	-	\$ -	-
184	w/incentives	-	-	-	-	\$ -	-
185	w/o incentives	-	-	-	-	\$ -	-
186	w/incentives	-	-	-	-	\$ -	-
187	w/o incentives	-	-	-	-	\$ -	-
188	w/incentives	-	-	-	-	\$ -	-
189	w/o incentives	-	-	-	-	\$ -	-
190	w/incentives	-	-	-	-	\$ -	-
191	w/o incentives	-	-	-	-	\$ -	-
192	w/incentives	-	-	-	-	\$ -	-
193	w/o incentives	-	-	-	-	\$ -	-
194	w/incentives	-	-	-	-	\$ -	-
195	w/o incentives	-	-	-	-	\$ -	-
196	w/incentives	-	-	-	-	\$ -	-
197	w/o incentives	-	-	-	-	\$ -	-
198	w/incentives	-	-	-	-	\$ -	-
199	w/o incentives	-	-	-	-	\$ -	-
200	w/incentives	-	-	-	-	\$ -	-
201	w/o incentives	-	-	-	-	\$ -	-
202	w/incentives	-	-	-	-	\$ -	-
203	w/o incentives	-	-	-	-	\$ -	-
204	w/incentives	-	-	-	-	\$ -	-
205	w/o incentives	-	-	-	-	\$ -	-
206	w/incentives	-	-	-	-	\$ -	-
207	w/o incentives	-	-	-	-	\$ -	-
208	w/incentives	-	-	-	-	\$ -	-
209	w/o incentives	-	-	-	-	\$ -	-
210	w/incentives	-	-	-	-	\$ -	-
211	w/o incentives	-	-	-	-	\$ -	-
212	w/incentives	-	-	-	-	\$ -	-
213	w/o incentives	-	-	-	-	\$ -	-
214	w/incentives	-	-	-	-	\$ -	-
215	w/o incentives	-	-	-	-	\$ -	-
216	w/incentives	-	-	-	-	\$ -	-
217	w/o incentives	-	-	-	-	\$ -	-
218	w/incentives	-	-	-	-	\$ -	-
219	w/o incentives	-	-	-	-	\$ -	-
220	w/incentives	-	-	-	-	\$ -	-
221	w/o incentives	-	-	-	-	\$ -	-
222	w/incentives	-	-	-	-	\$ -	-
223	w/o incentives	-	-	-	-	\$ -	-
224	w/incentives	-	-	-	-	\$ -	-
225	w/o incentives	-	-	-	-	\$ -	-
226	w/incentives	-	-	-	-	\$ -	-
227	w/o incentives	-	-	-	-	\$ -	-
228	w/incentives	-	-	-	-	\$ -	-
229	w/o incentives	-	-	-	-	\$ -	-
230	w/incentives	-	-	-	-	\$ -	-
231	w/o incentives	-	-	-	-	\$ -	-
232	w/incentives	-	-	-	-	\$ -	-
233	w/o incentives	-	-	-	-	\$ -	-
234	w/incentives	-	-	-	-	\$ -	-
235	w/o incentives	-	-	-	-	\$ -	-
236	w/incentives	-	-	-	-	\$ -	-
237	w/o incentives	-	-	-	-	\$ -	-
238	w/incentives	-	-	-	-	\$ -	-
239	w/o incentives	-	-	-	-	\$ -	-
240	w/incentives	-	-	-	-	\$ -	-
241	w/o incentives	-	-	-	-	\$ -	-
242	w/incentives	-	-	-	-	\$ -	-
243	w/o incentives	-	-	-	-	\$ -	-
244	w/incentives	-	-	-	-	\$ -	-
245	w/o incentives	***	***	***	***	***	***
246	w/incentives	***	***	***	***	***	***
						\$ -	\$ -

Southwestern Public Service Company
Transmission Formula Rate Template
Twelve Months Ended December 31, 2021
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.