Southwestern Public Service Company

Transmission

Formula Rate Template

and Supporting Worksheets

Schedule 1 Annual Revenue Requirement

2021

2021 Project	tion	Rate Formula Te Utilizing Projecte For rates effective 0	d Data		Table 1
		SOUTHWESTERN PUBLIC S	ERVICE COMPANY		
	(1)	(2)	(3)	(4)	(5)
Line No. 1	PROJECTED REVENUE REQUIREMENT	(In 45)			Transmission Amount \$ 150,363,268
2 3 4 5	PRIOR YEAR TRUE UP ADJUSTMENT INTEREST ON PRIOR YEAR TRUE UP ADJUSTMENT - Input PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT - (Worksheet A.1 I INTEREST ON PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT - (\$ (7,697,756) \$ (757,464) \$1,192 \$240
6	PROJECTED REVENUE REQUIREMENT WITH TRUE UP & PRIOR PERIO	D CORRECTION (In 1 + sum lines 2 t	through 5)		\$ 141,909,479
7 8	DIVISOR Transmission Network Load	(Worksheet C)			4,683,000
9 10 11	RATES Annual Cost (\$/kW/Yr) Network & P-to-P Rate (\$/kW/Mo)	(In 6 / In 8) (In 10 / 12)	30.303 2.525		
12 13 14	Weekly P-To-P Rate (\$/kW/Wk) Daily P-To-P Rate (\$/kW/Day) Hourly P-To-P Rate (\$/MWh)	(ln 10 / 52; ln 10 / 52) (ln 12 / 6; ln 12 / 7) (ln 13 / 16; ln 13 / 24 both x 1,000)		Capped at weekly rate Capped at weekly & daily rate	<u>Off-Peak</u> 0.583 0.083 3.458
15 16 17 18 19	METER CHARGE Revenue Requirement Number of Delivery Points Annual Meter Charge (\$ per delivery point) (In 16 / In 17) Monthly Meter Charge (\$ per delivery point) (In 18 / 12)	(Worksheet N) (Worksheet N)			<u>Charge</u> \$166,323 220 \$756 \$63
20	RADIAL LINE CHARGE (Worksheet A.2)		(Annual Charge)		Monthly Charge
21 22 23 23a 23b 24 25 26 27 27a 27a 27b	Bailey County Big Country CVEC Deaf Smith Farmers Green Belt Lamb County Lighthouse LPL Lyntegar Rita Blanca	(Worksheet A.2, Ln 39, Col m) (Worksheet A.2, Ln 40, Col m) (Worksheet A.2, Ln 41, Col m) (Worksheet A.2, Ln 42, Col m) (Worksheet A.2, Ln 43, Col m) (Worksheet A.2, Ln 44, Col m) (Worksheet A.2, Ln 45, Col m) (Worksheet A.2, Ln 46, Col m) (Worksheet A.2, Ln 48, Col m) (Worksheet A.2, Ln 48, Col m)	\$ 42 \$ 107,104 \$ 230,240 \$ 167,379 \$ 2,268 \$ 162,831 \$ 127 \$ 37,659 \$ 114,650 \$ 222,246 \$ 97		\$ 4 \$ 8,925 \$ 19,187 \$ 13,948 \$ 18,948 \$ 13,669 \$ 111 \$ 3,138 \$ 9,554 \$ 18,521 \$ 8
27c	South Plains Tri County	(Worksheet A.2 , Ln 50, Col m) (Worksheet A.2 , Ln 51, Col m)	\$ 3,864 \$ 139		\$ 322 \$ 12

Rate Formula Template Utilizing Projected Data For the Billing Period 01/01/2021 to 12/31/2021

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	(1)	(2)	(3)	(4)		Т	(5) Transmission Amount
28	PROJECTED REVENUE REQUIREMENT (w/o incer	nti (In 141)				\$	386,866,485
29	REVENUE CREDITS	(Note A)	Total	A	llocator		
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)	(In 28 less In 32)				\$	370,752,280
34	NET PLANT CARRYING CHARGE (w/o incentives) ((Note B)					
35	Annual Rate	(In 33 / In 62 x 100)					12.22%
36	Monthly Rate	(In 35 / 12)					1.02%
37	GROSS PLANT CARRYING CHARGE (w/o incentive	es) (Note B)					
38	Annual Rate	(In 33 / In 48 x 100)					10.55%
39	NET PLANT CARRYING CHARGE, W/O DEPRECIA						
40	Annual Rate	((ln 33 - ln 114) / ln 62 x 100)					9.41%
40.1	BPU Depreciation Rate	(In 114 / In 48)					2.42%
41	NET PLANT CARRYING CHARGE, W/O DEPRECIA	TION, INCOME TAXES AND RETURN (Not	e B)				
42	Annual Rate	((ln 33 - ln 114 - ln 138 - ln 139) / ln 62 x	100)				1.77%
43	ADDITIONAL REVENUE REQUIREMENT (w/incentiv	ves) (Note C - Worksheet R)				\$	-
44	SPP Base Plan Upgrades Revenue Requirement					\$	221,892,539
44a	SPP Base Plan Upgrades Revenue Requirement Pri					\$	(1,368,833)
44b	SPP Base Plan Upgrades Revenue Requirement Inte					\$	(134,693)
44c	SPP Base Plan Upgrades Revenue Requirement (Ar	nount Provided to SPP for Next Billing Period	d) (sum lines 44, 44a, and	d 44b)		\$	220,389,012
45	PROJECTED REVENUE REQUIREMENT	(In 33 + In 43 - In 44c)				\$	150,363,268

PROJECTED

Rate Formula Template Utilizing Projected Data For the Billing Period 01/01/2021 to 12/31/2021

SOUTHWESTERN PUBLIC SERVICE COMPANY

		Data Sauraa				Tatal
	RATE BASE CALCULATION	Data Sources (See "General Notes")	Total	Allocat	or	Total Transmission
Line	(1)	(2)	(3)	(4)	<u>01</u>	(5)
No.	(')	(-)	(0)	(.)		(0)
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	(In 48 - In 55)	3,241,708,330			3,034,919,756
63	Distribution	(In 49 - In 56)	1,271,037,942	NA		3,034,313,730
64	General Plant	(In 50 - In 57)	304,381,712	INA.		43,000,004
	Intangible Plant	(In 51 - In 58)	94,184,233			13,305,407
65	TOTAL NET PLANT IN SERVICE	(sum lns 61 to 65)	7,093,880,543			3,091,225,167
66	TOTAL NET PLANT IN SERVICE	(sum ins 61 to 65)	7,093,000,543			3,091,225,107
67	ADJUSTMENTS TO RATE BASE	(Note D)				
	Account No. 281 (enter negative)	273.8.k (Worksheet E)		NA		
68	ι σ ,		(612,460,081)			-
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, In 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		-	TP	0.93621	-
77	TOTAL ADJUSTMENTS	(sum lns 68 to 76)	(567,640,932)			(567,640,932)
78	LAND HELD FOR FUTURE USE (Note F)	(WsD , In 84, Col d)	-	TP	0.93621	-
	· · · · · · · · · · · · · · · · · · ·				0.00021	
79	WORKING CAPITAL					
80	CWC	(Note G)	-			-
81	Materials & Supplies - Transmission	(WsF , In 71, Col d)	117,474	TP	0.93621	109,980
82	Materials & Supplies - Other	(WsF , In 77, Col d)	(110,447)	GP	0.36138	(39,913)
83	Prepayments (Account 165) Plant Related	(WsF , In 12, Col d)	2,154,916	GP	0.36138	778,744
84	Prepayments (Account 165) Labor Related	(WsF , In 18, Col d)	492,097	W/S	0.14127	69,519
85	Prepayments (Account 165) Transmission Related	(WsF , In 23, Col d)	-	TP	0.93621	-
86	Prepayments (Account 165) Other Not Allocated	(WsF , In 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 lns 66, 77, 78, 87, 87.2, 88)		6,527,911,366			2,522,322,911
09	10.11 DAGE (Summis 00, 11, 10, 01, 01.2, 88)		0,027,911,000			2,322,322,911

Rate Formula Template Utilizing Projected Data For the Billing Period 01/01/2021 to 12/31/2021

PROJECTED

SOUTHWESTERN PUBLIC SERVICE COMPANY

	EXPENSE, TAXES, RETURN & REVENUE	Data Sources			Total
	REQUIREMENTS CALCULATION	(See "General Notes")	<u>Total</u>	Allocator	Transmission
Line	(1)	(2)	(3)	(4)	(5)
No. 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	(In 91 - In 92 + In 93 + In 94 -	21,046,050	TP 0.93621	19,703,522
51		In 95 + In 96)	21,040,000	0.55021	13,703,322
		,			
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	(In 98 - sum In 99 to In 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 In 10, col d)	755,109	DA 1.00000	755,109
106	Acct. 928 - Transmission Allocated	(Note K) (WsH In 10, col e)	-	TP 0.93621	-
107	Acct. 930.2 - Transmission Specific	(Note K) (WsH In 21, col d)	-	TP 0.93621	-
108	Acct. 930.2 - Transmission Allocated	(Note K) (WsH In 21, col e)	707,536	W/S 0.14127	99,954
109	Transmission Safety and Siting Advertising	(Note K) (WsH In 30, col b)	-	TP 0.93621	-
110					
111	A & G Subtotal	(sum Ins 103 to 109)	97,240,404		15,254,079
112	TOTAL O & M EXPENSE	(In 97 + In 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, In 31)	30,340,032	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, In 16, Col e)	28,404,987	W/S 0.14127	4,012,773
119	Intangible	(Wsl, In 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 Ins 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%		
130	CIT=(T/1-T) * (1-(WCLTD/R)) =		21.97%		
132	where WCLTD=(In 176) and R= (In 179)		21.3770		
132	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		
100.2		(Note 1) (Worksheet D.4)	120,470		
136	Income Tax Calculation	(In 131 * In 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-Plar		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				TD 0.0000/	
140	INTEREST ON NETWORK CREDITS	(Note H)	-	TP 0.93621	-
141	REVENUE REQUIREMENT (sum Ins 112, 120, 12	28, 138, 139, 140)	960,814,129		386,866,485

Table 5

Rate Formula Template Utilizing Projected Data For the Billing Period 01/01/2021 to 12/31/2021

PROJECTED

SOUTHWESTERN PUBLIC SERVICE COMPANY

	SUPPORTING CALCULATIONS					
Line No.	(1)	(2)	(3)	(4)		(5)
142	TRANSMISSION PLANT INCLUDED IN OATT Tran	smission 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
145 146	Less Radial Line facilities Transmission plant included in OATT Trans Rate	(Worksheet O) (In 143 - In 144 - In 145)				118,208,947 3,512,777,046
140	Transmission plant included in OATT Trans Rate	(111143 - 111144 - 111143)				3,312,777,040
147	Percent of transmission plant in OATT Trans Rate	(In 146 / In 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)	14,160,085 529,065	TP NA	0.93621	13,256,813
151 152	Regional Market Distribution	(WsG , Ln 77, Col e) (WsG , Ln 78, Col e)	20,316,477	NA		-
152	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)		-
158 159	Transmission Distribution	(WsD.1, Ln 11 - WsD.1, Ln 10) (WsD.1, Ln 16 - WsD.1, Ln 15)	3,752,162,014	(Ln 48) (Ln 49)		3,512,793,240
160	General	(WsD.1, Lii 10 - WsD.1, Lii 13) (WsD.1, Ln 21 - WsD.1, Ln 20)	1,681,748,114 589,781,203	(Ln 50)		- 82,413,720
161	Intangible	(WsD.1, Ln 25 - WsD.1, Ln 24)	258,692,998	(Ln 50) (Ln 51)		35,911,865
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	3,512,793,240
	Distribution		1,681,744,140	NA W/S	0.4.4.07	-
	General Plant Intangible Plant		583,377,365 254,207,296	W/S W/S	0.14127 0.14127	82,413,720 35,911,865
	TOTAL GROSS PLANT	-	10,047,863,214	GP=	0.36138	3,631,118,825
164	NET PLANT ALLOCATOR (NP)					
165 166	Production Transmission	Ln 157 - (WsD.1, Ln 41 - WsD.1, Ln 40	2,182,568,326	(Ln 61)		-
167	Distribution	Ln 158 - (WsD.1, Ln 46 - WsD.1, Ln 45 Ln 159 - (WsD.1, Ln 51 - WsD.1, Ln 50	3,241,727,925 1,271,041,888	(Ln 62) (Ln 63)		3,034,919,756
168	General	Ln 160 - (WsD.1, Ln 56 - WsD.1, Ln 55	310,663,941	(Ln 64)		43,000,004
169	Intangible	Ln 161 - (WsD.1, Ln 60 - WsD.1, Ln 59	97,469,466	(Ln 65)		13,305,407
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
17.1	NET PLANT IN SERVICE				1917-	0.45317
	Transmission		2,182,568,325			-
	Distribution		3,241,708,330			3,034,919,756
	General		1,271,037,942			
			304,381,712			43,000,004
	TOTAL NET PLANT (Less Adjustments) TOTAL NET PLANT IN SERVICE	-	94,184,233 7,093,880,542	NP=	0.43576	13,305,407 3,091,225,167
	TOTAL NET PLANT IN SERVICE		7,090,000,042	NF -	0.43370	3,091,223,107
172	RETURN (R)					\$
173		Long Term Interest (Worksheet K, Ln 51	, Col d)			121,292,543
174		Preferred Dividends (Worksheet K, Ln 56	6, Col d)			-
175			\$	%	Cost	Weighted
176	Long Term Debt (Worksheet K, Ln 17, Col o)	-	2,915,384,615	45.57%	0.0416	0.0190
177	Preferred Stock (Worksheet K, Ln 5, Col o)		-	0.00%	0.0000	0.0000
178	Common Stock (Worksheet K, Ln 9, Col o)	_	3,482,857,865	54.43%	0.1050	0.0572
179	Total (sum Ins 176 to 178)		6,398,242,480		R	0.0762

Rate Formula Template **Utilizing Projected Data** 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	
А	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.
В	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. This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet R shows the calculation С 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(I)-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.)
- Includes any incentive Construction Work in Progress (CWIP), any related Allowance for Funds Used During Construction (AFUDC), any unamortized balances Е 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
- 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. G
- Equal to the balance of Network Facilities Upgrades Credits, net of accumulated depreciation, due transmission customers that made lump-sum payments н 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.
- L 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.
- . (Reserved for future use) J
- ĸ 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.

Inputs Required

м 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.

FIT =	21.00%	
SIT= (Worksheet L)	2.08%	(State Income Tax Ra
n =	0.00%	(percent of EIT deduc

ate or Composite SIT) uctible for state purposes) 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.

- 0 Enter dollar amounts. Includes service company labor. Does not include contract labor.
- Р 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)).

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

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	(1)	(2)	(3)	(4)		٦	(5) Fransmission Amount
180	REVENUE REQUIREMENT (w/o incentives)	(In 293)				\$	379,726,551
181 182 183 183.1 183.2 184	REVENUE CREDITS Account No. 454 Account No. 456.1 Account No. 421.1(or other applicable acct Account No. 456.0 Total Revenue Credits	(Note A) (Worksheet B) (Worksheet B) (Worksheet B) (Worksheet B)	Total 907 20,847,648 - 64,903	DA DA DA DA DA	locator 1.00000 1.00000 1.00000 1.00000	\$\$\$\$\$	907 20,847,648 - 64,903 20,913,457
185	NET REVENUE REQUIREMENT (w/o incentives)	(In 180 less In 184)				\$	358,813,094
186 187 188	NET PLANT CARRYING CHARGE (w/o incentives) (Note B) Annual Rate Monthly Rate	(ln 185 / ln 214 x 100) (ln 187 / 12)					11.83% 0.99%
189 190	GROSS PLANT CARRYING CHARGE (w/o incentives) (Note Annual Rate	B) (In 185 / In 200 x 100)					10.23%
191 192	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/ Annual Rate	'o incentives) (Note B) ((In 185 - In 266)/ In 214 x 100)					9.03%
192.1	BPU Depreciation Rate	(In 266/ In 200)					2.42%
193 194	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, IN Annual Rate	COME TAXES AND RETURN (Note B) ((In 185 - In 266 - In 290 - In 291) / In 21	4 x 100				1.40%
195	ADDITIONAL REVENUE REQUIREMENT (w/incentives) (Note	e C - Worksheet R)				\$	-
196	LESS SPP Base Plan Upgrades Revenue Requirement					\$	215,447,206
197	ACTUAL REVENUE REQUIREMENT	(In 185 + In 195 - In 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

SOUTHWESTERN PUBLIC SERVICE COMPANY

			Data Sources				Total
1.1	RATE BASE CALCULATION		(See "General Notes")	Total	Allocate	or	Transmission
Line No.	(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						
205	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	0.00201	
200	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
040							
212	NET PLANT IN SERVICE		(1- 400 1- 000)	0 404 500 040	NIA		
213	Production		(In 199 - In 206)	2,121,536,819	NA		0.000.000.470
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		44 692 642
216 217	General Plant Intangible Plant		(ln 202 - ln 209) (ln 203 - ln 210)	298,208,695 93,442,292			41,683,612 13,061,364
217	TOTAL NET PLANT IN SERVICE		(in 203 - in 210) (sum lns 213 to 217)	7,067,136,655			3,087,984,455
210	TOTAL NET FLANT IN SERVICE		(sum ins 215 to 217)	7,007,130,035			3,007,904,435
040							
219	ADJUSTMENTS TO RATE BASE		(Note D)	(1 054 707)	NA		
220	Account No. 281 (enter negative) Account No. 282 (enter negative)		273.8.k (Worksheet E) 275.2.k (Worksheet E)	(1,054,797) (606,475,084)	DA		(606,475,084)
221 222	Account No. 283 (enter negative)		275.2.k (Worksheet E) 277.9.k (Worksheet E)	(4,581,152)	DA		(4,581,152)
222	Account No. 190		234.8.c (Worksheet E)	44,476,873	DA		44,476,873
223	Account No. 255 (enter negative)		267.8.h	44,470,873	DA		44,470,075
224	Account No. 254 Excess ADIT		(Worksheet E)	(383,099)	DA		(383,099)
224.1	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	_
220	Rate Base (enter negative)		(1000 2) (10000000 2, 11 0 1)			0.00201	
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 , In 82, Col h)	-	TP	0.93287	-
004							
231	WORKING CAPITAL CWC						
232			(Note G)	850.075	TP	0.93287	- 793.009
233	Materials & Supplies - Transmissior Materials & Supplies - Other		(WsF , Ln 77, Col d) (WsF , Ln 78, Col d)	10,314	GP	0.93287	793,009 3,720
234	Prepayments (Account 165) Plant Related		(WsF , Ln 42, Col d)	7,554,546	GP	0.36071	2,725,000
235 236	Prepayments (Account 165) Labor Related		(WsF , Ln 48, Col d) (WsF , Ln 48, Col d)	7,554,540	W/S	0.30071	2,725,000
230	Prepayments (Account 165) Transmission Related		(WsF , Ln 53, Col d)	700,103	TP	0.93287	57,005
237	Prepayments (Account 165) Other Not Allocatec		(WsF , Ln 53, Col d) (WsF , Ln 61, Col d)	2,150,994	NA	0.93287	-
230	TOTAL WORKING CAPITAL		(sum Ins 232 to 238)	11,266,094	INA.	0.00000	3,619,598
000 4	UNFUNDED RESERVES						
239.1 239.2	Unfunded Reserves		WsF.1, Total Actual, Col 11	(2,088,918)	DA		(2,088,918)
				(2,000,910)			(2,000,910)
240	BALANCE OF NETWORK CREDITS (enter negative) (N	ote 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

SOUTHWESTERN PUBLIC SERVICE COMPANY

No. OPERATION & MAINTERNANCE EXPENSE (Wad, Lin 34, Cole) 204.331,713 243 Latanamission 65 (Wad, Lin 34, Cole) 100.2183 244 Latanamission 65 (Wad, Lin 34, Cole) 100.2183 245 Latanamission 65 (Wad, Lin 34, Cole) 100.2183 246 Add Back Account 561 7 (Wad, Lin 34, Cole) 175.984.000 247 Less Total Account 565 (Wad, Lin 34, Cole) 175.984.000 249 Transmission Sobola (Data) in 247 + in 245 + in 184.10,519 TP 0.33287 251 Less Acc. 282, Rog, Com. Exp (Wad, Lin 50, Cole) 1.200.875 122.00.875 252 Acct 330.2, MiceIdiameus Gen. Exp (Wad, Lin 50, Cole) 1.327.818 1.302.71 12.702.529 256 Acct 329.7 promission Sportific (Note K) (WeH, Lin 10, Col h) - 17.073.818 1.302.71 12.702.529 256 Acct 329.7 promission Sportific (Note K) (WH, Lin 10, Col h) - 17.00 493.470 DA 1.000000 257 Acct 329.2 - Transmission Sportific (Note	Line	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION (1)	Data Sources (See "General Notes") (2)	<u>Total</u> (3)	Allocato	<u>er</u>	Total <u>Transmission</u> (5)
272 37 OPERATION & MANTENANCE EXPENSE 37 OPERATION & MANTENANCE EXPENSE 37 Wird, Lin 34, Coling 284, 331, 713 31, 12, 128, Coling 284, 331, 713 31, 128, Coling 10, 127, 253 31, 128, Coling 10, 128, Coling 100, 549, 373 31, 127, 128, 254 31, 127, 128, 254 31, 127, 128, 254 31, 128, Coling 100, 549, 373 31, 127, 128, 254 31, 128, Coling 100, 549, 373 31, 127, 128, 254 31, 128, Coling 100, 128, 128, 128, 128, 128, 128, 128, 128		(1)	(2)	(3)	(4)		(5)
243 Transmission (Wis 5, In 34, Cole) 204, 331, 713 244 Liss Told Account 501 6 (Wis 5, In 37, Cole) 104, 423 245 Add Back, Account 501 6 (Wis 5, In 37, Cole) 104, 423 246 Transmission SME Openice Adjustmen (Wis 5, In 37, Cole) 106, 423 247 Lass Toda Account 501 6 (Wis 5, In 43, Cole) (27,000) 248 Transmission SME Openice Adjustmen (Wis 5, In 43, Cole) (27,000) 249 Transmission SME Openice Adjustmen (Wis 5, In 43, Cole) (28,700) 251 Liss Acce 328, Transmission Sectoral (Wis 5, In 53, Cole) 5,826, 737 252 Acce 320, Transmission Sectoral (Wis 5, In 53, Cole) 1,527, 730 252 Acce 320, Transmission Sectoral (Wis 5, In 53, Cole) 1,527, 740 253 Acce 320, Transmission Sectoral (Wis 6, In 52, Cole) 1,527, 740 254 Acce 320, Transmission Sectoral (Wis 6, In 52, Cole) 1,527, 740 256 Paste Acce 32, Transmission Sectoral (Wis 6, In 52, Cole) 1,527, 740 256 Acce 320, Transmissi		OPERATION & MAINTENANCE EXPENSE					
244 Les Tot Account 551 (W4C, Lh S, Cole) 10,102,753 245 And Back Account 551 6 (W4C, Lh S, Cole) 10,102,753 246 And Back Account 551 6 (W4C, Lh S, Cole) 10,102,753 247 Transmission Skutchel (W4C, Lh S, Cole) 10,102,753 248 Transmission Skutchel (W4C, Lh S, Cole) 10,212,753 249 Transmission Skutchel (W4C, Lh S, Cole) 10,202,753 241 Less Col Account 551 6 (W4C, Lh S, Cole) 10,202,753 242 Less Col Account 551 6 (W4C, Lh S, Cole) 10,202,753 243 Transmission Skutchel (W4C, Lh S, Cole) 10,202,753 244 Less Col Account 551 6 (W4C, Lh S, Cole) 10,202,753 245 Account 551 6 (W4C, Lh S, Cole) 10,202,753 246 Account 551 6 (W4C, Lh S, Cole) 10,202,753 247 Account 551 6 (W4C, Lh S, Cole) 10,202,751 248 Account 551 6 (W4C, Lh S, Cole) 10,202,71 249 Account 551 (W4C, W4L, Lh 1, W2C, W4L, Lh W2			(WsG , Ln 34, Col e)	204.331.713			
245 Add Back Account 651 6 (Wel, Ln 3, Cole) 104.423 246 Add Back Account 661 7 (Wel, Ln 3, Cole) 175.094.203 247 Less Toti Account 661 7 (Wel, Ln 3, Cole) 175.094.203 248 Transmission CAL Depense Aquation (Wel, Ln 3, Cole) 175.094.203 249 Transmission Solution (Wel, Ln 3, Cole) 106.549.373 240 Transmission Solution (Wel, Ln 3, Cole) 106.549.373 251 Less Cole Rep Toti Cole Dep Totics (Ln 3, Cole) 106.549.373 252 Less Cole Rep Totics (Ln 3, Cole) 106.761.00 0.30071 253 Acce 324, Poperty Insuance (Wel, Ln 3, Cole) 106.761.00 0.30071 254 Acce 324, Poperty Insuance (Wel, K) (Wel, Ln 10. Cole) 433.710 DB 100000 443.710 256 Balance At A G Geographic (Wel, K) (Wel, Ln 10. Cole) 577.118 UB 302.717 - 256 Acce 332, Poperty Insuance (Wel, K) (Wel, Ln 3, Cole) TTo 9.3227 - 257 Acce 332, Transmission Specific (Week K) (Wel, Ln 10. Cole) 103.077							
246 Add Back Account 651.7 (WG, Ln 8, Cue) 109,004 247 Liss Total Account 651.7 (WG, Ln 8, Cue) (J75304.20) 248 Transmission DMM Expense Agingtreen (WG, Ln 8, Cue) (J75304.17) 249 Transmission DMM Expense Agingtreen (WG, Ln 8, Cue) (J75304.17) 251 Less: Acc. 352, Rog. Com. Exp. (WG, Ln 8, Cue) 156,549,373 253 Acc. 130, Zue Poperty Issuance (WG, Ln 8, Cue) 152,7583 WS 0.13676 256 Patter Ast Agingtreen (WG, Ln 8, Cue) 152,7583 WS 0.13677 12,792,307 257 Acc. 103, Com Berger (WG, Ln 8, Cue) 152,7583 WS 0.13677 12,792,307 258 Rationard Ast G (WG, Ln 8, Cue) 10,252,151,153 10,0000 493,479 257 Acc. 102, Transmission Specific (Wee, K) (WH, Ln 10, Coh) 493,479 DA 100,0007 493,479 258 Acc. 102, Transmission Specific (Wee, K) (WH, Ln 10, Coh) 597,110 303,077 2,298,277 4,298,337 259							
247 Less Toxi Account 565 (W45, Ln 3, Col e) (T5 594 400) 249 Transmission Subtorial (W45, Ln 3, Col e) (T3 200) 249 Transmission Subtorial (W4, Ln 34, Col e) (T3 200) 250 Administrative and General (W4, Ln 34, Col e) (T3 200) 251 Less Cal Access 28, Reg. Con. Exp. (W4, Ln 34, Col e) (T3 27 85) 252 Access 20, Reg. Con. Exp. (W4, Ln 34, Col e) (T3 27 85) 252 Access 20, Reg. Con. Exp. (W4, Ln 35, Col e) (T3 27 85) 253 Balmere A A G (T3 200) (T3 27 85) (W5, Col e) (T3 27 85) 253 Access 20, Reg. Poppty Insurance (TA 25) (T4 20 20) T7 7 (T3 200) (T3 200) 254 Access 20, Reg. Poppty Insurance (M4, LN 10, Col I) T7 7 (M4, LN 10, Col I) T7 7 (M4, LN 10, Col I) T7 7 0.00001 433,477 254 Transmission Safety and Stills develative (M4, LN 10, Col I) T7 7 0.0007 1.2782,500 254 TOTAL O & M EXPENSE (M4 28 + ln 255) </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
249 Transmission SML Expense Adjustmen (Web L, n.40, Col e) (27.000) 249 Transmission Solucial (12.43, 1.924 +							
249 Transmission Subtolial (m 23 - m 24 + m 245 + m 246 - m 247 + m 248) Tep 0.93287 17,174.621 251 Less Acci 301 is gin Tig Less Acci 301 is gin Tig Less Acci 301 is gin Advert Ep (WeG, Lin 80, Col e) 106,549,373 500,075 253 Acci 392, Moleaneous Can, Exp Med, Lin 50, Col e) 1,557,818 0.33071 2,229,937 254 Acci 392, Property Instrume (WeG, Lin 50, Col e) 0,376,140 (WF 0, Lin 50, Col e) 1,557,818 256 Patie and S4, Property Instrume (WeG, Lin 50, Col e) 0,376,140 (WF 0, Lin 50, Col e) 1,557,818 256 Patie and S4, Property Instrume (WeG, Lin 50, Col e) 5,376,140 CP 0,33071 2,229,937 257 Acci 392, Transmission Specific (Wed K) (WeH, Lin 10, Col n)							
246 - In 247 + In 248) 250 Administrative and General (WeG, Lin 53, Cole) 106, 549, 373 251 Less, Acc. 528, Reg. Com, Ep. (WeG, Lin 53, Cole) 1, 557, 181 251 Less, Acc. 528, Reg. Com, Ep. (WeG, Lin 53, Cole) 1, 557, 181 253 Acc. 537, Reporty Insurance (WeG, Lin 50, Cole) 6, 337, 140 (Wis 0, 109, 000) 256 Palamoe of As G (WeG, Lin 60, Cole) 6, 337, 140 (Wis 0, 109, 000) 428, 479 257 Acc. 537, Property Insurance (WeG, Will, Lin 10, Col I) 6337, 140 (Wis 0, 109, 000) 428, 479 258 Acc. 328, Transmission Specific (Mede K) (WeH, Lin 10, Col I) 537, 141 Wis 0, 13976 22,097 250 Acc. 328, Transmission Saledy and Sting Advertising (Mede K) (WeH, Lin 20, Col I) 577, 149 0, 33267 42,067 261 Transmission Mathematics (Mede K) (WeH, Lin 30, Col I) TP 0, 33267 42,067 262 A & G Subdotal (cum Ins 255 D261) 96,978,629 15,668,413 263 Transmission (Mede E) (Worksheet E) TP 0, 33267 44,066,637 2					TP	0 93287	17 174 621
251 Less: Acc 328, Reg. Com. Exp. (WeG. L. 163, Col. e) 5.8.8.2.477 252 Acc 330.2, Miscollaneous Gen. Exp. (WeG. L. 163, Col. e) 1.200.875 253 Acc 330.2, Miscollaneous Gen. Exp. (WeG. L. 163, Col. e) 1.200.875 254 Acc 390.2, Miscollaneous Gen. Exp. (WeG. L. 163, Col. e) 0.378.140 254 Acc 390.2, Miscollaneous Gen. Exp. (WeG. L. 163, Col. e) 1.200.875 257 Pact 393.4 Transmission Specific (Mode K) (WeH. L. 10, Col. I) 453.479 258 Acct 390.2, Transmission Specific (Mode K) (WeH. L. 10, Col. I) 57.718 WUS 0.13976 259 Acct 390.2, Transmission Specific (Mode K) (WeH. L. 10, Col. I) 57.718 WUS 0.13976 82.067 261 Transmission Solutional Mig. Adventiant, (Mode K) (WeH. L. 10, Col. I) - TP 0.33287 - 262 A & G Subtoal (sum Ins 255 to 281) 98.978.629 15.668.413 264 TOTAL O & M EXPENSE (In 42.9 + In 263) 117.389.149 32.843.034 265 DEPRECIATION AND AMORTIZATION EXPENSE (Mode E) <td>240</td> <td></td> <td>i i i i i i i i i i i i i i i i i i i</td> <td>10,410,010</td> <td></td> <td>0.00201</td> <td>11,114,021</td>	240		i i i i i i i i i i i i i i i i i i i	10,410,010		0.00201	11,114,021
252 Acc. 930.1, Gen. Advet Exp (WeG, Lin 55, Col.e) 1.200.375 253 Acc. 932, Property Insurance (WeG, Lin 55, Col.e) 6.376,140 254 Acc. 932, Property Insurance (WeG, Lin 55, Col.e) 6.376,140 256 Balance of A.5 (MeG, Lin 50, Col.e) 6.376,140 GP 257 Acc. 932. Frammission Specific (MeG k) (WeH, Lin 10, Col.) 433,479 Display 258 Acct 932. Frammission Specific (Med k) (WeH, Lin 10, Col.) 433,479 Display 259 Acct 932. Frammission Specific (Med k) (WeH, Lin 10, Col.) 577,116 W/S Display 250 Act 932. Frammission Specific (Med k) (WeH, Lin 21, Col.) 577,116 W/S Display 251 Transmission Safety and Sting Advertising (Mod k) (WeH, Lin 21, Col.) 577,116 W/S Display 252 A & G Subtical (sum hs 255 to 201) 96,978,029 15,668,413 264 TOTAL O & M ADAORTIZATION EXPENSE (mod kel) (Mod kel) TP 0.33267 277 Plus: Reveryout Advandred Incentifue Play (Wod kel)	250	Administrative and General	(WsG , Ln 69, Col e)	106,549,373			
233 Acc. 930.2, Miscelianceus Gen. Exp (WeG, L. 15, G, Cel e) 1.557.818 234 Acc. 930.2, Miscelianceus Gen. Exp (WeG, L. 15, G, Cel e) 91.527.818 235 Balance of A & G (In 254) 91.527.1875 W/S 0.13978 235 Patrix Act. 924, Property Insurance (In 254) 91.527.1875 W/S 0.13978 236 Act. 923, Transmission Specific (Note K) (WeH, L. 10, Col I) 43.479 DA 1.00000 43.479 236 Act. 93.2, Transmission Specific (Note K) (WeH, L. 10, Col I) 567.118 W/S 0.93287 82.007 231 Transmission Safety and Sting Advertising (Note K) (WeH, L. 30, Col I) 57.118 W/S 0.93287 82.007 233 A & G Subtoral (um In 255 to 261) 98.978.629 15.668.413 244 TOTAL O & M EXPENSE (In 264 - In 263.) 117.398.149 32.643.034 245 DEPRECIATION AND AMORTIZATION EXPENSE (In 36. Col e)	251	Less: Acc. 928, Reg. Com. Exp.	(WsG , Ln 53, Col e)	5,882,647			
224 Acc 92, Property Insurance (WeG, Ln 50, Col e) 6.378,140 17,278,250 256 Balance of A.S. (In 250 - sum 1251 lon 254) 63,781,40 GP 0.3971 12,299,250 257 Acct 928 - Transmission Specific (Note K) (WeH, L, 10, Col h) - TP 9.33267 - 258 Acct 932 - Transmission Allocatec (Note K) (WeH, L, 10, Col h) - TP 9.53267 - 259 Acct 932 - Transmission Allocatec (Note K) (WeH, L, 10, Col h) - TP 9.53267 - 261 Transmission Safey and Sting Advertiang (Note K) (WeH, L, 10, Col h) - TP 9.53267 - 263 A & G Subtoal (sum Ins 255 to 281) 96,978,629 15,668,413 264 TOTAL 0 & MEXPENSE (in 249 + in 203) 117,389,149 32,843,034 265 DEPRECIATION AND AMORTIZATION EXPENSE (in 240 + in 203) 117,389,149 32,843,034 266 Transmission Subtord ArbUC Amortization (Note E) (Worksheet D, 62) - TP 9.53267 - 2	252	Acct. 930.1, Gen. Advert. Exp	(WsG , Ln 55, Col e)	1,200,875			
255 Balance of A & G (n. 250 - sum n2 51 lo In 254) (91,221,893 (WS 0. 13978 (12,792,303) 256 PEIX: Act. 524, Pransmission Specific (In 254)	253	Acct. 930.2, Miscellaneous Gen. Exp	(WsG , Ln 56, Col e)	1,567,818			
256 Plus Act 292, Property Insurance (n. 254) 6.372, 140 GP 0.36071 2.289, 827 257 Act 293, Transmission Allocatex (Note K) (WeH, L. 10, Coli) - TP 0.93287 - 259 Act 293, Transmission Allocatex (Note K) (WeH, L. 10, Coli) - TP 0.93287 - 250 Act 393, 2-Transmission Allocatex (Note K) (WeH, L. 10, Coli) - TP 0.93287 - 251 Transmission Seley and Sing Advertising (Note K) (WeH, L. 10, 30, Coli) - TP 0.93287 - 252 A & G Subtotal (sum Ins 255 to 281) 98.975.629 15.668,413 256 DEPRECIATION AND AMORTIZATION EXPENSE (mote 5) (Workheet 0, in 52) - TP 0.93287 - 266 Transmission Seley and Sing Advertision (Note 5) (Workheet 1, in 22) - TP 0.93287 - 270 Derice Forded AFUDC Anoritization (Note 5) (Workheet 1, in 22) - TP 0.93287 - 271 Iransmission Iransmission in 200	254	Acc. 924, Property Insurance	(WsG , Ln 50, Col e)	6,376,140			
257 Acc. 228. Transmission Specific (Note K) (WH, L, L10, Coli) 493,479 DA 1.00000 443,479 258 Acc. 258. Transmission Accelect (Note K) (WH, L, L10, Coli) - TF 0.93287 - 259 Acc. 300. 2- Transmission Specific (Note K) (WH, L, L21, Coli) 587,118 WUS 0.31978 82.067 261 Transmission Safety and Sting Advertising (Note K) (WH, L, L21, Coli) 587,118 WUS 0.31978 82.067 262 A & G Subicial (aum Ins 255 to 261) 98.078.629 15.668.413 264 TOTAL 0 & MACREXATION AND AMORTIZATION EXPENSE (m24 + in 253) 117.399,149 32.843.034 265 Transmission (Mole E) (Workheet E) - TP 0.93287 - 266 Transmission Advanced Incentive Plant (Note E) (Workheet E) - TP 0.93287 - 267 Plas: Receivery of Advanced Incentive Plant (Note E) (Workheet E) - TP 0.93287 - 270 General (Wole L) (Wole E) (Workheet E) - <td>255</td> <td>Balance of A & G</td> <td>(In 250 - sum In 251 to In 254)</td> <td>91,521,893</td> <td>W/S</td> <td>0.13978</td> <td></td>	255	Balance of A & G	(In 250 - sum In 251 to In 254)	91,521,893	W/S	0.13978	
288 Act: 129 - Transmission Allocate: (Note K) (WeH L, 12, Col I) - TP 0.93287 - 269 Act: 302 - Transmission Specific (Note K) (WeH L, 12, Col I) 587,118 W/S 0.13976 82.067 261 Transmission Safety and Sting Advertising (Note K) (WeH L, 12, Col I) 587,118 W/S 0.13976 82.067 263 A & G Subbial (sum ins 255 to 261) 98.078,629 15.668,413 264 TOTAL O & M EXPENSE (n 249 + in 263) 117,389,149 32.643,034 265 DEPRECIATION AND AMORTIZATION EXPENSE (mote E) (Worksheet C), in 62) TP 0.93287 - 266 Transmission (Work E) (Worksheet C), in 62) TP 0.93287 - 276 Plus: Roovery of Advandred Incenter VPENSE (Worksheet C), in 62) - TP 0.93287 - 277 Plus: Roovery of Advandred Incenter VPENSE (Worksheet C), in 62) - TP 0.93287 - 278 Plus: Roovery of Advandred Incenter VPENSE (Worksheet C), in 62) - TP 0.93287 <td>256</td> <td>Plus: Acct. 924, Property Insurance</td> <td>(In 254)</td> <td>6,376,140</td> <td>GP</td> <td>0.36071</td> <td>2,299,937</td>	256	Plus: Acct. 924, Property Insurance	(In 254)	6,376,140	GP	0.36071	2,299,937
259 Act. 130.2. Transmission Specific (Note K) (WeH L, D.21, Col h) - TP 0.03287 - 260 Act. 330.2. Transmission Safety and Sting Advertising (Note K) (WeH, L, D.30, Col I) 597, 118 W/S 0.13975 82.067 261 Transmission Safety and Sting Advertising (Note K) (WeH, L, D.30, Col I) 99, 78, 629 15,668,413 262 A & G Subbtal (sum ins 255 to 261) 99, 99, 78, 629 15,668,413 264 TOTAL O & M EXPENSE (in 249 + In 263) 117,389,149 32,843,034 265 DEPRECIATION AND AMORTIZATION EXPENSE (Wolk E) (Worksheet Q, In 62) - TP 0.93287 64,996,637 266 Plus: Recovery of Extraordinary Property Loss (Note E) (Worksheet E) - TP 0.93287 - 270 General (Wolk L, N 48, Col e) 21,738,829 W/S 0.13978 3.038,654 271 Intangible (Wolk L, A4, Col e) 25,887,204 W/S 0.13978 3.038,654 272 TOTAL DEPRECIATION AND AMORTIZATION (sum ins 266 to 271) 381,225,548	257	Acct. 928 - Transmission Specific	(Note K) (WsH , Ln 10, Col h)	493,479	DA	1.00000	493,479
259 Act. 130.2. Transmission Specific (Note K) (WeH L, D.21, Col h) - TP 0.03287 - 260 Act. 330.2. Transmission Safety and Sting Advertising (Note K) (WeH, L, D.30, Col I) 597, 118 W/S 0.13975 82.067 261 Transmission Safety and Sting Advertising (Note K) (WeH, L, D.30, Col I) 99, 78, 629 15,668,413 262 A & G Subbtal (sum ins 255 to 261) 99, 99, 78, 629 15,668,413 264 TOTAL O & M EXPENSE (in 249 + In 263) 117,389,149 32,843,034 265 DEPRECIATION AND AMORTIZATION EXPENSE (Wolk E) (Worksheet Q, In 62) - TP 0.93287 64,996,637 266 Plus: Recovery of Extraordinary Property Loss (Note E) (Worksheet E) - TP 0.93287 - 270 General (Wolk L, N 48, Col e) 21,738,829 W/S 0.13978 3.038,654 271 Intangible (Wolk L, A4, Col e) 25,887,204 W/S 0.13978 3.038,654 272 TOTAL DEPRECIATION AND AMORTIZATION (sum ins 266 to 271) 381,225,548	258	Acct. 928 - Transmission Allocatec	(Note K) (WsH , Ln 10, Col i)	-	TP	0.93287	-
260 Acct. 303.2. Transmission Allocate: (Note K) (WsH. (L. 71, Col.) S87, 118 W/IS 0.13978 82.067 261 Transmission Allocate: (Note K) (WsH. (L. 13), Col.) . TP 0.33287 . 262 A & G Subbial (sum ins 255 to 261) 98.978.629 15.668.43.034 264 TOTAL O & MEXPENSE (n 249 + ln 263.) 117.389.149 32.843.034 265 DEPRECIATION AND AMORTIZATION EXPENSE (most E) (Worksheet C). . TP 0.93287 . 266 Transmission (Note E) (Worksheet C). . TP 0.93287 . 266 DEPRECIATION AND AMORTIZATION EXPENSE (Worksheet C). . TP 0.93287 . 266 Transmission Allo Abandron Inneralive Plant. (Note E) (Worksheet C). . TP 0.93287 .	259	Acct. 930.2 - Transmission Specific		-	TP	0.93287	-
262 A & G Subtolal (sum ins 255 to 261) 98.978.629 15.668.413 264 TOTAL O & M EXPENSE (in 249 + in 263) 117.389.149 32.843.034 266 DEPRECIATION AND AMORTIZATION EXPENSE (wsl, Ln 36, Col e) 91,102.337 TP 0.92887 84.986.637 267 Plus: Recovery of Extraordinary Property Loss (Note E) (Worksheet E) - TP 0.93287 - 268 Plus: Recovery of Extraordinary Property Loss (Note E) (Worksheet E) - TP 0.93287 - 270 General (Wsl, Ln 44, Col e) 22.885.320 W/S 0.13978 3.038.654 271 Intangible (Wsl, Ln 44, Col e) 21.738.829 W/S 0.13978 3.038.654 272 TAXES OTHER THAN INCOME (Worksheet J) 263.1 6.520.606 GP 0.36071 22.799.760 277 Property (Worksheet J) 263.1 6.52.06.066 GP 0.36071 22.799.760 278 TAXES OTHER THAN INCOME (Worksheet J) 263.1 (6.3.206.066 GP 0.36071 <	260	Acct. 930.2 - Transmission Allocated		587,118	W/S	0.13978	82,067
262 263 A & G Subtolal (sum ins 255 to 261) 98,978,629 15,668,413 264 TOTAL O & MEXPENSE (n 249 + in 263) 117,389,149 32,843,034 265 DEPRECIATION AND AMORTIZATION EXPENSE (Wsl, Ln 36, Cole) 91,102,337 TP 0.93287 - 266 Transmission (Note E) (Worksheet D) - TP 0.93287 - 268 Plus: Recovery of Extraordinary Property Loss (Note E) (Worksheet E) - TP 0.93287 - 270 General (Wsl, Ln 44, Cole) 22,885,520 WVS 0.13978 3,038,654 271 Intangible (Wsl, Ln 44, Cole) 21,738,829 WVS 0.13978 3,038,654 272 TOXLD DEPRECIATION AND AMORTIZATION (sum ins 266 to 271) 138,725,486 01,643,541 273 TAXES OTHER THAN INCOME (Note L) 12,003,11 22,799,760 01,643,641 274 Labor Related (Worksheet J) 283.1 61,233,032 NA - - 276 Payroll (Worksheet J) 283.1	261	Transmission Safety and Siting Advertising		-	TP	0.93287	-
264 TOTAL O & M EXPENSE (in 249 + in 263.) 117,389,149 32,843,034 265 DEPRECIATION AND AMORTIZATION EXPENSE (Wal, Ln 36, Col e) 91,102,337 TP 0.93287 84,986,637 266 Transmission (Note E) (Worksheet C) TP 0.93287 54,986,637 267 Plus: Recovery of Abandonel Incentive Plant (Note E) (Worksheet E) TP 0.93287 5 269 Plus: Recovery of Extraordinary Property Loss (Note E) (Worksheet E) TP 0.93287 3,016,8250 271 Intangible (Wal, Ln 46, Col e) 25,886,320 W/S 0.13978 3,038,654 272 TOTAL DEPRECIATION AND AMORTIZATION (sum ins 266 to 271) 138,726,486 91,943,541 273 TAXES OTHER THAN INCOME (Note L) (Worksheet J) 283.1 6,133,032 NA 22,799,760 276 Payroll (Worksheet J) 283.1 6,133,032 NA 22,799,760 23,995,995 276 Franchise & Gross Receipts (Worksheet J) 283.1 111,301) GP 0.36071 22,799,760		A & G Subtotal	(sum lns 255 to 261)	98 978 629			15 668 413
265 DEPRECIATION AND AMORTIZATION EXPENSE 266 Transmission (Wsl. Ln 36, Colle) 91,102,337 TP 0.93287 84,986,637 267 Plus: Recovery of Abandoned Incertive Plant (Note E) (Worksheet D, In 62) TP 0.93287 7 268 Plus: Recovery of Extraordinary Property Loss (Note E) (Worksheet E) TP 0.93287 7 270 General (Wsl. Ln 44, Colle) 25,885,320 W/S 0.13978 3,618,250 271 Intrangible (Wsl. Ln 44, Colle) 21,738,829 W/S 0.13978 3,618,250 272 TOTAL DEPRECIATION AND AMORTIZATION (sum ins 266 to 271) 138,726,486 91,643,541 273 TAXES OTHER THAN INCOME (Worksheet J) 263.1 6,597,147 W/S 0.13978 1,200,311 274 Labor Related (Worksheet J) 263.1 6,537,147 W/S 0.13978 1,200,311 275 Payroll (Worksheet J) 263.1 16,133.032 NA - 2,799,760 280 ToTAL OTHER TAXES (Som Recepts			, , ,				
266 Transmission (Wsl, L n 36, Col e) 91,102,337 TP 0.93287 84,986,637 267 Plus: Recovery of Abundoned Incentive Plant (Note E) (Worksheet 0, In 62) - TP 0.93287 - 268 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 (Note L) 138,726,486 - 17,738,829 W/S 0.13978 3,038,654 273 TAXES OTHER THAN INCOME (Note L) -	264	IOTAL 0 & M EXPENSE	(in 249 + in 263)	117,389,149			32,843,034
267 Plus: Pre-Funded AFUDC Amortization (Note E) (Worksheet 0, 162) - TP 0.93287 - 268 Plus: Recovery of Abandoned Incentive Plant (Note E) (Worksheet E) - TP 0.93287 - 270 General (Note E) (Worksheet E) - TP 0.93287 - 271 Intangible (Wsl, Ln 44, Cole) 25,885,320 WIS 0.13978 3,018,280 273 TAXES OTHER THAN INCOME (Wsl, Ln 44, Cole) 21,738,829 WIS 0.13978 1,200,311 274 Labor Related (Worksheet J) 263.1 8,587,147 WIS 0.13978 1,200,311 275 Payroll (Worksheet J) 263.1 63,208,006 CP 0.36071 22,799,760 274 Labor Related (Worksheet J) 263.1 (61,330,302 NA 23,995,995 275 Fayroll (Worksheet J) 263.1 (11,301) CP 0.36071 22,799,760 276 Charter Tax (Worksheet J) 263.1 (11,301) CP 0.36071 22,799,760 </td <td>265</td> <td>DEPRECIATION AND AMORTIZATION EXPENSE</td> <td></td> <td></td> <td></td> <td></td> <td></td>	265	DEPRECIATION AND AMORTIZATION EXPENSE					
268 Plus: Recovery of Abrandoned 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 (Wsi, Ln 44, Col e) 25.885.320 W/S 0.13978 3.038,654 271 Intangible (Wsi, Ln 48, Col e) 21,738.829 W/S 0.13978 3.038,654 273 TAXES OTHER THAN INCOME (Note L) - 7 91,043,541 274 Labor Related (Worksheet J) 263.1 6,3208,006 GP 0.36071 22,799,760 275 Payroll (Worksheet J) 263.1 16,133,032 NA - - 276 Franchise & Gross Receipts (Worksheet J) 263.1 16,133,032 NA - - 277 T-1 - ((1 - SIT) * (1 - FIT) / (1 - SIT * FIT * p)): (Sur Marksheet J) 263.1 11,1301 GP 0.36071 22,799,760 281 INCOME TAXES INCOME TAXES (Sur Ti * Git /	266	Transmission	(Wsl, Ln 36, Col e)	91,102,337	TP	0.93287	84,986,637
269 Plus: Recovery of Extraordinary Property Loss (Note E) - TP 0.93287 - 270 General (Wsl, Ln 44, Cole) 25.885.200 W/S 0.13978 3.618.250 271 Intangible (Wsl, Ln 44, Cole) 25.885.200 W/S 0.13978 3.618.250 271 TOTAL DEPRECIATION AND AMORTIZATION (sum Ins 266 to 271) 138.726.486 91.643.541 273 TAXES OTHER THAN INCOME (Note L) 91.643.541 91.643.541 274 Labor Related (Worksheet J) 263.1 6.587.147 W/S 0.13978 1.200.311 276 Plant Related (Worksheet J) 263.1 6.3208,006 GP 0.36071 22.799.760 279 Other Tax (Worksheet J) 263.1 (fi.130.02 NA - - 23.995.995 281 INCOME TAXES (sum Ins 275 to 279) 87.916.884 23.995.995 23.995.995 23.995.995 23.995.995 23.995.995 23.995.995 23.995.995 23.995.995 23.995.995 23.995.995 24.	267	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, In 62)	-	TP	0.93287	-
270 General (Wsl, Ln 44, Col e) 25,885,320 WS 0.13978 3,618,250 271 Intangible (Wsl, Ln 44, Col e) 21,738,829 W/S 0.13978 3,618,250 272 TOTAL DEPRECIATION AND AMORTIZATION (Sum Ins 266 to 271) 138,726,486 91,643,541 273 TAXES OTHER THAN INCOME (Note L) 74 Labor Related 91,643,541 274 Labor Related (Worksheet J) 263,i 63,208,006 GP 0.36071 22,799,760 275 Payroll (Worksheet J) 263,i 161,333,032 NA - - 276 Plant Related (Worksheet J) 263,i 161,330,032 NA -<	268	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-		0.93287	-
271 Intangible (Wsl. Ln 48, Col e) 21.738 829 W/S 0.13978 3.038 654 272 TOTAL DEPRECIATION AND AMORTIZATION (sum ins 266 to 271) 138,726,486 W/S 0.13978 3.038 654 273 TAXES OTHER THAN INCOME (Note L) 91,643,541 274 Labor Related (Worksheet J) 263.i 8,587,147 W/S 0.13978 1.200,311 276 Payroli (Worksheet J) 263.i 63,208,006 GP 0.36071 22,799,760 2778 Franchise & Gross Receipts (Worksheet J) 263.i (11.301) GP 0.36071 22,799,760 279 Other Tax (Worksheet J) 263.i (11.301) GP 0.36071 22,799,760 280 TOTAL OTHER TAXES (sum ins 275 to 279) 87,916,884 GP 0.36071 22,799,760 281 INCOME TAXES (sum ins 275 to 279) 87,916,884 23,995,995 231 283 ICT=(71,71)/ (1-SIT*FIT*p)): (Note M) 22,70% 22,16% 23,995,995 281	269	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP	0.93287	-
272 TOTAL DEPRECIATION AND AMORTIZATION (sum ins 266 to 271) 138,726,486 91,643,541 273 TAXES OTHER THAN INCOME (Note L) 274 Labor Related (Note L) 275 Payroll (Worksheet J) 263.1 8,587,147 W/S 0.13978 1,200,311 276 Plant Related (Worksheet J) 263.1 63,208,006 GP 0.36071 22,799,760 278 Franchise & Gross Receipts (Worksheet J) 263.1 16,133,032 NA - 280 TOTAL OTHER TAXES (sum ins 275 to 279) 87,916,834 23,995,995 281 INCOME TAXES (Note M) 22,70% 22,16% 284 where WCLTD=(in 328) and R= (in 331; 22,16% 22,16% 22,16% 285 and FT, SIT & p are as given in Note M 1 1,2937 (Zexess)/Deficient ADIT Amortization - Plant (Note P) (Worksheet D.4) (2,643,713) 286 Income Tax Calculation (in 283 * in 291) 109,505,998 42,556,342 289 IT Cadjustment Nontrization - Plant (in 286 * in 287.2	270	General	(Wsl, Ln 44, Col e)	25,885,320	W/S	0.13978	3,618,250
273 TAXES OTHER THAN INCOME (Note L) 274 Labor Related (Worksheet J) 263.1 8.587,147 W/S 0.13978 1,200,311 276 Payroll (Worksheet J) 263.1 63.208.006 GP 0.36071 22,799,760 277 Property (Worksheet J) 263.1 16,133,032 NA 279 0.1017 74 0.36071 22,799,760 279 Other Tax (Worksheet J) 263.1 (1,1301) GP 0.36071 (4,076) 280 TOTAL OTHER TAXES (sum Ins 275 to 279) 87,916,884 23,995,995 281 INCOME TAXES (Note M) 22,70% 22,70% 283 CIT=(T/1+T)*(1+(LT)T)/(1 - SIT*FIT*p)): 22,70% 22,10% 42,216% 284 where WCLD=(In 328) and R= (In 331) 42,216% 1,2937 42,216% 287.1 (Excess/Deficient ADIT Amortization - Plant (Note P) (Worksheet D.4) 74,339 42,556,342 288 Income Tax Calculation (In 283* In 291) 109,505,998 42,556,342 34,20,171) DA 34,20,171 289.1 (Excess/Deficient ADIT Amort Adjustment - Plan </td <td>271</td> <td>Intangible</td> <td>(Wsl, Ln 48, Col e)</td> <td>21,738,829</td> <td>W/S</td> <td>0.13978</td> <td>3,038,654</td>	271	Intangible	(Wsl, Ln 48, Col e)	21,738,829	W/S	0.13978	3,038,654
274 Labor Related (Worksheet J) 263.i 8,587,147 W/S 0.13978 1.200,311 276 Payroll (Worksheet J) 263.i 63,208,006 GP 0.36071 22,799,760 277 Property (Worksheet J) 263.i 161,513,032 NA - 279 Other Tax (Worksheet J) 263.i (11,301) GP 0.36071 22,799,760 280 TOTAL OTHER TAXES (Worksheet J) 263.i (11,301) GP 0.36071 (4,076) 280 TOTAL OTHER TAXES (sum ins 275 to 279) 87,916,884 23,995,995 23,995,995 281 INCOME TAXES (Note M) 22,70% 22,20% 23,995,995 282 Ta 1. (ft - STT) * (1 - FIT) / (1 - FIT) * p)): 22,70% 22,16% 23,995,995 283 CIT=(T/1-T) * (1 - WOLTD/R)) = 12,937 22,70% 22,16% 22,16% 284 where WOLTD/R) = a given in Note M 1 12,937 22,16% 12,937 287 Amortzed Investiment Tax Credit (26,6.8,1 (enter negative (Worksheet D.4) (26,43,713) 108,505,998 42,556,342 289 Incom	272	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 266 to 271)	138,726,486			91,643,541
275 Payroll (Worksheet J) 263.i 8,587,147 W/S 0.13978 1,200,311 276 Plant Related (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 22,799,760 280 TOTAL OTHER TAXES (sum lns 275 to 279) 87,916,884 GP 0.36071 22,799,760 281 INCOME TAXES (sum lns 275 to 279) 87,916,884 GP 0.36071 23,995,995 281 INCOME TAXES (Note M) 22,70% 22,16% 23,995,995 283 CIT=(T/1-T) * (1-(WCLTDR)) = 22,20% 22,16% 1.2937 284 where WOLTD=(In 328) and R= (In 331) 22,16% 1.2937 1.2937 285 and FIT, SIT & B are as given in Note M 1.2937 1.2937 1.2937 287 Amortized Investment Tax Credit (266.8.f) (enter negative (Worksheet D.4) (2,643,713) 74,339 24,556,342 287.1 (Excess)/Deficient ADIT Amo	273	TAXES OTHER THAN INCOME	(Note L)				
276 Plant Related (Worksheet J) 263.i 63,208,006 GP 0.36071 22,799,760 277 Property (Worksheet J) 263.i 16,133,032 NA - 279 Other Tax (Worksheet J) 263.i (11,301) GP 0.36071 22,799,760 280 TOTAL OTHER TAXES (sum Ins 275 to 279) 87,916,884 Q 0.36071 (4,076) 281 INCOME TAXES (sum Ins 275 to 279) 87,916,884 Q 0.36071 (4,076) 282 T=1 - {{((1 - FIT) * (1 - FIT) *)/ (1 - SIT * FIT * p)): 22,70% 22,16% 23,995,995 281 INCOME TAXES (Note M) 22,270% 22,16% 22,16% 22,16% 284 where WCLTD={(In 328) and R= (In 331; and FIT, SIT & p are as given in Note M 1.2937 1.2937 1.2937 287.1 (Excess)/Deficient ADIT Amortization - Non-Plant (Note P) (Worksheet D.4) (2,643,713) 2.66,86 288 Income Tax Calculation (In 283 * In 291) 109,505,998 42,556,342 289 ITC adjustmeni (In 286 * In 287.) (67,807) NP 0.43677 (29,616) <td>274</td> <td>Labor Related</td> <td></td> <td></td> <td></td> <td></td> <td></td>	274	Labor 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 - - 280 TOTAL OTHER TAXES (sum ins 275 to 279) 87,916,884 23,995,995 23,995,995 281 INCOME TAXES (Note M) 22,70% 22,16% 23,995,995 282 T=1 - {[[(1 - SIT] + (1 - FIT]) / (1 - SIT * FIT * p]): 22,20% 22,16% 23,995,995 283 CIT=(T/1-1) * (1-CUTD/R)) = 22,20% 22,16% 1.2937 284 where WCLDDe(in 282) and R= (in 331; 31 31 3287.2 (Excess)/Deficient ADIT Amortization - Plant (Note P) (Worksheet J.4) (2,643,713) 287.1 (Excess)/Deficient ADIT Amortization - Non-Plant (Note P) (Worksheet D.4) 74,339 42,556,342 289 ITC adjustment (in 288 * in 291) 109,505,998 42,556,342 289 ITC adjustment - Plan (in 286 * in 287.1) (3,420,171) DA (3,420,171) 289.1 (Excess)/Deficient ADIT Amort Adjustment - Plan (in 286 * in 287.2) 96,172 DA <td< td=""><td>275</td><td>Payroll</td><td>(Worksheet J) 263.i</td><td>8,587,147</td><td>W/S</td><td>0.13978</td><td>1,200,311</td></td<>	275	Payroll	(Worksheet J) 263.i	8,587,147	W/S	0.13978	1,200,311
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 Ins 275 to 279) 87,916.884 23,995,995 281 INCOME TAXES (Note M) 22.70% 23,995,995 282 T = 1- {(1 - SIT) * (1 - FIT) / (1 - SIT * FIT * p)}: 22.70% 22.16% 23,995,995 283 CIT=(T/1-T) * (1 - (WCLTD/R)) = 22.16% 22.16% 23,995,995 284 where WCLTD=(n 328) and R= (n 331); 22.16% 1.2937 285 and FIT, SIT & p are as given in Note M 1 1.2937 286 1 / (1 - T) = (from In 282; 1.2937 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 (in 288 * In 287.) (67,807) NP 0.43677 (29,616) 289.1 IC Excess/Deficient ADIT Amort Adjustment - Plan (in 286 * In 287.2) 96,172 9	276	Plant Related					
279 Other Tax (Worksheet J) 263.i (11,301) GP 0.36071 (4,076) 280 TOTAL OTHER TAXES (Note M) 23,995,995 23 23,995,995 281 INCOME TAXES (Note M) 22,70% 22,16% 22,16% 282 T=1 - ([(1 - STT) * (1 - FIT)] / (1 - SIT * FIT * p)): 22,16% 22,16% 22,16% 284 where WCLTDE (In 328) and R= (In 331) 22,16% 1,2937 22,16% 22,16% 285 and FIT, SIT & p are as given in Note M 1/ (1 - T) = (from In 282) 1,2937 21,2937 287 Amortized Investment Tax Credit (266.8.f) (enter negative (Note P) (Worksheet D.4) (2,643,713) 24 287.1 (Excess)/Deficient ADIT Amortization - Plant (Note P) (Worksheet D.4) 74,339 288 Income Tax Calculation (In 283 * In 291) 109,505,998 42,556,342 289 ITC adjustment i (In 286 * In 287.1) (3,420,171) DA 289.2 (Excess)/Deficient ADIT Amort Adjustment - Non-Plant (In 286 * In 287.2) 96,172 DA 96,172 290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 <	277	Property	(Worksheet J) 263.i	63,208,006	GP	0.36071	22,799,760
280 TOTAL OTHER TAXES (sum Ins 275 to 279) 87,916,884 23,995,995 281 INCOME TAXES (Note M) 22,70% 22,70% 283 CIT=(T/1-T)*(1-\SIT*FIT*p)): 22,20% 22,16% 284 where WCLTD=(in 328) and R= (in 331) 22,216% 1.2937 287 Amortized Investment Tax Credit (266.8.1) (enter negative 1/(1 - T) = (from In 282) 1.2937 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 (in 283 * ln 291) 109,505,998 42,556,342 289.1 (Excess)/Deficient ADIT Amort Adjustment - Plant (in 286 * ln 287.1) (3,420,171) DA (3,420,171) 289.2 (Excess)/Deficient ADIT Amort Adjustment - Non-Plant (in 286 * ln 287.2) 96,172 DA 96,172 290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 39,202,727 291 RETURN (Rate Base * Rate of Return) (in 241* ln 331) 494,160,641 <	278	Franchise & Gross Receipts	(Worksheet J) 263.i	16,133,032	NA		-
281 INCOME TAXES (Note M) 282 T=1 - {[(1 - SIT)*(1 - FIT)] / (1 - SIT * FIT * p)}: 22.70% 283 CIT=(T/1-T)*(1-{WCLTD/R}) = 22.16% 284 where WCLTD= (In 328) and R= (In 331; 22.16% 285 and FIT, SIT & p are as given in Note M 1.2937 286 1 / (1 - T) = (from In 282; 1.2937 287 Amortized Investment Tax Credit (266.8.f) (enter negative (Note P) (Worksheet D.4) (2.643,713) 287.1 (Excess/Deficient ADIT Amortization - Plant (Note P) (Worksheet D.4) 74,339 288 Income Tax Calculation (In 283 * In 291) 109,505,998 42,556,342 289 ITC adjustment (In 283 * In 287) (67,807) NP 0.436677 (29,616) 289.1 (Excess/Deficient ADIT Amort Adjustment - Plant (In 286 * In 287.1) (3,420,171) DA (3,420,171) 289.2 (Excess/Deficient ADIT Amort Adjustment - Non-Plant (In 286 * In 287.2) 96,172 DA 96,172 290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 39,202,727 291 RETURN (Rate Base * Rate of Return) (In 241 * In 331) 494,160,641 192,041,254	279	Other Tax	(Worksheet J) 263.i	(11,301)	GP	0.36071	(4,076)
282 T=1 - {[(1 - SIT)*(1 - FIT)]/(1 - SIT * FIT * p)}: 22.70% 283 CIT=(T/1-T)*(1-{WCLTD/R}) = 22.16% 284 where WCLTD=(in 328) and R= (in 331) 22.16% 285 and FIT, SIT & p are as given in Note M 1.2937 286 1/(1 - T) = (from ln 282) 1.2937 287 Amortized Investment Tax Credit (266.8.f) (enter negative (Note P) (Worksheet D.4) (2.643,713) 287.1 (Excess)/Deficient ADIT Amortization - Non-Plant (Note P) (Worksheet D.4) 74,339 288 Income Tax Calculation (In 283 * In 291) 109,505,998 42,556,342 289.1 (Excess)/Deficient ADIT Amortization - Plant (In 286 * In 287.1) (3,420,171) DA (3,420,171) 289.2 (Excess)/Deficient ADIT Amort Adjustment - Plant (In 286 * In 287.2) 96,172 DA 96,172 290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 39,202,727 291 RETURN (Rate Base * Rate of Return) (In 241 * In 331) 494,160,641 192,041,254 292 INTEREST ON NETWORK CREDITS (Note H) - TP 0.93287 -	280	TOTAL OTHER TAXES	(sum Ins 275 to 279)	87,916,884			23,995,995
282 T=1 - {[(1 - SIT)*(1 - FIT)]/(1 - SIT * FIT * p)}: 22.70% 283 CIT=(T/1-T)*(1-{WCLTD/R}) = 22.16% 284 where WCLTD=(in 328) and R= (in 331) 22.16% 285 and FIT, SIT & p are as given in Note M 1.2937 286 1/(1 - T) = (from ln 282) 1.2937 287 Amortized Investment Tax Credit (266.8.f) (enter negative (Note P) (Worksheet D.4) (2.643,713) 287.1 (Excess)/Deficient ADIT Amortization - Non-Plant (Note P) (Worksheet D.4) 74,339 288 Income Tax Calculation (In 283 * In 291) 109,505,998 42,556,342 289.1 (Excess)/Deficient ADIT Amortization - Plant (In 286 * In 287.1) (3,420,171) DA (3,420,171) 289.2 (Excess)/Deficient ADIT Amort Adjustment - Plant (In 286 * In 287.2) 96,172 DA 96,172 290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 39,202,727 291 RETURN (Rate Base * Rate of Return) (In 241 * In 331) 494,160,641 192,041,254 292 INTEREST ON NETWORK CREDITS (Note H) - TP 0.93287 -	281	INCOME TAXES	(Note M)				
283 CIT=(17/1-T) * (1-(WCLTD/R)) = 22.16% 284 where WCLTD=(In 328) and R= (In 331) 1.2937 285 and FIT, SIT & p are as given in Note M 1.2937 286 1 / (1 - T) = (from In 282) 1.2937 287 Amortized Investment Tax Credit (266.8.f) (enter negative (Note P) (Worksheet D.4) (2,643,713) 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 (In 283 * In 291) 109,505,998 42,556,342 289 ITC adjustment (In 286 * In 287.1) (3,420,171) DA (3,420,171) 289.2 (Excess)/Deficient ADIT Amort Adjustment - Plan: (In 286 * In 287.2) 96,172 DA 96,172 290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 39,202,727 291 RETURN (Rate Base * Rate of Return) (In 241 * In 331) 494,160,641 192,041,254 292 INTEREST ON NETWORK CREDITS (Note H) - TP 0.93287 -			· · · /	22.70%			
284 where WCLTD=(In 328) and R= (In 331) 285 and FIT, SIT & p are as given in Note M 286 1 / (1 - T) = (from In 282) 287 Amortized Investment Tax Credit (266.8.f) (enter negative (Worksheet D.) 266.8.f 287 Amortized Investment Tax Credit (266.8.f) (enter negative (Note P) (Worksheet D.4) 287.2 (Excess)/Deficient ADIT Amortization - Plant (Note P) (Worksheet D.4) 288 Income Tax Calculation 112893 (In 283 * In 291) 288 Income Tax Calculation 117 Adjustment (In 286 * In 287) 289 ITC adjustment ADIT Amort Adjustment - Plant (In 286 * In 287.1) (3,420,171) 289.1 (Excess)/Deficient ADIT Amort Adjustment - Plant (In 286 * In 287.2) 96,172 290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 291 RETURN (Rate Base * Rate of Return) (In 241 * In 331) 494,160,641 292 INTEREST ON NETWORK CREDITS							
285 and FIT, SIT & p are as given in Note M 286 1 / (1 - T) = (from In 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) (2,643,713) 288 Income Tax Calculation (In 283 * In 291) 109,505,998 42,556,342 289 ITC adjustment (In 286 * In 287.) (67,807) NP 0.43677 (29,616) 289.1 (Excess)/Deficient ADIT Amort Adjustment - Plan' (In 286 * In 287.1) (3,420,171) DA 96,172 290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 39,202,727 291 RETURN (Rate Base * Rate of Return) (In 241 * In 331) 494,160,641 192,041,254 292 INTEREST ON NETWORK CREDITS (Note H) - TP 0.93287 -							
286 1 / (1 - T) = (from ln 282) 1.2937 287 Amortized Investment Tax Credit (266.8.f) (enter negative (Worksheet D.4) (2.643,713) (52,413) 287.1 (Excess)/Deficient ADIT Amortization - Plant (Note P) (Worksheet D.4) (2.643,713) (2.643,713) 287.2 (Excess)/Deficient ADIT Amortization - Non-Plant (Note P) (Worksheet D.4) 74,339 74,339 288 Income Tax Calculation (In 283 * In 291) (In 286 * In 287.1) (G7,807) NP 0.43677 (29,616) 289,6172 (29,616) 289.1 (Excess)/Deficient ADIT Amort Adjustment - Plan (In 286 * In 287.2) (96,172 DA 96,172 39,202,727 291 290 TOTAL INCOME TAXES (Sum Ins 288 to 289.2) 106,114,192 39,202,727 - 106,114,192 291 RETURN (Rate Base * Rate of Return) (In 241 * In 331) 494,160,641 192,041,254 292 INTEREST ON NETWORK CREDITS (Note H) - TP 0.93287 - 100,000 - 100,00							
287 Amortized Investment Tax Credit (266.8.f) (enter negative (Excess)/Deficient ADIT Amortization - Plant (Excess)/Deficient ADIT Amortization - Plant (Excess)/Deficient ADIT Amortization - Non-Plant (Worksheet D.4) (Note P) (Worksheet D.4) (2,643,713) (2,643,713) 287.2 (Excess)/Deficient ADIT Amortization - Non-Plant (In 283 * In 291) 109,505,998 42,556,342 289 ITC adjustmeni (In 286 * In 287) (67,807) NP 0.43677 (29,616) 289.1 (Excess)/Deficient ADIT Amort Adjustment - Plan (In 286 * In 287.1) (3,420,171) DA (3,420,171) 289.2 (Excess)/Deficient ADIT Amort Adjustment - Non-Plan (In 286 * In 287.2) 96,172 DA 96,172 290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 39,202,727 39,202,727 291 RETURN (Rate Base * Rate of Return) (In 241 * In 331) 494,160,641 192,041,254 292 INTEREST ON NETWORK CREDITS (Note H) - TP 0.93287 -				1,2937			
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 (in 283 * in 291) 109,505,998 42,556,342 289 ITC adjustment (in 286 * in 287) (67,807) NP 0.43677 (29,616) 289.1 (Excess)/Deficient ADIT Amort Adjustment - Plan (in 286 * in 287.1) (3,420,171) DA (3,420,171) 289.2 (Excess)/Deficient ADIT Amort Adjustment - Non-Plant (in 286 * in 287.2) 96,172 DA 96,172 290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 39,202,727 291 RETURN (Rate Base * Rate of Return) (in 241 * in 331) 494,160,641 192,041,254 292 INTEREST ON NETWORK CREDITS (Note H) - TP 0.93287 -			(Worksheet J) 266.8.f				
287.2 (Excess)/Deficient ADIT Amortization - Non-Plant (Note P) (Worksheet D.4) 74,339 288 Income Tax Calculation (In 283 * In 291) 109,505,998 42,556,342 289 ITC adjustment (In 283 * In 291) 109,505,998 42,556,342 289 ITC adjustment (In 286 * In 287) (67,807) NP 0.43677 (29,616) 289.2 (Excess)/Deficient ADIT Amort Adjustment - Plan (In 286 * In 287.1) (3,420,171) DA (3,420,171) 290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 39,202,727 291 RETURN (Rate Base * Rate of Return) (In 241 * In 331) 494,160,641 192,041,254 292 INTEREST ON NETWORK CREDITS (Note H) - TP 0.93287 -			. ,				
289 ITC adjustmeni (in 286 * ln 287) (67,807) NP 0.43677 (29,616) 289.1 (Excess)/Deficient ADIT Amort Adjustment - Plan (in 286 * ln 287.1) (3,420,171) DA (3,420,171) 289.2 (Excess)/Deficient ADIT Amort Adjustment - Non-Plan (In 286 * ln 287.2) 96,172 DA 96,172 290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 DA 93,202,727 291 RETURN (Rate Base * Rate of Return) (in 241 * ln 331) 494,160,641 192,041,254 292 INTEREST ON NETWORK CREDITS (Note H) - TP 0.93287 -							
289 ITC adjustmeni (in 286 * ln 287) (67,807) NP 0.43677 (29,616) 289.1 (Excess)/Deficient ADIT Amort Adjustment - Plan (in 286 * ln 287.1) (3,420,171) DA (3,420,171) 289.2 (Excess)/Deficient ADIT Amort Adjustment - Non-Plan (In 286 * ln 287.2) 96,172 DA 96,172 290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 DA 93,202,727 291 RETURN (Rate Base * Rate of Return) (in 241 * ln 331) 494,160,641 192,041,254 292 INTEREST ON NETWORK CREDITS (Note H) - TP 0.93287 -	288	Income Tax Calculation	(ln 283 * ln 291)	109,505,998			42,556,342
289.1 (Excess)/Deficient ADIT Amort Adjustment - Plan (in 286 * ln 287.1) (3,420,171) DA (3,420,171) 289.2 (Excess)/Deficient ADIT Amort Adjustment - Non-Plan (in 286 * ln 287.2) 96,172 DA 96,172 290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 DA 92,02,727 291 RETURN (Rate Base * Rate of Return) (in 241 * ln 331) 494,160,641 192,041,254 292 INTEREST ON NETWORK CREDITS (Note H) - TP 0.93287					NP	0.43677	
289.2 (Excess)/Deficient ADIT Amort Adjustment - Non-Plan' (in 286 * ln 287.2) 96,172 DA 96,172 290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 DA 96,172 291 RETURN (Rate Base * Rate of Return) (in 241 * in 331) 494,160,641 192,041,254 292 INTEREST ON NETWORK CREDITS (Note H) - TP 0.93287			· · · · · · · · · · · · · · · · · · ·				(3,420,171)
290 TOTAL INCOME TAXES (sum Ins 288 to 289.2) 106,114,192 39,202,727 291 RETURN (Rate Base * Rate of Return) (in 241 * in 331) 494,160,641 192,041,254 292 INTEREST ON NETWORK CREDITS (Note H) - TP 0.93287							
292 INTEREST ON NETWORK CREDITS (Note H) - TP 0.93287 -			. ,				
	291	RETURN (Rate Base * Rate of Return)	(ln 241 * ln 331)	494,160,641			192,041,254
293 REVENUE REQUIREMENT (sum Ins 264, 272, 280, 290, 291, 292) 944,307,352 379,726,551	292	INTEREST ON NETWORK CREDITS	(Note H)	-	TP	0.93287	-
	293	REVENUE REQUIREMENT (sum Ins 264, 272, 280, 290,	291, 292)	944,307,352			379,726,551

Table 10

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

ACTUAL

SOUTHWESTERN PUBLIC SERVICE COMPANY

	SUPPORTING CALCULATIONS				
Line	(1)	(2)	(3)	(4)	(5)
No.					
294	TRANSMISSION PLANT INCLUDED IN OATT Transmission				
295	Total transmission plant	(In 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	(In 295 - In 296 - In 297 - In 297.a)			3,508,716,539
299	Percent of transmission plant in OATT Trans Rate	(In 298 / In 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 Ins 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	2,121,536,819	(Ln 213)	
318	Transmission	Ln 310 - (WsD.1, Ln 121 - WsD.1, Ln	3,251,513,587	(Ln 214)	3,033,239,479
319	Distribution	Ln 311 - (WsD.1, Ln 126 - WsD.1, Ln	1,302,435,262	(Ln 215)	-
320	General	Ln 312 - (WsD.1, Ln 131 - WsD.1, Ln	299,441,449	(Ln 216)	41,683,612
321	Intangible	Ln 313 - (WsD.1, Ln 135 - WsD.1, Ln	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		Long Term Interest (Worksheet K, Ln 51	I, Col h		122,208,875
326		Preferred Dividends (Worksheet K, Ln 5	6, Col h)		-
327			\$	% Cost	Weighted
328	Long Term Debt (Worksheet K, Ln 36, Col o)	—	2,992,307,692	45.57% 0.0408	0.0186
329	Preferred Stock (Worksheet K, Ln 23, Col o)		-	0.00% 0.0000	0.0000
330	Common Stock (Worksheet K, Ln 27, Col o)		3,574,519,627	54.43% 0.1050	0.0572
331	Total (sum Ins 328 to 330)	—	6,566,827,319	R	0.0758

Rate Formula Template Utilizing FERC Form 1 Actual Data 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 facilitie: Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or other facilities revenues shall be excluded from th definition of transmission facilities under this tariff shall not be included as revenue credits. Revenue from coincident peak loads include: in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense. See Worksheet B for detail:
В	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 facilitie any Base Plan Upgrades, distribution facilities, and radial lines
С	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 individuate 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 a 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 an completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note N. The calculation of ADIT for both the true-up and the annual projection will be performed in accordance with IRS regulation Section 1.167(I)-1(h)(€ 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 docke
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
Н	Equal to the balance of Network Facilities Upgrades Credits, net of accumulated depreciation, due transmission customers that made lump-sum paymen 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
Ι	The base plan upgrade revenue requirement will be updated annually based on actual data for the prior billing period. The updated revenue requirement will t provided to the SPP no later than October 20 for billings effective January 1
J	(Reserved for future use)
К	Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet H how these expense items are assigned to transmissio FERC Assessment Fees, General Advertising, and Industry Association Dues and Research and Developments costs recorded in 930.2 shall not be assigne 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 c 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 Commissio 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 incom retail and non-transmission related taxes are excluded
Μ	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 work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility th elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduci rate base, must reduce its income tax rates are zero enter (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 Transmissic 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
0	or is outerwise not engine to be recovered under this ration Enter dollar amounts. Includes service company labor. Does not include contract labor

0 P Enter dollar amounts. Includes service company labor. Does not include contract labor

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)).

Schedule 1 Rate Formula Template Southwestern Public Service Company

41 42	<u>Months</u> January - Yr 2021		Interest Rates 3.25%	Rat 0
40			Quarterly	Inter
39	Calculation:		FERC	Mont
		. ,		
38	Interest True-up Amount	(Ln 68)	(\$4,056)	
37	Net Schedule 1 True-up Adjustment (Over Recovery = credit; under recovery = debit)	(Ln 29 + Ln 36)	(\$62,481)	
36	Volume Revenue Adjustment (Over recovery = credit; under recovery = debit)	(Ln 33 * Ln 34)	\$48,860	
34 35	Projected Zonal Rate per kw-yr for the Billing Period Actual Zonal Rate per kw-yr for the Billing Period	(Ln 28 / Ln 32) (Ln 27 / Ln 31)	\$0.7293 \$0.7157	
32	Volume Adjustment	(Ln 12) (Ln 32 - Ln 31)	4,683,000	_KVV
31	Projected Divisor Load for the Billing Period	(Ln 12)	4,683,000	
31	Actual Divisor Load for the Billing Period	WsC Divisor	4,616,000	kW
30	Volume True-Up:			
23	Anny mue-up Amount (Over recovery – credit, under recovery – debit)	(LII 27 - LII 20)	(\$111,341)	
20 29	ARR True-up Amount (Over recovery = credit; under recovery = debit)	(LII 8) (Ln 27 - Ln 28)	(\$111,341)	_
28	Projected Schedule 1 ARR calculated above	(Ln 8)	\$3,415,080	
20	Actual Schedule 1 ARR calculated above	(Ln 25)	\$3,303,739	
26	Revenue Requirement True-Up:			
	from Billing Period to be Included in Projected Schedule 1 ARR:	(\$0,000,100	
25	Actual Schedule 1 ARR	(Ln 23 - Ln 24)	\$3,303,739	
24	Less: Schedule 1 Point to Point Actual Revenues Billed	WsB Rev Credits	\$159,044	
22	Total 561 Costs for Actual Schedule 1 ARR	(Ln 18 - Sum of Lines 19 through 22)	\$3,462,783	-
22	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$2,766,134	
21	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$109,094	
20	Less: Transmission Service Studies	WsG - Acct 561.6	\$104,423	
19	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$3,660,351	
Schedule 18	1 - Actual ARR for the Billing Period 01/01/2021 to 12/31/2021 Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$10,102,785	
17	**SECTIONS C AND D USED ONLY FOR TRUE-UP, ANNUAL UPDATE WILL BE BLAN	IK**		
16	Hourly Point to Point Rate in \$/mW - Hourly	((Line 11 /Line 12) /8760 * 1000)	\$0.069	mW
15	Daily Point to Point Rate in \$/kW - Day	((Line 11 /Line 12) /365)	\$0.002	
14	Weekly Point to Point Rate in \$/kW - Weekly	((Line 11 /Line 12) /52)	\$0.012	
13	Monthly Point to Point Rate in \$/kW - Month	((Line 11 /Line 12) /12)	\$0.051	
12	Projected Average 12-Mo. Demand	WsC Divisor	4,683,000	kW
Schedule	1 Rate Calculations			
11	Projected Schedule 1 ARR	(Ln 8 + Ln 9 + Ln 10)	\$2,847,887	
10	Interest On Prior Year True-up Adjustment	Input from Prior Year	(\$50,808)	
9	Prior Year True-up Adjustment	Input from Prior Year True-up	(\$516,385)	
8	Projected Schedule 1 ARR Without True-up Adjustments	(Ln 6 - Ln 7)	\$3,415,080	
7	Less: Schedule 1 Point to Point Projected Revenues	WsB Rev Credits	\$148,361	
6	Total 561 Costs for Projected Schedule 1 ARR	(Ln 1 - Sum of Lines 2 through 5)	\$3,563,441	-
5	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$1,639,049	
4	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$149,584	
3	Less: Transmission Service Studies	WsG - Acct 561.6	\$203,333	
	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$3,782,421	
1 2	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$9,337,827	

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 70 71	Note: The interest is calculated using the interest rate posted on the FERC website. 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

2021 Pro	jection				
Line					
No.					2021
1	I. Revenue Requirement True	e-up:			
2	Projected Revenue Requirem		e Year - (ARR P	Projected Data In 33 + In 43)	\$ 370,752,280
3	Actual Revenue Requirement				\$ 358,813,094
4				Credit, Under Recovery is a Debit)	\$ (11,939,186)
	·		, .		
5	II. SPP Base Plan Upgrades F	Revenue Requireme	ent True-up:		
6	Projected Revenue Requirem	ent for the Prior Rat	e Year - (ARR P	rojected Data In 44 col (5))	\$ 221,892,539
7	Actual Revenue Requirement	\$ 215,447,206			
8	SPP BPU True-up (Over Reco	\$ 6,445,333			
9	Net Revenue Requirement Tr	\$ (5,493,854)			
10	III. Volume True-up:				
11	Projected Divisor Load for the	Prior Rate Year, - (WsC Divisor In 1	14 * 1,000)	4,683,000 kw
12	Actual Divisor Load for the Pri	ior Rate Year, - (Ws	C 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	r Recovery is a Cree	dit, Under Recov	very is a Debit) (sum lines 4 + 8+ 16)	\$ (3,463,553)
18	IV. Interest Calculation:	was section III, n	low section IV		
19		Projected Billing			
20		Year			
21		FERC	Monthly		
22		Quarterly	Interest		
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		
20	Anril	2 2 5 0/	0 0007		

43	August	3.25%	0.0028						ATRR	:	SPP BPU
44	September	3.25%	0.0027					I	Revenue		Revenue
45	Average Monthly Interest Rate		0.0027					Re	quirement	Re	equirement
								True	-up	Tru	ie-up
46	Over/Under Recovery Amount (A	ARR from In 4 & In 1	6 BPU from In 8 amount)	line	e reference change			\$	(9,908,885)	\$	(6,445,333)
47	Average Monthly Interest Rate (In 45)						\$	0	\$	0
48	Monthly Interest Recovery Amou	unt (ln 46 x ln 47)						\$	(26,754)	\$	(17,402)
49	Number of Months for Interest R	Recovery Amount							24		24
					ATRR	5	SPP BPU				
50	Interest Recovery Amount (In 49) times In 48)			Revenue	1	Revenue	\$	(642,096)	\$	(417,648)
					Requirement	Re	quirement				
51	Prior Year True-up Adjustment (line 46)		\$	(9,908,885)	\$	(6,445,333) (Input to Ann	ual Upd	ate)		
52	Interest on Prior Year True-up A	djustment (In 50)		\$	(642,096)	\$	(417,648) (Input to Ann	ual Upd	ate)		

53 Note:

39

40

41

42

April

May

June

July

54 The interest is calculated using the interest rate posted on the FERC website.

3.25%

3.25%

3.25%

3.25%

0.0027

0.0028

0.0027

0.0028

55 See link to website below.

56 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

Line			
<u>No.</u> 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)	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	I. Revenue Requirement True-up:		
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	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)	\$20	
21			

21 III. Interest Calculation:

22		FERC	Number	Monthly
23		Quarterly	of Days	Interest
24	<u>Month/Year</u>	Interest Rates	in Month	Rate
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	Мау	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	Мау	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	0.0027
64	April	3.71%	30	0.0030
65	•	3.71%	30	
	May			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
93 94	October	5.42%	31	0.0045
94 95	November	5.42%	30	0.0040
95 96	December	5.42%	30	0.0045
96 97			31	
	January - True-up Yr 2020	4.96%		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)

108 Average Monthly Interest Rate (In 106)

Monthly Interest Recovery Amount (In 107 x In 108) 109

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

Interest Recovery Amount (In 110 times In 109) 111

112 Prior Period Correction Adjustment (In 20)

Interest on Prior Period Correction Adjustment (In 111) 113

114 Note:

115 The interest is calculated using the interest rate posted on the FERC website.

See link to website below. 116

http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub 117

\$20 0.0034 \$0 84 \$0

\$20 (Input to Annual Update) \$0 (Input to Annual Update)

Worksheet A.1 Table 14

Line				
<u>No.</u> 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)
0				
9 10	I. Revenue Requirement True-up: Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$	108,910,661	
10		φ	100,910,001	
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	_
10				
13 14	II. Volume True-up: Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)			kw
14	Division of Phot Period Correction (Tue-up Teal without Phot Period Correction (Tiplat)			ĸw
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	
10			φ0.0000	
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 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

Average Monthly Interest Rate 58

59

Over/Under Recovery Amount (In 20 amount) Average Monthly Interest Rate (In 58) 60

61 Monthly Interest Recovery Amount (In 59 x In 60)

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

63 Interest Recovery Amount (In 62 times In 61)

64 Prior Period Correction Adjustment (In 20)

66 Note:

67 The interest is calculated using the interest rate posted on the FERC website.

0.0035

68 See link to website below.

http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub 69

\$7 0.0035 \$0 60 \$0

\$7 (Input to Annual Update)\$0 (Input to Annual Update)

Southwestern Public Service Company Worksheet A.1 - Prior Period Correction True-Up with Interest Calculation Worksheet A.1 Table 14

Line <u>No.</u> 1 2 3	Explanation of Prior Period Correction: Software Allocator - Correction of ADIT Balances on 2020 Prior Period Correction	
4 5 6 7 8	Rate Year Prior Period Correction Applicable to (input year) Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years) Year Prior Period Correction Settled/Agreed (input) Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year) Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)	2016 2018 2020 2021 60
9 10	I. Revenue Requirement True-up: 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 14	II. Volume True-up: 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:

21				
22		FERC	Number	Monthly
23		Quarterly	of Days	Interest
24	Month/Year	Interest Rates	in Month	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

Over/Under Recovery Amount (In 20 amount) 83

84 Average Monthly Interest Rate (In 82)

85 Monthly Interest Recovery Amount (In 83 x In 84)

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

87 Interest Recovery Amount (In 86 times In 85)

88 Prior Period Correction Adjustment (In 20)

Interest on Prior Period Correction Adjustment (In 87) 89

90 91 92 Note: The interest is calculated using the interest rate posted on the FERC website.

See link to website below.

93 http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub

(\$21) 0.0036 \$0 60 \$0

(\$21) (Input to Annual Update) \$0 (Input to Annual Update)

Southwestern Public Service Company Worksheet A.1 - Prior Period Correction True-Up with Interest Calculation Worksheet A.1 Table 14

Line <u>No.</u> 1 2 3	Explanation of Prior Period Correction: Software Allocator - Correction of ADIT Balances on 2020 Prior Period Correction			
4 5 6 7 8	Rate Year Prior Period Correction Applicable to (input year) Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years) Year Prior Period Correction Settled/Agreed (input) Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year) Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)		2017 2019 2020 2021 48))
9 10	I. Revenue Requirement True-up: Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$	<mark>121,703,413</mark>	
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 14	II. Volume True-up: 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	<u>Rate</u>
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	Мау	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
00	2 cooningi	0.1270	51	0.0040

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

Over/Under Recovery Amount (In 20 amount) Average Monthly Interest Rate (In 70) 71

72

73 Monthly Interest Recovery Amount (In 71 x In 72)

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

75 Interest Recovery Amount (In 74 times In 73)

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 0.0038 \$5 48

\$240

\$1,294 (Input to Annual Update) \$240 (Input to Annual Update)

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	Number	Monthly
23		Quarterly	of Days	Interest
24	Month/Year	Interest Rates	in Month	Rate
25	January - True-up Yr 2018	4.25%	31	0.0036
26	February	4.25%	28	0.0033
27	March	4.25%	31	0.0036
28	April	4.47%	30	0.0037
29	May	4.47%	31	0.0038
30	June	4.47%	30	0.0037
31	July	4.69%	31	0.0040
32	August	4.69%	31	0.0040
33	September	4.69%	30	0.0039
34	October	4.96%	31	0.0042
35	November	4.96%	30	0.0041
36	December	4.96%	31	0.0042
37	January - True-up Yr 2019	5.18%	31	0.0044
38	February	5.18%	28	0.0040
39	March	5.18%	31	0.0044
40	April	5.45%	30	0.0045
41	May	5.45%	31	0.0046
42	June	5.45%	30	0.0045
43	July	5.50%	31	0.0047
44	August	5.50%	31	0.0047
45	September	5.50%	30	0.0045
46	October	5.42%	31	0.0046
47	November	5.42%	30	0.0045
48	December	5.42%	31	0.0046
49	January - True-up Yr 2020	4.96%	31	0.0042
50	February	4.96%	29	0.0039
51	March	4.96%	31	0.0042
52	April	4.75%	30	0.0039
53	May	4.75%	31	0.0040
54	June	4.75%	30	0.0039
55	July	3.43%	31	0.0029
56	August	3.43%	31	0.0029
57	September	3.43%	30	0.0028
58	Average Monthly Interest Rate			0.0040

59 60

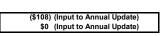
Over/Under Recovery Amount (In 20 amount) Average Monthly Interest Rate (In 58) Monthly Interest Recovery Amount (In 59 x In 60) 61

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

63 Interest Recovery Amount (In 62 times In 61)

64 Prior Period Correction Adjustment (In 20)

Interest on Prior Period Correction Adjustment (In 63) 65



(\$108)

36

\$0

0.0040

66 Note:

67 The interest is calculated using the interest rate posted on the FERC website.

68 69

See link to website below. http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub

Southwestern Public Service Company Worksheet A.2 - Radial Line True-Up with Interest Calculation

Worksheet A.2 Table 14.1

Line No. L Radial Line Interest on True-Up Calculation

1	I. Radial Line Interest on True-Up Calculation						
2		(a)	(b)	(c)	(d)	(e)	(f)
3		Revenue	Month	Months	Average		Interest
4		Requirement	Radial Line	Subject to	Interest	Monthly	Recovery
5		True-Up	Changed	Interest	Rate	Interest	Amount
6		(Worksheet M)	(Input)	(12 - Col b)	(Col i)	(Col a * Col d)	(Col c * Col e)
7					0.00275	5 0	0
8							
9						C	0
10							
11							
12			_				
13	Total	\$0	=				\$0
14							
15	II. Interest Rates:						
16		(g)	(h)	(i)			
17		FERC	Number	Monthly			
18		Quarterly	of Days	Interest		`	
19	Month/Year	Interest Rates	in Month	Rate			
20	January - Actual Yr 2019	3.25%					
21	February	3.25%					
22	March	3.25%					
23	April	3.25%					
24	May	3.25%					
25	June	3.25%					
26	July	3.25%					
27	August	3.25%					
28	September	3.25%					
29 30	October November	3.25% 3.25%					
31 32	December Average Monthly Interest Rate	3.25%	3	1 0.0028 0.00275			
33	Average Monthly Interest Rate			0.00275			
34	III. Total Radial Line Charges						
35	III. Total Nadial Elle Onarges			(j)	(k)	(I)	(m)
36				Annual	(K)	Interest on	Total Annual
37				Charge	True-Up	True-Up	Charge
38				(Worksheet M)		(Col f)	(Sum Col j - I)
39	Bailey County			\$42	\$0		(ouiii oorj 1) \$42
40	Big Country			\$107,104	\$0	\$0	\$107,104
41	CVEC			\$230,240	\$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		\$162,831
45	Lamb County			\$127	\$0	\$0	\$127
46	Lighthouse			\$37,659	\$0	\$0	\$37,659
47	LPL			\$114,650	\$0		\$114,650
48	Lyntegar			\$222,246	\$0		\$222,246
49	Rita Blanca			\$97	\$0		\$97
50	South Plains			\$3,864	\$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

Line No. 1

2

3

Line No. 4 Table 15

Gain on Disposition of Property, Projected for Billing Year =

(Revenue related to sale of transmission assets)

related to sale of transmission assets)			
	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>
			Adjusted Total
	Total	Adjustments	Amount
Amortization of Gain on the Sale (Allocated to Transmission) (Note 1)			0
Gain on disposition of property (Other Related)			0
Total 421.1 (or other applicable acct)	0	C) 0

Gain on Disposition of Property, Actual for Billing Year =

(Revenue related to sale of transmission assets

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

2021

2021

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.

Accoun	t 454, Rent from Electric Property, Projected for Billing	Year	- =	2021		Tot	al Company
(Revenu	e related to transmission facilities for pole attachments, rentals, etc.)					\$	8,467,151
			<u>(a)</u>	<u>(b)</u>	<u>(c)</u>		<u>(d)</u>
						,	Allocated
Line No.			<u>Amount</u>	Allocator			Amount
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 C

	tt 454, Rent from Electric Property, Actual for Billing Yes e related to transmission facilities for pole attachments, rentals, etc.)	ar =		2021		<u>Tot</u> \$	al Company 8,750,806 (FF1, p. 300, in. 19, col. b)
			<u>(a)</u>	<u>(b)</u>	<u>(c)</u>		<u>(d)</u>
							Allocated
Line No.			Amount	Allocator			Amount
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 Ye	ar =			
			<u>(a)</u>	<u>(b)</u>	<u>(c)</u>
Line No.			Amount	Allocator	
1	Schedule 18- Annual Interconnection Customer O&M Charge	\$	51,988	DA	1
2	Other Electric Revenue	\$	-	NA	
3	Total Account 456.0 Other Electric Revenue	\$	51,988		
Account	456.0, Other Electric Revenue, Actuals for Billing Year	-	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>
Line No.			<u>Amount</u>	Allocator	
4	Schedule 18- Annual Interconnection Customer O&M Charge	\$	64,903	DA	1
5	Other Electric Revenue	\$	-	NA	
6	Total Account 456.0 Other Electric Revenue	\$	64,903		

		2021
<u>(c)</u>	<u>(d)</u>	
	Allocated	
	Amount	
1.00000	\$ 51,988	
	\$ 51,988	
		2021
<u>(c)</u>	<u>(d)</u>	
	Allocated	
	<u>Amount</u>	
1.00000	\$ <u>Amount</u> 64,903	

Worksheet B

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)
					Scheduling, System	Reactive Supply &	Regulation	Network &	Network & Interco.	Supplemental	FERC Assess	Total of
e).	Type	Description	RTO	Network Transmission	Control & Dispatch	Voltage Control	and Frequency	Energy Imbalance	Spinning Reserve	Spinning Reserve	Pass Through	Line <u>Items</u>
	Divisor	Golden Spread Electric Cooperative	0	22,896,755	0	0						22,896,7
	Ancillary	Golden Spread Electric Cooperative	755,652	0	601,847	0						1,357,4
	Credit	Southwest Power Pool - Point to Point		4,331,258	148,361	120,552						4,600,1
	Divisor	Southwest Power Pool - Network		24,349,978	0	0						24,349,9
	Ancillary	Southwest Power Pool - Network	322,782	0	778,898	22,664						1,124,
	Credit	Sch. 11 - Point to Point	0	11,726,945	0	0						11,726,
	Divisor	Sch. 11 - Base Plan	0	216,121,900	0	0						216,121,
		Total	1,078,434	279,426,835	1,529,107	143,216	0	() 0	0	0	282,177
	Summarized by Credit	/ Type: Note 2	о Г	16,058,203	148,361	120,552	0) 0	0	0	16,327
	Divisor		٥ ١	263,368,633	146,361	120,552	0	(0	263,368
	Ancillary		1,078,434	203,300,033	1,380,746	22,664	0	(0	203,300, 2,481,
	,		1,010,404									2,401,
	Other		0	0	0	0	0	() 0	0	0	

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.

unt	I56.1, Revenues from Transmission of Electricity of Others, Actual for Billing Year =						2021 (Total Company - FF1, p 330, col. n)						
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(1
•	Туре	Description	RTO	Network Transmission & Facilities - Meter Charges	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 <u>Items</u>	To P FERC <u>No</u>
	Divisor	Golden Spread Electric Cooperative		26,782,648								26,782,648	
	Ancillary	Golden Spread Electric Cooperative	822,573		537,572							1,360,145 0	
	Credit	Southwest Power Pool - Point to Point		6,165,323	159,044	208,679						6,533,047	
	Credit	Southwest Power Pool - Z2 Ongoing PTP Revenue Clawback		(98,552)								(98,552)	
	Divisor	Southwest Power Pool - Network	040 404	20,116,981	500.070	(0.540)						20,116,981	
	Ancillary	Southwest Power Pool - Network	816,124		599,972	(3,546)						1,412,549 0	
	Credit	Sch. 11 - Point to Point		14,780,876								14,780,876	
	Divisor	Sch. 11 - Base Plan		216,505,871								216,505,871	
												0	
												0 0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
		Total	1,638,697	284,253,147	1,296,588	205,133	0		0 0	0	0	287,393,565	
	Summarized by Credit	y Type: Note 2	0	20,847,648	159,044	208,679	0		0 0	0	0	21,215,371	
	Divisor		0	263,405,500	159,044	208,879	0		0 0		0	263,405,500	
	Ancillary		1,638,697	200,100,000	1,137,543	(3,546)	0		0 0		0	2,772,694	
	Other		0	0	0	0	0		0 0	0	0	0	

83 84 85

Description of Revenue Types: Ancillary Ancillary services includes regulation & frequency, control & dispatch, voltage control, reactive, spinning reserve, scheduling and generation step-up.

Divisor Load associated with these revenues are included in the formula divisor. Revenue credit because load not included in divisor.

86 87 Credit

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

Southwestern Public Service Company Worksheet C - Divisor

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

2021

Line No.	Month	Network Load ¹	Plus: Intertie Demand²	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 =

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 =

		Drainated	Actual Wholesale
Line No.	Month	Projected Wholesale Load	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.

2021

2021

Worksheet C Table 18 Southwestern Public Service Company Worksheet D Average Rate Base Inputs for Average Rate Base Calculations

			Year = 2021				Year = 2021	
Line	(a)	(b)	(C)	(d)	(e)	(f)	(g)	(h)
No.		Projected	Projected	Projected Avg.	References for	Actual	Actual	Actual Avg.
		Beg of Year	End of Year	Balance		Beg of Year	End of Year	Balance
		Balance	Balance	<u>(b+c)/2</u>	Actual Data	Balance	Balance	<u>(f+g)/2</u>
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 6	Total Associat 201	(1,074,423)	(4.027.564)	(1.055.004)		(1,073,958)	(4.025.025)	0
7	Total Account 281	(1,074,423)	(1,037,564)	(1,055,994)	FF1, p 273, ln 8, col k	(1,073,956)	(1,035,635)	(1,054,797)
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 22	Excess ADIT FAS 109 Plant Excess ADIT - Protected	466,692,252	455,545,376	461,118,814		440,628,934	423,841,983	432,235,459
22	FAS 109 Plant Excess ADIT - Protected	103,216,501	98,443,184	100,829,843		91,425,395	86,197,600	88,811,498
23	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	Total / Robotine Ede	(101,121,002)	(001,102,101)	(201,110,010)	11 1, p 210, in 0, 001 k	(200,010,000)	(110,000,000)	(002,110,001)
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 35	SchM-186 - Deferred Fuel Costs SchM-187 - Reg Asset/Liability Transmission Attachment O	0 (1,097,440)	0 (484,240)	(790,840)		0	(33,705,654)	(16,852,827) (77,069)
36	SchM-189 - OCI Treasury	(1,097,440) (596)	(404,240)	(790,840) (596)		(598)	(154,138) (600)	(77,009) (599)
00	SchM-192 - Texas Margin Tax	(000)	(000)	(000)		(112,956)	(851,600)	(482,278)
37	SchM-195 - Renewable Energy Standard	(44,960)	Ő	(22,480)		(981,900)	(760,343)	(871,121)
38	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	0	Ō	(,,		0	0	-
39	SchM-207 - Mark to Market Adjust	0	0	-		0	(176,594)	(88,297)
40	SchM-217 - Reg Asset - Texas Surcharge (DTL)	0	0	-		0	0	-
41	SchM-270 - Non Plant Rate Change	0	0	-		0	0	-
42	SchM-275 - Reg Asset - Miscellaneous	(1,300,443)	(1,185,089)	(1,242,766)		(17,238,929)	(6,806,500)	(12,022,715)
43	SchM-293 - Rate Change	0	0	-		(11,874,051)	(11,506,710)	(11,690,381)
	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	0	0	-		2	2	2
44 45	SchM-299 - Operating Lease	(109,779,289) (490,843)	(103,515,375)	(106,647,332)		(109,423,742)	(103,461,034)	(106,442,388)
45 46	SchM-300 - Reg A/L - Emergency Spec Response Non-Utility	(490,643)	0	(245,422)		(406,209) (95,889)	(769,402) (77,136)	(587,805) (86,513)
40	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)
48		(110,110,002)	(101,010,010)	(110,010,010)	, p 211, in 0, 001 K	(200,1.12,000)	(_01,010,001)	(210,010,204)
40	Deferred Taxes - Account 190							
50	Basis Difference - Electric Distribution	7,202,135	7,033,867	7,118,001		7,243,119	7,064,180	7,153,649
51	Basis Difference - Electric Transmission	23,747,825	23,126,901	23,437,363		23,961,852	23,541,453	23,751,652
52	Basis Difference - Electric Production	14,820,538	14,199,320	14,509,929		14,645,485	14,144,208	14,394,846
53	Basis Difference - Electric General	957,400	921,185	939,293		950,875	951,470	951,173
54	Basis Difference - Electric Intangible	3,020	2,187	2,604		3,020	2,202	2,611
55				-				-
56 57	Subtotal Basis Difference	46,730,918	45,283,461	46,007,190		46,804,351	45,703,512	46,253,932
51	Cubicial Dasis Dillefelice	40,750,910	40,200,401	40,007,130		40,004,331	40,700,012	40,200,002

3				-				-
	Basis Difference - CIAC Elec Distribution	21,557,945	20,587,561	21,072,753		22,681,704	20,554,187	21,617,946
	Basis Difference - CIAC Elec Transmission	12,818,973	14,017,041	13,418,007		10,637,721	10,826,558	10,732,140
	Basis Difference - CIAC Elec Production	20,055	17,694	18,874		20,040	16,891	18,465
	Basis Difference - CIAC Elec General	8,707	9,401	9,054		8,766	9,254	9,010
	Basis Difference - CIAC Elec Non Utility	11,620,210	12,391,368	12,005,789		11,602,448	13,804,360	12,703,404
	,		,,	,,.		,===,=	,	,,
;	Subtotal Basis Difference - CIAC	46,025,889	47,023,065	46,524,477		44,950,678	45,211,250	45,080,964
6				-				-
7	SchM-102 - Fuel Tax Credit - Inc Addback	1,559	1,559	1,559		1,493	3,052	2,273
3	SchM-103 - Environmental Remediation	5,671	3,832	4,752		718,719	172,507	445,613
9	SchM-108 - Accrued Vacation Paid	957,945	957,945	957,945		1,016,350	1,044,895	1,030,622
	SchM-109 - Employee Incentive	678,450	710,425	694,438		670,256	637,578	653,917
	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
	SchM-112 - Post Employment Benefits FAS 112	67,011	45,070	56,041		76,648	51,540	64,094
3	SchM-116 - Bad Debt	1,477,844	1,328,247	1,403,045		1,874,873	2,684,096	2,279,485
4	SchM-118 - Inventory Reserve	64,953	64,953	64,953		72,581	64,288	68,434
5	SchM-119 - Electric Vehicle Credit	7,500	7,500	7,500		7,500	7,500	7,500
3	SchM-127 - Litigation Reserve	273,792	273,792	273,792		22,256	0	11,128
7	SchM-130 - Deferred Compensation Plan Reserve	915,220	978,095	946,657		1,114,022	1,321,435	1,217,729
3	SchM-134 - Non-Qualified Pension Plans - 190	86,564	83,461	85,012		104,880	84,510	94,695
	SchM-136 - Performance Share Plan	136,683	119,861	128,272		143,453	97,461	120,457
	SchM-137 - R&E Credit	10,273,993	11,786,993	11,030,493		10,202,963	12,577,851	11,390,407
	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	397,122	397,122	397,122		5,684	37,171	21,428
	SchM-152 - Rate Refund	512,972	501,016	506,994		0	0	-
	SchM-171 - Employee Retention	0	0	-		0	2,019	1,010
3	SchM-174 - New Hire Retention Credit	11,000	11,000	11,000		11,000	11,000	11,000
	SchM-178 - Interest Income on Disputed Tax	61,948	61,948	61,948		406,359	465,213	435,786
	SchM-179 - DSM/CIP	333,770	148,342	241,056		335,181	149,413	242,297
3	SchM-180 - ITC Grant	0	0	-		0	0	-
7	SchM-186 - Deferred Fuel Costs	9,172,511	9,172,511	9,172,511		8,546,086	0	4,273,043
3	SchM-187 - Reg Asset/Liability Transmission Attachment O	0	0	-		529,590	0	264,795
9	SchM-188 - Contributions Carryover	716	169,703	85,209		54	64,262	32,158
C	SchM-189 - OCI Treasury	380,920	359,692	370,306		386,481	347,090	366,786
1	SchM-192 - Texas Margin Tax	299,054	299,054	299,054		0	0	-
2	SchM-195 - Renewable Energy Standard	0	251,516	125,758		0	0	-
	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	0	0	-		101,388	197,461	149,425
4	SchM-205 - State Only NOL	59,951	59,951	59,951		58,759	5,166,750	2,612,755
5	SchM-207 - Mark to Market Adjust	0	0	-		119,723	0	59,861
	SchM-213 - Rate Refund Reserve	0	0	-		515,134	2,675,149	1,595,142
7	SchM-223 - Unamortized ITC	0	0			15,005	0	7,502
3	SchM-226 - Performance Recognition Award	11,072	11,183	11,128		20,563	22,838	21,701
	SchM-261 - Section 59e Adjustment	12,178,842	12,422,544	12,300,693		14,213,855	14,660,405	14,437,130
0	SchM-262 - Federal Only NOL - Non Operating	0	0			0	(695,289)	(347,644)
1	SchM-263 - Federal Only NOL - Production	0	1,899,186	949,593		0	52,688,968	26,344,484
2	SchM-264 - Federal Only NOL - Transmission	0	6,173,529	3,086,765		0	14,138,014	7,069,007
	SchM-265 - Federal Only NOL - General	0	1,661,788	830,894		0	19,821	9,911
	SchM-266 - Federal Only NOL - Distribution	0	2,017,885	1,008,942		0	4,424,968	2,212,484
	SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg	0	0	-		(3)	(3)	(3)
	SchM-293 - Rate Change	0	0	-		3,089,089	1,906,752	2,497,921
	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
	SchM-PTC - Deferred PTCs - Hale	76,085,477	132,134,477	104,109,977		74,861,194	126,335,149	100,598,172
9	SchM-PTC - Deferred PTCs - Sagamore	146,375	61,648,375	30,897,375		21,300	51,224,809	25,623,055
	Other Non-plant			-		(2)	1,662	830
1	Deficient ADIT							
2	FAS 109 Plant Deficient ADIT - Protected	0	0	-				-
3	FAS 109 Plant Deficient ADIT - Unprotected	(34,327,486)	(32,931,900)	(33,629,693)		(27,719,263)	(26,802,676)	(27,260,969)
4	Total Account 190	285,607,310	411,406,584	348,506,948	FF1, p 234, In 18, col c	296,589,321	463,260,511	379,924,920
5								
6	Total Deferred Taxes			(87,503,036)				(189,954,088)
			—	<u> </u>			-	<u>`</u>
3	Unamortized Balance of Abandoned Incentive Plant							
	(See Formula Template Note E found on pages 6 and 11.)			-				-
5 D				-				-
1	Total Abandoned Incentive Plant	0	0	-	Company Records	0	0	-
2			Ū				Ū	
	Unamortized Balance of Extraordinary Property Loss (Note E)							
	(See Formula Template Note E found on pages 6 and 11.)			-				-
5	(eee i emplate note E found on pages o and TT.)			-				-
6	Total Extraordinary Property Loss	0	0	-	Company Records	0	0	
			0		_ shipany records		0	
7								

Southwestern Public Service Company Worksheet D.1 Rate Base - 13 Month Average

Input for 13 Month Average Rate Base Calculations

Worksheet D.1 Table 20

PROJECTED BALANCES PLANT IN SERVICE

	PROJECTED	PROJECTED BALANCES PLANT IN SERVICE													
Line															13 Mo Average
No.		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	1,825,460,400	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 Adi.	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	r roddollor ritor or rito dild ridj.	0,100,001,100	0,700,001,011	0,100,100,000	0,707,000,010	0,700,021,700	0,111,000,201	0,112,100,021	0,77 1,202,000	0,110,121,000	0,111,001,000	0,100,000,021	0,000,02 1,010	0,000,011,020	0,110,002,000
. 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
q	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)	20,020	20,020	20,020	20,020	20,020	20,020	20,020	20,020	20,020	20,020	20,020	20,020	(254,932)	(19,610)
11		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		0,001,001,011	0,000,100,211	0,007,010,001	0,701,100,010	0,110,001,100	0,100,000,100	0,700,002,010	0,700,011,111	0,701,000,011	0,702,020,000	0,700,070,770	0,000,000,101	0,000,110,100	0,702,712,101
	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
	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		0	(115)	(305)	(544)	(815)	(1,571)	(2,644)	(3,896)	(5,292)	(6,782)	(8,333)	(9,897)	(11,464)	(3,974)
	Distribution Net of ARC and Adi.	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		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		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		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		(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		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	5 ,				, .					, ,		,,	,	1 - 7	
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 Retirment 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	e amounts.)													
33		,													
34	PROJECTED						PROJECTE	D BALANCES DEPRI	ECIATION & AMORTI	ZATION					
35	Accumulated Depreciation & Amortization														13 Mo Average
36	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
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	1,390,253,561
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	197,982,822
39		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	5,587,301
40		0	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	1,593,823,683
42															
43	Transmission	444,452,982	449,194,990	454,427,428	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	476,511,578
	Transmission Intensible Americation	00.000.004	00 404 004	00.040.000	00,400,000	00.040.000	00 774 400	00.000 504	04.075.050	04,000,050	04 070 707	04 500 504	04 000 070	04.004.400	00 000 544

41	i i otal Fioduction	1,000,017,010	1,344,124,035	1,555,544,540	1,304,002,033	1,374,003,784	1,304,423,341	1,354,152,502	1,004,173,420	1,013,943,027	1,023,319,330	1,032,943,404	1,042,022,007	1,032,090,294	1,393,023,003
42	2														
43	3 Transmission	444,452,982	449,194,990	454,427,428	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	476,511,578
44	1 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	33,922,511
45	5 Adjustment to Transmission (WsD.5, In 13)	0	0	0	0	0	0	0	0	0	0	0	0	(191)	(15)
46	5 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	510,434,074
47	7														
48	3 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	408,815,505
	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	1,890,721
	 Adjustment to Distribution (WsD.5, In 14) 	0	(0)	(1)	(2)	(3)	(6)	(11)	(18)	(29)	(43)	(61)	(82)	(107)	(28)
	1 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	410,706,198
52															
53		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	277,510,112
	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	1,607,150
	5 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)	(121,609)
	5 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	297,081,780	278,995,653
57															
58	3 Intangible - Software	149,956,121	151,808,399	153,652,548	155,489,867	157,345,830	159,214,778	161,128,904	163,067,561	165,004,827	166,905,984	168,851,809	170,823,320	172,655,972	161,223,532
	Adjustment to Intangible (WsD.5, In 16)	(849,149)	(906,740)	(964,826)	(1,023,159)	(1,081,738)	(1,140,563)	(1,199,633)	(1,258,723)	(1,317,967)	(1,377,457)	(1,437,193)	(1,494,786)	(1,554,165)	(1,200,469)
60		149,106,971	150,901,659	152,687,722	154,466,708	156,264,092	158,074,216	159,929,270	161,808,838	163,686,861	165,528,527	167,414,616	169,328,535	171,101,806	160,023,063
61															
62	2 Total Accumulated Depreciation	2,629,624,858	2,649,527,335	2,669,503,093	2,689,356,225	2,709,558,492	2,730,026,667	2,750,692,494	2,771,593,603	2,792,103,754	2,812,250,039	2,832,721,245	2,853,422,690	2,873,576,015	2,751,073,578
63	3 Total Accumulated Amortization	191,612,273	193,688,600	195,757,183	197,819,349	199,900,668	201,995,478	204,135,340	206,299,569	208,462,689	210,590,080	212,762,549	214,961,006	217,021,009	204,231,215
64	1														
65	5 Total Accumulated Depr & Amortization	2,821,237,131	2,843,215,935	2,865,260,276	2,887,175,574	2,909,459,159	2,932,022,145	2,954,827,834	2,977,893,172	3,000,566,443	3,022,840,119	3,045,483,794	3,068,383,696	3,090,597,024	2,955,304,792
66															
67	PROJECTED NET PLANT IN SERVICE														
68		2,229,639,873	2,220,880,412	2,211,521,109	2,202,703,994	2,193,417,984	2,186,641,722	2,178,005,922	2,170,027,158	2,161,182,939	2,154,232,454	2,157,111,457	2,157,201,688	2,150,821,532	2,182,568,326
69		3,217,405,134	3,213,793,920	3,209,272,403	3,209,235,103	3,220,754,591	3,247,201,169	3,240,867,784	3,234,684,590	3,229,114,190	3,225,064,782	3,221,554,682	3,328,258,168	3,345,256,511	3,241,727,925
	Distribution	1,234,498,982	1,240,815,327	1,244,317,365	1,247,953,041	1,258,974,111	1,268,116,903	1,271,586,411	1,276,234,927	1,282,565,517	1,288,578,793	1,295,715,519	1,302,047,498	1,312,140,158	1,271,041,889
	General	296,004,874	303,637,468	301,921,814	303,141,705	302,955,009	302,707,995	304,430,486	317,411,935	316,748,994	318,843,714	321,159,288	321,045,496	328,622,444	310,663,940
	2 Intangible	102,898,567	100,286,260	97,984,838	96,055,355	96,235,616	95,666,175	97,556,035	97,096,994	95,177,357	93,388,892	95,082,167	95,005,339	104,669,462	97,469,466
73															
74	Total Projected Net Plant in Service	7,080,447,431	7,079,413,387	7,065,017,529	7,059,089,197	7,072,337,310	7,100,333,964	7,092,446,638	7,095,455,604	7,084,788,996	7,080,108,635	7,090,623,113	7,203,558,189	7,241,510,107	7,103,471,546
75				3 005 043 5C			=	= 000 110 0C -	3 005 155 0	= 00 / =00 0C -	= 000 100 0C-	= 000 000 11 ⁻			
76	8 Net Plant in Service Check Total	7,080,447,431	7,079,413,387	7,065,017,529	7,059,089,197	7,072,337,310	7,100,333,964	7,092,446,638	7,095,455,604	7,084,788,996	7,080,108,635	7,090,623,113	7,203,558,189	7,241,510,107	7,103,471,546

Southwestern Public Service Company Worksheet D.1 Rate Base - 13 Month Average Input for 13 Month Average Rate Base Calculations

ACTUAL BALANCES PLANT IN SERVICE

	ACTUAL						A	CTUAL BALANCES	LANT IN SERVICE						
Line	Plant in Service														13 Mo Average
No.	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	1,989,421,228	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 Retirment 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	ACTUAL						ACTUAL	BALANCES DEPREC	IATION & AMORTIZA	ATION					
110	Accumulated Depreciation & Amortization														13 Mo Average
111	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
	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
	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

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	269.981.461	272.881.608	265.531.223	268.286.817	271.035.393	264.592.878	267.258.363	269,927,344	256.016.770	265.842.139
132						,,			,,					
133 Intangible - Software	148.396.845	150,196,955	152.029.732	153.860.025	155.710.811	157.564.819	159.392.833	161.248.222	163,105,996	164.942.443	166.858.438	168,748,399	165,411,689	159.035.939
134 Adjustment to Intangible (WsD.5, In 43)	(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)
135 Total Intangible	148,166,611	149,932,795	151.731.113	153.526.857	155.343.031	157,162,316	158,955,338	160.775.601	162,598,251	164.399.570	166,280,438	168,135,272	164,763,434	158,597,741
136				,		,					,,	,		
137 Total Accumulated Depreciation	2.651.213.816	2.671.534.450	2.690.811.298	2,708,175,010	2,726,416,122	2.741.310.685	2.784.310.384	2.802.770.582	2,818,257,776	2.833.178.497	2.856.180.746	2,879,035,708	2.868.097.573	2.771.637.896
138 Total Accumulated Amortization	189.247.275	191,273,132	193.331.836	195.388.380	197,465,748	199.546.513	202,839,774	204,929,086	207.021.035	209.091.956	211.239.873	213,359,181	210,257,132	201.922.379
139	,=,=		,	,,	,	,	,		,		,			
140 Total Accumulated Depr & Amortization	2,840,461,091	2,862,807,582	2,884,143,135	2,903,563,390	2,923,881,870	2,940,857,198	2,987,150,158	3,007,699,669	3,025,278,811	3,042,270,453	3,067,420,619	3,092,394,889	3,078,354,705	2,973,560,275
141														
142 ACTUAL NET PLANT IN SERVICE														
143 Production	2.176.935.881	2.171.385.439	2,164,167,405	2.157.843.924	2.151.779.144	2.150.016.345	2.113.347.242	2.106.692.512	2.095.501.352	2.082.534.579	2.074.001.367	2.064.357.195	2.071.416.252	2.121.536.818
144 Transmission	3,214,567,840	3.212.222.857	3.211.422.558	3,213,736,619	3,234,991,214	3.260.994.438	3.256.310.756	3,246,963,328	3,243,242,401	3.238.221.907	3.245.190.445	3,342,063,631	3.349.748.626	3,251,513,586
145 Distribution	1,237,701,579	1.248.175.093	1.258.738.196	1,265,334,815	1,282,941,653	1.295.671.316	1,305,111,645	1,317,956,330	1,329,387,450	1.336.708.428	1,343,637,220	1,348,001,120	1,362,293,566	1,302,435,262
146 General	300,505,227	299.477.160	298,136,567	298,043,812	296,601,457	295,706,071	300,657,438	298,333,380	295,842,948	296,679,088	294,746,279	296,645,043	305,338,569	298,208,695
147 Intangible	98,710,009	97,676,970	97,941,805	96,656,647	95,715,044	94,384,002	92,659,873	92,544,535	90,981,753	90,871,995	91,086,333	91,886,101	105,075,189	95,091,558
148	00,710,000	01,010,010	01,011,000	00,000,011	00,110,011	01,001,002	02,000,010	02,011,000	00,001,100	00,011,000	01,000,000	01,000,101	100,010,100	00,001,000
149 Total Projected Net Plant in Service	7,028,420,536	7,028,937,519	7,030,406,532	7,031,615,816	7,062,028,511	7.096.772.172	7,068,086,953	7,062,490,086	7.054.955.904	7,045,015,997	7.048.661.644	7,142,953,090	7,193,872,202	7,068,785,920
150	1,020,120,000	1,020,001,010	1,000,100,002	1,001,010,010	1,002,020,011	1,000,112,112	1,000,000,000	1,002,100,000	1,001,000,001	1,010,010,001	7,010,001,011	1,112,000,000	1,100,012,202	1,000,100,020
151 Net Plant in Service Check Total	7,028,420,536	7,028,937,519	7,030,406,532	7,031,615,816	7,062,028,511	7,096,772,172	7,068,086,953	7,062,490,086	7,054,955,904	7,045,015,997	7,049,458,868	7,143,751,868	7,208,302,005	7,070,018,674
152	1,020,420,000	1,020,001,019	7,000,400,002	7,001,010,010	1,002,020,011	1,000,112,112	7,000,000,000	1,002,450,000	1,004,000,004	1,040,010,001	1,040,400,000	7,140,701,000	1,200,302,003	1,010,010,014
153 GSU PLANT IN SERVICE PROJECTED	115,792,825	115,738,828	115.684.832	115,630,835	115.576.838	120,678,810	120,624,814	120,570,817	120.516.820	120,462,824	120.408.827	135,096,512	138,249,760	121,156,411
153 GSU PLANT IN SERVICE PROJECTED	115,792,025	113,730,020	115,004,052	113,030,035	113,370,030	120,070,010	120,024,014	120,370,017	120,310,620	120,402,024	120,400,027	133,090,512	130,249,760	121,130,411
155 GSU PLANT IN SERVICE ACTUAL	115,189,996	115,457,329	115.018.538	115,422,624	115.448.991	121.588.660	121.564.808	120.780.790	120.734.842	120,816,084	120,809,665	120.807.085	120.816.107	118,804,271
100 COOT EART IN CERVICE ACTORE	113,109,990	110,407,020	110,010,000	110,422,024	110,440,991	121,000,000	121,304,000	120,700,750	120,704,042	120,010,004	120,009,000	120,007,000	120,010,107	110,004,271

Southwestern Public Service Company Accumulated Deferred Income Taxes Proration Factor WsD.2 ADIT Proration Factor Table 21A

Account 282 - Liberalized Deprecia	Days in Per				Averaging wit	h Proration - P	rojected	Av	eraging Preser	ving Projected	Proration - True	e-up (See Note	6)
Α	В	с	D	E	F	G	н	I	J	к	L	м	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 refi proration averaging Note 5
December 31st balance Prorated Iter	ms						(637,144,446)						(633,67
January	31	335	365	91.78%	(1,533,619)	(1,407,568)		(1,467,548)	66,071	(1,346,927)	-	-	(635,02
ebruary	28				(1,533,619)	(1,289,921)	(639,841,935)	(1,467,548)	66,071	(1,234,348)	-	-	(636,25
March	31	276			(1,533,619)			(1,467,548)	66,071	(1,109,707)	-	-	(637,36
April May	30 31	246 215		67.40% 58.90%	(1,533,619) (1,533,619)	(1,033,617) (903,365)		(1,467,548) (1,467,548)	66,071 66,071	(989,087) (864,446)	-	-	(638,35 (639,21
lune	30	210			(1,533,619)	(777,314		(1,467,548)	66.071	(743,826)		-	(639,21
July	31	154			(1,533,619)	(647,061		(1,467,548)	66,071	(619,185)			(640,58
August	31	123	365		(1,533,619)	(516,809)		(1,467,548)	66,071	(494,543)	-	-	(641,07
September	30	93	365	25.48%	(1,533,619)	(390,758	(645,270,527)	(1,467,548)	66,071	(373,923)	-	-	(641,45
October	31				(1,533,619)	(260,505)		(1,467,548)	66,071	(249,282)	-	-	(641,70
November	30				(1,533,619)	(134,454)		(1,467,548)	66,071	(128,662)	-	-	(641,82
December Fotal	31 365	2,029	4,380	0.27%	(1,533,619) (18,403,430)	(4,202) (8,525,242)) (645,669,688)	(1,467,548) (17,610,572)	66,071 792,857	(4,021) (8,157,957)	-	-	(641,83
Proration Adjustment	ation Concret	and Intancible		(Line 18, & (From WsD / (Line 24 mir	Avg Rate Base nus Line 25)		(645,669,688) (646,346,161) 676,473			From WsD Avg (Line 24 minus			
Account 282 - Liberalized Deprecia	Days in Pe	riod		From WsD / (Line 24 mir	nus Line 25)	h Proration - P	(646,346,161) 676,473	Av		From WsD Avg (Line 24 minus	Rate Base Line 25) Proration - True	e-up (See Note	6)
-			D	From WsD /	nus Line 25)	h Proration - Pr G	(646,346,161) 676,473	Av	reraging Preser	From WsD Avg (Line 24 minus	Rate Base Line 25)	e-up (See Note M	64
Account 282 - Liberalized Deprecia	Days in Pe	riod		From WsD / (Line 24 mir	nus Line 25)		rojected H Prorated Projected Balance	Actual Monthly Activity		From WsD Avg (Line 24 minus	Rate Base Line 25) Proration - True	e-up (See Note M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is a nicrease (See Note 4)	64 6) N Balance refi proratior averaging
Account 282 - Liberalized Depreci	Days in Per B Days in the Month	riod C Number of Days Remaining in Year After Month's Accrual of Deferred	D Total Days in Future Portion of Test Period	From WsD . (Line 24 mir E Proration Amount (C / D)	Averaging wit	G Prorated Projected Monthly	rojected H Prorated Projected Balance (Cumulative Sum	I Actual Monthly	J Difference between projected and actual activity (See Note 1)	From WsD Avg (Line 24 minus ving Projected K Preserve proration when actual monthly and projected monthly are either both increases or decreases	Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6/ Balance rel proratio averaging Note t
Account 282 - Liberalized Deprecia A Month December 31st balance Prorated Iter January	Days in Per B Days in the Month ms 31 288	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 337 307	D Total Days in Future Portion of Test Period	From WsD . (Line 24 mir (Line 24 mir Proration Amount (C / D) 91.78% 84.11%	Averaging with F F Projected Monthly Activity 62,449 62,449	G Prorated Projected Monthly Activity (E x F) 57,316 52,525	(646,346,161) 676,473 rojected H Prorated Projected Balance (Cumulative Sum of G) (56,818,182) (56,760,866) (56,708,841)	I Actual Monthly Activity 43,476 43,476	J Difference between projected and actual activity (See Note 1) (18,973) (18,973)	From WsD Avg (Line 24 minus ving Projected K Preserve proration when actual monthly and projected monthly actual monthly actual monthly actua	Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) N Balance ref proratio averaging Note 5 (55,52 (55,48) (55,48)
Account 282 - Liberalized Deprecia A Month December 31st balance Prorated Iter January ebruary Warch	Days in Per B Days in the Month ms 31 28 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 337 276	D Total Days in Future Portion of Test Period	From WsD . (Line 24 mir Proration Amount (C / D) 91.78% 84.11% 75.62%	Averaging will F Projected Monthly Activity 62,449 62,449 62,449	G Prorated Projected Monthly Activity (E x F) 57,316 52,525 47,222	(646,346,161) 676,473 rojected H Projected Balance (Cumulative Sum of G) (56,818,182) (56,760,866) (56,700,841) (56,661,119)	I Actual Monthly Activity 43,476 43,476	J Difference between projected and actual activity (See Note 1) (18,973) (18,973) (18,973)	From WsD Avg (Line 24 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) 39,902 36,567 32,875	Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase	64 Balance ref proration averaging Note 5 (55,52 (55,48 (55,45)
Account 282 - Liberalized Deprecia A Month December 31st balance Prorated Iter January February Varch April	Days in Per B Days in the Month ms 31 28 31 30	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246	D Total Days in Future Portion of Test Period i 365 365 365	From WsD . (Line 24 mir Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40%	Averaging will F Projected Monthly Activity 62,449 62,449 62,449 62,449 62,449	G Prorated Projected Monthly Activity (E x F) 57,316 52,525 47,222 42,209	(646,346,161) 676,473 rojected H Prorated Projected Balance (Cumulative Sum of G) (56,618,182) (56,760,866) (56,708,341) (56,661,119) (56,661,119)	I Actual Monthly Activity 43,476 43,476 43,476	J Difference between projected and actual activity (See Note 1) (18,973) (18,973) (18,973) (18,973)	From WsD Avg (Line 24 minus ving Projected K Preserve proration when actual monthly and projected monthly actual monthly actual monthly actua	Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase	64 Balance ref proration averaging Note 5 (55,48 (55,43 (55,41) (55,41)
Account 282 - Liberalized Deprecia A Month December 31st balance Prorated Iter January Petruary March April May	Days in Per B Days in the Month 31 28 31 30 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 336 307 276 246 215	D Total Days in Future Portion of Test Period 365 365 365 365	From WsD . (Line 24 mir Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90%	Averaging with F Projected Monthly Activity 62,449 62,449 62,449 62,449 62,449 62,449 62,449	G Prorated Projected Monthly Activity (E x F) 57,316 52,525 47,222 42,089 36,785	(646,346,161) 676,473 rojected H Prorated Projected Balance (Cumulative Sum of G) (56,818,182) (56,760,866) (56,708,341) (56,661,119) (56,619,030) (56,619,030)	I Actual Monthly Activity 43,476 43,476 43,476 43,476 43,476	J Difference between projected and actual activity (See Note 1) (18,973) (18,973) (18,973) (18,973) (18,973)	From WsD Avg (Line 24 minus ving Projected K Preserve proration when actual monthly and projected monthly ard projected monthly are either both increases (See Note 2) 39,902 36,567 32,875 29,301 25,609	Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase	64 6) Balance refl protatior averaging Note 5 (55,522 (55,48) (55,45) (55,4
Account 282 - Liberalized Deprecia A Month December 31st balance Prorated Iter Ianuary February Vaarch April May Lune	Days in Per B Days in the Month ms 31 28 31 30	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246	D Total Days in Future Portion of Test Period 0 Test Period 365 365 365 365 365 365	From WsD . (Line 24 mir Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68%	Averaging will F Projected Monthly Activity 62,449 62,449 62,449 62,449 62,449	G Prorated Projected Monthly Activity (E x F) 57,316 52,525 47,222 42,089 36,785 31,652	(646,346,161) 676,473 rojected H Prorated Projected Balance (Cumulative Sum of G) (56,618,182) (56,760,866) (56,708,341) (56,661,119) (56,661,119)	I Actual Monthly Activity 43,476 43,476 43,476 43,476 43,476	J Difference between projected and actual activity (See Note 1) (18,973) (18,973) (18,973) (18,973) (18,973)	From WsD Avg (Line 24 minus ving Projected K Preserve proration when actual monthly and projected monthly actual monthly actual monthly actua	Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase	
Account 282 - Liberalized Deprecia A Month December 31st balance Prorated Iter January February Aarch April Aug	Days in Per B Days in the Month ms 31 28 31 30 31 30	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 330 276 246 246 245 154	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD . (Line 24 mir E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19%	Averaging with F Projected Monthly Activity 62,449 <tr< td=""><td>G Prorated Projected Monthiy Activity (E x F) 57,316 52,525 47,222 42,089 36,785 31,652 26,348</td><td>(646,346,161) 676,473 rojected H Prorated Projected Balance (Cumulative Sum of G) (56,7818,182) (56,760,866) (56,770,841) (56,661,119) (56,661,119) (56,661,119) (56,562,245) (56,550,593) (56,550,593)</td><td>I Actual Monthly Activity 43,476 43,476 43,476 43,476 43,476 43,476 43,476</td><td>J Difference between projected and actual activity (See Note 1) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973)</td><td>From WsD Avg (Line 24 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 39,902 36,667 32,875 29,301 25,609 22,036 18,343</td><td>Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases</td><td>M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase</td><td>64 Balance refi proration averaging Note 5 (55,42) (55,43) (55,36) (55,36) (55,36)</td></tr<>	G Prorated Projected Monthiy Activity (E x F) 57,316 52,525 47,222 42,089 36,785 31,652 26,348	(646,346,161) 676,473 rojected H Prorated Projected Balance (Cumulative Sum of G) (56,7818,182) (56,760,866) (56,770,841) (56,661,119) (56,661,119) (56,661,119) (56,562,245) (56,550,593) (56,550,593)	I Actual Monthly Activity 43,476 43,476 43,476 43,476 43,476 43,476 43,476	J Difference between projected and actual activity (See Note 1) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973)	From WsD Avg (Line 24 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 39,902 36,667 32,875 29,301 25,609 22,036 18,343	Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase	64 Balance refi proration averaging Note 5 (55,42) (55,43) (55,36) (55,36) (55,36)
Account 282 - Liberalized Deprecia A Month December 31st balance Prorated Iter Ianuary February Vaarch April May Lune	Days in Per B Days in the Month 31 30 31 30 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 303 2076 216 216 188 184 185	D Total Days in Future Portion of Test Period 765 365 365 365 365 365 365 365 365 365 3	From WsD . (Line 24 mir (Line 24 mir Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48%	Averaging will F Projected Monthly Activity 62,449	G Prorated Projected Monthly Activity (E x F) 57,316 52,525 47,222 42,089 36,785 31,652	(646,346,161) 676,473 rojected H Projected Balance (Cumulative Sum of G) (56,818,182) (56,760,866) (56,760,866) (56,670,341) (56,661,119) (56,651,030) (56,582,245)	I Actual Monthly Activity 43,476 43,476 43,476 43,476 43,476	J Difference between projected and actual activity (See Note 1) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973)	From WsD Avg (Line 24 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 39,902 36,567 32,875 29,301 25,609 22,036	Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase	64 Balance ref proration averaging Note \$ (55,52 (55,48 (55,44) (55,34) (55,34) (55,34) (55,34) (55,52)
Account 282 - Liberalized Deprecia A Month December 31st balance Prorated Iter January rebruary Varch April Vary June Lune June June June Jotober Sotober	Days in Per B Days in the Month Month 31 28 31 30 31 30 31 30 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 307 276 246 215 188 185 182 182 182 182 182 182 182 182 182 183 183 183 183 183 183 183 183 183 183	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD . (Line 24 mir Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 67.40% 58.90% 50.68% 625.48% 16.99%	Averaging will F Projected Monthly Activity 62,449	G Prorated Projected Monthly Activity (E x F) 57,316 52,525 47,222 42,089 36,785 31,652 26,348 21,044 15,912 10,608	(646,346,161) 676,473 rojected H Prorated Projected Balance (Cumulative Sum of G) (56,818,182) (56,760,866) (56,760,866) (56,670,8341) (56,661,119) (56,681,119) (56,651,242,245) (56,550,593) (56,522,245) (56,550,201) (56,6487,289) (56,477,2681)	I Actual Monthly Activity 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476	J Difference between projected and actual activity (See Note 1) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973)	From WsD Avg (Line 24 minus ving Projected K Preserve proration when actual monthly and projected monthly and projected monthly activity are either both increases or decreases (See Note 2) 39,902 36,667 32,875 29,301 25,609 22,036 18,343 314,651 11,077 7,385	Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase	64 Balance ref proration averaging Note 5 (55,42 (55,43 (55,43 (55,43 (55,32) (55,32 (55,32)
Account 282 - Liberalized Deprecia A Month December 31st balance Prorated Iter January Harch April May July August September Detober Vovember	Days in Per B Days in the Month ms 31 30 31 30 31 30 31 30 31 30 31 30 31 30	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 307 276 246 215 188 185 182 182 182 182 182 182 182 182 183 183 183 183 183 183 183 183 183 183	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD . (Line 24 mir (Line 24 mir Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 84.11% 75.62% 67.40% 84.21% 33.70% 25.48% 16.99% 8.77%	Averaging with F Projected Monthly Activity 62,449 <tr< td=""><td>G Prorated Projected Monthy Activity (E x F) 57,316 52,525 47,222 42,089 36,785 31,652 26,348 21,044 15,912 10,608 5,475</td><td>(646,346,161) 676,473 rojected H Prorated Projected Balance (Cumulative Sum of G) (56,818,182) (56,760,866) (56,700,866) (56,700,841) (56,681,119) (56,681,119) (56,681,119) (56,682,245) (56,505,331) (56,505,331) (56,505,331) (56,505,331) (56,505,331) (56,505,331) (56,637,219) (56,477,681) (56,477,289) (56,477,681) (56,477,289) (56,477,280</td><td>I Actual Monthly Activity 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476</td><td>J Difference between projected and actual activity (See Note 1) (18,973) (1</td><td>From WsD Avg (Line 24 minus ving Projected K Preserve proration when actual monthly and projected monthly actuity are either both increases or decreases (See Note 2) 39,902 36,567 32,875 29,301 25,609 22,036 18,343 14,651 11,077 7,385 3,812</td><td>Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases</td><td>M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase</td><td>64 6) N Balance ref proration averaging Note 5 (55,52 (55,43 (55,43 (55,43 (55,43 (55,43 (55,52 (55,52) (55,29 (55,29) (55,39) (55,29) (55,29) (55,29) (55,39) (55,29) (5</td></tr<>	G Prorated Projected Monthy Activity (E x F) 57,316 52,525 47,222 42,089 36,785 31,652 26,348 21,044 15,912 10,608 5,475	(646,346,161) 676,473 rojected H Prorated Projected Balance (Cumulative Sum of G) (56,818,182) (56,760,866) (56,700,866) (56,700,841) (56,681,119) (56,681,119) (56,681,119) (56,682,245) (56,505,331) (56,505,331) (56,505,331) (56,505,331) (56,505,331) (56,505,331) (56,637,219) (56,477,681) (56,477,289) (56,477,681) (56,477,289) (56,477,280	I Actual Monthly Activity 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476	J Difference between projected and actual activity (See Note 1) (18,973) (1	From WsD Avg (Line 24 minus ving Projected K Preserve proration when actual monthly and projected monthly actuity are either both increases or decreases (See Note 2) 39,902 36,567 32,875 29,301 25,609 22,036 18,343 14,651 11,077 7,385 3,812	Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase	64 6) N Balance ref proration averaging Note 5 (55,52 (55,43 (55,43 (55,43 (55,43 (55,43 (55,52 (55,52) (55,29 (55,29) (55,39) (55,29) (55,29) (55,29) (55,39) (55,29) (5
Account 282 - Liberalized Deprecia A Month December 31st balance Prorated Iter January February March April March April Varbuary June Duly September October Society S	Days in Per B Days in the Month Month 31 28 31 30 31 30 31 30 31 30 31 30 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 307 276 244 218 154 218 154 123 302 277 276 244 218 154 218 152 218 217 217 218 218 218 218 218 218 218 218 218 218	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD . (Line 24 mir Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 67.40% 58.90% 50.68% 625.48% 16.99%	Averaging with F Projected Monthly Activity 62,449 <tr< td=""><td>G Prorated Projected Monthly Activity (E x F) 57,316 52,525 47,222 42,089 36,785 31,652 26,348 21,044 15,912 10,608 5,475 1711</td><td>(646,346,161) 676,473 rojected H Prorated Projected Balance (Cumulative Sum of G) (56,818,182) (56,760,866) (56,760,866) (56,670,8341) (56,661,119) (56,681,119) (56,651,242,245) (56,550,593) (56,522,245) (56,550,201) (56,6487,289) (56,477,2681)</td><td>I Actual Monthly Activity 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476</td><td>J Difference between projected and actual activity (See Note 1) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973)</td><td>From WsD Avg (Line 24 minus) ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 39,902 36,567 32,875 29,301 15,509 22,036 18,343 14,651 11,077 7,385 3,812 119</td><td>Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases</td><td>M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase</td><td>6) Balance ret proratio averaging Note 5 (55,52 (55,42 (55,43 (55,43 (55,43 (55,33 (55,33 (55,33 (55,22 (55,22 (55,22) (55,22</td></tr<>	G Prorated Projected Monthly Activity (E x F) 57,316 52,525 47,222 42,089 36,785 31,652 26,348 21,044 15,912 10,608 5,475 1711	(646,346,161) 676,473 rojected H Prorated Projected Balance (Cumulative Sum of G) (56,818,182) (56,760,866) (56,760,866) (56,670,8341) (56,661,119) (56,681,119) (56,651,242,245) (56,550,593) (56,522,245) (56,550,201) (56,6487,289) (56,477,2681)	I Actual Monthly Activity 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476	J Difference between projected and actual activity (See Note 1) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973)	From WsD Avg (Line 24 minus) ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 39,902 36,567 32,875 29,301 15,509 22,036 18,343 14,651 11,077 7,385 3,812 119	Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance ret proratio averaging Note 5 (55,52 (55,42 (55,43 (55,43 (55,43 (55,33 (55,33 (55,33 (55,22 (55,22 (55,22) (55,22
Account 282 - Liberalized Deprecia A Month December 31st balance Prorated Iter January Harch April May July August September Detober Vovember	Days in Per B Days in the Month ms 31 30 31 30 31 30 31 30 31 30 31 30 31 30	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 307 276 246 215 188 185 182 182 182 182 182 182 182 182 183 183 183 183 183 183 183 183 183 183	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD . (Line 24 mir (Line 24 mir Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 84.11% 75.62% 67.40% 84.21% 33.70% 25.48% 16.99% 8.77%	Averaging with F Projected Monthly Activity 62,449 <tr< td=""><td>G Prorated Projected Monthy Activity (E x F) 57,316 52,525 47,222 42,089 36,785 31,652 26,348 21,044 15,912 10,608 5,475</td><td>(646,346,161) 676,473 rojected H Prorated Projected Balance (Cumulative Sum of G) (56,818,182) (56,760,866) (56,700,866) (56,700,841) (56,681,119) (56,681,119) (56,681,119) (56,682,245) (56,505,331) (56,505,331) (56,505,331) (56,505,331) (56,505,331) (56,505,331) (56,637,219) (56,477,681) (56,477,289) (56,477,681) (56,477,289) (56,477,280</td><td>I Actual Monthly Activity 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476</td><td>J Difference between projected and actual activity (See Note 1) (18,973) (1</td><td>From WsD Avg (Line 24 minus ving Projected K Preserve proration when actual monthly and projected monthly actuity are either both increases or decreases (See Note 2) 39,902 36,567 32,875 29,301 25,609 22,036 18,343 14,651 11,077 7,385 3,812</td><td>Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases</td><td>M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase</td><td>64 Balance rel proratio averaging Note 5 (55,42 (55,43 (55,43 (55,32) (55,32 (55,32)</td></tr<>	G Prorated Projected Monthy Activity (E x F) 57,316 52,525 47,222 42,089 36,785 31,652 26,348 21,044 15,912 10,608 5,475	(646,346,161) 676,473 rojected H Prorated Projected Balance (Cumulative Sum of G) (56,818,182) (56,760,866) (56,700,866) (56,700,841) (56,681,119) (56,681,119) (56,681,119) (56,682,245) (56,505,331) (56,505,331) (56,505,331) (56,505,331) (56,505,331) (56,505,331) (56,637,219) (56,477,681) (56,477,289) (56,477,681) (56,477,289) (56,477,280	I Actual Monthly Activity 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476	J Difference between projected and actual activity (See Note 1) (18,973) (1	From WsD Avg (Line 24 minus ving Projected K Preserve proration when actual monthly and projected monthly actuity are either both increases or decreases (See Note 2) 39,902 36,567 32,875 29,301 25,609 22,036 18,343 14,651 11,077 7,385 3,812	Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase	64 Balance rel proratio averaging Note 5 (55,42 (55,43 (55,43 (55,32) (55,32 (55,32)
Account 282 - Liberalized Deprecia A Month December 31st balance Prorated Iter January February March April March April Varbuary June Duly September October Society S	Days in Per B Days in the Month Month 31 28 31 30 31 30 31 30 31 30 31 30 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 307 276 244 218 154 218 154 123 302 277 276 244 218 154 218 152 218 217 217 218 218 218 218 218 218 218 218 218 218	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD . (Line 24 mir (Line 24 mir Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 84.11% 75.62% 67.40% 84.21% 33.70% 25.48% 16.99% 8.77%	Averaging will F Projected Monthly Activity 62,449 749,387	G Prorated Projected Monthly Activity (E x F) 57,316 52,525 47,222 42,089 36,785 31,652 26,348 21,044 15,912 10,608 5,475 1711	(646,346,161) 676,473 rojected H Prorated Projected Balance (Cumulative Sum of G) (56,818,182) (56,760,866) (56,700,866) (56,700,841) (56,681,119) (56,681,119) (56,681,119) (56,682,245) (56,505,331) (56,505,331) (56,505,331) (56,505,331) (56,505,331) (56,505,331) (56,637,289) (56,477,681) (56,477,289) (56,477,681) (56,477,289) (56,477,280	I Actual Monthly Activity 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476 43,476	J Difference between projected and actual activity (See Note 1) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973) (18,973)	From WsD Avg (Line 24 minus) ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 39,902 36,567 32,875 29,301 15,509 22,036 18,343 14,651 11,077 7,385 3,812 119	Rate Base Line 25) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance ret proratio averaging Note 5 (55,52 (55,42 (55,43 (55,43 (55,43 (55,33 (55,33 (55,33 (55,22 (55,22 (55,22) (55,22

		iation-Software Days in Per				Averaging wit	th Proration - Proj	iected	Δ.	veraging Preser	ving Projected	Proration - Tru	e-up (See Note	6)
	А	В	С	D	E	F	G	н	I	J	ĸ	L	м	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 (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 an decrease while actual activity is an increase (See Note 4)	Balance reflecti proration or averaging (Se Note 5)
	December 31st balance Prorated Ite January February March April May June July August September October November December Total	ams 31 38 31 30 31 30 31 31 30 31 30 31 365	335 307 276 246 215 185 154 123 93 62 32 32 1 2,029	365 365 365 365 365 365 365 365 365	91.78% 84.11% 75.62% 67.40% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77% 0.27%	229, 123 229, 123	192,714 173,255 154,423 134,963 116,131 96,671 77,211 58,379 38,920 20,087 628	(21,879,676) (21,659,385) (21,476,671) (21,303,416) (21,144,994) (21,014,031) (20,887,900) (20,801,229) (20,724,018) (20,626,538) (20,626,538) (20,626,538) (20,606,004)	227,433 227,433 227,433 227,433 227,433 227,433 227,433 227,433 227,433 227,433 227,433 227,433 227,433 227,433	(1,690) (1,690) (1,690) (1,690) (1,690) (1,690) (1,690) (1,690) (1,690) (1,690)	191,293 171,977 153,284 133,967 115,274 95,958 76,642 57,949 38,632 19,939 623			(21,698,9 (21,490,2 (21,298,9 (21,126,9) (20,973,6 (20,839,7 (20,724,4 (20,628,4) (20,628,4) (20,628,4) (20,651,8 (20,435,3) (20,435,3) (20,435,3) (20,435,4)
	Ending Balance of Prorated items Non-prorated Average Balance Proration Adjustment				(Line 74, & 0 From WsD / (Line 80 min	Avg Rate Base	_	(20,606,004) (20,504,938)			(Line 74, & Col From WsD Avg (Line 85 minus	Rate Base		(20,434,6 (20,334,3
1	Account 190 - Basis Difference-Ti		iod				th Prototion Proj	(101,066)		voraging Proper	х 		o up (Soo Noto	(100,3
		ransmission Days in Per B	iod C	D	E		th Proration - Proj G		Av	veraging Preser	х 		e-up (See Note	
	Account 190 - Basis Difference-Tr	Days in Per			·	Averaging wit	G Prorated Projected Monthy	jected			ving Projected	Proration - Tru		6)
	Account 190 - Basis Difference-Tr	Days in Per B Days in the Month	C Number of Days Remaining in Year After Month's Accrual of Deferred	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	E Proration Amount	Averaging with F	G Prorated Projected Monthiy Activity (E x F) ((47,491) (43,521) (39,127) (34,874) (34,874) (34,874) (34,874) (34,874) (34,874) (34,874) (34,874) (37,491) (34,874) (37,491) (34,874) (37,491) (34,874) (37,491) (34,874) (37,491) (34,874) (37,491) (34,874) (37,491) (34,874) (37,491) (37	Prorated Projected Balance Cumulative Sum	I Actual Monthly	J Difference between projected and actual activity (See Note 1) 16,710 16,710 16,710 16,710 16,710 16,710 16,710 16,710 16,710 16,710 16,710 16,710 16,710 16,710	Ving Projected K Preserve proration when actual monthly and projected monthly are either both increases (See Note 2) (32,154) (29,466) (26,491) (23,611) (20,836) (17,757) (14,781) (11,806) (8,926) (5,951) (3,071)	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) N Balance reflec proration o averaging (S

-	Days in Per					th Proration - P		Av			Proration - Tru		
Α	В	с	D	E	F	G	н	1	J	к	L	м	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)		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 refle proration averaging (Note 5)
December 31st balance Prorated Ite							960,420	u de la constante de					953,
Jecember 31st balance Prorated Ite January	ams 31	335	365	91.78%	(3,087)	(2,834		(19)	3,069	(17)			953
February	28	307	365		(3,087)			(10)	3,069	(16)		-	953
March	31	276			(3,087)			(19)		(14)		-	953
April	30	246	365	67.40%	(3,087)	(2,081	950,575	(19)	3,069	(12)	-	-	953
May	31	215	365	58.90%	(3,087)	(1,819	948,756	(19)	3,069	(11)	-	-	95
June	30	185			(3,087)	(1,565	947,191	(19)	3,069	(9)	-	-	95
July	31	154	365		(3,087)			(19)		(8)	-	-	95
August	31	123	365	33.70%	(3,087)	(1,040		(19)		(6)		-	95
September	30	93			(3,087)			(19)		(5)	-	-	95
October	31	62			(3,087)			(19)		(3)		-	95
November	30 31	32 1	365 365		(3,087) (3,087)		943,266 943,258	(19) (19)	3,069 3,069	(2)		-	95
December Total	365	2,029	4,380	0.27 %	(37,048)	(8) (17,162	943,230	(19)		(0) (103)			95
					Col H) Avg Rate Base inus Line 137)		943,258 941,897 1,361			(Line 130, & Co From WsD Avg (Line 136 minu:	Rate Base		
Non-prorated Average Balance Proration Adjustment Account 190 - Basis Difference-Cl	IAC Transmiss	ion		From WsD A	Avg Rate Base		941,897			From WsD Avg	Rate Base		
Proration Adjustment Account 190 - Basis Difference-Cl	Days in Per	iod		From WsD A (Line 136 mi	Avg Rate Base inus Line 137)	th Proration - Pr	941,897 1,361		eraging Prese	From WsD Avg (Line 136 minu: rving Projected	Rate Base s Line 137) Proration - True	e-up (See Note	<u>95</u> 3
Proration Adjustment				From WsD A	Avg Rate Base inus Line 137)	th Proration - Pr G	<u>941,897</u> 1,361	Av	reraging Preser	From WsD Avg (Line 136 minus	Rate Base s Line 137)	e-up (See Note M	95
Proration Adjustment Account 190 - Basis Difference-Cl	Days in Per	iod		From WsD A (Line 136 mi	Avg Rate Base inus Line 137)	th Proration - Pr G Prorated Projected Monthiy Activity (E x F)	941,897 1,361		Difference between projected and actual activity (See Note 1)	From WsD Avg (Line 136 minu: ving Projected K Preserve proration when actual monthly and projected monthly celibity are	Rate Base s Line 137) Proration - True	e-up (See Note M 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)	
Proration Adjustment Account 190 - Basis Difference-Cl A	Days in Per B Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred	D Total Days in Future Portion	From WsD A (Line 136 mi	Avg Rate Base inus Line 137) Averaging wit F Projected Monthly	G Prorated Projected Monthly	941,897 1,361 0jected H Prorated Projected Balance (Cumulative Sum	I Actual Monthly	J Difference between projected and actual activity	From WsD Avg (Line 136 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases	Rate Base s Line 137) Proration - True L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance refi proration averaging
Proration Adjustment Account 190 - Basis Difference-Ci A Month	Days in Per B Days in the Month	tod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355	D Total Days in Future Portion of Test Period	From WsD / (Line 136 mi E Proration Amount (C / D) 91.78%	Avg Rate Base inus Line 137) Averaging with F Projected Monthly Activity 99,839	G Prorated Projected Monthly Activity (E x F) 91,633	941,897 1,361 Prorated Projected Balance (Currulative Sum of G) 12,818,973 12,910,606	Actual Monthly Activity	J Difference between projected and actual activity	From WSD Avg (Line 136 minu: rving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 14,443	Rate Base s Line 137) Proration - True L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance ref proration averaging Note 5
Proration Adjustment Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January	Days in Per B Days in the Month ems 31 28	Tod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307	D Total Days in Future Portion of Test Period 365 365	From WsD / (Line 136 mi E Proration Amount (C / D) 91.78% 84.11%	Avg Rate Base inus Line 137) Averaging wit F Projected Monthly Activity 99,839 99,839	G Prorated Projected Monthly Activity (E x F) 91,633 83,974	941,897 1,361 ojected H Projected Balance (Currulative Sum of G) 12,818,973 12,910,606 12,994,581	Actual Monthly Activity 15,736 15,736	J Difference between projected advity (See Note 1) (84,103) (84,103)	From WsD Avg (Line 136 minu: rving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 14,443 13,236	Rate Base s Line 137) Proration - True L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance ref proration averaging Note 5
Proration Adjustment Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite Jaruary Petruary March	Days in Per B Days in the Month ams 31 28 31	Tod C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276	D Total Days in Future Portion of Test Period 365 365	From WsD / (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62%	Avg Rate Base inus Line 137) Averaging wit F Projected Monthly Activity 99,839 99,839 99,839 99,839 99,839	G Prorated Projected Monthly Activity (E x F) 91,633 83,974 75,495	941,897 1,361 ojected H Prorated Projected Balance (Currulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075	Actual Monthly Activity 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103)	From WSD Avg (Line 136 minu: rving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 11,899	Protation - True Proration - True Difference between projected and actual activity when actual and projected activity are either both increases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance ref proration averaging Note 5 10,66 10,66
Proration Adjustment Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January February Varch April	Days in Per B Days in the Month ems 31 28 31 31 31	Tod C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 246	D Total Days in Future Portion of Test Period 365 365 365 365	From WsD / (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40%	Avg Rate Base inus Line 137) Averaging wit F Projected Monthly Activity 99,839 90,839 90,840 90,840 90,840 90,840 90,840 90,840 90,	G Prorated Projected Monthly Activity (E x F) 91,633 83,974 75,495 67,289	941,897 1,361 Prorated Projected Balance (Cumulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364	I Actual Monthly Activity 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103)	From WsD Avg (Line 136 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 14,443 13,236 11,839 10,606	Proration - True Proration - True Difference between projected and actual activity are either both increases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance ref proration averaging Note 5 10,65 10,66 10,67 10,67
Proration Adjustment Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January Varch Varli Va	Days in Per B Days in the Month arms 31 28 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245	D Total Days in Future Portion of Test Period 365 365 365 365	From WsD / (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90%	Avg Rate Base inus Line 137) Averaging wit F Projected Monthly Activity 99,839 99,	G Prorated Projected Monthiy Activity (E x F) 91,633 83,974 75,495 67,299 58,809	941,897 1,361 ojected H Prorated Projected Balance (Cumulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,384 13,173,384	I Actual Monthly Activity 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84, 103) (84, 103) (84, 103) (84, 103) (84, 103)	From WsD Avg (Line 136 minu: rving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 14,443 13,236 11,899 10,606 9,269	Rate Base s Line 137) Proration - True Difference between projected and actual activity when actual and projected actual activity actual activity actual act	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance ref proration averaging Note 5 10,66 10,66 10,66 10,66 10,66
Proration Adjustment Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite january Pebruary Varch April Varch April Varch	Days in Per B Days in the Month ms 31 28 31 30 31 30 31	iod C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 246 215 185	D Total Days in Future Portion of Test Period 365 365 365 365 365 365	From WsD / (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.99% 50.68%	Avg Rate Base inus Line 137) Averaging wit F Projected Monthly Activity 99,839 99,	G Prorated Projected Monthly Activity (E x F) 91,633 83,974 75,495 67,289 58,809 50,603	941,897 1,361 Prorated Projected Balance (Curulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,196,173 13,246,776	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	From WsD Avg (Line 136 minu: vving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 14,443 13,236 11,899 9,269 9,269 9,269 7,976	Protation - True Proration - True Difference between projected and actual activity when actual and projected activity are either both increases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance ref proration averaging Note 5 10,66
Proration Adjustment Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January Varch April Varch Varch June July	Days in Per B Days in the Month arms 31 30 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215 185	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365	From WsD / (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 50.68% 42.19%	Avg Rate Base inus Line 137) Averaging wit F Projected Monthly Activity 99,839 99,	G Prorated Projected Monthiy Activity (E x F) 91,633 83,974 75,495 67,289 58,809 50,603 42,124	941,897 1,361 Prorated Projected Balance (Curnulative Sum of G) 12,818,973 12,910,606 12,94,581 13,070,075 13,137,38,900 13,246,776 13,248,900	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84, 103) (84, 103)	From WsD Avg (Line 136 minu: rving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 14,443 13,236 11,899 10,606 9,269 6,639	Rate Base s Line 137) Proration - True Difference between projected and actual activity when actual and projected actual activity actual activity actual actua	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance refi proration averaging Note 5 10,66 10,66 10,66 10,66 10,66 10,66 10,66 10,66 10,66 10,66
Proration Adjustment Account 190 - Basis Difference-Ci A Month December 31st balance Prorated Ite Ianuary February Varch April Vay Luive L	Days in Per B Days in the Month 28 31 28 31 30 31 30 31 31 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215 165 154 123	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD / (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 67.40% 58.90% 50.68%	Avg Rate Base inus Line 137) Averaging wit F Projected Monthly Activity 99,839 99,	G Prorated Projected Monthly Activity (E x F) 91,633 83,974 75,495 67,289 56,603 42,124 433,644	941,897 1,361 Prorated Projected Balance (Curulative Sum of G) 12,818,973 12,910,606 12,994,881 13,070,075 13,137,364 13,284,970 13,282,545	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84, 103) (84, 103) (84, 103) (84, 103) (84, 103) (84, 103) (84, 103) (84, 103) (84, 103) (84, 103)	From WsD Avg (Line 136 minu: vving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 14,443 13,236 11,899 10,606 9,269 9,7,976 6,633 9,5,303	Rate Base s Line 137) Proration - True Difference between projected and actual activity when actual and projected actual activity actual activity actual actua	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance refi proration averaging Note 5 10,66 10,66 10,66 10,66 10,66 10,66 10,66 10,66 10,66 10,68 10,78
Proration Adjustment Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January -ebruary Varch April Vary Varch Vary Varch Vary September	Days in Per B Days in the Month ams 31 30 30 31 31 31 31 31 31 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 2766 246 245 185 185 154	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	Eron WsD / (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 74.00% 50.68% 42.19% 50.68% 42.19% 50.68%	Avg Rate Base inus Line 137) Averaging wit F Projected Monthly Activity 99,839 99,	G Prorated Projected Monthly Activity (E x F) 91,633 83,974 75,495 67,299 58,809 50,603 42,124 33,644 25,438	941,897 1,361 Prorated Projected Balance (Cumulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070.075 13,373,664 13,324,576 13,324,789	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84, 103) (84, 103)	From WsD Avg (Line 136 minu: rving Projected K Preserve proration when actual monthly actual monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 11,899 10,606 9,269 7,976 6,639 5,303 4,010	Rate Base s Line 137) Proration - True Difference between projected and actual activity when actual and projected actual activity actual activity actual actua	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance ref proration averaging Note 5 10,66 10,66 10,66 10,66 10,66 10,66 10,66 10,66 10,66
Proration Adjustment Account 190 - Basis Difference-Ci A Month December 31st balance Prorated Ite Ianuary February Varch April Vay Luive L	Days in Per B Days in the Month 28 31 28 31 30 31 30 31 31 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215 165 154 123	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD / (Line 136 ml Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 67.40% 67.40% 62.64% 16.99%	Avg Rate Base inus Line 137) Averaging wit F Projected Monthly Activity 99,839 99,	G Prorated Projected Monthly Activity (E x F) 91,633 83,974 75,495 67,289 56,603 42,124 433,644	941,897 1,361 Prorated Projected Balance (Curulative Sum of G) 12,818,973 12,910,606 12,994,881 13,070,075 13,137,364 13,284,970 13,282,545	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84, 103) (84, 103) (84, 103) (84, 103) (84, 103) (84, 103) (84, 103) (84, 103) (84, 103) (84, 103)	From WsD Avg (Line 136 minu: vring Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 9,18,99 10,606 9,269 9,7,976 6,639 9,5,303 4,010 2,673	Rate Base s Line 137) Proration - True Difference between projected and actual activity when actual and projected actual activity actual activity actual actua	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance ref proration averaging Note 5 10,66 10,76 10,76 10,76 10,76 10,76 10,77
Proration Adjustment Account 190 - Basis Difference-Ci A Month December 31st balance Prorated Ite January Pebruary Varch April Vary June Juny June Juny June September Jotober	Days in Per B Days in the Month arms 31 28 31 30 31 30 31 30 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215 154 123 93 93 62 32 23 2	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	Eron WsD / (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 85.89% 58.90% 50.68% 82.74% 16.99% 8.77%	Averaging with F Projected Monthly Activity 99,839 <tr< td=""><td>G Prorated Projected Monthiy Activity (E x F) 91,633 83,974 75,495 67,299 58,80956,800 58,800 58,8000 58,8000 58,80000000000</td><td>941,897 1,361 Prorated Projected Balance (Curnulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,166,173 13,246,776 13,228,545 13,347,983 13,364,942</td><td>I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736</td><td>J Difference between projected and actual activity (See Note 1) (84, 103) (84, 103) (8</td><td>From WsD Avg (Line 136 minu: rving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 9,269 10,606 6,639 9,269 5,303 4,010 2,673 1,380 43</td><td>Rate Base s Line 137) Proration - True Difference between projected and actual activity are either both actual activity are either both increases (See Note 3) - - - - - - - - - - - - -</td><td>M 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)</td><td>6) Balance ref proratio averaging Note 3 10.66 10.66 10.68 10.66 10.68 10.67 10.77 10.77 10.77 10.77</td></tr<>	G Prorated Projected Monthiy Activity (E x F) 91,633 83,974 75,495 67,299 58,80956,800 58,800 58,8000 58,8000 58,80000000000	941,897 1,361 Prorated Projected Balance (Curnulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,166,173 13,246,776 13,228,545 13,347,983 13,364,942	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84, 103) (84, 103) (8	From WsD Avg (Line 136 minu: rving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 9,269 10,606 6,639 9,269 5,303 4,010 2,673 1,380 43	Rate Base s Line 137) Proration - True Difference between projected and actual activity are either both actual activity are either both increases (See Note 3) - - - - - - - - - - - - -	M 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)	6) Balance ref proratio averaging Note 3 10.66 10.66 10.68 10.66 10.68 10.67 10.77 10.77 10.77 10.77
Proration Adjustment Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January Varch April Vary Varch April Valy September Jotober Vovember	Days in Per B Days in the Month ms 311 300 311 313 314 313 314 313 314 313 314 315 316 317 318 319 311 311 313 314 315	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 246 215 185 185 185 185 185 246 246 246 245 246 246 246 245 246 246 246 246 245 246 246 245 246 246 245 246 245 246 246 245 246 246 246 246 245 246 246 246 246 246 246 246 246 246 246	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	Eron WsD / (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 85.89% 58.90% 50.68% 82.74% 16.99% 8.77%	Averaging will Averaging will F Projected Monthly Activity 99,839	G Prorated Projected Monthly Activity (E x F) 91,633 83,974 75,495 67,289 67,289 58,809 50,603 42,124 33,644 25,438 16,959 8,753	941,897 1,361 Nojected H Prorated Projected Balance (Cumulative Sum of G) 12,818,973 12,910,606 12,994,881 13,070,075 13,137,364 13,322,545 13,342,776 13,322,545 13,334,942 13,33695	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	From WsD Avg (Line 136 minu: rving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 9,269 10,606 6,639 9,269 5,303 4,010 2,673 1,380 43	Rate Base s Line 137) Proration - True Difference between projected and actual activity are either both actual activity are either both increases (See Note 3) - - - - - - - - - - - - -	M 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)	6) Balance ref proration averaging Note 5 10.66 10.66 10.66 10.66 10.66 10.66 10.66 10.67 10.77 10.77 10.77
Proration Adjustment Account 190 - Basis Difference-Cl A Account 190 - Basis Difference-Cl A December 31st balance Prorated Ite January -ebruary March April Vary Varch April Vary Software Software Software Software Software Total Ending Balance of Prorated items	Days in Per B Days in the Month arms 31 28 31 30 31 30 31 30 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215 154 123 93 93 62 32 23 2	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD / (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 50.68% 42.19% 33.70% 25.48% 0.27% (Line 158, &	Averaging with F Projected Monthly Activity 99,839 1,198,067 Col H)	G Prorated Projected Monthiy Activity (E x F) 91,633 83,974 75,495 67,299 58,80958,809 58,809 58,80959,800 58,809 58,800 58,80	941,897 1,361 Network State	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84, 103) (84, 103) (8	From WSD Avg (Line 136 minu: rving Projected Freeserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 91,060 9,269 9,5,03 1,889 10,666 9,269 9,5,77 1,880 1,800 1,880 1,890 1,880 1,880 1,880	Protet Base s Line 137) Protation - True Difference between projected and actual activity are either both increases (See Note 3)	M 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)	6) Balance ref proration averaging Note 5 10,66 10,67 10,77
Proration Adjustment Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January February Varch April Varch April Varch September Sotober November December Total	Days in Per B Days in the Month arms 31 28 31 30 31 30 31 30 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215 154 123 93 93 62 32 23 2	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD / (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 67.40% 58.90% 83.70% 25.48% 16.99% 8.77% 0.27%	Averaging with F Projected Monthly Activity 99,839 <tr< td=""><td>G Prorated Projected Monthiy Activity (E x F) 91,633 83,974 75,495 67,299 58,80958,809 58,809 58,80959,800 58,809 58,800 58,80</td><td>941,897 1,361 Prorated Projected Balance (Curulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,288,900 13,322,545 13,347,983 13,364,942 13,373,968</td><td>I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736</td><td>J Difference between projected and actual activity (See Note 1) (84, 103) (84, 103) (8</td><td>From WsD Avg (Line 136 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 14,443 13,236 (See Note 2) 14,443 14,443 14,849 14,849 14,847 14,</td><td>Rate Base s Line 137) Proration - True L Difference between projected and actual activity are either both increases (See Note 3) - - - - - - - - - - - - -</td><td>M 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)</td><td>6) Balance ret proratio averaging Note 5 10.66 10.66 10.66 10.66 10.66 10.68 10.66 10.67 10.77 10.77 10.77 10.77 10.77</td></tr<>	G Prorated Projected Monthiy Activity (E x F) 91,633 83,974 75,495 67,299 58,80958,809 58,809 58,80959,800 58,809 58,800 58,80	941,897 1,361 Prorated Projected Balance (Curulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,288,900 13,322,545 13,347,983 13,364,942 13,373,968	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84, 103) (84, 103) (8	From WsD Avg (Line 136 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 14,443 13,236 (See Note 2) 14,443 14,443 14,849 14,849 14,847 14,	Rate Base s Line 137) Proration - True L Difference between projected and actual activity are either both increases (See Note 3) - - - - - - - - - - - - -	M 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)	6) Balance ret proratio averaging Note 5 10.66 10.66 10.66 10.66 10.66 10.68 10.66 10.67 10.77 10.77 10.77 10.77 10.77

	Days in Per	bor	_	-	Averaging wit	h Proration - Pr	ojected	Av	eraging Preser	ving Projected	Proration - Tru	e-up (See Note	6)
Α	в	с	D	E	F	G	н	1	J	к	L	м	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 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 ref proration averaging Note 5
December 31st balance Prorated Ite	ems						8,707						
January	31	335	365	91.78%	58	53	8,760	41	(17)	37	-	-	
February	28	307	365	84.11%	58	49	8,809	41	(17)		-	-	
March	31	276		75.62%	58	44	8,852	41	(17)	31	-	-	
April	30	246		67.40%	58	39	8,891	41	(17)		-	-	
May	31	215		58.90%	58	34	8,925	41	(17)		-	-	
June	30	185		50.68%	58	29	8,955	41	(17)		-	-	
July	31	154	365	42.19%	58	24	8,979	41	(17)		-	-	
August	31	123	365	33.70%	58	19	8,999	41	(17)		-	-	
September	30	93		25.48%	58	15	9,013	41	(17)		-	-	
Dctober	31	62		16.99%	58	10	9,023	41	(17)		-	-	
lovember	30	32		8.77%	58	5	9,028	41	(17)		-	-	
lecember otal	31 365	2,029	365 4,380	0.27%	<u>58</u> 694	0	9,029	<u>41</u> 488	(17)			-	
otai	303	2,029	4,300		054	522		400	(200)	220		-	
				(EIIIG 132 IIII	nus Line 193)		(25)			(Line 192 minu:	2		
	Days in Per	iod				h Proration - Pr	ojected	Av	eraging Preser	ving Projected	Proration - Tru	e-up (See Note	6)
Account 190 - Federal Only NOL -			D	E		h Proration - Pr G		Av	eraging Preser J			e-up (See Note M	6) N
	Days in Per	iod	D Total Days in Future Portion of Test Period			Prorated Projected Monthly Activity (E x F)	ojected	Av I Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	ving Projected	Proration - Tru	e-up (See Note ' M When projected activity is an increase while actual activity is a decrease decrease while actual activity is an increase (See Note 4)	6) N Balance ref proration averaging Note 5
A Month	Days in Per B Days in the Month	tod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	E Proration Amount (C / D)	Averaging wit F Projected Monthly Activity	G Prorated Projected Monthly Activity (E x F)	prorated Projected Balance (Cumulative Sum of G)	I Actual Monthly Activity	J Difference between projected and actual activity (See Note 1)	Ving Projected K Preserve proration when actual monthly and projected monthly are either both increases (See Note 2)	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaging Note
A Month December 31st balance Prorated Ite January	Days in Per B Days in the Month ems 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	E Proration Amount (C / D) 91.78%	Averaging wit F Projected Monthly Activity 514,461	G Prorated Projected Monthly Activity (E x F) 472,176	Prorated Projected Balance (Cumulative Sum of G) 472,176	I Actual Monthly Activity 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707	Ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 472,176	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averagin Note
A Month December 31st balance Prorated Ite January ebruary	Days in Per B Days in the Month ems 31 28	tod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307	Total Days in Future Portion of Test Period 365 365	E Proration Amount (C / D) 91.78% 84.11%	Averaging with F Projected Monthly Activity 514,461 514,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711	Prorated Projected Balance (Cumulative Sum of G)	I Actual Monthly Activity 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707	Ving Projected K Preserve proration when actual monthly and projected monthly are either both increases (See Note 2) 472,176 432,711	Proration - Tru L Difference between projected and actual activity are either both increases (See Note 3) 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averagin Note 81 1,51
A Month December 31st balance Prorated Ite January February March	Days in Per B Days in the Month ems 31 28 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276	Total Days in Future Portion of Test Period 365 365	E Proration Amount (C / D) 91.78% 84.11% 75.62%	Averaging wit F Projected Monthly Activity 514,461 514,461 514,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,011	Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,293,804	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707	Ving Projected K Preserve proration when actual monthly and projected monthly are either both increases (See Note 2) 472,176 432,717 389,017	Proration - Tru L Difference between projected and actual activity and projected activity are either both increases or decreases (See Note 3) 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaginy Note 8 1,5 1,5 2,2;2
A Month December 31st balance Prorated Ite January Pebruary Varch April	Days in Per B Days in the Month ems 31 28 31 30	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 246	Total Days in Future Portion of Test Period 365 365 365	E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40%	Projected Monthly Activity 514,461 514,461 514,461 514,461	G Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732	Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,293,904 1,640,636	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707	Ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 472,176 432,711 389,017 346,732	Proration - Tru L Difference between projected and actual activity are either both increases or decreases (See Note 3) 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaging Note 8 1,5 2,2 2,2 2,9
A Month December 31st balance Prorated Ite January February March April May	Days in Per B Days in the Month ems 31 28 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245	Total Days in Future Portion of Test Period 365 365 365 365	E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90%	Averaging wit F Projected Monthly Activity 514,461 514,461 514,461 514,461 514,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,032	Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,293,904 1,640,636 1,943,675	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707	Ving Projected K Preserve proration when actual monthly and projected monthly are either both increases (See Note 2) 472,176 432,711 389,017 346,732 303,039	Proration - Tru L Difference between projected and actual activity are either both increases or decreases (See Note 3) 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	Balance re proratic averaging Note 8 1.55 2.22 2.9 3.66
A Month December 31st balance Prorated Ite January rebruary March April May June	Days in Per B Days in the Month ems 31 28 31 30 31 30 31 30	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215 185	Total Days in Future Portion of Test Period 365 365 365 365 365 365	E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68%	Projected Monthly Activity 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461	G Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754	ojected H Projected Balance (Cumulative Sum of G) 472,176 904,887 1,293,904 1,640,638 1,943,675 2,204,429	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707	Ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754	Proration - Tru L Difference between projected and actual activity are either both increases (See Note 3) 663,707 663,707 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaging Note 8(1.5(2.22 2,9(3.6(4,11)
A Month December 31st balance Prorated Ite January Varch April Vary June June July	Days in Per B Days in the Month 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215 185	Total Days in Future Portion of Test Period 365 365 365 365 365 365	E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19%	Averaging with F Projected Monthly Activity S14,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060	Dijected H Projected Balance (Currulative Sum of G) 472,176 904,887 1,293,904 1,494,675 2,204,429 2,421,489	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707	Ving Projected K Preserve proration when actual monthly and projected monthly are either both increases (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754 217,060	Proration - Tru L Difference between projected and actual activity are either both increases or decreases (See Note 3) 663,707 663,707 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaging Note 84 1,55 2,21 2,99 3,66 4,15 4,77
A Month December 31st balance Prorated Ite January rebruary March April May Lune Lune July Jugust	Days in Per B Days in the Month 1 28 31 30 31 30 31 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 154 185 185	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	E Proration Amount (C / D) 91.78% 84.11% 7562% 67.40% 58.80% 50.68% 42.19% 33.70%	Projected Monthly Activity S14,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366	ojected H Projected Balance (Cumulative Sum of G) 472,176 904,887 1,283,904 1,640,636 1,943,675 2,204,429 2,421,489 2,594,855	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707	Ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 472,176 432,711 389,073 303,039 260,754 217,060 173,366	Proration - Tru L Difference between projected and actual activity are either both increases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratio averaging Note 86 1,55 2,25 2,99 3,66 4,15 4,74 5,22
A Month December 31st balance Prorated Ite January ebruary March April May Lune June Juny September	Days in Per B Days in the Month 31 38 31 30 31 31 31 31 31 31 31 31 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 276 245 245 1854 123 93	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48%	Averaging with F Projected Monthly Activity S14,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082	Dijected H Projected Balance (Cumulative Sum of G) 472,176 904,887 1,293,904 1,840,636 1,943,675 2,204,429 2,421,489 2,549,855 2,2725,937	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707	Ving Projected K Preserve proration when actual monthly and projected monthly are either both increases (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082	Proration - Tru L Difference between projected and actual activity are either both increases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaging Note 86 1,55 2,29 3,66 4,77 4,75 2,29 3,66 4,75 4,75 5,22
A Month December 31st balance Prorated Ite lanuary ebruary darch April May June June July Jugust September Jotober	Days in Per B Days in the Month Month 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 153 154 123 93 62	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 50.68% 42.48% 16.99%	Averaging wit F Projected Monthly Activity 514,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 300,303 260,754 217,060 173,366 131,082 87,388	Dijected H Projected Balance (Cumulative Sum of G) 472,178 904,887 1,293,904 1,640,636 1,943,675 2,204,429 2,421,489 2,594,855 2,725,937 2,813,325	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	Ving Projected K Preserve proration when actual monthly and projected monthly are either both increases (See Note 2) 472,176 432,711 389,017 346,732 203,039 260,754 217,060 173,366 131,082 87,388	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratio averaging Note 8(1,5f 2,2f 2,9f 3,6f 4,1f 4,7f 4,7f 5,2f 5,7f 6,17
A Month December 31st balance Prorated Ite anuary February Aarch Ary Mary July Vugust September Jotober Sovermber	Days in Per B Days in the Month S 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 276 245 245 1854 123 93	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 85.74% 16.99% 8.77%	Averaging will F Projected Monthly Activity S14.461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,338 45,103	ojected H Projected Balance (Cumulative Sum of G) 472,176 904,887 1,223,904 1,640,636 1,943,675 2,204,429 2,421,489 2,694,485 2,2725,937 2,813,325 2,2654,425 2,2654,829	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	Ving Projected K Preserve proration when actual monthly and projected monthly are either both increases (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103	Proration - Tru L Difference between projected and actual activity are either both increases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaging Note 88 1,56 2,21 2,99 3,66 4,11 4,77 5,22 5,77 6,15
A Month December 31st balance Prorated Ite January rebruary Warch April May June July September October Scotober Socember Socember	Days in Per B Days in the Month 31 36 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 185 184 123 93 39 32 21	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 50.68% 42.48% 16.99%	Averaging with F Projected Monthly Activity S14,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103 1,409	Dijected H Projected Balance (Cumulative Sum of G) 472,178 904,887 1,293,904 1,640,636 1,943,675 2,204,429 2,421,489 2,594,855 2,725,937 2,813,325	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	Ving Projected K Preserve proration when and projected monthly and projected monthly activity are either both increases (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103 1,409	Proration - Tru L Difference between projected and actual activity are either both increases or decreases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaging Note 8 1,55 2,27 2,99 3,66 4,11,1 4,7,7 5,2 5,7 5,2 5,7 5,2 5,7 5,2 5,7 5,2 5,7 5,2 5,2 5,2 5,2 5,2 5,2 5,2 5,2 5,2 5,2
A Month December 31st balance Prorated Ite January Varch April Vay June June July	Days in Per B Days in the Month S 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 153 154 123 93 62	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 85.74% 16.99% 8.77%	Averaging will F Projected Monthly Activity S14.461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,338 45,103	ojected H Projected Balance (Cumulative Sum of G) 472,176 904,887 1,223,904 1,640,636 1,943,675 2,204,429 2,421,489 2,694,485 2,2725,937 2,813,325 2,2654,425 2,2654,829	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	Ving Projected K Preserve proration when actual monthly and projected monthly are either both increases (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103	Proration - Tru L Difference between projected and actual activity are either both increases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re prorati averagin Note 8 1,5 2,2 2,9 3,6 4,1,1 4,7 5,2 5,7 5,2 5,7 6,1 6,5
A Month December 31st balance Prorated Ite January February Warch April Warch April Wardh April Vure Luiy Vagust September October Soctobe	Days in Per B Days in the Month 31 36 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 185 184 123 93 39 32 21	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 33.77% 0.27%	Averaging with F Projected Monthly Activity S14,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103 1,409	ojected H Projected Balance (Cumulative Sum of G) 472,176 904,887 1,293,904 1,640,638 1,943,675 2,204,429 2,421,489 2,424,429 2,429,435 2,244,429 2,429,435 2,245,4292,245,429 2,245,4292,245,429 2,245,4292,245,429 2,245,4292,245,429 2,245,433	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	Ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103 1,409 2,859,838	Proration - Tru L Difference between projected and actual activity are either both increases or decreases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 7,964,485	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaging Note 8 1.5; 2.2; 2.9; 3.6; 4.1; 1; 4.7; 5.2; 5.7; 6.5; 6.8;
A Month December 31st balance Prorated Ite anuary Verbruary Aarch Arch Varil Aay Uue Uuy Uuy Uuy Uuy Uuy Uuy Uuy Uuy Uuy Uuy	Days in Per B Days in the Month 31 36 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 185 184 123 93 39 32 21	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.69% 50.89% 50.89% 16.99% 8.77% 0.27%	Averaging will F Projected Monthly Activity S14,461 S14,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103 1,409	ojected H Projected Balance (Cumulative Sum of G) 472,176 904,887 1,223,904 1,640,636 1,943,675 2,242,429 2,2421,489 2,594,855 2,725,937 2,859,838	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103 1,409 2,859,838	Proration - Tru L Difference between projected and actual activity are either both increases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 7,964,485	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaging Note 86 1,55 2,25 2,95 3,66 4,15 2,25 2,95 3,66 4,15 4,74 4,74 4,77 5,22 5,77 6,55 6,84 6,84
A Month December 31st balance Prorated Ite January rebruary Warch April May June July September October Scotober Socember Socember	Days in Per B Days in the Month 31 36 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 185 184 123 93 39 32 21	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.69% 50.89% 50.89% 16.99% 8.77% 0.27%	Averaging with F Projected Monthly Activity S14,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103 1,409	ojected H Projected Balance (Cumulative Sum of G) 472,176 904,887 1,293,904 1,640,638 1,943,675 2,204,429 2,421,489 2,424,429 2,429,435 2,244,429 2,429,435 2,245,4292,245,429 2,245,4292,245,429 2,245,4292,245,429 2,245,4292,245,429 2,245,433	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	Ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103 1,409 2,859,838	Proration - Tru L Difference between projected and actual activity are either both increases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance rel proratio averaging

-	Days in Peri	iod	-			th Proration - Pr		Av		ving Projected		e-up (See Note	6)
А	В	С	D	E	F	G	н		J	к	L	м	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 ad 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 (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 refi proratior averaging Note 5
December 31st balance Prorated Ite	ems												
January	31	335	365	91.78%	138,482	127,100	127,100	1,652	(136,831)	1,516	-	-	
February	28	307	365	84.11%	138,482	116,477	243,577	1,652	(136,831)	1,389	-	-	
March	31	276	365	75.62%	138,482	104,715	348,292	1,652	(136,831)	1,249	-	-	
April	30 31	246 215	365 365	67.40% 58.90%	138,482 138,482	93,333 81,572	441,626 523,197	1,652	(136,831) (136,831)	1,113 973	-	-	
May June	31 30	215 185		58.90% 50.68%	138,482 138,482	81,572 70,190	523,197 593,387	1,652 1,652	(136,831) (136,831)		-	-	
July	30	185	365	50.68% 42.19%	138,482	70,190 58,428	593,387 651,815	1,652	(136,831)	697	-	-	
August	31	154	365	42.19%	138,482	58,428	698.482	1,652	(136,831)	557	-		
September	30	93		25.48%	138,482	35,285	733,766	1,652	(136,831)		-		
October	31	62		16.99%	138,482	23,523	757,289	1,652	(136,831)		-	-	
November	30	32	365	8.77%	138,482	12,141	769,430	1,652	(136,831)	145	-	-	
December	31	1	365	0.27%	138,482	379	769,810	1,652	(136,831)	5	-	-	
otal	365	2,029	4,380		1,661,788	769,810		19,821	(1,641,966)	9,182	-	-	
					Caller		769,810			(Line 242, & Co	DIN)		
nding Balance of Prorated items				(Line 242, &									
Ion-prorated Average Balance				From WsD A	vg Rate Base		830,894			From WsD Avg			
Ion-prorated Average Balance roration Adjustment				From WsD A						From WsD Avg (Line 248 minu:			
Ending Balance of Prorated items Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder	Days in Peri	iod		From WsD A (Line 248 min	vg Rate Base nus Line 249)	th Proration - Pr	<u>830,894</u> (61,084)	Av	eraging Preser	(Line 248 minu	s Line 249) Proration - Tru	e-up (See Note	6)
Non-prorated Average Balance Proration Adjustment	ral Only NOL - T Days in Peri B	ransmission iod C		From WsD A	vg Rate Base nus Line 249)	th Proration - Pr G	<u>830,894</u> (61,084)	Av	eraging Preser J	(Line 248 minu	s Line 249)	e-up (See Note M	
Von-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder	Days in Peri	iod		From WsD A (Line 248 min	vg Rate Base nus Line 249)		<u>830,894</u> (61,084)	Av I Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	(Line 248 minu: ving Projected	s Line 249) Proration - Tru		6)
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite	Days in Peri B Days in the Month	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	D Total Days in Future Portion of Test Period	From WSD A (Line 248 min E Proration Amount (C / D)	vg Rate Base nus Line 249) Averaging wi F Projected Monthly Activity	G Prorated Projected Monthly Activity (E x F)	estimation of G and G an	I Actual Monthly Activity	J Difference between projected and actual activity (See Note 1)	Ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Proration - Tru L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) N Balance ref proratio averaging Note 5
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite January	Days in Peri B Days in the Month ems	od C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	D Total Days in Future Portion of Test Period 365	From WSD A A (Line 248 min)	Vg Rate Base nus Line 249) Averaging wi F Projected Monthly Activity (24, 293)	G Prorated Projected Monthly Activity (E x F)	830.894 (61,084) Prorated Projected Generative Sum of G) 12,243,517 12,221,221	I Actual Monthly Activity (24,138)	J Difference between projected and actual activity (See Note 1)	(Line 248 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) (22,154)	Proration - Tru L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) N Balance rel proratio averaging Note 5
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite January February	Days in Peri B Days in the Month ems 31 28	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307	D Total Days in Future Portion of Test Period 365 365	From WSD A (Line 248 min) E Proration Amount (C / D) 91.78% 84.11%	Vg Rate Base nus Line 249) Averaging wi F Projected Monthly Activity (24,293) (24,293)	G Prorated Projected Monthly Activity (E x F) (22,296) (20,432)	830.894 (61,084) Prorated Projected Balance (Cumulative Sum of G) 12,243,517 12,221,221 12,221,221	I Actual Monthly Activity (24,138) (24,138)	J Difference between projected and actual activity (See Note 1) 154 154	(Line 248 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) (22,154) (20,303)	Proration - Tru L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) N Balance re proratio averaging Note : 11,8 11,8
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite fanuary Pebruary March	Days in Peri B Days in the Month ems 31 28 31	od C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276	D Total Days in Future Portion of Test Period 365 365 365	From WsD A (Line 248 min)	Vg Rate Base nus Line 249) Averaging wi F Projected Monthly Activity (24,293) (24	G Prorated Projected Monthiy Activity (E x F) (22,296) (20,432) (18,369)	830.894 (61.084) Prorated Projected General Action Projected Balance (Cumulative Sum of G) 12.243,517 12.221,221 12.200,788 12,824,817 12,824,817	I Actual Monthly Activity (24,138) (24,138) (24,138)	J Difference between projected and actual activity (See Note 1) 154 154 154	(Line 248 minut ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) (22, 154) (20, 303) (18, 253)	Proration - Tru L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) N Balance re proratio averaging Note : 11,8: 11,8: 11,7:
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite January February	Days in Peri B Days in the Month ems 31 28	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307	D Total Days in Future Portion of Test Period 365 365 365 365	From WSD A (Line 248 min) E Proration Amount (C / D) 91.78% 84.11%	Vg Rate Base nus Line 249) Averaging wi F Projected Monthly Activity (24,293) (24,293)	G Prorated Projected Monthly Activity (E x F) (20,432) (18,369) (16,373)	830.894 (61,084) Prorated Projected Balance (Cumulative Sum of G) 12,243,517 12,221,221 12,200,788 12,182,419 12,182,40,046	I Actual Monthly Activity (24,138) (24,138)	J Difference between projected and actual activity (See Note 1) 154 154	(Line 248 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) (22,154) (20,303)	Proration - Tru L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) N Balance re proratio averaging Note : 11,8 11,8 11,8 11,8 11,8 11,8
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite January February Varch April	Days in Peri B Days in the Month and 31 28 31 30 31 30 31 30	od C Number of Days Remaining in Year After Month's Deferred Taxes 335 307 276 246 245 185	D Total Days in Future Portion of Test Period 365 365 365 365 365 365	From WSD A (Line 248 min)	Vg Rate Base nus Line 249) Averaging wi F Projected Monthly Activity (24,293) (24,283) (2	G Prorated Projected Monthly Activity (E x F) (22,296) (20,432) (16,373) (14,309) (16,373) (14,309)	830.894 (61,084) Prorated Projected Ill Projected Ill 12,243.517 12,221.221 12,220,288 12,182,419 12,160,046 12,160,046 12,160,048 12,160,048 12,161,313 12,139,424	I Actual Monthly Activity (24,138) (24,138) (24,138) (24,138)	J Difference between projected and actual activity (See Note 1) 154 154 154 154 154	(Line 248 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) (22,154) (22,033) (18,253) (16,269)	Proration - Tru L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) N Balance re proratio averaging Note : 11.8 11.8 11.7 11.7
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite January Vefurary Varch April May	Days in Peri B Days in the Month ems 31 28 31 30 31 30 31 31	od C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215 155	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365	From WSD A (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 50.68% 42.19%	Vg Rate Base nus Line 249) Averaging wi F Projected Monthly Activity (24,293) (24,	G Prorated Projected Monthiy Activity (E x F) (20,432) (18,369) (16,373) (14,309) (12,313) (10,250)	830.894 (61.084) (61.084) Prorated Projected (Cumulative Sum of G) 12.243.517 12.220.281 12.200.788 12.162.45.151,737 12.163.42.419 12.163.42.419 12.163.42.419 12.163.42.419 12.163.42.419 12.163.42.419 12.163.42.419 12.163.42.419 12.163.42.419 12.163.42.419 12.163.42.419 12.163.42.419 12.163.42.419 12.163.42.419 12.163.42.419 12.163.42.419 12.175.42.419	I Actual Monthly Activity (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138)	J Difference between projected and actual activity (See Note 1) 154 154 154 154 154 154	(Line 248 minut ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) (22,154) (20,303) (18,253) (16,269) (14,219) (12,235) (10,184)	Proration - Tru L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) N Balance re proratio averaging Note : 11.8 11.8, 11.8, 11.8, 11.8, 11.8, 11.7, 11.7, 11.7, 11.7, 11.7,
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite January Pebruary March April May Luiy August	Days in Peri B Days in the Month and and and and and and and and and and	od C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 246 215 1854 154 123	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.60% 42.19% 33.70%	Vg Rate Base nus Line 249) Averaging wit F Projected Monthly Activity (24, 293) (2	G Prorated Projected Monthiy Activity (E x F) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313) (10,250) (8,186)	830.894 (61,084) Prorated Projected Intervention Intervention 12,243,517 12,224,3517 12,224,3517 12,224,2517 12,224,2517 12,200,788 12,186,046 12,186,046 12,19,173 12,209,288	I Actual Monthly Activity (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138)	J Difference between projected and actual activity (See Note 1) 154 154 154 154 154 154	(Line 248 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) (22, 154) (20, 303) (18, 253) (16, 269) (14, 219) (12, 235) (10, 184) (8, 134)	Proration - Tru L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance rel proratio averaging Note 5 11,88 11,77 11,77 11,77 11,77 11,77
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite Ianuary Varch April Vary Varch April Vagust September	Days in Per B Days in the Month ems 31 30 31 30 31 30 31 30 31	od C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 185 185 185 185 183 9 33	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 50.68% 50.68% 50.90% 50.80% 50% 50.80% 50.80% 50.80% 50.80% 50.80% 50.80% 50.8	(24,293) (24	G Prorated Projected Monthly Activity (E x F) (20,432) (18,369) (16,373) (14,309) (12,313) (10,250) (8,186) (6,196)	830.894 (61,084) Prorated Projected Balance (Cumulative Sum of G) 12,243,517 12,221,221 12,221,221 12,221,221 12,126,046 12,151,737 12,19,424 12,120,175 12,120,175 12,120,188 12,114,799	I Actual Monthly Activity (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138)	J Difference between projected and actual activity (See Note 1) 154 154 154 154 154 154 154 154	(Line 248 minut ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) (22,154) (20,303) (18,253) (16,269) (14,219) (12,235) (10,184) (8,134) (6,150)	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) N Balance ret proratio averaging Note 5 11,8 11,8 11,8 11,8 11,8 11,8 11,8 11,
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite January February Vary Vary Vary Vary Vary Vary Vary V	Days in Per B Days in the Month 31 30 31 30 31 30 31 30 31 30 31 30 31	od C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 246 2151 185 1154 185 1154 213 293 622	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.80% 42.19% 33.70% 25.48% 16.99%	Vg Rate Base nus Line 249) Averaging wi F Projected Monthly Activity (24, 293) (24,	G Prorated Projected Monthiy Activity (E x F) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313) (14,309) (12,313) (14,309) (12,313) (14,309) (14,309) (14,261) (6,190) (4,126) (14,126) (14,12	830.894 (61.084) Prorated Projected Balance (Cumulative Sum of G) 12,243,517 12,221,221 12,221,221 12,223,221 12,160,646 12,151,737 12,129,475 12,120,788 12,120,788 12,120,200,888 12,120,788 12,120,789 12,110,792 12,100,888 12,114,799 12,110,672	I Actual Monthly Activity (24, 138) (24, 138)	J Difference between projected and actual activity (See Note 1) 154 154 154 154 154 154 154 154 154	(Line 248 minut ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) (22,154) (20,303) (18,253) (18,253) (18,253) (12,235)	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance rel proratio averaging Note 1 11,8; 11,7; 11,7; 11,7; 11,7; 11,7; 11,7; 11,7;
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite anuary rebruary darch kpril May Iune Iuly September Jotober Sovember	Days in Per B Days in the Month ems 31 28 31 30 31 30 31 30 31 30 31 30 31	od C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 185 185 185 185 183 9 33	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77%	Vg Rate Base nus Line 249) Averaging wit F Projected Monthly Activity (24,293) (24,283) (G Prorated Projected Monthly Activity (E x F) (22,296) (20,432) (18,369) (14,309) (14,309) (12,313) (10,250) (6,186) (6,196) (6,196) (2,123)	830.894 (61,084) Prorated Projected Intervention Projected Balance (Cumulative Sum of G) 12.243,517 12.221,221 12.200,788 12,166,046 12,151,737 12,139,424 12,120,978 12,110,872 12,110,672 12,110,672 12,100,843	I Actual Monthly Activity (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138)	J Difference between projected and actual activity (See Note 1) 154 154 154 154 154 154 154 154 154	(Line 248 minut ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) (22,154) (22,303) (18,253) (16,269) (14,219) (12,235) (10,184) (6,150) (4,100) (2,116)	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance ret proratio averaging Note : 11,& 11,8; 11,7; 11
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite fanuary February Varch April Varch April Varch September Joctober Socember S	Days in Peri B Days in the Month 31 30 31 30 31 30 31 30 31 30 31	od C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 2151 215 215 215 215 215 215 215 215 21	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.80% 42.19% 33.70% 25.48% 16.99%	vg Rate Base nus Line 249) Averaging wi F Projected Monthly Activity (24,293) (24	G Prorated Projected Monthly Activity (E x F) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313) (10,250) (8,186) (6,190) (4,126) (2,130) (67)	830.894 (61.084) H Prorated Projected General State Projected Balance (Cumulative Sum of G) 12,243,517 12,221,221 12,200,788 12,182,419 12,168,046 12,161,737 12,129,475 12,120,988 12,110,672 12,106,843 12,108,943 12,108,843 12,108,843 12,108,843 12,108,843 12,108,843 12,108,843 12,108,847	I Actual Monthly Activity (24, 138) (24, 138)	J Difference between projected and actual activity (See Note 1) 154 154 154 154 154 154 154 154 154 154	(Line 248 minut ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) (22, 154) (22, 303) (18, 253) (16, 269) (14, 219) (12, 235) (10, 184) (6, 150) (4, 100) (2, 116) (66)	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance re proratio averaging Note 11,8 11,8 11,8 11,8 11,8 11,8 11,8 11,
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite Ianuary Varch April Vary Varch April Vagust September	Days in Per B Days in the Month ems 31 28 31 30 31 30 31 30 31 30 31 30 31	od C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 246 2151 185 1154 185 1154 213 293 622	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77%	Vg Rate Base nus Line 249) Averaging wit F Projected Monthly Activity (24,293) (24,283) (G Prorated Projected Monthly Activity (E x F) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313) (10,250) (8,186) (6,190) (4,126) (2,130) (67)	830.894 (61.084) H Prorated Projected General State Projected Balance (Cumulative Sum of G) 12,243,517 12,221,221 12,200,788 12,182,419 12,168,046 12,161,737 12,129,475 12,120,988 12,110,672 12,106,843 12,108,943 12,108,843 12,108,843 12,108,843 12,108,843 12,108,843 12,108,843 12,108,847	I Actual Monthly Activity (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138) (24,138)	J Difference between projected and actual activity (See Note 1) 154 154 154 154 154 154 154 154 154	(Line 248 minut ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) (22,154) (22,303) (18,253) (16,269) (14,219) (12,235) (10,184) (6,150) (4,100) (2,116)	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaging Note 11.8 11.8 11.8 11.8 11.8 11.8 11.8 11.
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite January February Warch April May Luie Luiy August September Joctober November December Total	Days in Per B Days in the Month 31 32 31 30 31 30 31 30 31 30 31 30 31 30 31	od C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 2151 215 215 215 215 215 215 215 215 21	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 67.40% 58.41% 75.62% 67.40% 58.48% 16.99% 8.77% 0.27%	vg Rate Base nus Line 249) Averaging wi F Projected Monthly Activity (24, 293) (24	G Prorated Projected Monthly Activity (E x F) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313) (10,250) (8,186) (6,190) (4,126) (2,130) (67)	830.894 (61,084) Prorated Projected Projected I2,243,517 12,221,221 12,221,221 12,216,137 12,168,046 12,110,672 12,110,672 12,108,434 12,108,436	I Actual Monthly Activity (24, 138) (24, 138)	J Difference between projected and actual activity (See Note 1) 154 154 154 154 154 154 154 154 154 154	(Line 248 minut ving Projected K Preserve proration when actual monthly and projected monthly are either both increases (See Note 2) (22,154) (20,303) (18,253) (10,289) (14,219) (12,235) (10,184) (8,134) (8,134) (8,134) (8,134) (8,134) (8,134) (8,134) (8,134) (8,134) (134,185)	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance rel proratio averaging Note 1 11,88 11,71 11,77
Account 182 - Excess ADIT Feder Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite anuary Aarch Arch Uny Uugust September December D	Days in Per B Days in the Month 31 32 31 30 31 30 31 30 31 30 31 30 31 30 31	od C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 2151 215 215 215 215 215 215 215 215 21	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WSD A (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 0.27%	vg Rate Base nus Line 249) Averaging wi F Projected Monthly Activity (24,293) (2	G Prorated Projected Monthly Activity (E x F) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313) (10,250) (8,186) (6,190) (4,126) (2,130) (67)	830.894 (61,084) Prorated Projected Intervention Projected Balance (Cumulative Sum of G) 12,243,517 12,221,221 12,221,221 12,200,788 12,182,419 12,182,419 12,193,424 12,108,476 12,108,476	I Actual Monthly Activity (24, 138) (24, 138)	J Difference between projected and actual activity (See Note 1) 154 154 154 154 154 154 154 154 154 154	(Line 248 minut ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) (22,154) (20,303) (18,253) (16,269) (14,219) (12,235) (10,184) (8,134) (6,150) (4,100) (2,116) (66) (134,183) (Line 272, & Cc	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) N Balance ref proration averaging Note 5 11,84 11,86 11,87 11,87 11,87 11,77 11,77 11,77 11,77 11,77 11,77 11,77
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite fanuary February Varch April Varch April Varch September Joctober Socember S	Days in Per B Days in the Month 31 32 31 30 31 30 31 30 31 30 31 30 31 30 31	od C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 2151 215 215 215 215 215 215 215 215 21	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WSD A (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 0.27%	vg Rate Base nus Line 249) Averaging wi F Projected Monthly Activity (24, 293) (24	G Prorated Projected Monthly Activity (E x F) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313) (10,250) (8,186) (6,190) (4,126) (2,130) (67)	830.894 (61,084) Prorated Projected Projected I2,243,517 12,221,221 12,221,221 12,216,137 12,168,046 12,110,672 12,110,672 12,108,434 12,108,436	I Actual Monthly Activity (24, 138) (24, 138)	J Difference between projected and actual activity (See Note 1) 154 154 154 154 154 154 154 154 154 154	(Line 248 minut ving Projected K Preserve proration when actual monthly and projected monthly are either both increases (See Note 2) (22,154) (20,303) (18,253) (16,269) (14,219) (12,235) (10,184) (8,134) (8,134) (8,134) (8,134) (8,134) (8,134) (8,134) (8,134) (8,134) (134,185)	Proration - Tru L Difference between projected and actual activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	6) Balance ref proration averaging Note 5 11,88 11,87 11,77 11,77 11,77 11,77 11,77 11,77 11,77 11,77

	Days in Pe	riod			Averaging wit	th Proration - P	rojected	Av	eraging Preser	ving Projected	Proration - Tru	e-up (See Note	6)
A	В	с	D	E	F	G	н	1	J	к	L	м	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 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 (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 reflectin proration or averaging (See Note 5)
December 31st balance Pro	prated Items												-
January	31	335	365	91.78%	-		-	-		-	-	-	-
February	28	307	365	84.11%	-		-			-	-	-	-
March	31	276	365	75.62%	-	-	-	-	-	-	-	-	-
April	30	246		67.40%	-	-	-	-	-	-	-	-	-
May	31	215		58.90%	-		-	-		-	-	-	-
June	30	185		50.68%	-	-	-		-	-	-	-	-
July	31	154		42.19%	-	-	-	-		-	-	-	-
August	31	123		33.70%	-	-	-		-	-	-	-	-
September	30	93		25.48%	-	-	-		-	-	-	-	-
October	31	62		16.99%	-	-	-		-	-	-	-	-
November	30	32		8.77%	-		-		-	-	-	-	-
December	31	1	365	0.27%	-	-	-	-		-	-	-	-
Total	365	2,029	4,380		-	-		-	-	-	-	-	
Fadian Dalama of Decenter	4 Marca -			(1 000 0	0-110					(Line 300. & Co	1.80		
Ending Balance of Prorated Non-prorated Average Bala				(Line 300, &	Col H) Excess ADIT		-			(Line 300, & Co From WsD.3 E			-
Proration Adjustment	ince				nus Line 307)					(Line 306 minu			
r ioradori Aujustinent				(Line 300 IIII	ius Line 307)		-			(Line 300 minu	s Line 307)		-

NOTES

1) Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).

2) Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column I). 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 methodolgy to remove double averaging from the true-up ADIT Proration calculation is effective June 27, 2018.

Southwestern Public Service Company Worksheet D.3 Non-Plant Excess ADIT Inputs for Average Rate Base Calculations

		Year = 2021					Year = 2021			
Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
No.		Projected	Projected	Projected Avg.		References for	Actual	Actual	Actual Avg.	
		Beg of Year	End of Year	Balance	ADIT		Beg of Year	End of Year	Balance	ADIT
1	Excess Deferred Taxes - Liabilities Account 254 (Notes 1	Balance	Balance	<u>(b+c)/2</u>	Amortization	Actual Data	Balance	Balance	<u>(f+g)/2</u>	Amortization
2	SchM-107 - Pension Expense	(10,493,236)	(6,995,491)	(8,744,364)	(3,497,745)		(8,500,648)	(5,410,314)	(6,955,481)	(3,090,334)
2	SchM-107 - Pension Expense SchM-128 - Book Unamort. Cost Of Reacquired Debt	(1,764,760)	(1,176,507)	(1,470,634)	(588,253)		(1,292,456)	(726,474)	(1,009,465)	(565,982)
4	SchM-138 - Rate Case Expense	(1,389,056)	(926,037)	(1,157,547)	(463,019)		(925,554)	(462,374)	(693,964)	(463,180)
5	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(105,207)	(70,138)	(87,673)	(35,069)		(70,138)	(35,069)	(52,603)	(35,069)
6	SchM-168 - Reg Asset-NOx	(2,695)	(1,797)	(2,246)	(898)		(1,798)	(899)	(1,348)	(899)
7		()/	() /	- 1	(,		() /	()	-	()
8				-					-	
9				-					-	
10				-					-	
11				-					-	
12				-					-	
13 14				-					-	
14									-	
16										
17										
18				-					-	
19	Excess ADIT Liabilities Subject to Proration						Excess ADIT Liabilit	ies Subject to Pro	oration	
20				-					-	
21				-					-	
22				-					-	
23				-					-	
24 25				-					-	
25 26				-					-	
20										
28									-	
29				-					-	
30				-					-	
31				-					-	
32				-					-	
33				-					-	
34 35	Total Account 254	(13,754,955)	(9,169,970)	(11,462,463)	(4,584,985)		(10,790,593)	(6,635,129)	- (8,712,861)	(4 455 464)
	Total Account 204	(13,754,955)	(9,169,970)	(11,462,463)	(4,584,985)		(10,790,593)	(0,035,129)	(0,712,861)	(4,155,464)
36 37	Acct 254 Gross Up	1,284307052	1.284727798				1.286276205	1.287372421		
37	Acci 204 Gloss Op	1.204307052	1.204/2//90				1.2002/0200	1.20/3/2421		
39	Total Acct 254 Grossed Up	(17,665,586)	(11,780,916)			FF1, p 278, Footnote	(13,879,683)	(8,541,882)		
40		(,,)	(,,,-,			., .,	(()		

1	Excess Deferred Taxes - Assets Account 182.3 (Notes 2 a	and 3)								
2	SchM-102 - Fuel Tax Credit - Inc Addback	477	318	397	159		416	286	351	130
3	SchM-103 - Environmental Remediation	5,558	3,705	4,631	1,854		4,338	2,607	3,473	1,731
4	SchM-108 - Accrued Vacation Paid	131,821	87,855	109,838	43,966		143,397	117,230	130,314	26,167
5	SchM-109 - Employee Incentive	237,340	158,226	197,783	79,113		163,232	83,655	123,443	79,578
6 7	SchM-111 - Post Employment Benefits - FAS 106(Short T	1,078,506 60,167	719,004 40,111	898,755 50,139	359,502 20,056		741,750 41,381	380,137 21,207	560,944 31,294	361,613 20,174
8	SchM-112 - Post Employment Benefits FAS 112 SchM-116 - Bad Debt	162,054	108,005	135,029	20,056 54,049		219,642	202,633	211,138	20,174
9	SchM-118 - Inventory Reserve	25,926	17,284	21,605	8,642		18,987	10,672	14,830	8,315
0	SchM-130 - Deferred Compensation Plan Reserve	19,391	12,924	16,157	6,467		12,930	6,465	9,697	6,465
1	SchM-134 - Non-Qualified Pension Plans - 190	14,855	9,850	12,353	5,005		16,202	13,233	14,717	2,969
2	SchM-136 - Performance Share Plan	6,282	4,186	5,234	2,095		4,188	2,094	3,141	2,094
3	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
4	SchM-179 - DSM/CIP	80,987	53,991	67,489	26,996		53,991	26,996	40,494	26,996
5	SchM-192 - Texas Margin Tax	(14,300)	(9,533)	(11,917)	(4,767)		(20,029)	(18,697)	(19,363)	(1,332)
6	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48		2,348	2,935	1,174		2,349	1,174	1,761	1,174
7	SchM-203 - Fed NOL Benefit	0	0	0	0		23,994,395	23,508,935	23,751,665	485,460
8	SchM-226 - Performance Recognition Award	2,972	1,981	2,477	991		2,820	2,099	2,459	722
9	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
0				-					-	
1 2				-					-	
3				-					-	
4				-						
5				-					-	
6				-					-	
7				-					-	
8				-					-	
9				-					-	
0				-					-	
1				-					-	
2				-					-	
3				-					-	
4				-					-	
5 6				-					-	
7				-					-	
8										
9				-					-	
ō	Excess ADIT Assets Subject to Proration						Excess ADIT Assets	Subject to Prora	tion	
1	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
2				-					-	
3				-					-	
4				-					-	
5				-					-	
6				-					-	
7				-					-	
8 9				-					-	
9				-					-	
1										
2				-						
3				-					-	
4				-					-	
5				-					-	
6				-					-	
7				-					-	
8				-					-	
9				-					-	
00				-					-	
	Total Account 182.3	10 425 275	17 420 220	17 022 754	1.005.045		41 477 605	40.041.100	40 750 254	1 426 407
01		18,435,275	17,430,230	17,932,751	1,005,045		41,477,605	40,041,108	40,759,354	1,436,497
)2	Total Account To2.0									
)2)3		1 284307052	1 284727708			-	1 286276205	1 287372421		
02 03 04	Acct 182.3 Gross Up	1.284307052	1.284727798				1.286276205	1.287372421		
)2)3		1.284307052 23,676,554	1.284727798 22,393,101			FF1, p 278, Footnote	1.286276205 53,351,656	1.287372421 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)	(b)	(c) Retail, Production	(d)	(e)	(f)	(g) Total Included	(h) Remaining
Identification	Total (Note 1)	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Income Tax Expense (d)+(e)+(f)	Amortization Period (Note 2)
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%	<u>93.6210%</u>	<u>36.1380%</u>	<u>14.1270%</u>		
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)	(b)	(c) Retail, Production & Other	(d) Transmission	(e) Plant	(f) Labor	(g) Total Included in Income Tax Expense	(h) Remaining Amortization
Identification	Total (Note 1)	Related	Related	Related	Related	<u>(d)+(e)+(f)</u>	Period (Note 2)
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	-					
SchM-102 - Fuel Tax Credit - Inc Addback	0 - 159	-		159			2 Years
SchW-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation	1,854	1.854		109			2 Years
Schwertos - Environmental Remediation	43,966	1,034			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 SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	(4,767)	(4,767)					2 Years 2 Years
SchM-221 - State Tax Deduction Cash vs Accular - Fin 46 SchM-226 - Performance Recognition Award	991	1,174			991		ARAM
SchM-263 - Federal Only NOL - Production	103,885	103.885			551		2 Years
Commission - Teachar Only NOE - Thouadain	-						2 10013
	- 0	-					
	- 0	-					
	- 0	-					
	- 0	-					
	- 0	-					
		-					
	- 0	-					
		-					
SchM-264 - Federal Only NOL - Transmission	0 - 291,512	-	291.512				
	291,512		291,512	-			
	-						
Subtotal	(3,579,940)	(3,778,472)	291.512	(610,175)	517,195		
Transmission Allocator [TP, GP or W/S]	(1)	0.0000%	93.6210%	36.1380%	14.1270%		1
Total		0	272,917	(220,505)	73,064	125,476	

Southwestern Public Service Company

Worksheet D.4 - (Excess)/Deficient ADIT Amortization

(a)	(b)	(c) Retail, Production	(d)	(e)	(f)	(g) Total Included	(h) Remaining
Identification	Total (Note 1)	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Income Tax Expense (d)+(e)+(f)	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%	<u>93.2870%</u>	<u>36.0710%</u>	<u>13.9780%</u>		
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) <u>Identification</u>	(b) <u>Total (Note 1)</u>	(c) Retail, Production & Other <u>Related</u>	(d) Transmission <u>Related</u>	(e) Plant <u>Related</u>	(f) Labor <u>Related</u>	(g) Total Included in Income Tax Expense <u>(d)+(e)+(f)</u>	(h) Remaining Amortization <u>Period (Note 2)</u>
SchM-107 - Pension Expense	(3,090,334)	(3,090,334)					2 Years
SchM-128 - Book Unamort, Cost Of Reacquired Debt	(565,982)	(0,000,004)		(565,982)			2 Years
SchM-138 - Rate Case Expense	(463,180)	(463,180)		(000,002)			2 Years
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(35,069)	(400,100)		(35,069)			2 Years
SchM-168 - Reg Asset-NOx	(899)	(899)		(33,009)			2 Years
Convertor - Trog Association	(033)	(055)					2 Years
		-					2 16015
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	-				-		
	(0.840.555	10 557	004	(500			
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%	<u>13.9780%</u>		
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

Southwestern Public Service Company Worksheet D.5 Adjustments to Rate Base

	(a)	(b)	(c)	(d)	(e)	(f)	(g) PROJECTED BA	(h)	(i)	(j)	(k)	(I)	(m)	(n)
e Plant in Service Adjustments 5. 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
Production Steam														0
Production Other	0	0	0	0	0	0	0	<u> </u>	0	0	0	0	(054.000)	0
Transmission Distribution	0	(115)	(305)	(544)	(815)	(1,571)	0 (2,644)	0 (3,896)	(5,292)	0 (6,782)	(8,333)	0 (9,897)	(254,932) (11,464)	(19,610) (3,974)
General	0	(115)	(305)	(544)	(015)	(1,571)	(2,044)	(13,874,983)	(13,874,983)	(13.874.983)	(0,333) (13,874,983)	(13.874.983)	(13,874,983)	(6,403,838)
Intangible	(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)
Total Gross Plant in Service	(4.327,889)	(4.372.030)	(4.386.245)	(4,400,510)	(4,414,806)	(4,429,588)	(4,444,686)	(18,334,947)	(18.350.368)	(18,365,884)	(18.381.461)	(18.397.051)	(19,265,156)	(10.913.124)
Accumulated Depreciation & Amortization Adjust	(1. 1)	(.,,	(1,000,210)	(1,100,010)	(1,11,1000)	(1,120,000)	(1,11,1000)	(10,00,00,00,0)	(,)	(,	(,)	(,)	(,)	(·/· ·/ /
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
Production Steam	1/1/2021	1/31/2021	2/20/2021	3/31/2021	4/30/2021	3/31/2021	0/30/2021	1131/2021	0/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	Dalarice
Production Other														0
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	(191)	(15)
Distribution	ő	(0)	(1)	(2)	(3)	(6)	(11)	(18)	(29)	(43)	(61)	(82)	(107)	(28)
General	ő	0	0	0	(0)	0	0	(43,914)	(131,743)	(219,571)	(307,400)	(395,228)	(483,057)	(121,609)
Intangible - Software	(849,149)	(906,740)	(964.826)	(1.023,159)	(1.081.738)	(1.140.563)	(1.199.633)	(1.258,723)	(1.317.967)	(1.377.457)	(1.437,193)	(1.494.786)	(1.554,165)	(1.200.469
Total Accumulated Depr & Amortization	(849,149)	(906,740)	(964,827)	(1,023,161)	(1,081,741)	(1,140,569)	(1,199,644)	(1,302,655)	(1,449,739)	(1,597,071)	(1,744,654)	(1,890,096)	(2,037,520)	(1,322,121
		(,	<u> </u>	(/· · / · /	() ~ 1 /	())))))))	()	<u> </u>	(, , , , , , , , , , , , , , , , , , ,	<u> </u>	<u> </u>	()	()	<u> </u>
PROJECTED NET PLANT IN SERVICE Production Steam		0	0	0	0	0	0	0	0	0	0	0	0	0
Production Steam Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 Transmission	0	0	0	0	0	0	0	0	0	0	0	0	(254,741)	(19,595)
B Distribution	0	(115)	(304)	(542)	(812)	(1,565)	(2,633)	(3.877)	(5,263)	(6,739)	(8,273)	(9,815)	(11,357)	(3,946)
General	0	(113)	(304)	(342)	(012)	(1,303)	(2,033)	(13,831,069)	(13,743,240)	(13,655,412)	(13,567,583)	(13,479,755)	(13,391,926)	(6,282,229
Intangible	(3.478.740)	(3.465.175)	(3.421.114)	(3.376.807)	(3.332.253)	(3.287.454)	(3.242.409)	(3.197.345)	(3,152,127)	(3.106.662)	(3.060.951)	(3.017.384)	(3,569,611)	(3.285.233)
5 Total Projected Net Plant in Service	(3,478,740)	(3,465,290)	(3,421,418)	(3,377,349)	(3,333,065)	(3,289,019)	(3,245,042)	(17,032,292)	(16,900,630)	(16,768,813)	(16,636,807)	(16,506,955)	(17,227,636)	(9,591,003)
Total Trojected Net Flant III Octive	(0,470,740)	(0,400,200)	(0,421,410)	(0,011,040)	(0,000,000)	(5,203,013)			(10,300,030)	(10,700,010)	(10,000,007)	(10,000,000)	(17,227,000)	(3,331,000)
							ACTUAL BALA	ANCES						
e Plant in Service Adjustments														13 Mo Average
e Plant in Service Adjustments	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
. 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
Production Steam	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	
Production Steam Production Other	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	
Production Steam Production Other										9/30/2021 0 0				
Production Steam Production Other Transmission Distribution		0	0	0	0	0	0	0	0	9/30/2021 0 0	0 0	0 0	0	Balance 0 0 0 0 0
Function Froduction Steam Production Other Transmission Distribution General	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 (803,774)	0 0 (818,552)	0 0 (14,500,988)	Balance 0 0 0 0 0 (1,240,255)
Production Steam Production Other Production Other Transmission Distribution General Intangible	0 0 (2,003,948)	0 0 (2,067,183)	0 0 (2,067,841)	0 0 (2,078,027)	0 0 (2,075,453)	0 0 (2,091,323)	0 0 (2,107,721)	0 0 (2,107,384)	0 0 (2,107,630)	0 0 (2,107,630)	0 0 (803,774) (2,107,630)	0 0 (818,552) (2,107,630)	0 0 (14,500,988) (2,107,630)	Balance 0 0 0 0 (1,240,255) (2,087,464)
Function Forduction Steam Production Other Transmission Distribution General Intangible Total Gross Plant in Service	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 (803,774)	0 0 (818,552)	0 0 (14,500,988)	Balance 0 0 0 0 (1,240,255)
Function Froduction Steam Production Other Transmission Distribution General Intangible Total Gross Plant in Service Accumulated Depreciation & Amortization Adjust	0 0 (2,003,948) (2,003,948) tment	0 0 (2,067,183) (2,067,183)	0 0 (2.067,841) (2.067,841)	0 0 (2.078,027) (2.078,027)	0 0 (2,075,453) (2,075,453)	0 0 (2,091,323) (2,091,323)	0 0 (2.107,721) (2.107,721)	0 0 (2,107,384) (2,107,384)	0 0 (2,107,630) (2,107,630)	0 0 (2,107,630) (2,107,630)	0 (803,774) (2,107,630) (2,911,404)	0 0 (818,552) (2,107,630) (2,926,182)	0 0 (14,500,988) (2,107,630) (16,608,618)	Balance 0 0 0 (1,240,255) (2,087,464) (3,327,719) 13 Mo Average
Function Production Steam Production Other Transmission Distribution General Intangible Total Gross Plant in Service Accumulated Depreciation & Amortization Adjust Function	0 0 (2,003,948) (2,003,948)	0 0 (2,067,183)	0 0 (2,067,841)	0 0 (2,078,027)	0 0 (2,075,453)	0 0 (2,091,323)	0 0 (2,107,721)	0 0 (2,107,384)	0 0 (2,107,630)	0 0 (2,107,630)	0 0 (803,774) (2,107,630)	0 0 (818,552) (2,107,630)	0 0 (14,500,988) (2,107,630)	Balance 0 0 0 (1,240,255) (2,087,464) (3,327,719)
Function Function Production Steam Production Other Transmission Distribution General Intangible Total Gross Plant in Service Accumulated Depreciation & Amortization Adjust Function Production Steam	0 0 (2,003,948) (2,003,948) tment	0 0 (2,067,183) (2,067,183)	0 0 (2.067,841) (2.067,841)	0 0 (2.078,027) (2.078,027)	0 0 (2,075,453) (2,075,453)	0 0 (2,091,323) (2,091,323)	0 0 (2.107,721) (2.107,721)	0 0 (2,107,384) (2,107,384)	0 0 (2,107,630) (2,107,630)	0 0 (2,107,630) (2,107,630)	0 (803,774) (2,107,630) (2,911,404)	0 0 (818,552) (2,107,630) (2,926,182)	0 0 (14,500,988) (2,107,630) (16,608,618)	Balance 0 0 0 (1,240,255) (2,087,464) (3,327,719) 13 Mo Average
Function Function Production Steam Production Other Transmission Distribution General Intangible Total Gross Plant in Service Accumulated Depreciation & Amortization Adjust Function Production Steam Production Other	0 0 (2,003,948) (2,003,948) (2,003,948) tment 1/1/2021	0 0 (2.067.183) (2.067.183) 1/31/2021	0 0 (2.067.841) (2.067.841) 2/28/2021	0 0 (2.078.027) (2.078.027) 3/31/2021	0 0 (2,075,453) (2,075,453) 4/30/2021	0 0 (2.091.323) (2.091.323) 5/31/2021	0 0 (2.107,721) (2.107,721)	0 0 (2.107.384) (2.107.384) 7/31/2021	0 0 (2.107.630) (2.107.630) (2.107.630) 8/31/2021	0 0 (2,107,630) (2,107,630)	0 0 (803,774) (2,107,630) (2,911,404) 10/31/2021	0 0 (818.552) (2.107.630) (2.926.182) 11/30/2021	0 0 (14,500,988) (2,107,630) (16,608,618)	Balance 0 0 0 (1,240,255) (2,087,464) (3,327,719) 13 Mo Average
Function Function Production Steam Production Other Transmission Distribution General Intangible Total Gross Plant in Service Accumulated Depreciation & Amortization Adjust Function Production Other Transmission	0 0 (2,003,948) (2,003,948) tment 1/1/2021	0 0 (2.067.183) (2.067.183) 1/31/2021 0	0 0 (2.067.841) (2.067.841) 2/28/2021	0 0 (2,078,027) (2,078,027) 3/31/2021	0 0 (2,075,453) (2,075,453) 4/30/2021 0	0 0 (2,091,323) (2,091,323) 5/31/2021 0	0 0 (2,107,721) (2,107,721) 6/30/2021 0	0 0 (2,107,384) (2,107,384) 7/31/2021	0 0 (2,107,630) (2,107,630) 8/31/2021	0 0 (2,107,630) (2,107,630) 9/30/2021 0	0 (803,774) (2,107,630) (2,911,404) 10/31/2021	0 (818,552) (2,107,630) (2,926,182) 11/30/2021 0	0 0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0	Balance 0 0 0 0 (1,240,255 (2,087,464) (3,327,719) 13 Mo Average
Function Function Froduction Steam Production Other Transmission Distribution General Intanglise Total Gross Plant in Service Accumulated Depreciation & Amortization Adjust Function Production Steam Production Other Transmission Distribution	0 0 (2,003,948) (2,003,948) (2,003,948) tment 1/1/2021	0 0 (2.067.183) (2.067.183) 1/31/2021 0 0	0 0 (2.067.841) (2.067.841) 2/28/2021 0 0	0 0 (2.078.027) (2.078.027) 3/31/2021 0 0	0 0 (2.075.453) (2.075.453) 4/30/2021 0 0	0 0 (2.091.323) (2.091.323) 5/31/2021 0 0	0 0 (2,107.721) (2,107.721) 6/30/2021 0 0	0 0 (2,107,384) (2,107,384) 7/31/2021 0 0	0 0 (2.107.630) (2.107.630) 8/31/2021 0 0	0 0 (2,107,630) (2,107,630) 9/30/2021 0 0	0 (803,774) (2,107,630) (2,911,404) 10/31/2021 0 0	0 (818,552) (2,107,630) (2,926,182) 11/30/2021 0 0	0 0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 0	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Function Function Production Steam Production Other Transmission Distribution General Intangible Total Gross Plant in Service Commulated Depreciation & Amortization Adjust Function Production Steam Production Other Transmission Distribution General	(2,003,948) (2,003,948) (2,003,948) tment 1/1/2021	0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 0	0 0 (2,067,841) (2,067,841) 2/28/2021 0 0 0	0 0 (2.076.027) (2.078.027) 3/31/2021 0 0 0	0 0 (2.075.453) (2.075.453) 4/30/2021 0 0 0	0 0 (2,091,323) (2,091,323) 5/31/2021 0 0 0	0 0 (2,107,721) (2,107,721) 6/30/2021 0 0 0	0 0 (2,107,384) (2,107,384) 7/31/2021 0 0 0	0 0 (2,107,630) (2,107,630) 8/31/2021 0 0 0	0 0 (2,107,630) (2,107,630) 9/30/2021 0 0 0	0 (803,774) (2,107,630) (2,911,404) 10/31/2021 0 0 0 (6,550)	0 0 (818.552) (2,107.630) (2,926.182) 11/30/2021 0 0 (19,774)	0 0 (14.500,988) (2.107.630) (16.608.618) 12/31/2021 0 0 (71.185)	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Function Function Production Steam Production Other Transmission Distribution General Intangible Total Gross Plant in Service Accumulated Depreciation & Amortization Adjust Function Production Steam Production Other Transmission Distribution General Intangible - Software	0 (2,003,948) (2,003,948) (2,003,948) tment 1/1/2021	0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 (264,160)	0 0 (2.067.841) (2.067.841) 2/28/2021 0 (298,618)	0 0 (2.078.027) (2.078.027) 3/31/2021 0 (333.167)	0 0 (2.075.453) (2.075.453) 4/30/2021 0 (367.780)	0 0 (2,091,323) (2,091,323) 5/31/2021 0 (402,503)	0 0 0 (2.107.721) (2.107.721) 6/30/2021 0 0 (437.495)	0 0 (2,107,384) (2,107,384) 7/31/2021 0 (472,621)	0 0 (2,107,630) (2,107,630) 8/31/2021 0 (507,746)	0 0 (2,107.630) (2,107.630) 9/30/2021 0 0 (542,873)	0 (803,774) (2,107,630) (2,911,404) 10/31/2021 0 (6,550) (578,000)	0 0 (818,552) (2,107,630) (2,926,182) 11/30/2021 0 (19,774) (613,727)	0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 (71,185) (648,254)	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Function Production Steam Production Other Transmission Distribution General Intangible Total Gross Plant in Service Accumulated Depreciation & Amortization Adjust Production Steam Production Other Transmission Distribution General	(2,003,948) (2,003,948) (2,003,948) tment 1/1/2021	0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 0	0 0 (2,067,841) (2,067,841) 2/28/2021 0 0 0	0 0 (2.076.027) (2.078.027) 3/31/2021 0 0 0	0 0 (2.075.453) (2.075.453) 4/30/2021 0 0 0	0 0 (2,091,323) (2,091,323) 5/31/2021 0 0 0	0 0 (2,107,721) (2,107,721) 6/30/2021 0 0 0	0 0 (2,107,384) (2,107,384) 7/31/2021 0 0 0	0 0 (2,107,630) (2,107,630) 8/31/2021 0 0 0	0 0 (2,107,630) (2,107,630) 9/30/2021 0 0 0	0 (803,774) (2,107,630) (2,911,404) 10/31/2021 0 0 0 (6,550)	0 0 (818.552) (2.107.630) (2.926.182) 11/30/2021 0 0 (19.774)	0 0 (14.500,988) (2.107.630) (16.608.618) 12/31/2021 0 0 (71.185)	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Function Function Production Steam Production Other Transmission Distribution General Intangible Total Gross Plant in Service Accumulated Depreciation & Amortization Adjust Function Production Steam Production Other Transmission Distribution General Intangible - Software Total Accumulated Depr & Amortization ACTUAL NET PLANT IN SERVICE	0 (2,003,948) (2,003,948) (2,003,948) tment 1/1/2021	0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 (264,160)	0 0 (2.067.841) (2.067.841) 2/28/2021 0 (298,618)	0 0 (2.078.027) (2.078.027) 3/31/2021 0 (333.167)	0 0 (2.075.453) (2.075.453) 4/30/2021 0 (367.780)	0 0 (2,091,323) (2,091,323) 5/31/2021 0 (402,503)	0 0 0 (2.107.721) (2.107.721) 6/30/2021 0 0 (437.495)	0 0 (2,107,384) (2,107,384) 7/31/2021 0 (472,621)	0 0 (2,107,630) (2,107,630) 8/31/2021 0 (507,746)	0 0 (2,107.630) (2,107.630) 9/30/2021 0 0 (542,873)	0 (803,774) (2,107,830) (2,911,404) 10/31/2021 0 0 (6,550) (578,000) (584,550)	0 0 (818,552) (2,107,630) (2,926,182) 11/30/2021 0 (19,774) (613,727)	0 (14,500,983) (2,107,630) (16,608,618) 12/31/2021 0 (71,185) (648,254) (719,440)	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Function Function Froduction Steam Production Other Transmission Distribution General Total Gross Plant in Service Accumulated Depreciation & Amortization Adjust Function Production Steam Production Other Transmission Distribution General Intangible - Software Total Accumulated Depr & Amortization Actual NET PLANT IN SERVICE Production Steam	0 (2,003,948) (2,003,948) (2,003,948) tment 1/1/2021	0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 (264,160)	0 (2.067.841) (2.067.841) 2/28/2021 0 0 (298.618) (298.618) 0	0 0 (2.078.027) (2.078.027) 3/31/2021 0 (333.167)	0 0 (2.075.453) (2.075.453) 4/30/2021 0 (367.780)	0 0 (2,091,323) (2,091,323) 5/31/2021 0 (402,503)	0 0 0 (2.107.721) (2.107.721) 6/30/2021 0 0 (437.495)	0 0 (2,107,384) (2,107,384) 7/31/2021 7/31/2021 0 0 (472,621) (472,621) 0 0	0 0 (2,107,630) (2,107,630) 8/31/2021 0 (507,746)	0 0 (2,107.630) (2,107.630) 9/30/2021 0 0 (542,873)	0 (803,774) (2,107,630) (2,911,404) 10/31/2021 0 0 (6,550) (578,000) (578,000) (584,550) 0	0 (818,552) (2,107,630) (2,926,182) 11/30/2021 0 0 (19,774) (613,127) (632,901) 0	0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 (71,185) (648,254) (719,440) 0	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Function Production Steam Production Other Transmission Distribution General Intangible Total Gross Plant in Service Accumulated Depreciation & Amortization Adjust Function Production Other Production Other Transmission Distribution General Intangible - Software Total Accumulated Depr & Amortization Actual NET PLANT IN SERVICE Production Steam Production Other	0 (2,003,948) (2,003,948) (2,003,948) tment 1/1/2021	0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 (264,160)	0 0 (2.067,841) (2.067,841) 2/28/2021 0 0 (298,618) (298,618) 0 0 0	0 0 (2.078.027) (2.078.0270) (2.0778.027) (2.0778.027) (2.0778.027) (2.0778.027) (2.0778.0	0 0 (2.075.453) (2.075.453) 4/30/2021 0 (367.780)	0 0 (2,091,323) (2,091,323) 5/31/2021 0 (402,503)	0 0 0 (2.107.721) (2.107.721) 6/30/2021 0 0 (437.495)	0 0 (2,107,384) (2,107,384) 7/31/2021 7/31/2021 0 0 (472,621) (472,621) 0 0	0 0 (2,107,630) (2,107,630) 8/31/2021 0 (507,746)	0 0 (2,107.630) (2,107.630) 9/30/2021 0 0 (542,873)	0 (803,774) (2,107,830) (2,911,404) 10/31/2021 0 0 (5,550) (578,000) (584,550) 0 0 0	0 (818,552) (2,107,630) (2,926,162) 11/30/2021 0 (19,774) (613,127) (632,901) 0 0 0	0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 (648,254) (711,85) (648,254) (719,440) 0 0	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Function Function Production Steam Production Other Transmission Distribution General Intangible Accumulated Depreciation & Amortization Adjust Function Accumulated Depreciation & Amortization Adjust Function Production Steam Transmission Distribution General Intangible - Software Total Accumulated Depr & Amortization Actual NET PLANT IN SERVICE Production Steam Production Steam Production Steam Production Steam Transmission	0 (2,003,948) (2,003,948) (2,003,948) tment 1/1/2021	0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 (264,160)	0 (2.067.841) (2.067.841) 2/28/2021 0 0 (298.618) (298.618) 0	0 0 (2.078.027) (2.078.0270) (2.0778.027) (2.0778.027) (2.0778.027) (2.0778.027) (2.0778.0	0 0 (2.075.453) (2.075.453) 4/30/2021 0 (367.780)	0 0 (2,091,323) (2,091,323) 5/31/2021 0 (402,503)	0 0 0 (2.107.721) (2.107.721) 6/30/2021 0 0 (437.495)	0 0 (2,107,384) (2,107,384) 7/31/2021 7/31/2021 0 0 (472,621) (472,621) 0 0	0 0 (2,107,630) (2,107,630) 8/31/2021 0 (507,746)	0 0 (2,107.630) (2,107.630) 9/30/2021 0 0 (542,873)	0 (803,774) (2,107,630) (2,911,404) 10/31/2021 0 0 (6,550) (578,000) (584,550) 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (818,552) (2,107,630) (2,926,182) 11/30/2021 0 0 (19,774) (613,127) (632,901) 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 (71,185) (648,254) (719,440) 0 0 0 0 0	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Function Function Production Steam Production Other Transmission Distribution General Intangible Total Gross Plant in Service Accumulated Depreciation & Amortization Adjust Function Production Steam Production Other Transmission Distribution General Intangible - Software Total Accumulated Depr & Amortization Actual Net PLANT IN SERVICE Production Steam Production Other Transmission Distribution	0 (2,003,948) (2,003,948) (2,003,948) tment 1/1/2021	0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 (264,160)	0 0 (2.067,841) (2.067,841) 2/28/2021 0 0 (298,618) (298,618) 0 0 0	0 0 (2.078.027) (2.078.0270) (2.0778.027) (2.0778.027) (2.0778.027) (2.0778.027) (2.0778.0	0 0 (2.075.453) (2.075.453) 4/30/2021 0 (367.780)	0 0 (2,091,323) (2,091,323) 5/31/2021 0 (402,503)	0 0 0 (2.107.721) (2.107.721) 6/30/2021 0 0 (437.495)	0 0 (2,107,384) (2,107,384) 7/31/2021 7/31/2021 0 0 (472,621) (472,621) 0 0	0 0 (2,107,630) (2,107,630) 8/31/2021 0 (507,746)	0 0 (2,107.630) (2,107.630) 9/30/2021 0 0 (542,873)	0 (803,774) (2,107,830) (2,911,404) 10/31/2021 0 0 (6,550) (578,000) (584,550) 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (818,552) (2,107,630) (2,926,162) 11/30/2021 0 (19,774) (613,127) (632,901) 0 0 0 0 0 0 0 0	0 (14,500,588) (2,107,630) (16,608,618) 12/31/2021 0 (71,185) (648,254) (71,9,440) (71,9	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Function Function Froduction Steam Production Other Transmission Distribution General Intangible Accumulated Depreciation & Amortization Adjust Function Accumulated Depreciation & Amortization Adjust Function Production Steam Production Steam Total Accumulated Depr & Amortization Intangible - Software Total Accumulated Depr & Amortization Actual NET PLANT IN SERVICE Production Steam Prod	0 (2,003,948) (2,003,948) tment 1/1/2021 0 (230,234) (230,234) (230,234) 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.067,183) (2.067,183) (2.067,183) 1/31/2021 0 0 (264,160) (264,160) (264,160) (264,160) (264,160) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,067,841) (2,067,841) 2/28/2021 0 0 (298,618) (298,618) 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.076.027) (2.078.027) 3/31/2021 0 0 (333,167) (333,167) (333,167) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.075.453) (2.075.453) (2.075.453) (2.075.453) (307.780) (367.780) (367.780) (367.780) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,091,323) (2,091,323) 5/31/2021 0 0 0 (402,503) (402,503) 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,107,721) (2,107,721) 6/30/2021 0 0 (437,495) (437,495) (437,495) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,107.384) (2,107.384) (2,107.384) 7/31/2021 0 0 (472.621) (472.621) (472.621) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,107,630) (2,107,630) (2,107,630) 8/31/2021 0 0 (507,746) (507,746) (507,746) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,107,630) (2,107,630) 9/30/2021 0 0 (542,873) (542,873) 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (803,774) (2,107,630) (2,911,404) 10/31/2021 0 0 (6,550) (578,000) (584,550) 0 0 0 0 (797,224)	0 0 (818,552) (2,107,630) (2,926,182) 11/30/2021 0 0 0 (19,774) (613,127) (632,901) 0 0 0 0 0 (798,778)	0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 (71,185) (648,254) (719,440) 0 0 (14,429,803)	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 13 Mo Average Balance 0 0 0
Function Function Production Steam Production Other Transmission Distribution General Intangible Total Gross Plant in Service Accumulated Depreciation & Amortization Adjust Function Production Steam Production Other Transmission Distribution General Intangible - Software Total Accumulated Depr & Amortization Actual Net PLANT IN SERVICE Production Steam Production Other Transmission Distribution	0 (2,003,948) (2,003,948) (2,003,948) tment 1/1/2021	0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 (264,160)	0 0 (2.067,841) (2.067,841) 2/28/2021 0 0 (298,618) (298,618) 0 0 0	0 0 (2.078.027) (2.078.0270) (2.0778.027) (2.0778.027) (2.0778.027) (2.0778.027) (2.0778.0	0 0 (2.075.453) (2.075.453) 4/30/2021 0 (367.780)	0 0 (2,091,323) (2,091,323) 5/31/2021 0 (402,503)	0 0 0 (2.107.721) (2.107.721) 6/30/2021 0 0 (437.495)	0 0 (2,107,384) (2,107,384) 7/31/2021 7/31/2021 0 0 (472,621) (472,621) 0 0	0 0 (2,107,630) (2,107,630) 8/31/2021 0 (507,746)	0 0 (2,107.630) (2,107.630) 9/30/2021 0 0 (542,873)	0 (803,774) (2,107,830) (2,911,404) 10/31/2021 0 0 (6,550) (578,000) (584,550) 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (818,552) (2,107,630) (2,926,162) 11/30/2021 0 (19,774) (613,127) (632,901) 0 0 0 0 0 0 0 0	0 (14,500,588) (2,107,630) (16,608,618) 12/31/2021 0 (71,185) (648,254) (71,9,440) (71,9	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0

56	Imulated Deferred Income Tax Adjustment		CTED BALANCE	Average Balance	Beginning Balance E	UAL BALANCES Inding Balance	Average
8 Tax A	ount 281 Amortization - Pollution Control Facilities			-			
9 0 Acco	ount 282						
	actric Distribution	0	75	37	0	0	
i2 Ele	ectric Transmission	0	2,951	1,475	0	0	
3 Ele	ectric Production ectric General			-	132,894	533,622	
	ectric Intangible	102,650	100,761	- 101,705	102,514	161,459	
	ectric Non Utility	102,030	100,701	-	102,014	101,439	
67							
	ount 283	101.100					
	alized Depreciation - Software alized Depreciation - Software Electric Intangible	134,486 137,097	441,940 256,840	288,213 196,969	0	0 0	
	1-107 - Pension Expense	137,097	200,040	190,909	0	U	
2 SchN	1-128 - Book Unamort. Cost Of Reacquired Debt						
	I-138 - Rate Case Expense			-			
4 SchN	I-146 - State Tax Deduction Cash Vs Accrual - 190 1470 - DSM/CID			-			
5 SchN 6 SchN	I-179 - DSM/CIP I-186 - Deferred Fuel Costs						
	I-180 - Deceneral Fuel Costs I-187 - Reg Asset/Liability Transmission Attachmen	tO		-			
'8 SchN	1-189 - OCI Treasury			-			
79 SchN	1-195 - Renewable Energy Standard						
30 SchN 31 SchN	1-201 - State Tax Deduction Cash vs Accrual - Fin 4 1-207 - Mark to Market Adjust	18		-			
	1-207 - Mark to Market Adjust 1-217 - Reg Asset - Texas Surcharge (DTL)			-			
	1-270 - Non Plant Rate Change			-			
34 SchN	1-275 - Reg Asset - Miscellaneous			-			
	1-293 - Rate Change			-			
36 <mark>SchN</mark> 37	1-299 - Operating Lease			-			
	ount 190						
	Difference - Electric Distribution			-			
0 Basis	Difference - Electric Transmission			-			
	Difference - Electric Production			-			
92 Basis 93 Basis	Difference - Electric General						
	Difference - CIAC Elec Distribution			-			
	Difference - CIAC Elec Transmission			-			
96 Basis	Difference - CIAC Elec Production			-			
	Difference - CIAC Elec General			-			
	Difference - CIAC Elec Non Utility I-102 - Fuel Tax Credit - Inc Addback			-			
00 SchN	I-103 - Environmental Remediation			-			
01 SchN	I-108 - Accrued Vacation Paid			-			
02 SchN	1-109 - Employee Incentive			-			
	1-111 - Post Employment Benefits - FAS 106(Short	Term)		-			
	I-112 - Post Employment Benefits FAS 112 I-116 - Bad Debt			-			
	I-118 - Inventory Reserve			-			
07 SchN	I-119 - Electric Vehicle Credit			-			
	1-127 - Litigation Reserve			-			
	I-130 - Deferred Compensation Plan Reserve I-134 - Non-Qualified Pension Plans - 190			-			
	1-136 - Performance Share Plan			-			
	I-137 - R&E Credit						
13 SchN	1-146 - State Tax Deduction Cash Vs Accrual - 190			-			
14 SchN	1-174 - New Hire Retention Credit			-			
	I-178 - Interest Income on Disputed Tax I-179 - DSM/CIP						
	1-179 - DSW/CIP 1-180 - ITC Grant			-			
18 SchN	1-186 - Deferred Fuel Costs			-			
19 SchN	1-187 - Reg Asset/Liability Transmission Attachmen	t O		-			
20 SchN	1-188 - Contributions Carryover			-			
21 SchN 22 SchN	1-189 - OCI Treasury 1-192 - Texas Margin Tax			-			
	1-195 - Renewable Energy Standard			-			
24 SchN	1-201 - State Tax Deduction Cash vs Accrual - Fin 4	18		-			
25 SchN	1-205 - State Only NOL			-			
	1-207 - Mark to Market Adjust			-			
27 Schlv 28 Schlv	I-213 - Rate Refund Reserve I-223 - Unamortized ITC			-			
29 SchN	1-226 - Performance Recognition Award			-			
30 SchN	1-261 - Section 59e Adjustment			-			
31 SchN	1-262 - Federal Only NOL - Non Operating			-			
	1-263 - Federal Only NOL - Production			-			
33 SchN 34 SchN	1-264 - Federal Only NOL - Transmission 1-265 - Federal Only NOL - General			-			
34 Schiv 35 Schiv	1-265 - Federal Only NOL - General 1-266 - Federal Only NOL - Distribution			-			
36 SchN	1-276 - State Tax Deduction Cash Vs Accrual - Nor	-Reg		-			
37 SchN	1-293 - Rate Change			-			
38 SchN	1-299 - Operating Lease			-			
39 SchN 40	I-PTC - Deferred PTCs - Hale			-			
40 41				-			
42				-			
43							

	Expense Adjustment PROJECTED BALANC Depreciation Expense
Production Steam	
Production Other	
Transmission	(191
Distribution	(107
General	
Intangible - Software	
Total Depreciation Expense	(298
	Amortization Expense
Production Steam	
Production Other	
Transmission	
Distribution	
	(483.057
Distribution	(483,057 (705,016

ACTUAL BALANCES Depreciation Expense	;
0	
Amortization Expense	
(71,185)	
(418,021) (489,206)	

Southwestern Public Service Company

Workpaper 1 - AGIS

		(a)	(b)	(c)	(d)	(e)	(f)	(g) PROJECTE	(h) D BALANCES	(i)	(j)	(k)	(I)	(m)	(n)
ine 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 Tra	ansmission	0	0	0	0	0	0	0	0	0	0	0	0	(254,932)	(19,610)
	stribution	0	(115)	(305)	(544)	(815)	(1,571)	(2,644)	(3,896)	(5,292)	(6,782)	(8,333)	(9,897)	(11,464)	(3,974)
Ger	neral	-	-	-	-	-	-	-	(13,874,983)	(13,874,983)	(13,874,983)	(13,874,983)	(13,874,983)	(13,874,983)	(6,403,838)
Inta	angible	(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)
Acc	cumulated Depreciation & Amortization Adjustr	ments													13 Mo Average
	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
	ansmission	0	0	0	0	0	0	0	0	0	0	0	0	(191)	(15)
	stribution	0	(0)	(1)		(3)	(6)	(11)	(18)	(29)	(43)	(61)	(82)	(107)	(28)
	neral	0	0	0	0	0	0	0	(43,914)	(131,743)	(219,571)	(307,400)	(395,228)	(483,057)	(121,609)
Inta	angible - 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)
	PROJECTED NET PLANT IN SERVICE														
Tra	ansmission	0	0	0	0	0	0	0	0	0	0	0	0	(254,741)	(19,595)
Dis	stribution	0	(115)	(304)	(542)	(812)	(1,565)	(2,633)	(3,877)	(5,263)	(6,739)	(8,273)	(9,815)	(11,357)	(3,946)
Ger	neral	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)
Inta	angible	(2,769,035)	(2,753,912)	(2,708,538)	(2,663,165)	(2,617,792)	(2,572,418)		(2,481,671)	(2,436,298)	(2,390,925)	(2,345,551)	(2,300,178)	(2,849,589)	(2,570,470)
								ACTUAL	BALANCES						
Э	Plant in Service Adjustments														13 Mo Average
	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
	ansmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	stribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	neral	0	0	0	0	0	0	0	0	0	0	(803,774)	(818,552)	(14,500,988)	(1,240,255)
	angible	(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)
Aco	cumulated Depreciation & Amortization Adjustr														13 Mo Average
	cumulated Depreciation & Amontization Aujust	ment													
	Function	ment 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
			1/31/2021	2/28/2021	3/31/2021 0	4/30/2021	5/31/2021 0	6/30/2021	7/31/2021	8/31/2021	9/30/2021 0	10/31/2021	11/30/2021 0	12/31/2021	
Tra	Function						5/31/2021 0 0		7/31/2021 0 0			10/31/2021 0 0			Balance
Tra Dis	Function ansmission stribution	1/1/2021	0	0	0	0	5/31/2021 0 0 0	0	7/31/2021 0 0 0	0	0	0	0	0	Balance 0
Tra Dis Ger Inta	Function ansmission stribution	1/1/2021 0 0	0 0	0 0	0 0 0	0 0	0 0	0 0	0 0	0	0 0	0 0	0 0	0 0	Balance 0 0
Tra Dis Ger Inta	Function stribution neral angible - Software	1/1/2021 0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 (6,550)	0 0 (19,774)	0 0 (71,185)	Balance 0 0 (7,501)
Tra Dis Ger Inta	Function stribution stribution stribution	1/1/2021 0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 (6,550)	0 0 (19,774)	0 0 (71,185)	Balance 0 0 (7,501)
Tra Dis Ger Inta	Function ansmission stribution neral angible - Software ACTUAL NET PLANT IN SERVICE ansmission	1/1/2021 0 0 0	0 0 (264,160) 0	0 0 (298,618)	0 0 (333,167)	0 0 (367,780)	0 0 (402,503)	0 0 (437,495)	0 0 (472,621)	0 0 (507,746)	0 0 (542,873)	0 0 (6,550) (578,000)	0 0 (19,774) (613,127)	0 0 (71,185) (648,254)	Balance 0 (7,501) (438,198)
Tra Dis Ger Inta Tra Dis	Function ansmission introdution meral angible - Software ACTUAL NET PLANT IN SERVICE	1/1/2021 0 0 (230,234)	0 0 (264,160)	0 0 (298,618) 0	0 0 (333,167) 0	0 0 (367,780) 0	0 0 (402,503) 0	0 0 (437,495) 0	0 0 (472,621) 0	0 0 (507,746) 0	0 0 (542,873) 0	0 0 (6,550) (578,000) 0 0	0 0 (19,774) (613,127) 0 0	0 0 (71,185) (648,254) 0 0	Balance 0 (7,501) (438,198) 0 0
Dis Ger Inta Tra Dis Ger	Function stribution ineral angible - Software ACTUAL NET PLANT IN SERVICE ansmission stribution	1/1/2021 0 0 (230,234)	0 0 (264,160) 0 0	0 0 (298,618) 0 0 0	0 0 (333,167) 0 0	0 0 (367,780) 0 0	0 0 (402,503) 0 0	0 0 (437,495) 0 0	0 0 (472,621) 0 0 0	0 0 (507,746) 0 0	0 0 (542,873) 0 0 0	0 0 (6,550) (578,000) 0	0 0 (19,774) (613,127) 0	0 0 (71,185) (648,254)_ 0	Balance 0 (7,501) (438,198) 0
Tra Dis Ger Inta Tra Dis Ger Inta	Function Function Information Information Function Functi	1/1/2021 0 0 (230,234) 0 0 (1,773,714)	0 0 (264,160) 0 0 (1,803,023)	0 0 (298,618) 0 0 0 (1,769,223)	0 0 (333,167) 0 0 0	0 0 (367,780) 0 0 (1,707,674)	0 0 (402,503) 0 0 0 (1,688,820)	0 0 (437,495) 0 0 0 0	0 0 (472,621) 0 0 (1,634,763)	0 0 (507,746) 0 0 (1,599,884)	0 0 (542,873) 0 0 (1,564,757)	0 (6,550) (578,000) 0 (797,224) (1,529,630)	0 0 (19,774) (613,127) 0 0 (798,778)	0 0 (71,185) (648,254) 0 0 (14,429,803)	Balance 0 (7,501) (438,198) 0 0 (1,232,754)
Tra Dis Ger Inta Tra Dis Ger Inta	Function ansmission tribution angible - Software ACTUAL NET PLANT IN SERVICE ansmission tribution neral	1/1/2021 0 0 (230,234) 0 0 0 (1,773,714) PROJE	0 0 (264,160) 0 0 (1,803,023) ECTED BALANCES	0 0 (298,618) 0 0 0 (1,769,223)	0 0 (333,167) 0 0 0	0 0 (367,780) 0 (1,707,674) ACT	0 0 (402,503) 0 0 (1,688,820) 'UAL BALANCES	0 0 (437,495) 0 0 (1,670,227)	0 0 (472,621) 0 0 (1,634,763)	0 0 (507,746) 0 0 0	0 0 (542,873) 0 0 (1,564,757) vrtization Expe	0 (6,550) (578,000) 0 (797,224) (1,529,630) ense Adjustment	0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	0 0 (71,185) (648,254) 0 (14,429,803) (1,459,375)	Balance 0 (7,501) (438,198) 0 0 (1,232,754)
Tra Dis Gen Inta Tra Dis Gen Inta	Function stribution neral angible - Software ACTUAL NET PLANT IN SERVICE ansmission stribution neral angible cumulated Deferred Income Tax Adjustment	1/1/2021 0 0 (230,234) 0 0 (1,773,714)	0 0 (264,160) 0 0 (1,803,023) ECTED BALANCES	0 0 (298,618) 0 0 0 (1,769,223)	0 0 (333,167) 0 0 0	0 0 (367,780) 0 0 (1,707,674)	0 0 (402,503) 0 0 (1,688,820) 'UAL BALANCES	0 0 (437,495) 0 0 (1,670,227)	0 0 (472,621) 0 0 (1,634,763)	0 0 (507,746) 0 0 (1,599,884)	0 0 (542,873) 0 0 (1,564,757) vrtization Expe	0 (6,550) (578,000) 0 (797,224) (7,52,930) ense Adjustment PROJECTED BALANCES	0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	0 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES	Balance 0 (7,501) (438,198) 0 0 (1,232,754)
Tra Dis Ger Inta Dis Ger Inta Acc	Function Function Stribution Ineral ACTUAL NET PLANT IN SERVICE ansmission stribution Ineral angible cumulated Deferred Income Tax Adjustment count 282	1/1/2021 0 (230,234) (230,234) 0 0 (1,773,714) PROJE Beginning Balance	0 0 (264,160) 0 (1.803,023) ECTED BALANCES Ending Balance	0 (298,618) 0 (1,769,223) S Average Balance	0 0 (333,167) 0 0 0	0 0 (367,780) 0 (1,707,674) ACT	0 0 (402,503) 0 0 (1,688,820) 'UAL BALANCES	0 0 (437,495) 0 0 (1,670,227) Average Balance	0 0 (472,621) 0 0 (1,634,763) De	0 0 (507,746) 0 0 (1,599,884) preciation and Amo	0 0 (542,873) 0 0 (1,564,757) vrtization Expe	0 (6,550) (578,000) 0 (797,224) (1,529,630) ense Adjustment PROJECTED BALANCES Depreciation Expense	0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	0 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES Depreciation Expense	Balance 0 (7,501) (438,198) 0 0 (1,232,754)
Tra Dis Ger Inta Dis Ger Inta Acc Acc	Function ansmission stribution neral angible - Software ACTUAL NET PLANT IN SERVICE ansmission stribution neral angible cumulated Deferred Income Tax Adjustment count 282 lectric Distribution	1/1/2021 0 (230,234) (230,234) (230,234) 0 (1,273,214) PROJE Beginning Balance	0 0 (264,160) 0 (1,803,023) ECTED BALANCES Ending Balance	0 0 (298,618) 0 (1,769,223) 3 Average Balance 37	0 0 (333,167) 0 0 0	0 0 (367,780) 0 (1,707,674) ACT	0 0 (402,503) 0 0 (1,688,820) 'UAL BALANCES	0 0 (437,495) 0 0 (1,670,227) Average Balance	0 0 (472,621) 0 (1,634,763) De	0 0 (507,746) 0 0 (1,599,884) preciation and Amo	0 0 (542,873) 0 0 (1,564,757) vrtization Expe	0 (6,550) (578,000) 0 (797,224) (1,529,630) ense Adjustment PROJECTED BALANCES Depreciation Expense (191)	0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	0 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES Depreciation Expense 0	Balance 0 (7,501) (438,198) 0 0 (1,232,754)
Tra Ger Inta Tra Dis Ger Inta Acc El El	Function ansmission stribution neral angible - Software ACTUAL NET PLANT IN SERVICE ansmission stribution neral angible cumulated Deferred Income Tax Adjustment count 282 lectric Distribution lectric Transmission	1/1/2021 0 (230,234) (230,234) 0 0 (1,773,714) PROJE Beginning Balance	0 0 (264,160) 0 (1.803,023) ECTED BALANCES Ending Balance	0 0 (298,618) 0 0 0 (1,769,223) 3 Average Balance 37 1,475	0 0 (333,167) 0 0 0	0 0 (367,780) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (402,503) 0 (1,688,820) 7UAL BALANCES Ending Balance	0 0 (437,495) 0 0 (1,670,227) Average Balance	0 0 (472,621) 0 (1,634,763) De	0 0 (507,746) 0 0 (1,599,884) preciation and Amo	0 0 (542,873) 0 0 (1,564,757) vrtization Expe	0 (6,550) (578,000) 0 (797,224) (1,529,630) ense Adjustment PROJECTED BALANCES Depreciation Expense	0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	0 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES Depreciation Expense	Balance 0 (7,501) (438,198) 0 0 (1,232,754)
Tra Ger Inta Tra Dis Ger Inta Ger Inta Ger Inta Ger Inta Ger Inta	Function Function stribution neral angible - Software ACTUAL NET PLANT IN SERVICE ansmission stribution neral angible cumulated Deferred income Tax Adjustment count 282 lectric Distribution lectric Cransmission lectric Cransmission lectric General	1/1/2021 0 0 (230,234) 0 0 0 (1,773,714) PROJE Beginning Balance	0 0 (264,160) 0 (1,803,023) ECTED BALANCES Ending Balance	0 0 (298,618) 0 (1,769,223) 3 Average Balance 37	0 0 (333,167) 0 0 0	0 0 (367,780) 0 (1,707,674) ACT Beginning Balance	0 0 (402,503) 0 (1,688,820) UAL BALANCES Ending Balance 533,622	0 0 (437,495) 0 0 0 (1,670,227) Average Balance 	0 0 (472,621) 0 (1,634,763) De	0 0 (507,746) 0 0 (1,599,884) preciation and Amo	0 0 (542,873) 0 0 (1,564,757) vrtization Expe	0 (6,550) (578,000) 0 (797,224) (1,529,630) ense Adjustment PROJECTED BALANCES Depreciation Expense (191)	0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	0 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES Depreciation Expense 0	Balance 0 (7,501) (438,198) 0 0 (1,232,754)
Tra Dis Ger Inta Dis Ger Inta Acc El El El El El	Function ansmission stribution neral angible - Software ACTUAL NET PLANT IN SERVICE ansmission stribution neral angible cumulated Deferred Income Tax Adjustment count 282 lectric Distribution lectric Gransmission lectric General lectric General lectric General	1/1/2021 0 0 (230,234) 0 0 0 (1,773,714) PROJE Beginning Balance	0 0 (264,160) 0 (1,803,023) ECTED BALANCES Ending Balance	0 0 (298,618) 0 0 0 (1,769,223) 3 Average Balance 37 1,475	0 0 (333,167) 0 0 0	0 0 (367,780) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (402,503) 0 (1,688,820) 7UAL BALANCES Ending Balance	0 0 (437,495) 0 0 (1,670,227) Average Balance -	0 0 (472,621) 0 (1,634,763) De	0 0 (507,746) 0 0 (1,599,884) preciation and Amo	0 0 (542,873) 0 0 (1,564,757) vrtization Expe	0 (6,550) (578,000) 0 (797,224) (1,529,630) ense Adjustment PROJECTED BALANCES Depreciation Expense (191)	0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	0 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES Depreciation Expense 0	Balance 0 (7,501) (438,198) 0 0 (1,232,754)
Tra Dis Gee Inta Dis Gee Inta Acco Ele Ele Acco	Function Function stribution neral angible - Software ACTUAL NET PLANT IN SERVICE ansmission stribution neral angible cumulated Deferred Income Tax Adjustment count 282 lectric Distribution lectric General lectric General lectric General count 283	1/1/2021 0 (230,234) (230,234) 0 (1,773,714) PROJE Beginning Balance E 0 0	0 0 (264,160) 0 (1,803,023) ECTED BALANCES Ending Balance 75 2,951	0 0 (298,618) 0 0 0 (1,769,223) 5 Average Balance 37 1,475 -	0 0 (333,167) 0 0 0	0 0 (367,780) 0 (1,707,674) ACT Beginning Balance	0 0 (402,503) 0 (1,688,820) UAL BALANCES Ending Balance 533,622	0 0 (437,495) 0 0 0 (1,670,227) Average Balance 	0 0 (472,621) 0 (1,634,763) De	0 0 (507,746) 0 0 (1,599,884) preciation and Amo	0 0 (542,873) 0 0 (1,564,757) vrtization Expe	0 (6,550) (578,000) 0 (797,224) (1,529,630) ense Adjustment PROJECTED BALANCES Depreciation Expense (191) (107)	0 (19,774) (613,127) 0 (798,778) (1,494,502)	0 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES Depreciation Expense 0 0	Balance 0 (7,501) (438,198) 0 0 (1,232,754)
Tra Generation of the second s	Function ansmission stribution neral angible - Software ACTUAL NET PLANT IN SERVICE ansmission stribution neral angible cumulated Deferred Income Tax Adjustment count 282 lectric Distribution lectric Transmission lectric Cransmission lectric Intangible count 283 beralized Depreciation - Software	1/1/2021 0 0 (230,234) (230,234) 0 0 (1,773,714) PROJE Beginning Balance Boginning Balance 0 0	0 0 (264,160) 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (298,618) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (333,167) 0 0 0	0 0 (367,780) 0 (1,707,674) ACT Beginning Balance	0 0 (402,503) 0 (1,688,820) UAL BALANCES Ending Balance 533,622	0 0 (437,495) 0 0 0 (1,670,227) Average Balance 	0 0 0 (472,621) 0 0 (1,634,763) De Tre Dis	0 (507,746) 0 (1,599,884) preciation and Amo insmission tribution	0 0 (542,873) 0 0 (1,564,757) vrtization Expe	0 (6,550) (578,000) 0 (797,224) (1,529,630) anse Adjustment PROJECTED BALANCES Depreciation Expense (191) (107)	0 (19,774) (613,127) 0 (798,778) (1,494,502)	0 0 (71,185) (648,254) 0 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES Depreciation Expense 0 0 Amortization Expense	Balance 0 (7,501) (438,198) 0 0 (1,232,754)
Image: Figure 1 Discourse 7 Gen 8 Inta 9 0 11 Train 12 Discourse 13 Gen 14 Inta 15 Gen 16 Accourse 17 R8 18 Accourse 19 Ele 10 Ele 10 Ele 11 Accourse 12 Lill	Function Function stribution neral angible - Software ACTUAL NET PLANT IN SERVICE ansmission stribution neral angible cumulated Deferred Income Tax Adjustment count 282 lectric Distribution lectric General lectric General lectric General count 283	1/1/2021 0 0 (230,234) (230,234) 0 0 (1,773,714) PROJE Beginning Balance Boginning Balance 0 0	0 0 (264,160) 0 (1,803,023) ECTED BALANCES Ending Balance 75 2,951	0 0 (298,618) 0 0 0 (1,769,223) 5 Average Balance 37 1,475 -	0 0 (333,167) 0 0 0	0 0 (367,780) 0 (1,707,674) ACT Beginning Balance	0 0 (402,503) 0 (1,688,820) UAL BALANCES Ending Balance 533,622	0 0 (437,495) 0 0 0 (1,670,227) Average Balance 	0 0 (472,621) 0 0 (1,634,763) De Tra Dis	0 0 (507,746) 0 0 (1,599,884) preciation and Amo	0 0 (542,873) 0 0 (1,564,757) vrtization Expe	0 (6,550) (578,000) 0 (797,224) (1,529,630) ense Adjustment PROJECTED BALANCES Depreciation Expense (191) (107)	0 (19,774) (613,127) 0 (798,778) (1,494,502)	0 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES Depreciation Expense 0 0	Balance 0 (7,501) (438,198) 0 (1,232,754)

Southwestern Public Service Company Worksheet E - Rate Base Adjustments

Worksheet E Table 22 ADIT Account 281 Projected for Billing Year = 2021 (D) Retail, Production & Other (H) Total Included in Ratebase (C) (A) (B) (E) (F) (G) (I) Avg Balance Plant Labor Transmission Acc. No. Identification from WsD Related Related Related Related (E)+(F)+(G) Description 281 Tax Amortization - Pollution Control Facilities Property basis difference resulting from accelerated tax amortization versus book depreciation on qualified pollution control equipment. (1,055,994) (1,055,994 281 281 ADIT Adjustments (Avg. Balance from WsD.5)
281 Subtotal - Form 1, p273 Projected Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total Transmission Allocator [TP, GP or W/S] Total (1,055,994) (1,055,994) (1,055,994) (1,055,994)

93.6210%

0

36.0990%

0

14.1270%

0

0

0.0000%

0

ADIT Account 282 Projected for Billing Year = 2021

(A)	(B)	(C) Avg Balance	(D) Retail, Production & Other	(E) Transmission	(F) Plant	(G) Labor	(H) Total Included in Ratebase	(1)
Acc. No.	Identification	from WsD	Related	Related	Related	Related	(E)+(F)+(G)	Description
282 L	iberalized Depreciation - Distribution	(268,462,353)	(268,462,353)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 L	iberalized Depreciation - Transmission	(646,347,636)	-	(646,347,636)	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 L	iberalized Depreciation - Production	(382,655,425)	(382,655,425)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 L	iberalized Depreciation - General	(55,409,773)	-		-	(55,409,773)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 L	iberalized Depreciation - Intangible	(1,135,421)	-		-	(1,135,421)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 L	iberalized Depreciation - Non-Utility	(3,040,670)	(3,040,670)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 F	AS 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 F	AS 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 on nomalized. This tem reflects ADIT on temporary differences previously flowed through based on their revenue impact.
ADIT Adjustm	ents (Avg. Balance from WsD.5)							
282 E	Electric Distribution	37	37					
282 E	Electric Transmission	1,475		1,475				
282 E	lectric Intangible	101,705				101,705		
	AS 109 Plant Excess ADIT - Protected	461,118,814	461,118,814					
282 F	AS 109 Plant Excess ADIT - Unprotected	100,829,843	100,829,843					
	rm 1, p275 Projected	(264,337,157)	438,452,493	(646,346,161)	-	(56,443,489)		
	09 Above if not separately removed	-	-	-	-	-		
	06 Above if not separately removed	-		-	-	-		
	ustment - Transmission (from WsD.2)	676,473		676,473				
	ustment - General & Intangible (from WsD.2)	(27,546)				(27,546)		
Total		(263,688,230)	438,452,493	(645,669,688)	-	(56,471,035)		
	Allocator [TP, GP or W/S]		0.0000%	<u>93.6210%</u>	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) Retail, Production	(E)	(F)	(G)	(H) Total Included	()
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Transmission <u>Related</u>	Plant Related	Labor <u>Related</u>	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
283	Liberalized Depreciation - Software Electric Intangible	(20,812,268)				(20,812,268)		service and tax basis plant in service of computer software only. This item reflects ADIT on method/life depreciation differences between book basis plant in
283	SchM-107 - Pension Expense	(33,912,418)	(33,912,418)					service and tax basis plant in service of computer software only. 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.
	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.
	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.
	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.
	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.
	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 ADFIT amount reflects the taxes on OCI related to these types of derivative instruments.
	SchM-192 - Texas Margin Tax SchM-195 - Renewable Energy Standard	- (22,480)	- (22.480)					For book purposes the value (real or imputed) of renewable energy certificates (REC) acquired
203	Sulmin 150 - Prenewalue Ellegy Statualu	(22,400)	(22,+60)					To use purposes the value (real or injuncto) of relevable energy Centralization (rec.) acculated from various windpower producers are recorded as an offset to deferred costs which are set for recovery from customers, this offset to deferred cost spense 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.
	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 resognition 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.
	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.
	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.
	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.
283	SchM-295 - Rate Change on Fin 48 Temp Items - Reg 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.
283	SchM-300 - Reg A/L - Emergency Spec Response Non-Utility	(245,422)	(245,422)					
ADIT Adjustn	nents (Avg. Balance from WsD.5)	000.010				000.010		
	Liberalized Depreciation - Software	288,213				288,213		
283	Liberalized Depreciation - Software Electric Intangible	196,969				196,969		
Rubtet-1	rm 1, p277 Projected	(170,028,433)	(144,952,011)		(4,571,484)	(20,504,938)		
Less FASB 1	09 Above if not separately removed	(1/0,028,433)	(144,952,011)		(4,5/1,484)	(20,504,938)		
Less FASB 1	06 Above if not separately removed justment - Software (from WsD.2)	-	-	-	-	- (101,066)		
Total		(170,028,433)	(144,952,011)	-	(4,571,484)	(20,606,004)		
Transmission Total	n Allocator [TP, GP or W/S]		<u>0.0000%</u> 0	<u>93.6210%</u> 0	<u>36.1380%</u> (1,652,043)	<u>14.1270%</u> (2,911,010)	(4,563,053	

ADIT Account 254 Projected for Billing Year = 2021

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Transmission Related	Plant Related	Labor Related	in Ratebase (E)+(F)+(G)	Description
254 SchM	-107 - Pension Expense	(8,744,364)	(8,744,364)					This item reflects the average non-plant excess ADIT liability balance.
254 SchM	-128 - Book Unamort. Cost Of Reacquired Debt	(1,470,634)			(1,470,634)			This item reflects the average non-plant excess ADIT liability balance.
254 SchM	-138 - Rate Case Expense	(1,157,547)	(1,157,547)					This item reflects the average non-plant excess ADIT liability balance.
	-146 - State Tax Deduction Cash Vs Accrual - 190	(87,673)			(87,673)			This item reflects the average non-plant excess ADIT liability balance.
	-168 - Reg Asset-NOx	(2,246)	(2,246)					This item reflects the average non-plant excess ADIT liability balance.
254		0 -	-					
254		0 -	-					
254		0 -	-					
254		0 -	-					
Excess ADIT Liabi	lities Subject to Proration							
Subtotal - Projecte	ed	(11,462,464)	(9,904,157)		(1,558,307)	-		
	ent - (from WsD.2)	-						
Total		(11,462,464)	(9,904,157)		(1,558,307)	-		
Transmission Allo	cator [TP, GP or W/S]		0.00000%	93.62100%	36.1380%	14.12700%		
Total			-		(563,141)	-	(563,141)	

Southwestern Public Service Company Worksheet E - Rate Base Adjustments

ADIT Account 190 Projected for Billing Year = 2021

Worksheet E Table 23

(A)	0 Projected for Billing Year = 2021 (B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Avg Balance	Retail, Production & Other	Transmission	Plant	Labor	Total Included in Ratebase	
Acc. No.	Identification	from WsD	Related	Related	Related	Related	<u>(E)+(F)+(G)</u>	Description
190 Bas	sis 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 Bas	sis 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 Bas	sis 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 Bas	sis 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 Bas	sis 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 Bas	sis 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 Bas	sis 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 Bas	sis 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 Bas	sis 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 Bas	sis 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 Sch	M-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 Sch	M-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 Sch	nM-108 - Accrued Vacation Paid	957.945				957,945		For book purposes, the vacation liability is charged to book expense as employees earn
100 001		007,010				007,040		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 Sch	nM-109 - Employee Incentive	694,438				694,438		This item reflects the ADIT resulting from the ret temporary difference on the incentives paid to employees accrued in one year and paid is the subsequent year.
190 Sch	nM-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 Sch	M-112 - Post Employment Benefits FAS 112	56,041				56,041		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 lability 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 Sch	nM-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
190 Sch	nM-118 - Inventory Reserve	64,953			64,953			Income.) This item is the difference between the book accrual (which is an addition to taxable income)
	m-119 - Electric Vehicle Credit	7.500			7.500			and write offs (deductions from taxable income). This item reflects the deferred tax asset resulting from the excess or unused Electric Vehicle
190/301	IN-113 - Electric Vehicle Creak	7,500			7,500			Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
190 Sch	nM-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 itigation and the actual payments made.
190 Sch	M-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
400.0	nM-134 - Non-Qualified Pension Plans - 190	85,012				85,012		(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 Sci	IIVI- 134 - INOTHQUALITIED PENSION Plans - 190	85,012		-		85,012		For book purposes an accrual is made to expense the supplemental compension for executives as instructed by FAS 158 - Employers' Accounting for Defined Benefit Plans and Other Postretirrement 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.
								anowed to the employer when payments are made.

ADIT Account 190 Projected for Billing Year = 2021

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Ratebase (E)+(F)+(G)	Description
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
								beginning to a time-year cycler experies is tectored critering over the pain period win a concurrent ent why to liability accounts (short-term) and (rong-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 epidion 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 m the year of payment per IRS Code Sec. 461.
190	SchM-137 - R&E Credit	11,030,493	11,030,493					Secondaria is doublatic times accession to an imperiance per into Course of the end of the second se
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 releases, but each rest rule yet observation and the second se
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.
	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.
	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.
	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 siales 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 differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant 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 within head them to meet state mandates for renewable energy.
	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.
	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.
	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 ADT 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 Defrared Taxes (Federal and State) – This reconciling item is the difference between plant related deferred taxe openee booked and "proform" 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 lie 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
								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	106,647,332	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 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. 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 - Sa	•	30,897,375				The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per- kikowat-hour (kWh) has credit for electricity generated by qualified energy resources and sold by the taxpayer to an unrelated person during the taxable year. The credit is available for 10- years after the facility is placed in service. If the Company is unable to use its current year PTCs against its current year tax liability. PTCs may be carried forward for 20 years.
ADIT Adjustments (Avg. Balance from WsD	.5)					
190		-	-	-	-	
190		-	-	-	-	
190 Other Non-plant	-	-	-	-	-	
	-					
190 FAS 109 Plant Deficient ADIT - F	Protected -	-				
190 FAS 109 Plant Deficient ADIT - L		(,				
Subtotal - Form 1, p234 Projected	348,506,948	300,370,642	39,942,135	471,134	7,723,037	
Less FASB 109 Above if not separately ren		-	-	-	-	
Less FASB 106 Above if not separately ren		-	-	-		
Proration Adjustment - Transmission (from			(21,214)			
Proration Adjustment - General & Intangible					1,335	
Proration Adjustment - Tranmission NOL (1			(226,927)			
Proration Adjustment - General NOL (from					(61,084)	
Total	348,199,058	300,370,642	39,693,994	471,134	7,663,288	348,199,058
Transmission Allocator [TP, GP or W/S]		0.0000%	93.6210%	<u>36.1380%</u>	<u>14.1270%</u>	
Total		0	37,161,914	170,258	1,082,593	38,414,765

Southwestern Public Service Company Worksheet E - Rate Base Adjustments

ADIT Account 182.3 F	Projected for Billing Year = 2021							
(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total included	0
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Transmission Related	Plant Related	Labor Related	in Ratebase (E)+(F)+(G)	Description
182.3 SchM-10	02 - Fuel Tax Credit - Inc Addback	397			397			This item reflects the average non-plant excess ADIT asset balance.
	03 - Environmental Remediation	4.631	4,631					This item reflects the average non-plant excess ADIT asset balance.
	08 - Accrued Vacation Paid	109.838	.,			109.838		This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-10	09 - Employee Incentive	197,783				197,783		This item reflects the average non-plant excess ADIT asset balance.
	11 - Post Employment Benefits - FAS 106(Short Term)	898,755				898,755		This item reflects the average non-plant excess ADIT asset balance.
	12 - Post Employment Benefits FAS 112	50,139				50,139		This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-11		135.029	135.029					This item reflects the average non-plant excess ADIT asset balance.
	18 - Inventory Reserve	21.605			21.605			This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-13	30 - Deferred Compensation Plan Reserve	16,157				16.157		This item reflects the average non-plant excess ADIT asset balance.
	34 - Non-Qualified Pension Plans - 190	12,353				12,353		This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-13	36 - Performance Share Plan	5,234				5,234		This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-14	46 - State Tax Deduction Cash Vs Accrual - 190	10,866			10,866			This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-17		67,489	67.489					This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-19	92 - Texas Margin Tax	(11,917)	(11.917)					This item reflects the average non-plant excess ADIT asset balance.
	01 - State Tax Deduction Cash vs Accrual - Fin 48	2,935	2.935					This item reflects the average non-plant excess ADIT asset balance.
	26 - Performance Recognition Award	2,477				2.477		This item reflects the average non-plant excess ADIT asset balance.
	63 - Federal Only NOL - Production	4,311,219	4.311.219					This item reflects the average non-plant excess ADIT asset balance.
182.3			-					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.
182.3	0	-	-					This item reflects the average non-plant excess ADIT asset balance.
182.3	0	-	-					
182.3	0	-	-					
182.3	0	-	-					
182.3	0	-	-					
182.3	Ö	-	-					
182.3	0	-	-					
182.3	0	-						
	Subject to Proration							
	64 - Federal Only NOL - Transmission	12,097,761		12,097,761				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.
		17 000	4 505 555	40.007.771	00.077	1 000 755		
Subtotal - Projected		17,932,751	4,509,386	12,097,761	32,868	1,292,736		
	nt - Transmission NOL (from WsD.2)			10,715				
	nt - General NOL (from WsD.2)	47 000 754	4 500 000	40 400 170	20.000	-	47.040.400	
Total		17,932,751	4,509,386	12,108,476	32,868	1,292,736	17,943,466	
Transmission Alloca	tor [TP, GP or W/S]		0.0000%	93.6210%	36.1380%	14.1270%	14 500 570	
Total		1	-	11,336,076	11,878	182,625	11,530,579	

Worksheet E Table 23

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

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

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

(A) <u>Acc. No.</u>	(B) Identification	(C) Average Unamortized Balance <u>from WsD</u>	(D) Current Year Amortization <u>Expense</u>	(E) Unamortized Balance End of <u>Current Year</u>
	None	-	-	-
		-	-	-
		-	-	-
1				
Total		-	-	-

Southwestern Public Service Company

	iblic Service Company ite Base Adjustments	Worksheet F Table 24						
ADIT Account 281	Actual for Billing Year = 2021							
(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	Description
	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		-	-	-	-	-		
	s (Avg. Balance from WsD.5)							
281								
Subtotal - Form 1		(1,054,797)	(1,054,797)		-	-		
	bove if not separately removed	-	-	-	-	-		
	bove if not separately removed	-	-	-	-	-		
Total		(1,054,797)	(1,054,797)	-	-	-		
Transmission Allocator [TP, GP or W/S]			0.0000%	93.2870%	<u>36.0710%</u>	<u>13.9780%</u>		
Total			0	0	0	0	0	

ADIT Account 282 Actual for Billing Year = 2021

(A)	(B)	(C) Avg Balance	(D) Retail, Production & Other	(E) Transmission	(F) Plant	(G) Labor	(H) Total Included in Rate Base	()
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Related	Related	Related	In Rate Base (E)+(F)+(G)	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.
	nents (Avg. Balance from WsD.5)							
	Electric Distribution Adjustment							
	Electric General Adjustment Electric Intangible Adjustment	333,258				333,258		
		131,986				131,986		
	FAS 109 Plant Excess ADIT - Protected FAS 109 Plant Excess ADIT - Unprotected	432,235,459	432,235,459 88.811,498					
282	FAS 109 Plant Excess ADIT - Unprotected	88,811,498	88,811,498					
Subtotal - Fo	nm 1 n97E	(873.060.719)	(175,312,073)	(642,480,641)		(55,268,005)		
	09 Above if not separately removed	(0/3,000,719)	(173,312,073)	(042,400,041)	-	(33,208,003)		
	06 Above if not separately removed							
	liustment - Transmission (from WsD.2)			647.329	-			
	justment - General & Intangible (from WsD.2)			047,323		(19,177)		
Total		(873.060.719)	(175.312.073)	(641.833.312)	-	(55,287,182)		
Transmissio	n Allocator [TP, GP or W/S]	(,	0.0000%	93.2870%	36.0710%	13.9780%		
Total			0.000070	(598,747,041)	0	(7.728.042)	(606,475,084)	
Total			0	(398,747,041)	0	(1,720,042)	(000,475,084)	

ADIT Account 283 Actual for Billing Year = 2021

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Transmission Related	Plant Related	Labor Related	in Rate Base (E)+(F)+(G)	Description
	Liberalized Depreciation - Software	(174,871)	Related	Kelateu	Kelateu	(174,871)	<u>(L)-(I)-(U)</u>	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 Reacquired 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.
	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.
	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.

Proration Ac Total	ljustment - Software (from WsD.2)	(100,320) (216,445,524)	(191,229,175)		(4,781,654)	(100,320) (20,434,695)	
Less FASB 1	106 Above if not separately removed	-	-	-	-	-	
Less FASB 1	109 Above if not separately removed	(210,343,204)	(191,229,175)	-	(4,701,034)	(20,334,375)	
Subtotal - Fe	orm 1 n277	(216.345.204)	(191,229,175)	-	(4.781.654)	(20.334.375)	
283	Liberalized Depreciation - Software Adjustment	-				-	
	ments (Avg. Balance from WsD.5)	(00,013)	(00,013)				0
	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.
	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 on EFRC 283 related to the right-of-use asset.
	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-293 - Rate Change	(11,690,381)	(11,690,381)				this rate increase in customer bills. 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-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
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-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.
							Instruments and Hedging Áctivities", 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.
	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 SchM-207 - Mark to Market Adjust	- (88,297)	- (88,297)				This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid. For bock purposes, in complying with FASB Statement 133, "Accounting for Derivative
	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.
	SchM-192 - Texas Margin Tax	(482,278)	(482,278)				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 GAP4, 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) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate) and deferred taxes Carcos Margin tax (apportionment and rate).
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.

Southwestern Public Service Company Worksheet E - Rate Base Adjustments

ADIT Account 254, Actual for Billing Year = 2021

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD.3	& Other Related	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	Description
254	SchM-107 - Pension Expense	(6,955,481)	(6,955,481)					This item reflects the average non-plant excess ADIT liability balance.
254	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(1,009,465)			(1,009,465)			This item reflects the average non-plant excess ADIT liability balance.
254	SchM-138 - Rate Case Expense	(693,964)	(693,964)					This item reflects the average non-plant excess ADIT liability balance.
	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(52,603)			(52,603)			This item reflects the average non-plant excess ADIT liability balance.
	SchM-168 - Reg Asset-NOx	(1,348)	(1,348)					This item reflects the average non-plant excess ADIT liability balance.
254	0	-	-					This item reflects the average non-plant excess ADIT liability balance.
254		-	-					This item reflects the average non-plant excess ADIT liability balance.
254		-	-					This item reflects the average non-plant excess ADIT liability balance.
254	0	-	-					This item reflects the average non-plant excess ADIT liability balance.
Excess ADIT	Liabilities Subject to Proration							
Subtotal - Ad		(8,712,861)	(7,650,793)	-	(1,062,068)	-		
	ljustment - Software (from WsD.2)	-						
Total		(8,712,861)	(7,650,793)	-	(1,062,068)	-		
	n Allocator [TP, GP or W/S]		0.00000%	93.28700%	<u>36.0710%</u>	13.97800%		
Total			-	-	(383,099)	-	(383,099)	

ADIT Account 190 Actual for Billing Year = 2021

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Transmission <u>Related</u>	Plant Related	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	Description
190 Basis Dif	fference - 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 Dif	fference - 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 Dif	fference - 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 Dif	fference - 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 Dif	fference - 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 Dif	fference - 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 Dif	fference - 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 Dif	fference - 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 Dif	fference - 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 Dif	fference - 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-10	12 - 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-10	3 - 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-10	08 - 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-10	9 - 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 is the subsequent year.
190 SchM-11	1 - 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-11	2 - 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. For tax
								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-11	6 - 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-11	8 - 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-11	19 - 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
400 0-1-1-10	27 Litterfor Decem	44.100	41.100					becomes great enough to begin using carryforward credits.
190 SchM-12	27 - 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.
								recognition or possible outcomes from illigation and the actual payments made.

Worksheet E

Table 24

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 orbarged 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 employee for amount paid to employees (retirees) in the year that the payment is included in the employees the employees.
					(retirees) gross income. This amount is the net of the accrual (added back to taxable incom 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 compension 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) three shall be a deduction allowed under section 162 for the taxable year of the employer in which the option is exercised and value od 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	5	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 both survey and have advanting in survey of and account any third or any state in
isu suline () (- Enguiyee Recentuu)	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 mest 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. §1.4611-(a)(20)(), which states that a liability is incurred and deductible in the year (the ail 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 yeart 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 o 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
190 SchM-180 - ITC Grant	-	-			book. 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	4,273,043	4,273,043			This item reflects the ADIT resulting from the net temporary timing difference between
190 SchM-187 - Reg Asset/Liability Transmission Attachment O	264,795	264,795			inclusion of cost for electric generation and eventual recovery of costs from customers. This item reflects ADIT on the net temporary timing difference between the calculation of rate and recovery of rates for the FERC Transmission formula rates.
190 SchM-188 - Contributions Carryover	32,158	32,158			and recovery of nates for the PCON Trainingston formula rates. For book purposes, charitable contributions are deducted currently from book income. For t purposes, contributions are deductible subject to certain limitations. This item adds back it taxable income, contributions deemed to be in excess of such limitations. This timing
190 SchM-189 - OCI Treasury	366,786	366,786			difference will reverse at such time when taxable income is sufficient enough. For book purposes, litems 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 derival 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 ADPT 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 require to adjust a deferred tax lability or asset for enatcd changes in tax rates (i.e., ADIT balance 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-pit timing differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-pit differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated to selected non-pit time of the taxes of the taxes of the taxes distance of the taxes and the taxes distance of the taxes distance di
190 SchM-195 - Renewable Energy Standard		-			For book purposes the value (real or imputed) of renewable energy certificates (REC) acqui from various windpower producers are recorded as an offset to deferred costs which are se for recovery from customers, this offset to deferred cost expense is then held in inventory un 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 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			and are outside the test year. This item reflects the deferred tax asset resulting from SPS's allocated portion of the followin 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 shee only (the "Settlement Bass") with entires being made between various asset and liability accounts and concurrent entries to other comprehensive income. However, with regards to wholesate 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."
190 SchM-213 - Rate Refund Reserve	1,595,142	1,595,142			reconciling item reverses the book amounts for "Mark to Market" income or expense for the current period. Book revenue is adjusted currently for estimated amounts that will be refunded to customers
190 SchM-223 - Unamortized ITC		7.00			in the future. For tax purposes, only refunds actually made to customers are deductions. The tax adjustment reverses the book income adjustments.
	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. Fc book purposes, a liability is recorded on the books and reversed when the award is used. Fc tax purposes, per Reg. Sec. 1461-1(a)(2)(n), 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
190 SchM-262 - Federal Only NOL - Non Operating	(347,644)	(347,644)					Distributive Generation Program are deducted in the current tax year for taxable income. This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal
190 SchM-263 - Federal Only NOL - Production	26.344.484	26.344.484					NDL's classified as non-operating. This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal
		20,011,101					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-Reg	(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 rutens.
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 bookfux 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 employeer 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 part 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 1231/2021 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 tiem adds back to taxable income the accrued book expenses that wort 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 taxayayer 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							
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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)	44 550 555	44,400,000	1007.15		
Subtotal - Form 1, p234 Less FASB 109 Above if not separately removed	379,924,920	318,906,666	41,552,799	14,468,331	4,997,124		
Less FASB 106 Above if not separately removed	-	-					
Proration Adjustment - Transmission (from WsD.2)			8,512				
Proration Adjustment - General & Intangible (from WsD.2) Proration Adjustment - Tranmission NOL (from WsD.2)			(226,927)		(10)		
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]		<u>0.0000%</u> 0	<u>93.2870%</u> 38.559.607	<u>36.0710%</u> 5.218.872	<u>13.9780%</u> 698.395	44.476.873	
Total		0	38,559,607	5,218,872	698,395	44,476,873	

ADIT Account 182.3, Actual for Billing Year = 2021

(A)	(B)	(C) Avg Balance	(D) Retail, Production & Other	(E) Transmission	(F) Plant	(G) Labor	(H) Total Included in Rate Base	(1)
Acc. No.	Identification	from WsD.3	Related	Related	Related	Related	(E)+(F)+(G)	Description
100.00 111.000		054			054			
	2 - Fuel Tax Credit - Inc Addback 3 - Environmental Remediation	351 3.473	3.473		351			This item reflects the average non-plant excess ADIT asset balance. This item reflects the average non-plant excess ADIT asset balance.
	3 - Accrued Vacation Paid	130,314	3,473			130.314		This item reflects the average non-plant excess ADIT asset balance.
	- Employee Incentive	123,443				123.443		This item reflects the average non-plant excess ADIT asset balance.
	Employee Incentive Post Employment Benefits - FAS 106(Short Term)	560,944	560.944			123,443		This item reflects the average non-plant excess ADIT asset balance.
	2 - Post Employment Benefits FAS 106(Short Term)	31,294	560,944			31.294		This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-112		211.138	211.138			31,294		This item reflects the average non-plant excess ADIT asset balance.
	3 - Inventory Reserve	14.830	14.830					This item reflects the average non-plant excess ADIT asset balance.
) - Deferred Compensation Plan Reserve	9.697	14,850			9.697		This item reflects the average non-plant excess ADIT asset balance.
	- Non-Qualified Pension Plans - 190	14.717				14,717		This item reflects the average non-plant excess ADIT asset balance.
	Performance Share Plan	3.141				3.141		This item reflects the average non-plant excess ADIT asset balance.
	S - State Tax Deduction Cash Vs Accrual - 190	6.519			6.519	3,141		This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-179		40,494	40.494		0,319			This item reflects the average non-plant excess ADIT asset balance.
	2 - Texas Margin Tax	(19,363)	(19.363)					This item reflects the average non-plant excess ADIT asset balance.
	- State Tax Deduction Cash vs Accrual - Fin 48	1.761	1.761					This item reflects the average non-plant excess ADIT asset balance.
	3 - Fed NOL Benefit	23.751.665	23.751.665					This item reflects the average non-plant excess ADIT asset balance.
	Performance Recognition Award	2,459	23,731,003			2.459		This item reflects the average non-plant excess ADIT asset balance.
	3 - Federal Only NOL - Production	4.170.255	4,170,255			2,100		This item reflects the average non-plant excess ADIT asset balance.
182.3	0	1,110,200	4,170,200					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.
182.3	0		-					The terr relieds the droidge for plant blocks herr deser salaries.
182.3	0	-	-					
182.3	0	-	-					
182.3	0		-					
182.3	0	-	-					
182.3	0	-	-					
182.3	0	-						
182.3	0	-						

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

Southwestern Public Service Company Worksheet E - Rate Base Adjustments

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

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

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

Southwestern Public Service Company Worksheet F - Working Capital

Worksheet F Table 26

Line No.

- 1 I. PREPAYMENTS:

2	Calculation of Projected Average Balances Based on	Actual Prior Year	Beginning & En	ding
3	Balances			-
4 5	(a)	(b)	(c)	(d) Projected
6		Balance at	Balance at	Average
7		<u>1/1/2021</u>	<u>12/31/2021</u>	Balance
8	Plant Related:	0.454.040		
9 10	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing	2,154,916	2,154,916	2,154,916 0
11	10010-1 repaymenta-Auto Electioning			0
12	Total Plant Related:	2,154,916	2,154,916	2,154,916
13	Labor Dalatad			
14 15	Labor Related: 16519-Prepayments-Benefits	(91)	(91)	(91)
16	165295-Prepayments Hardware Maintenance	(57)	(57)	(57)
17	16516-Prepayments-I/T Related	492,245	492,245	492,245
18	Total Labor Related:	492,098	492,098	492,097
19 20	Transmission Related:			
21				0
22				
23	Total Transmission Related:	0	0	0
24 25	Other - Not Included:			
26	16512-Prepayments-NERC Fees	282,588	282,588	282,588
27	16526-Prepayments-Other Distribution Utility	(0)	(0)	0
28 29	16518-Prepayments-Pollution Emissions	914,781	914,781	914,781 0
30				0
31				0
32				0
33 34	Total Other Not Included:	1,197,368	1,197,368	1,197,369
35		1,107,000	1,107,000	1,107,000
36	Total Prepayments Balances:	3,844,382	3,844,382	3,844,382
37	Colouistics of Actual Average Balances for the Billing	. Devied 04/04/2020	4- 40/04/0004	
38 39	Calculation of Actual Average Balances for the Billing	g Period 01/01/202	1 to 12/31/2021	
40		Beginning of	End of	Actual Average
41	Plant Related:	Year Balance	Year Balance	Balance
42 43	16510-Prepayments-Insurance	6,045,671	9,063,421	7,554,546
43 44	16515-Prepayments-Auto Licensing	0	0	0
45	Total Plant Related:	6,045,671	9,063,421	7,554,546
46				
47 48	Labor Related: 16519-Prepayments-Benefits	18,684	9,297	13,991
49	165295-Prepayments Hardware Maintenance	11,262	189,175	100,219
50	16516-Prepayments-I/T Related	793,060	378,850	585,955
51	Tatal Labor Dalatad	000.000	577 204	700 405
52 53	Total Labor Related:	823,006	577,321	700,165
54	Transmission Related:			
55				0
56 57	Total Transmission Related:	0	0	0
58	Total Transmission Related.	0	0	0
59	Other - Not Included:			
60	16512-Prepayments-NERC Fees	292,356	311,398	301,877
61 62	16526-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper	104,539	0	52,269 8 025
62 63	Prepaids - Income Taxes - Federal	13,491 0	4,360 0	8,925 0
64	16523-Prepaid Taxes State	0	0	0
65	16520-Prepayments-Energy Eff.	0	8,560	4,280
66 67	16518-Prepayments-Pollution Emissions Interest - Credit Facility Fee	878,850	2,688,436 0	1,783,643
68	Total Other Not Included:	1,289,236	3,012,753	2,150,994
69				
70	Total Prepayments Balances:	8,157,913	12,653,496	10,405,705
71 72	Calculation of Projected Average Balances Based on	Actual from Prior	Year FF1·	
73	(a)	(b)	(C)	(d)
				Projected Average
74		FF1 2019	FF1 2019	
75		Beg of Year	End of Year	Balance
75 76	Materials and Supplies - Transmission - FF1 - 227.8	Beg of Year 121,150	End of Year 113,797	<u>Balance</u> 117,474
75 76 77 78		Beg of Year	End of Year	<u>Balance</u> 117,474
75 76 77 78 79	Materials and Supplies - Transmission - FF1 - 227.8	Beg of Year 121,150 (127,883)	End of Year 113,797	<u>Balance</u> 117,474

80 Calculation of Actual Average Balances Based on Actual from FF1: 81

82		FF1 2021	FF1 2021	Actual Average
83		Beg of Year	End of Year	Balance
84	Materials and Supplies - Transmission - FF1 - 227.8	692,372	1,007,778	850,075
85	Materials and Supplies - Other - FF1 - 227.11	(76,723)	97,351	10,314

Southwestern Public Service Company Worksheet F.1 - Unfunded Reserves

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
List of all reserves:	FERC Account for Accrual/Balance	Beginning Balance	Ending Balance	Average Balance	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	(0) if the accrual account is NOT	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
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,
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%	(251,8
2421021-Accrued Postemployment - FAS 112	232, 926*	(395,364)	(395,364)	(395,364) 1	1	1	Labor	14.13%	(55,
1242001-Prepaids - 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,
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,
2243021-AP - Executive PSP - Current	232, 253, 920	(354,507)	(354,507)	(354,507) 1	1	1	Labor	14.13%	(50,
2244001-AP - Vacation Liability		(5,459,835)	(5,459,835)	(5,459,835) 1	1	1	Labor	14.13%	(771,
2244011-AP - 401K - Co Match		(2,766,244)		(2,766,244) 1	1	1	Labor	14.13%	(390,
2026002-Freight - Accrual		(9,768)	(9,768)	(9,768)) 1	1	1	Plant	43.58%	(4,

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(1
List of all reserves:	FERC Account for Accrual/Balance	Beginning Balance Er	nding Balance	Average Balance	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	(0) if the accrual account is NOT	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	Alloca Transr
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%	
	131, 142, 232, 419,									
Liability Miscellaneous	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%	
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%	
	143, 186, 232, 234,									
Accrd Postretire Med Post 158	253, 254	(0)	(0)	(0)) 1	1	1	Labor	13.98%	
	182.3, 219, 232, 242,									
Accrued Nongual Pension (SERP)	926*	(1,765,000)	(1,396,000)	(1,580,500)) 1	1	1	Labor	13.98%	
Accrd Postemployment-FAS 112	232, 926*	(344,390)	(230,887)	(287,639	1	1	1	Labor	13.98%	
Prepaids - 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%	
	131, 142, 144, 232,									
AP - Unclaimed AP Checks	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%	
	107, 184, 232, 234,	(,)	(,)	(,	·					
AP - Unclaimed UHC Checks	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	Labor	13.98%	
AP - Executive PSP - Current	184	(333,568)	(329,415)	(331,491		1	1	Labor	13.98%	
AP - Vacation Liability	131, 184, 232, 926*	(5,768,327)	(5,912,747)	(5,840,537		1	1	Labor	13.98%	
	107, 154, 163, 184,			(
	232, 236, O&M									
AP - 401K - Co Match	expense	(3.028,475)	(3,036,418)	(3,032,447) 1	1	1	Labor	13.98%	
	107, 154, 163, 184,		())	(
	232, 236, O&M									
Freight -Accrual	expense	(13,334)	30,622	8.644	1	0	1	Plant	43.68%	

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

Southwestern Public Service Company Worksheet G - O&M Expenses and Wages and Salaries

e . /	(a) FERC Account No.	(b) Description	(c) Projected Amount	(d) Reference for Actual	(e) Actual Amount	(f)	(g)	(h)	(i)
		TRANSMISSION EXPENSES							
	500	OPERATION	0.007.507	004 00 h	7 070 000				
	560 561.0	Supervision and Engineering Load Dispatching	9,837,567	321.83.b 321.84.b	7,376,922				
	561.1	Load Dispatching - Reliability	0	321.85.b	1,447				
	561.2	Load Dispatching - Monitor & Operate Transmission System	3,563,441	321.86.b	3,460,977				
	561.3	Load Dispatching - Transmission Service & Scheduling	0	321.87.b	0				
	561.4	Scheduling, System Control & Dispatch Services	3,782,421	321.88.b	3,660,351				
	561.5	Reliability, Planning and Standards Development	0	321.89.b	359				
	561.6 561.7	Transmission Service Studies Generation Interconnection Studies	203,333 149,584	321.90.b 321.91.b	104,423 109,094				
	561.8	Reliability, Planning and Standards Development Services	1,639,049	321.91.b	2,766,134				
	562	Station Expenses	1,717,132	321.93.b	1,356,458				
	563	Overhead Line Expenses	1,097,443	321.94.b	850,620				
	564	Underground Line Expenses	0	321.95.b	369				
	565 566	Transmission of Electricity by Others Miscellaneous Transmission Expenses	190,275,363 3,647,744	321.96.b	175,994,020 4,401,798				
	567	Rents	1,776,017	321.97.b 321.98.b	1,668,125				
		Total Operation	217,689,094	02110015	201,751,097				
		MAINTENANCE							
	568	Supervision and Engineering	0	321.101.b	0				
	569 569.1	Structures Computer Hardware	0	321.102.b 321.103.b	3,052 0				
	569.1	Computer Software	0	321.103.b 321.104.b	0				
	569.3	Communication Equipment	Ő	321.105.b	ő				
	569.4	Miscellaneous Regional Transmission Plant	0	321.106.b	0				
	570	Station Equipment	1,369,597	321.107.b	1,714,568				
	571 572	Overhead Lines Underground Lines	1,394,867	321.108.b 321.109.b	862,996 0				
	573	Miscellaneous Transmission Plant	0	321.110.b	0				
	0.0	Total Maintenance	2,764,464	021111015	2,580,616				
		Total Transmission O&M	220,453,558	1	204,331,713				
		Less All EC4 Assessments	0 227 027		10 100 705				
		Less: All 561 Accounts Add Back: Account 561.6 - Transmission Service Studies	9,337,827 203,333		10,102,785 104,423				
		Add Back: Account 561.7 - Generation Interconnection Studies	149,584		109,094				
		Less: Account 565 - Transmission of Electricity by Others	190,275,363		175,994,020				
		Transmission O&M Expense Adjustment (Note 1)	(147,235)		(37,906)				
		Table Net Terrariation Frances	01 0 10 0 50		40,440,540				
		Total Net Transmission Expense	21,046,050		18,410,519				
		ADMINISTRATIVE AND GENERAL							
		OPERATION							
	920	Administrative and General Salaries	38,215,501	323.181.b	35,415,902				
	921	Office Supplies and Expense	22,650,628	323.182.b	22,475,308				
	922 923	(Less) Administrative Expense Transferred Outside Services Employed	24,530,016 6,022,230	323.183.b 323.184.b	24,313,407 7,421,204				
	924	Property Insurance	3,945,716	323.185.b	6,376,140				
	925	Injury and Damages	7,323,521	323.186.b	5,491,093				
	926	Employee Pensions and Benefits	28,519,822	323.187.b	28,763,243				
	928	Regulatory Commission Expenses	4,858,224	323.189.b	5,882,647				
	929 930.1	(Less) Duplicate Charges-Cr. General Advertising Expenses	1,339,392 1,411,435	323.190.b 323.191.b	1,278,681 1,200,875				
	930.1 930.2	Miscellaneous General Expenses	1,411,435	323.191.b 323.192.b	1,567,818				
	931	Rents	14,246,853	323.193.b	17,416,568				
		Total Operation	102,788,960		106,418,711				
		MAINTENANCE							
	935	MAINTENANCE Maintenance of General Plant	542,573	323.196.b	472,576				
	900	manushande UI General Fidili	042,073	323.190.0	4/2,3/6				
		Less: Account 926 Retail Pension Tracker	1,970,949	323 Footnote Data	267,703				
		Less: Account 926 Retail Pension Tracker Amortization		323 Footnote Data	0				
		Less: O&M Expenses (Note 1)	29,888		74,210				
		Less: Retail Advanced Grid A&G Costs (Note 2)	(400.000)		244.040				
			(180,322)		341,913				
		TOTAL ADMINISTRATIVE AND GENERAL	103,511,855		106,549,373				
				1		1			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
				Projected	THUR			Actual	
		Wages and Salaries Allocator	Direct	Payroll Billed from Service Corp.	Total Projected Amount		Direct	Payroll Billed	Total Actua Amount
		Production	Payroll 37,835,977	12,546,519	50,382,496	354.20.b	Payroll 33,765,949	from Service Corp. 11,804,828	45,570,
		Transmission	6,432,897	7,727,188	14,160,085	354.20.b	6,011,753	6,585,055	45,570, 12,596,
		Regional Market	21	529,043	529,065	354.22.b	(0)	491,872	491,
		Distribution	18,704,956	1,611,521	20,316,477	354.23.b	14,355,981	1,886,830	16,242,
		Other	5,019,469	3,429,367	8,448,836	354.24,25,26.b	5,891,691	3,272,747	9,164,
		Total	67,993,320	25,843,639	93,836,959	· <u> </u>	60,025,374	24,041,331	84,066,

	uthwestern Public Service Company orksheet H - Miscellaneous Expenses	Projected				Southwestern Public Service Company Worksheet H - Miscellaneous Expenses	Actual					Worksheet H Table 28
<u>No</u> 1 2 3 4 5		Acct 928 Projecte (b) Expense	d for Billing Year = (c) 100% Non- Transmission	(d) 100% Transmission Specific	2021 (e) Transmission Allocated			ing Year = (g) % Non- smission	(h) 100% Transmission <u>Specific</u>		(j Explanation)
6 7 8 9	Non-Transmission Related Transmission Related	4,103,115 755,109 -	4,103,115		-	Non-Transmission Related Transmission Related		5,389,168				
10 11 12 13			4,103,11: ted for Billing Year =		- 2021		- Acct 930.2 Actual for B			- 2021		
14 15 16 17 18	Balance of Account 930.2	756,902 707,536 -		2	707,536	Industry Association Dues Balance of Account 930.2		980,700		587,118		
19 20 21 22	Total 930.2	- 1,464,438	756,902	2 -	707,536			980,700		587,118		
23 24 25 26 27 28 29		ACCT 930.1) Projected - - - -	<u>1 Tor Year =</u>		2021		Actual Transmission Si - - - -	atety & Siting for Year	<u>-</u>	2021		
30	Total Transmission Safety & Siting Adv.	-					-					

Southwestern Public Service Company Worksheet I - Depreciation and Amortization Expense

Worksheet I Table 29

	(a)	(b)	Projected Year = (c) Projected	2021 (d) Projected	(e) Projected Total
Line No.	Description	Reference	Depreciation Expense	Amortization Expense	Depr. & Amort. Expense
1 2	Steam Production Other Production		47,091,468 73,449,474	439,181 0	47,530,649 73,449,474
3	Adjustment to Production	WsD.5, lns 58 + 59, col (k) and WsD.5, lns 67 + 68, col (k)	0	0	0
3 4 5	Total Production	$WSD.3$, $HIS 07 \pm 00$, $COI(K)$	120,540,942	439,181	120,980,123
6	Transmission		89,123,415	1,825,468	90,948,883
7	Adjustment to Transmission	WsD.5, In 60, col (k) and WsD.5, In 69, col (k)	(191)	0	(191)
8 9	Total Transmission		89,123,224	1,825,468	90,948,692
10	Distribution	WsD.5, In 61, col (k) and WsD.5,	42,232,791	258,825	42,491,615
11	Adjustment to Distribution	In 70, col (k)	(107)	0	(107)
12 13	Total Distribution		42,232,684	258,825	42,491,508
14	General	WsD.5, In 62, col (k) and WsD.5,	28,702,633	185,411	28,888,044
15	Adjustment to General	In 71, col (k)	0	(483,057)	(483,057)
16 17	Total General		28,702,633	(297,646)	28,404,987
18	Intangible - Computer Software			22,699,851	22,699,851
19	Adjustment to Intangible	WsD.5, ln 63, col (k) and WsD.5, ln 72, col (k)		(705,016)	(705,016)
20 21	Total Intangible	1117 <u>2</u> , 001(k)	0	21,994,835	21,994,835
22 23	Total		280,599,482	24,220,663	304,820,145
24			Actual Year =	2021	
25			• • •		
26			Actual Depreciation	Actual Amortization	Actual Total Depr. & Amort.
				Actual	
26 27	Steam Production Other Production	FF1, p.336-337, footnote FF1, p.336-337, footnote	Depreciation	Actual Amortization	Depr. & Amort.
26 27 28 29 30	Other Production	FF1, p.336-337, footnote WsD.5, lns 58 + 59, col (m) and	Depreciation Expense 95,199,646 72,658,217	Actual Amortization Expense 599,282 0	Depr. & Amort. Expense 95,798,928
26 27 28 29 30 31 32		FF1, p.336-337, footnote	Depreciation Expense 95,199,646	Actual Amortization Expense 599,282	Depr. & Amort. Expense 95,798,928
26 27 28 29 30 31	Other Production Adjustment to Production	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote	Depreciation Expense 95,199,646 72,658,217 0	Actual Amortization Expense 599,282 0	Depr. & Amort. Expense 95,798,928 72,658,217 0
26 27 28 29 30 31 32 33 34	Other Production Adjustment to Production Total Production Transmission	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 60, col (m) and	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923	Actual Amortization Expense 599,282 0 0 0 599,282 1,831,414	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145
26 27 28 29 30 31 32 33 34 35 36	Other Production Adjustment to Production Total Production	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote	Depreciation Expense 95,199,646 72,658,217 0 167,857,863	Actual Amortization Expense 599,282 0 0 0 599,282	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145
26 27 28 29 30 31 32 33 34 35	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 60, col (m) and WsD.5, In 69, col (m) FF1, p.336-337, footnote	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0	Actual Amortization Expense 599,282 0 0 0 599,282 1,831,414 0	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337
26 27 28 29 30 31 32 33 34 35 36 37	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 60, col (m) and WsD.5, In 69, col (m)	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923	Actual Amortization Expense 599,282 0 0 0 599,282 1,831,414 0 1,831,414	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 60, col (m) and WsD.5, In 69, col (m) FF1, p.336-337, footnote WsD.5, In 61, col (m) and	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923 42,701,996	Actual Amortization Expense 599,282 0 0 0 599,282 1,831,414 0 1,831,414 252,989	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337
26 27 28 29 30 31 32 33 34 35 36 37 38 39	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 60, col (m) and WsD.5, In 69, col (m) FF1, p.336-337, footnote WsD.5, In 61, col (m) and WsD.5, In 70, col (m) FF1, p.336-337, footnote	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923 42,701,996 0	Actual Amortization Expense 599,282 0 0 0 599,282 1,831,414 0 1,831,414 252,989 0	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337 42,954,985
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution	FF1, p.336-337, footnote WsD.5, lns 58 + 59, col (m) and WsD.5 lns 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, ln 60, col (m) and WsD.5, ln 69, col (m) FF1, p.336-337, footnote WsD.5, ln 61, col (m) and WsD.5, ln 70, col (m)	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923 42,701,996 0 42,701,996 25,768,623 0	Actual Amortization Expense 599,282 0 0 599,282 1,831,414 0 1,831,414 252,989 0 0 252,989 0 187,882 (71,185)	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337 91,102,337 42,954,985 42,954,985 25,956,505 (71,185)
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution General	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 60, col (m) and WsD.5, In 69, col (m) FF1, p.336-337, footnote WsD.5, In 61, col (m) and WsD.5, In 70, col (m) FF1, p.336-337, footnote WsD.5, In 62, col (m) and	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923 42,701,996 0 42,701,996 25,768,623	Actual Amortization Expense 599,282 0 0 599,282 1,831,414 0 1,831,414 252,989 0 252,989 0 252,989	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337 42,954,985 42,954,985 25,956,505
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution General Adjustment to General	 FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 69, col (m) and WsD.5, In 69, col (m) FF1, p.336-337, footnote WsD.5, In 61, col (m) and WsD.5, In 62, col (m) FF1, p.336-337, footnote WsD.5, In 62, col (m) and WsD.5, In 71, col (m) FF1, p.336-337, footnote 	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923 42,701,996 0 42,701,996 25,768,623 0	Actual Amortization Expense 599,282 0 0 599,282 1,831,414 0 1,831,414 252,989 0 0 252,989 0 187,882 (71,185)	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337 91,102,337 42,954,985 42,954,985 25,956,505 (71,185)
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution General Adjustment to General Total General Intangible - Computer Software	 FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 69, col (m) FF1, p.336-337, footnote WsD.5, In 61, col (m) and WsD.5, In 62, col (m) FF1, p.336-337, footnote WsD.5, In 71, col (m) FF1, p.336-337, footnote WsD.5, In 63, col (m) and 	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923 42,701,996 0 42,701,996 25,768,623 0	Actual Amortization Expense 599,282 0 0 599,282 1,831,414 0 1,831,414 252,989 0 252,989 0 252,989 187,882 (71,185) 116,697 22,156,850	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337 91,102,337 42,954,985 25,956,505 (71,185) 25,885,320 22,156,850
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution General Adjustment to General Total General	 FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 69, col (m) and WsD.5, In 69, col (m) FF1, p.336-337, footnote WsD.5, In 61, col (m) and WsD.5, In 62, col (m) FF1, p.336-337, footnote WsD.5, In 62, col (m) and WsD.5, In 71, col (m) FF1, p.336-337, footnote 	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923 42,701,996 0 42,701,996 25,768,623 0	Actual Amortization Expense 599,282 0 0 599,282 1,831,414 0 1,831,414 252,989 0 252,989 0 252,989 187,882 (71,185) 116,697	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337 42,954,985 25,956,505 (71,185) 25,885,320

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

Worksheet J Table 30

		Projected for Bi	lling Year =	2021	
Line	(A)	(B)	(C) Excluded from	(D) Included in	
Line <u>No.</u>	Description	Expense	Rev Requirement	Included in <u>Rev Requirement</u>	
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 8	PLANT RELATED: Texas Property Tax				
9	New Mexico Property Tax		-	-	
10	Oklahoma Property Tax		-	-	
11	Kansas Property Tax	70,000,000	-	-	
12 13	Subtotal Plant Related - Property	72,960,000	-	72,960,000	
14	OTHER:				
15	Texas Use	29,462		29,462	
16		-		-	
17 18	FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts	6,060,630	6,060,630	-	
19	New Mexico Franchise	-	-,	-	
20	Oklahoma Franchise	20,000		20,000	
21 22	Kansas Franchise	- 8,752,025	8,752,025	-	
22	City Franchise Fees	6,752,025	0,752,025	-	
24	Subtotal Franchise & Gross Receipts	14,832,655	14,812,655	49,462	
25		~~~~~~~~~			
26 27	Total Taxes Other Than Income	96,967,783	14,812,655	82,155,128	
28		-			
29					
30 31	Investment Tax Credit Amortized	52,421		52,421	
32		Actual for Billin	a Year =	2021	
33	(A)	(B)	(C)	(D)	(E)
33 34		(B) FF1	(C)	Excluded from	Included in
33 34 35	(A) <u>Description</u>	(B)	-		
33 34		(B) FF1	(C)	Excluded from	Included in
33 34 35 36	Description	(B) FF1 <u>Reference</u> 262-263.	(C)	Excluded from	Included in
33 34 35 36 37	Description	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	C) <u>Expense</u>	Excluded from	Included in <u>Rev Requirement</u>
33 34 35 36 37	Description	(B) FF1 <u>Reference</u> 262-263.	(C)	Excluded from	Included in
33 34 35 36 37 38 39 40	<u>Description</u> L <u>ABOR RELATED:</u> Payroll Taxes	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	(C) <u>Expense</u> 8,587,147	Excluded from	Included in <u>Rev Requirement</u> 8,587,147
33 34 35 36 37 38 39 40 41	Description	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	C) <u>Expense</u>	Excluded from	Included in <u>Rev Requirement</u>
33 34 35 36 37 38 39 40	<u>Description</u> L <u>ABOR RELATED:</u> Payroll Taxes	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	(C) <u>Expense</u> 8,587,147	Excluded from	Included in <u>Rev Requirement</u> 8,587,147
 33 34 35 36 37 38 39 40 41 42 43 44 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.I	(C) <u>Expense</u> 8,587,147 8,587,147 46,090,060	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060
 33 34 35 36 37 38 39 40 41 42 43 44 45 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1	(C) <u>Expense</u> 8,587,147 8,587,147 46,090,060 15,215,962	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962
 33 34 35 36 37 38 39 40 41 42 43 44 45 46 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1	(C) <u>Expense</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473
 33 34 35 36 37 38 39 40 41 42 43 44 45 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1	(C) <u>Expense</u> 8,587,147 8,587,147 46,090,060 15,215,962	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962
 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Kansas Property Tax Subtotal Plant Related - Property	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1	(C) <u>Expense</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Coklahoma Property Tax Subtotal Plant Related - Property OTHER:	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1	(C) <u>Expense</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1	(C) <u>Expense</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 9 50 51 52 53	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax ERANCHISE & GROSS RECEIPTS:	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.31.1	(C) <u>Expense</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651)	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006
 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1	(C) <u>Expense</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.28.29.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651)
 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.31.1	(C) <u>Expense</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651)	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 950\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ \end{array}$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax ERANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.28.29.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651)
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise Oklahoma Franchise Oklahoma Franchise City Franchise Fees	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020 20,000 9,590,012	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 (66,651) 20,000
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 950\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ \end{array}$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise Kansas Franchise	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020 20,000	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651)
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 96\\ 61\\ 62\\ \end{array}$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise Oklahoma Franchise Oklahoma Franchise City Franchise Fees	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020 20,000 9,590,012	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 (66,651) 20,000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax PANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise Kansas Franchise City Franchise Fees Subtotal Franchise & Gross Receipts Total Taxes Other Than Income	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020 20,000 9,590,012 16,153,032 87,916,884	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 (66,651) 20,000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise City Franchise Fees Subtotal Franchise & Gross Receipts	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020 20,000 9,590,012 16,153,032	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 (66,651) 20,000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax PANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise Kansas Franchise City Franchise Fees Subtotal Franchise & Gross Receipts Total Taxes Other Than Income	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020 20,000 9,590,012 16,153,032 87,916,884	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 (66,651) 20,000

Worksheet K - Capital Structure

Line <u>No.</u> 1	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	(h) PROJECTED	BALANCES	<u>(i)</u>	<u>(k)</u>	<u>(I)</u>	<u>(m)</u>	<u>(n)</u>	<u>(o)</u>
2	Common Equity - Projected														13 Month
3 4 5	Proprietary Capital Less Preferred Stock	<u>1/1/2021</u> 3,307,914,250	<u>1/31/2021</u> 3,381,629,250 0	<u>2/28/2021</u> 3,450,407,250 0	<u>3/31/2021</u> 3,487,927,250 0	<u>4/30/2021</u> 3,504,796,250 0	<u>5/31/2021</u> 3,524,331,250 0	<u>6/30/2021</u> 3,488,071,250 0	<u>7/31/2021</u> 3,530,546,250 0	<u>8/31/2021</u> 3,572,457,250	<u>9/30/2021</u> 3,488,048,250 0	<u>10/31/2021</u> 3,508,388,250 0	<u>11/30/2021</u> 3,528,119,250 0	<u>12/31/2021</u> 3,487,918,250 0	Average Balance 3,481,581,096
6 7	Less Acct 216.1 Unapprop. Undist. Sub. Earnings Less Acct 219.1-Accum Other Compre. Income	0 (1,301,000)	0 (1,297,000)	0 (1,293,000)	0 (1,289,000)	0 (1,285,000)	0 (1,281,000)	0 (1,277,000)	0 (1,273,000)	0 (1,269,000)	0 (1,265,000)	0 (1,260,000)	0 (1,256,000)	0 (1,252,000)	0 (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							PROJECTED	BALANCES						
	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 15	Less Reacquired Bonds 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	0 250,000,000
16 17 18	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
19								ACTUAL B							
20 21	Common Equity - Actual	Actual	Actual // 1/31/2021	Actual / 2/28/2021	Actual . 3/31/2021	Actual	Actual <u>5/31/2021</u>	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 <u>12/31/2021</u>	13 Month Average Balance
22	Proprietary Capital Less Preferred Stock	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
24	Less Acct 216.1 Unapprop. Undist. Sub. Earnings 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)	0 (1,274,526)
26			(/////////////////////////////////////								() , ,				<u> </u>
27 28	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
29 30	Long Term Debt - Actual				ACTUAL BALANCES										
31 32	Bonds	Actual 2,550,000,000	Actual 2,550,000,000	Actual 2,550,000,000	Actual . 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	2,742,307,692
33 34	Less Reacquired Bonds 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	0 250,000,000
35	-														
36 37	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
38 39	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	(d) Projected	<u>(e)</u>	<u>(f)</u>		(h) Actual/forecast	<u>(i)</u>						
40 41	Cost of Debt - Annual Interest Expense			<u>2021</u>			for Actual	<u>2021</u>							
	Interest on Long Term Debt Less: Financial Hedge Gain/Expense and Interest Rate	e Derivative - from L	ine 62	118,630,126 63,181			(117.62.c)	119,478,806 63,181							
44	Plus: Allowed Hedge and Interest Rate Derivative Reco Amortization of Debt Discount and Expense			63,181 2,153,161			(117.63.c)	63,181 1,888,510							
46	Amortization of Loss on Reacquired Debt			841,559			(117.64.c)	841,559							
	Less: Interest on Long Term Credit Facility Less: Amort of Premium on Debt			0 332,303			(p. 257.25.i) (117.65.c)	0 0							
49 50	Less: Amort of Gain on Reacquired Debt			0			(117.66.c)	0							
51 52	Total Interest Expense (Ln 42 - Ln 43 + Ln 44 + Ln 44	5 + Ln 46 - Lines 4	7 - Ln 49]	121,292,543				122,208,875							
53 54	Average Cost of Debt		[4.16%	(Ln 51 / Ln 17, co	l o)]	4.08%	(Ln 51 / Ln 36, co	l o)					
55	Preferred Stock Cost Dividends on Preferred Stock			0			(110.00 -)	0							
56 57	Average Cost of Preferred Stock		[•	(Ln 56 / Ln 5 , col	o)	(118.29.c)	0.00%	(Ln 56 / Ln 23 , co	olo)					
58 59	Financial Hedge Amortization and Interest Rate Deri	ivative (Enter Gain	is as a Negative M	lumber)											
60 61	Series due 2033 6% Financial Hedge Series E due 2016 5.6% Financial Hedge			63,181 0				63,181							
	Total Hedge Amortization and Interest Rate Derivative		-	63,181			•	63,181							
63 64 65	Total Average Capital Balance (Ln 9 + Ln 17) Financial Hedge Recovery Limit - 7.5 Basis Points of To	tal Capital		6,398,242,480 0.00075				6,566,827,319 0.00075							
66	Limit of Recoverable Amount	·		4,798,682				4,925,120							
67	Recoverable Hedge Amortization & Interest Rate Derivati	ve (Lesser of Ln 62	or Ln 66)	63,181				63,181							

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

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	
State Income Tax Rate - Oklahoma	6.0000%
Apportionment Factor	0.4292%
Projected Effective State Income Tax Rate	
State Income Tax Rate - Texas	0.7500%
Apportionment Factor	64.7600%
Projected Effective State Income Tax Rate	0.4857%
Total Composite State Income Tax Rate	2.0758%

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	1.6330%
State Income Tax Rate - Kansas	7.0000%
Apportionment Factor	0.2728%
Actual Effective State Income Tax Rate	0.0191%
State Income Tax Rate - Oklahoma	6.0000%
Apportionment Factor	0.3628%
Actual Effective State Income Tax Rate	0.0218%
State Income Tax Rate - Texas	0.7500%
Apportionment Factor	62.9200%
Actual Effective State Income Tax Rate	0.4719%
Total Composite State Income Tax Rate	2.1458%

Southwestern Public Service Company Worksheet M - Direct Assigned Radial Lines

	Projected for Billing Year =		2021		(Note 1)													
			(a)		(b)	(c)		(d)	(e)	(f)		(g)		(h)		(i)		(j)
						Last Actual			Radial Line F	Reclassific	cat	tion			AT	RR - TP Allocato	r Ad	j.
						Net Plant			Month/Year			Prorate			Prorate			Gross
						Carrying Charge		Revenue	In Service			Revenue		True-Up		Gross		Plant
Line						(Input)	F	Requirement	of Reclass	Prorate	Э	Requirement	A	Adjustment		Plant		Adjustment
<u>No.</u>		G	<u>ross Plant</u>	<u> </u>	<u>Net Plant</u>	(Annual Rate)	Co	<u>ol (b) * Col (c)</u>	<u>Input</u>	<u>Input</u>	(Col (f)/12 * Col (d)	Col	(g) - Col (d)	Сс	ol (f)/12 * Col (a)	Col	(i) - Col (a)
1	Radial Line Direct Assignment (Workshe	et O)																
2	Bailey County	\$	389		352	12.03%	•	42			2			-	\$			-
3	Big Country	\$	1,650,550		890,309	12.03%		107,104			2			-	\$	1,650,550		-
4	CVEC	\$	2,161,004		1,913,878	12.03%		230,240			2			-	\$	2,161,004		-
5	Deaf Smith	\$	1,760,043		1,391,348	12.03%		167,379			2			-	\$	1,760,043		-
6	Farmers	\$	20,608		18,857	12.03%		2,268			2			-	\$	20,608		-
7	Green Belt	\$	1,475,796		1,353,541	12.03%	•	162,831			2	. ,		-	\$	1,475,796		-
8	Lamb County	\$	1,304		1,055	12.03%		127			2			-	\$	1,304		-
9	Lighthouse	\$	343,610		313,046	12.03%		37,659			2			-	\$	343,610	•	-
10	LPL	\$	1,557,070		953,037	12.03%		114,650			2	. ,		-	\$	1,557,070		-
11	Lyntegar	\$	2,386,861		1,847,434	12.03%		222,246			2			-	\$	2,386,861		-
12	Rita Blanca	\$	1,355		809	12.03%		97			2		\$	-	\$	1,355		-
13	South Plains	\$	39,945		32,121	12.03%		3,864			2	. ,		-	\$	39,945		-
14	Tri County	\$	1,606	\$	1,154	12.03%	\$	139		1.	2	\$ 139	\$	-	\$	1,606	\$	-
15	Milesteeste Nietuuriste Dediel																	
16 17	Wholesale Network to Radial																	
17	Retail Network to Radial																	
10	Denver City Interchange-Ink Basin Sub	\$	2,255	¢	2,209	12.03%	¢	266	Dec 21	1	1	\$ 244	¢	(22)	¢	2,067	¢	(188)
20	Deriver City Interchange-Ink Basin Sub	φ	2,200	φ	2,209	12.03%	φ	200	Dec 21	1	1	φ <u>244</u>	φ	(22)	φ	2,007	φ	(100)
20	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
22	Ivory Tap - LPL	\$	(403,913)		(44,188)	12.03%		(43,203) (5,316)			9 1			443				3,897
24	Nory Tap - Er E	Ψ	(40,704)	Ψ	(44,100)	12.0070	Ψ	(0,010)	Janzi	'	1	φ (4,070)	Ψ	440	Ψ	(42,007)	Ψ	5,057
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
20	Fotal Flam Broot Assigned	Ψ	10,0+0,110	Ψ	0,200,712		Ψ	550,555				φ 1,010,070	Ψ	11,707	Ψ	11,004,900	Ψ	100,100

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

Line <u>No.</u>	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	<u>r onto</u>	mrootmont
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								Ī	\$ 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.

Worksheet O - Radial Line Investment

Line <u>No.</u>	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 <u>Net Plant \$</u>	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				\$-	\$-	CVEC	
5	Elec Tran-Line OH-NM-115KV-Seven Rivers Interchange-Atoka Sub (W-98)			\$ 1,858				CVEC	
6				\$ 149,986				Deaf Smith	
7		\$ 220,092		\$ 220,092				Deaf Smith	
8		\$ 49,462						Deaf Smith	
9		\$ 563,717		\$ 563,717				Deaf Smith	
10		\$ 341,807						Deaf Smith	
11		\$ 1,057						Deaf Smith	
12					\$ 239,157			Deaf Smith	
13		\$ 86,635		\$ 86,635				Deaf Smith	
14		\$	\$ 51,939 \$ 382		\$ 51,939 \$ 382			Deaf Smith	
15 16			\$					Deaf Smith Deaf Smith	
10					5 542 \$ 841			Deaf Smith	
18					\$ 948			Deaf Smith	
10					\$ 1,454			Farmers	
20				\$ 19,018				Farmers	
21			\$ 1,353,541					Green Belt	
22				\$ 740				Lamb County	
23		\$ 564			\$ 389			Lamb County	
24		\$ 322,145	\$ 293,490	\$ 322,145	\$ 293,490			Lighthouse	
25		\$ 21,465	\$ 19,556	\$ 21,465	\$ 19,556			Lighthouse	
26		\$ 14,226	\$ 12,478	\$ 14,226				LPL	
27	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 116	\$ 101	\$ 116	\$ 101			LPL	
28					\$ 56,637			LPL	
29		\$ 96,038						LPL	
30			\$ 3,914		\$ 3,914			LPL	
31	··-····· ···· ···· ···· ··				\$ 5,355			LPL	
32		\$ 145,319		\$ 145,319				LPL	
33		\$ 184				\$-	\$-	LPL	
34		\$ 1,226,345		\$ 1,226,345				LPL	
35		\$ 392,304						Lyntegar	
36		\$ 565,655						Lyntegar	
37		\$ 1,017,665 \$ 130,151		\$ 1,017,665 \$ 130,151				Lyntegar	
38 39		\$ 130,151 \$ 237,995		\$ 237,995				Lyntegar	
40		\$ 237,995 \$ 37,549						Lyntegar	
40			\$					Lyntegar Lyntegar	
42			\$ 252					Lyntegar	
42					\$ 680			Lyntegar	
44					\$ 1,640			Lyntegar	
45				\$ 902				Lyntegar	
46			•	\$ 1,355				Rita Blanca	
47			\$ 25,224		\$ 25,224			South Plains	
48		\$ 1,527	\$ 938	\$ 1,527				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				\$ 4,788			South Plains	
51		\$ 1,606	\$ 1,154	\$ 1,606				Tri County	
52			\$ 631,350			\$ 769,150			
53		\$ 604,632				\$ 604,632			
54		\$ 187,708				\$ 187,708			
55		\$ 613,473				\$ 613,473			
56			\$ 1,227,242			\$ 1,428,455	\$ 1,227,242		
57		\$ 324,634				\$ 324,634			
58		\$ 306,305				\$ 306,305			
59	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 682,260	\$ 586,157			\$ 682,260	\$ 586,157	545	

Worksheet O Table 35

Worksheet O - Radial Line Investment

Line <u>No.</u>	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		\$ 79,062				\$ 79,062			
74		\$ 16,776				\$ 16,776			
75		\$ 1,859				\$ 1,859			
76		\$ 1,411				\$ 1,411			
77		\$ 540	\$ 374			\$ 540			
78		\$ 98,947				\$ 98,947			
79		\$ 2,560				\$ 2,560			
80		\$ 810				\$ 810			
81		\$ 280,696				\$ 280,696	\$ 167,794	SPS	
82	Elec Tran-Line OH-NM- 69KV-Curry Co Int-TX St Line	\$ 157,249	\$ 100,709			\$ 157,249			
83		\$ 97,537				\$ 97,537			
84		\$ 1,267				\$ 1,267			
85		\$ 24.217				\$ 24,217			
86		\$ 272,613	\$ 119,483			\$ 272,613			
87		\$ 1,100				\$ 1,100			
88		\$ 2,293				\$ 2,293			
89		\$ 2,659		s -	s -	\$ 2,659			
90		\$ 292		s -		\$ 292			
91		\$ 219				\$ 219			
		\$ 177		s -		\$ 177			
93		\$ 28,463	\$ 27,460	s -	\$ -	\$ 28,463	\$ 27,460	SPS	
94		\$ 4,580				\$ 4,580			
95		\$ 5,642,185				\$ 5,642,185			
96		\$ 70				\$ 70			
97		\$ 29,719				\$ 29,719			
98		\$ 553				\$ 553			
99		\$ 146				\$ 146			
100		\$ 1.661				\$ 1,661			
		\$ 73,700				\$ 73,700			
		\$ 374				\$ 374			
		\$ 138,084				\$ 138,084			
105	Elec man-Eline on-Have modardaniner odb=ochoa intg (0=07)	φ 130,004	φ 131,200			φ 130,004 ·	φ 131,200 -	010	

Worksheet O - Radial Line Investment

Worksheet O

Line		Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial		
<u>No.</u>	Radial Line / Asset Location	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer	Reclass?
	Billings for Year = 2021 (Note 1)								
	In Service Prior to October 1, 2005:								
104		\$ 4,218				\$ 4,218			
105			\$ 59,097			\$ 62,160		SPS	
106		\$ 528,442		\$-	\$-	\$ 528,442			
107			\$ 576,999	\$-	\$-	\$ 584,260			
108		\$ 1,137		\$-	\$-	\$ 1,137			
109		\$ 85,596			\$-	\$ 85,596			
110			\$ 1,214	\$-	\$-		\$ 1,214		
111			\$ 1,757				\$ 1,757		
112			\$ 587					SPS	
113			\$ 295,021			\$ 303,246			
114			\$ 3,426			\$ 3,522			
115			\$ 1,051			\$ 1,183			
116		\$ 53,782				\$ 53,782			
117			\$ 1,599				\$ 1,599		
118			\$ 214			\$ 251		SPS	
119		\$ 379,113				\$ 379,113			
120		\$ 196,522				\$ 196,522			
121		\$ 318,141				\$ 318,141			
122			\$ 63,248			\$ 69,168			
123			\$ 17,619				\$ 17,619		
124			\$ 20,808			\$ 22,756			
125		\$ 335,871				\$ 335,871			
126			\$ 638			\$ 697		SPS	
127		\$ 719,896				\$ 719,896			
128			\$ 105,110			\$ 161,898			
129			\$ 288,821			\$ 444,863 \$ 152,146			
130		\$ 152,146 \$ 54,356	\$ 98,778 \$ 35,290			\$ 152,146 \$ 54,356			
131 132			\$ 35,290 \$ 317,189			\$ 54,356 \$ 488,556			
132		\$ 213,176				\$ 213,176			
133			\$ 935,411			*	\$ 935,411		
134			\$ 536,439	s -	s -		\$ 536,439		
135		\$ 390,231		<i>ч</i> -	φ -	\$ 390,231			
130		\$ 1,943				\$ 1,943			
137			\$ 1,482,483				\$ 1,482,483		
139			\$ 487,121			\$ 547,820			
140		\$ 630,025		s -	s -	\$ 630,025			
140			\$ 63,760	Ψ -	φ -		\$ 63,760		
142			\$ 361,668			\$ 433,494			
143			\$ 147,341			\$ 176,603			
144		\$ 66,645				\$ 66.645			
145		\$ 454,805				\$ 454,805			
146		\$ 207,764				\$ 207,764			
147			\$ 104.836			\$ 187,162			
148			\$ 10,402			\$ 12,503			
149			\$ 138,493			\$ 160,663			
150			\$ 831			\$ 964		SPS	
151		\$ 209,023				\$ 209,023			
152		\$ 832,155				\$ 832,155			
153			\$ 166,469			\$ 193,117			
154			\$ 477,816			\$ 567,131			
155			\$ 1,630,501				\$ 1,630,501		
156			\$ 66,254	\$ -	\$-	\$ 271,183			
157		\$ 95,629				\$ 95,629			
158			\$ 140,435			\$ 162,685			
159			\$ 817					SPS	
160			\$ 66,898				\$ 66,898		
161			\$ 179			\$ 207		SPS	
162		\$ 71,581				\$ 71,581			

Worksheet O - Radial Line Investment

Line

Total Radial <u>Gross Plant \$</u>	Total Radial <u>Net Plant \$</u>	 holesale Radial Gross Plant \$	١	Wholesale Radial <u>Net Plant \$</u>	Retail Radial <u>Gross Plant \$</u>	Retail Radial <u>Net Plant \$</u>	Ci	<u>ustomer</u>	<u>Reclass?</u>
\$ 1,331	\$ 1,149				\$ 1,331	\$ 1,149	SPS		
\$ 190,489	\$ 164,436				\$ 190,489	\$ 164,436	SPS		
\$ 799	\$ 689				\$ 799	\$ 689	SPS		
\$ 1,094,642	\$ 1,009,401				\$ 1,094,642	\$ 1,009,401	SPS		
\$ 788,040	\$ 726,674				\$ 788,040	\$ 726,674	SPS		
\$ 97,520	\$ 89,926				\$ 97,520	\$ 89,926	SPS		
\$ -	\$ (1)				\$ -	\$ (1)	SPS		
\$ 481,332	\$ 97,394	\$ -	\$	-	\$ 481,332	\$ 97,394	SPS		
\$ 15,337	\$ 14,093				\$ 15,337	\$ 14,093	SPS		
\$ 1,275,185	\$ 1,032,600				\$ 1,275,185	\$ 1,032,600	SPS		
\$ 29,745	\$ 26,975				\$ 29,745	\$ 26,975	SPS		
\$ 602,921	\$ 528,016				\$ 602,921	\$ 528,016	SPS		

Line			Total Radial		Total Radial		holesale Radial	w	holesale Radial		Retail Radial		tail Radial		
No.	Radial Line / Asset Location	G	Fross Plant \$		Net Plant \$	9	Gross Plant \$		Net Plant \$	1	Gross Plant \$	N	et Plant \$	Customer	Recl
	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		
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	
	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$	156,290		143,048					ŝ	156,290		143,048		
	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$	515,778		477,793					\$	515,778		477,793		
	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$	4,338		4,019	\$	-	\$	-	\$	4,338		4,019		
	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$	14,702		13,619		-	\$	-	ŝ	14,702		13,619		
184		\$	312,595		267,099	÷.				ŝ	312,595		267,099		
185	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$	1,127		963					ŝ	1,127		963		
186		\$	2,490		1,445	\$	-	\$	-	ŝ	2,490		1,445		
187		ŝ	408,543		390,915		-	ŝ	-	ŝ	408,543		390,915		
	Elec Tran-Line OH-TX-115KV-Pringle-Phillips Cogen (T-49)	\$	10,256		9,594					ŝ	10,256		9,594		
189		ŝ	767		532					ŝ	767		532		
	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$	301		289					ŝ	301		289		
	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	ŝ	48		47					ŝ	48			SPS	
	Elec Tran-Line OH-TX-115KV-Hereford Sub-Cargill Sub (T-58)	ŝ	547		511					ŝ	547		511		
	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	ŝ	977		900					ŝ	977		900		
194		ŝ	1,264,726		774,730					ŝ	1,264,726		774,730		
	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	ŝ	1,040,990		637,676					ŝ	1,040,990		637,676		
196		ŝ	174,773		169,811					ŝ	174,773		169,811		
	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$	1,017		969					ŝ	1,017		969		
198		\$	28,238		26,904					ŝ	28,238		26,904		
	Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap	\$	633,869		449,570					ŝ	633,869		449,570		
	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst (T-89)	\$	2,194		1,953					ŝ	2,194		1,953		
	Elec Tran-Line OH-TX-115KV-Russell Pool Substation-Higg Substation (T-91)	\$	(6,496)		(4,283)					ŝ	(6,496)		(4,283)		
	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	ŝ	(0,100)	ŝ	(1,200)	s		\$	_	ŝ		ŝ		SPS	
	El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	ŝ		ŝ	_	ŝ		ŝ	_	ŝ	-	ŝ		SPS	
	El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$		ŝ		ŝ		ŝ		ŝ		\$		SPS	
	El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$		ŝ		ŝ		ŝ		ŝ		\$		SPS	
	El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$		ŝ		ŝ		ŝ		ŝ		\$		SPS	
	Elec Tran-Line OH-TX-115KV-CLTR-OUTP-115-01 (U-17)	\$	556	ŝ		ŝ		ŝ		ŝ		\$	546		
	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$	35,073		34,047	÷		÷		ŝ	35,073		34,047		
	Elec Tran-Line OH-TX-115KV-Herring Sub Tap	ŝ	194,147		128,938					ŝ	194,147		128,938		
200		Ψ		~	.20,000					*		-	0,000		

Worksheet O Table 35

Worksheet O - Radial Line Investment

Worksheet O Table 35

Worksheet O Table 35

Line		Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial		
No.	Radial Line / Asset Location	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer	Reclass?
	Billings for Year = 2021 (Note 1)								
	In Service Prior to October 1, 2005:								
210	Elec Tran-Line OH-TX-115KV-Nichols Sta-Pantex South Sub (V-02)	\$ 173,477	\$ 166,648			\$ 173,477	\$ 166,648	SPS	
211	Elec Tran-Line OH-TX-115KV-East Sta-Nichols Sta	\$ 2,415	\$ 1,498			\$ 2,415	\$ 1,498	SPS	
212	Elec Tran-Line OH-TX-115KV-Randall Co Int-East Sta	\$ 9,915	\$ 7,870			\$ 9,915	\$ 7,870	SPS	
213	Elec Tran-Line OH-TX-115KV-Plant X Sta-Bailey Co Int	\$ 97,862	\$ 77,022			\$ 97,862	\$ 77,022	SPS	
214	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 16,156	\$ 13,355			\$ 16,156	\$ 13,355	SPS	
215	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 6,788	\$ 5,611			\$ 6,788	\$ 5,611	SPS	
216	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 882	\$ 729			\$ 882	\$ 729	SPS	
217	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 6,992	\$ 5,780			\$ 6,992	\$ 5,780	SPS	
218	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 141,062	\$ 116,602			\$ 141,062	\$ 116,602	SPS	
	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 679				\$ 679		SPS	
	Elec Tran-Line OH-TX-115KV-Osage Int Tap	\$ 112,643				\$ 112,643			
	Elec Tran-Line OH-TX-115KV-Estacado Sub Tap	\$ 165,963				\$ 165,963			
	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$ 255				\$ 255		SPS	
	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$ 30,632				\$ 30,632			
	Elec Tran-Line OH-TX-115KV-Arco Sub Tap	\$ 9,787				\$ 9,787			
	Elec Tran-Line OH-TX-115KV-Northwest Int-Bush Sub	\$ 198,060				\$ 198,060			
	Elec Tran-Line OH-TX-115KV-Amoco Cryogenics Plant Tap	\$ 371,866				\$ 371,866			
	Elec Tran-Line OH-TX-115KV-Sundown Int-Cochran Co Int	\$ 1,736				\$ 1,736			
	Elec Tran-Line OH-TX-115KV-Moore Co Sta-Dallam Co Int	\$ 52,296				\$ 52,296			
	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$ 395,546				\$ 395,546			
	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$ 87,679		\$-	\$-	\$ 87,679			
	Elec Tran-Line OH-TX-115KV-El Paso Shell Tap	\$ 964				\$ 964		SPS	
	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Seminole Interchange (W-11)	\$ 95,258				\$ 95,258			
	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29)					\$ 1,650			
	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34)	\$ 108,703				\$ 108,703			
	Elec Tran-Line OH-TX-115KV-Deaf Smith Intg-Canyon West (W-40)	\$ 5,741				\$ 5,741			
	Elec Tran-Line OH-TX-115KV-Deaf Smith Intg-Canyon West (W-40)	\$ 3,827				\$ 3,827			
	Elec Tran-Line OH-TX-115KV-Canyon West Sub-Randall County Intg (W-77)	\$ 192,075	\$ 180,731			\$ 192,075	\$ 180,731	SPS	
238									
239	Total In Service Prior to October 1, 2005	\$ 60,529,543	\$ 46,668,944	\$ 11,400,139	\$ 8,716,941	\$ 49,129,403	\$ 37,952,003		

Southwestern Public Service Company

Worksheet O - Radial Line Investment

Line		Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial		
No.	Radial Line / Asset Location	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer R	Reclass?
	Billings for Year = 2021 (Note 1)								
	In Service October 1, 2005 and Later								
240	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06)	\$ 371,180	\$ 354,334			\$ 371,180	\$ 354,334 SPS	3	
241	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 1,326,159	\$ 1,285,466	\$-	\$-	\$ 1,326,159	\$ 1,285,466 SPS	3	
242	Elec Tran-Line OH-NM-115KV-LOSO-NOLO-115-01	\$ 3,520,070 \$	\$ 3,474,594	\$-	\$-	\$ 3,520,070	\$ 3,474,594 SPS	6	
243	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 4&5 (W-22)	\$ - 5	\$ (1)			\$-	\$ (1) SPS	6	
244	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 197,682	\$ 164,744			\$ 197,682	\$ 164,744 SPS	3	
245	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 53,027 \$	\$ 44,192			\$ 53,027	\$ 44,192 SPS	6	
246	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 38,991 \$	\$ 32,494			\$ 38,991	\$ 32,494 SPS	6	
247	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$ 1,853,700 \$	\$ 1,609,169			\$ 1,853,700	\$ 1,609,169 SPS	6	
248	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$ - 5	s -	\$-	\$-	\$-	\$ - SPS	6	
249	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$ - 5	s -	\$-	\$-	\$-	\$ - SPS	6	
250	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$ 8,405	\$ 7,811	\$-	\$-	\$ 8,405	\$ 7,811 SPS	6	
251	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$ 9,860	\$ 9,163	\$-	\$-	\$ 9,860	\$ 9,163 SPS	6	
252	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 952,739	\$ 901,273			\$ 952,739	\$ 901,273 SPS	6	
253	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 374,600	\$ 354,364	\$-	\$-	\$ 374,600	\$ 354,364 SPS	6	
254	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ 26,156 \$	\$ 23,926	\$-	\$-	\$ 26,156	\$ 23,926 SPS	6	
255	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ - 5	s -	\$-	\$-	\$-	\$ - SPS	6	
256	Elec Tran-Line OH-NM-115KV-Battle Axe Sub-Roadrunner Sub (W-79)	\$ 8,830,151	\$ 8,095,025			\$ 8,830,151	\$ 8,095,025 SPS	6	
257	Elec Tran-Line OH-NM-115KV-Ponderosa Sub-Custer Mt Sw Sta (W-81)	\$ 5,716,031	\$ 5,428,956			\$ 5,716,031	\$ 5,428,956 SPS	6	
258	Elec Tran-Line OH-NM-115KV-Yeso Hills Sub-China Draw Sub (W-87)	\$ 3,412,035	\$ 3,344,037	\$-	\$-	\$ 3,412,035	\$ 3,344,037 SPS	6	
259	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Capitan Sub (W-99)	\$ 1,250,081	\$ 1,188,230			\$ 1,250,081	\$ 1,188,230 SPS	6	
260	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-Spring Draw Sub (T-86)	\$ 3,109,701	\$ 2,433,064			\$ 3,109,701	\$ 2,433,064 SPS	6	
261	Elec Tran-Line OH-TX-115KV-East Sta-Rolling Hills Sub (U-11)	\$ - 5	s -	\$-	\$-	\$-	\$ - SPS	6	
262	Elec Tran-Line OH-TX-115KV-Rolling Hills Sub-Cherry Street Sub (W-47)	\$ 160,425	\$ 143,675			\$ 160,425	\$ 143,675 SPS	6	
263	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 5,768,904	\$ 5,324,431			\$ 5,768,904	\$ 5,324,431 SPS	6	
264	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 788,914	\$ 728,131			\$ 788,914	\$ 728,131 SPS	6	
265	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 3,704,377	\$ 3,418,968			\$ 3,704,377	\$ 3,418,968 SPS	6	
266	Elec Tran-Line OH-TX-115KV-Newhart-Lamton (W-53)	\$ 6,940 \$	\$ 6,215			\$ 6,940	\$ 6,215 SPS	6	
267	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$ 4,343	\$ 3,898			\$ 4,343	\$ 3,898 SPS	6	
268	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$ 520,668	\$ 467,236			\$ 520,668	\$ 467,236 SPS	6	
269	Elec Tran-Line OH-TX-115KV-Wheeler Co Int-Coburn Creek Sub (W-78)	\$ 7,165,205	6,781,546			\$ 7,165,205	\$ 6,781,546 SPS	6	
270	Elec Tran-Line OH-TX-115KV-Hereford Northeast Int-New Centre Street Sub (W-82)	\$ 4,971,566	\$ 4,817,898	\$ -	\$-	\$ 4,971,566	\$ 4,817,898 SPS	6	
271	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 3,537,493	2,636,629	\$ -		\$ 3,537,493	\$ 2,636,629 SPS	6	
272	Total In Service October 1, 2005 and Later	\$57,679,404	\$53,079,470	\$0) :	\$0 \$57,679,404	\$53,079,470		
273	Total Projected SPS Radial Plant	\$118,208,947	\$99,748,414	\$11,400,139	\$8,716,94	\$106,808,807	\$91,031,473		
	-								

274 Note 1 - Actual 2019 year end balances are used for the projected amounts

Southwestern Public Service Company Worksheet O - Radial Line Investment

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 \$	0	Reclass?
275	Actual for Year = 2021	Gross Flaint \$	Net Flant \$	GIUSS FIAIL \$	<u>Net Flant ş</u>	Gross Flaint \$	<u>Net Flant 5</u>	Customer	Recides r
276	In Service Prior to October 1, 2005:								
277	Elec Tran-Line OH-TX-115KV-Plant X Sta-Castro Co Intg (V-37)		\$ 342			s -	\$ -	Bailey County	
278 279	Elec Tran-Line OH-TX- 69KV-Graham-Justiceburg Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int					\$- \$-	\$ - \$ -	Big Country CVEC	
2/9	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int		\$ 1,719,470			s -	φ - \$ -	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					\$ -	\$ -	Deaf Smith	
283 284	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51) Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)					\$ - \$ -	\$ - \$ -	Deaf Smith Deaf Smith	
285	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (2-51)	+	\$ 432,907			s -	φ - \$ -	Deaf Smith	
286	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap					\$ -	\$ -	Deaf Smith	
287	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap					\$-	\$ -	Deaf Smith	
288	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap					\$ - \$ -	\$ - \$ -	Deaf Smith	
289 290	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71) Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)		\$ 63,187 \$ 39,790			s - s -	\$ - \$ -	Deaf Smith Deaf Smith	
291	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)					\$ -	\$ -	Deaf Smith	
292	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)					\$-	\$ -	Deaf Smith	
293	Elec Tran-Line OH-TX- 69KV-Hereford NE Sub-Deaf Smith Rec Meter Sta (Z-73)	* *,*				\$ -	\$ -	Deaf Smith	
294 295	Elec Tran-Line OH-TX-115KV-CSCO-TIBL-115-01 (U-48) Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)		\$ 72 \$ 1.482	and the second		\$ - \$ -	\$ - \$ -	Deaf Smith Deaf Smith	
296	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)					\$ -	\$ -	Farmers	
297	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)		\$ 16,457		\$ 16,457	\$ -	\$ -	Farmers	
298	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)		\$ 1,849,987		• .,•.•,•••	\$ -	\$ -	Green Belt	
299 300	Elec Tran-Line OH-TX-115KV-Plant X Sta-Lamton Intg (T-28) Elec Tran-Line OH-TX-115KV-Sundown Int Tap North Ckt					\$ - \$ -	\$ - \$ -	Lamb County Lamb County	
300	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)					s - S -	\$ - \$ -	Lighthouse	
302	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)					š -	\$-	Lighthouse	
303	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)		\$ 30,615			\$ -	\$ -	LPL	
304	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)					s -	\$ -	LPL	
305 306	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)		\$ 206,679 \$ 13,736			\$- \$-	\$ - \$ -	LPL LPL	
300	Elec Tran-Line OH-TX- 69KV-Ivory Tap (Y-64) Elec Tran-Line OH-TX-115KV-Carlisle Int-Yuma Sub (T-71)		\$ 496,263			s -	φ - \$ -	LPL	
308	Elec Tran-Line OH-TX-115KV-Tuco Int-Indiana Sub (V-15)					\$ -	\$ -	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)					s -	\$ -	Lyntegar	
311 312	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	• • • • • • • • • • • • • • • • • • • •	\$ 406,697 \$ 731,685	• • • • • • • • • • • • • • • • • • • •	•	\$ - \$ -	\$ - \$ -	Lyntegar Lyntegar	
312	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)					s -	\$ - \$	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)					\$ -	\$ -	Lyntegar	
316	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)		\$ 1,225 \$ 47			\$- \$-	\$ - \$ -	Lyntegar	
317 318	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19) Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt					s -	φ - \$ -	Lyntegar Lyntegar	
319	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt					\$ -	\$ -	Lyntegar	
320	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Seagraves Int					\$-	\$ -	Lyntegar	
321	Elec Tran-Line OH-TX-115KV-Riverview Sta-Moore Co Sta		\$ 719 \$ 26.934			\$ -	\$ -	Rita Blanca	
322 323	Elec Tran-Line OH-TX- 69KV-Lambton-7 Mile Corner Elec Tran-Line OH-TX-115KV-Carlisle Int-Lubbock South Int					\$ - \$ -	\$ - \$ -	South Plains South Plains	
324	Elec Tran-Line OH-TX-115KV-Lubbock South Int-Lynn Co Int					š -	\$-	South Plains	
325	Elec Tran-Line OH-TX-115KV-Denver City Sta-Tuco Int		\$ 4,318		\$ 4,318	\$-	\$ -	South Plains	
326	Elec Tran-Line OH-OK-115KV-Texas Co Int-Beaver Co Int					\$ -	\$ -	Tri County	
327 328	Elec Tran-Line OH-NM- 69KV-Clovis Loop Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub					\$ 761,437 \$ 629,760	\$ 582,627 \$ 514,498		
329	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub					\$ 195,509	\$ 159,725		
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		
332 333	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub					\$ 319,035 \$ 710.614	\$ 260,643 \$ 580,553		
333 334	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Kermac		\$ 580,553 \$ 284,717			\$ 710,614 \$ 503,988	\$ 284,717		
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	
337 338	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash						\$ 14,073 \$ 179,849		
338	Elec Tran-Line OH-NM- 69KV-Clovis East Sub Tap Elec Tran-Line OH-NM- 69KV-Industrial Sub-Ethanol Plant Sub		\$ 179,849 \$ 27,872	-		\$ 225,991 \$ 119,801	\$ 179,849 \$ 27,872		
340	Elec Tran-Line OH-NM- 69KV-Portales Grain Alcohol					\$ 473,071	\$ 271,406		
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		
343 344	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap		\$ 33,792 \$ 71.628			\$ 53,800 \$ 110,761	\$ 33,792 \$ 71,628		
344 345	Elec Tran-Line OH-NM- 69KV-IMC #2 Sub Tap Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap					\$ 119,761 \$ 32,473	\$ 71,628 \$ 20,396		
346	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap					\$ 5,399	\$ 3,391		
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		\$ 10,537			\$ 16,776	\$ 10,537		
349 350	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap					\$ 846 \$ 642	\$ 314 \$ 238	SPS SPS	
350 351	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap							SPS	
352	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole					\$ 98,947	\$ 52,161		
353	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole					\$ 2,560	\$ 1,349		
354	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 810	\$ 509	\$ -	\$-	\$ 810	\$ 509	SPS	

Worksheet O Table 35

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)		\$ 844,866	\$ -	\$ -		\$ 844,866 SPS	
360	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Fiesta Sub			\$ -			\$ 98,961 SPS	
361	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 1,102					\$ 1,041 SPS	
362	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)						\$ 2,169 SPS	
363	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)						\$ 2,516 SPS	
364							\$ 248 SPS	
	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)							
365	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)						\$ 186 SPS	
366	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)						\$ 150 SPS	
367	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)						\$ 24,143 SPS	
368	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell City (T-26)			\$-			\$ 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		\$ 45,091	\$ 41,242	\$ -	\$ -	\$ 45,091	\$ 41,242 SPS	
373	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)			\$ -			\$ 588 SPS	
374	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)						\$ 155 SPS	
375					· · · · · · · · · · · · · · · · · · ·		\$ 1,552 SPS	
376					· · · · · · · · · · · · · · · · · · ·		\$ 186 SPS	
	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)				· · · · · · · · · · · · · · · · · · ·			
377	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)						\$ 389 SPS	
378	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)				· · · · · · · · · · · · · · · · · · ·		\$ 61,567 SPS	
379	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)						\$ 124,770 SPS	
380	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)			\$-			\$ 3,811 SPS	
381	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 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	s -	s -	\$ 458,686	\$ 425,229 SPS	
385	Elec Tran-Line OH-NM-115KV-LYNC-MADX-115-01 (U-38)			\$ -			\$ 354 SPS	
386	Elec Tran-Line OH-NM-115KV-LYNC-QUDA-115-01 (U-39)						\$ 29,049 SPS	
387							\$ 418 SPS	
	Elec Tran-Line OH-NM-115KV-LYNC-QUDA-115-01 (U-39)							
388	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Roswell Int						\$ 1,619 SPS	
389	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell Int						\$ 530 SPS	
390	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)						\$ 286,972 SPS	
391	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)			\$-			\$ 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)						\$ 288,289 SPS	
399	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-62)						\$ 203,619 SPS	
400		\$ 318,141					\$ 271,801 SPS	
	Elec Tran-Line OH-NM-115KV-FEC Intg-Pleasant Hill Sub (W-64)							
401	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)	\$ 130,007					\$ 119,448 SPS	
402							\$ 39,297 SPS	
403	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)						\$ 580,024 SPS	
404	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)			\$-			\$ 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	s -	\$ -	\$ 469,677	\$ 398,279 SPS	
408	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 1,290,575	\$ 1,094,387	s -	\$ -	\$ 1,290,575	\$ 1,094,387 SPS	
409	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line			\$ -	\$ -		\$ 374,286 SPS	
410				\$ -			\$ 133,719 SPS	
411	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line						\$ 1,201,875 SPS	
412							\$ 142,168 SPS	
412		\$ 1,381,585					\$ 893,710 SPS	
413	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub						\$ 633,627 SPS	
	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)							
415		\$ 387,519					\$ 337,761 SPS	
416	Elec Tran-Line OH-TX- 69KV-Borger Loop						\$ 919 SPS	
417	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)						\$ 2,026,223 SPS	
418	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Intg-Industrial Sub (Y-63)			\$-			\$ 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			\$ -	\$ -		\$ 339,418 SPS	
423	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	\$ 177,014	\$ 138,277	\$ -	\$ -	\$ 177,014		
424	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$ 76,258		\$ -	\$ -		\$ 63,527 SPS	
425	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$ 520,406					\$ 433,528 SPS	
420	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamock Pumping Sta	\$ 237,732			· · · · · · · · · · · · · · · · · · ·		\$ 198,045 SPS	
420	Elec Tran-Line OH-TX- 69KV-Happy Int-Snamrock Pumping Sta Elec Tran-Line OH-TX- 69KV-East Sta-Van Buren Sub	\$ 237,732 \$ 515,154			· · · · · · · · · · · · · · · · · · ·	\$		
					· · · · · · · · · · · · · · · · · · ·			
428	Elec Tran-Line OH-TX- 69KV-East Plant Intg-Van Buren Sub (Y-93)	\$ 438,755					\$ 433,656 SPS	
	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 159,649				\$ 159,649		
	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 958					\$ 773 SPS	
	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 207,703					\$ 167,516 SPS	
432	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop			\$-	\$ -		\$ 666,909 SPS	
433	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 191,898		\$ -	\$ -		\$ 154,769 SPS	
	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$ 1,074,995		\$ -	\$ -		\$ 989,720 SPS	
	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$ 3,668,316					\$ 3,377,325 SPS	
	Elec Tran-Line UG-TX- 69KV-South Georgia Int-Lawrence Park Sub	\$ 271,183					\$ 87,428 SPS	
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 99,167					\$ 81,337 SPS	
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 168,703					\$ 138,371 SPS	
		\$ 168,703					\$ 138,371 SPS \$ 805 SPS	
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap							
440	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 80,364	\$ 65,915	φ -	\$ -	\$ 80,364	\$ 65,915 SPS	

	ine OH-TX- 69KV-Levelland East Sub Tap	\$	215			- \$	-	\$	215 \$	176 SPS
	ine OH-TX- 69KV-Levelland East Sub Tap	\$		\$ 60,883		- \$	-	\$	74,229 \$	60,883 SPS
	ine OH-TX- 69KV-Levelland East Sub Tap	\$ \$		\$ 1,132		- \$ - \$	-	\$ \$	1,380 \$ 197,536 \$	1,132 SPS
	ine OH-TX- 69KV-Levelland East Sub Tap	ծ Տ		\$ 162,020 \$ 679	ə S	- » - \$	-			162,020 SPS 679 SPS
46 Elec Tran-L	ine OH-TX- 69KV-Levelland East Sub Tap	э \$		\$ 679 \$ 1,008,928		- ə - \$	-	\$ \$	828 \$ 1,148,895 \$	1,008,928 SPS
	ine OH-TX- 69KV-Soncy-Northwest Interchange (Z-33) ine OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	э \$		\$ 726,334		- ə - \$	-	ş	827,097 \$	726,334 SPS
	ine OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	э \$		\$ 720,334 \$ 89,884		- ə - \$	-	ş	102,353 \$	89,884 SPS
	ine OH-TX- 69KV-Northwest Intg-Hastings (Z-34)	\$		\$ 150,688		- \$		\$	152,190 \$	150,688 SPS
	ine UG-TX- 69KV-Lawrence Park Sub-Soncy Sub	\$		\$ 126,858		- \$		\$	481,332 \$	126,858 SPS
	ine OH-TX- 69KV-Structure #465-Bailey Co Sub (TX Portion) (Z-50)	\$	50,895			- \$		\$	50,895 \$	47,926 SPS
	ine OH-TX- 69KV-Lubbock East Int-Garza Post	\$	1,380,926			- \$		\$	1,380,926 \$	1,060,047 SPS
		э \$		\$ 1,000,047 \$ 38,198		- ə - \$				38,198 SPS
	ine OH-TX- 69KV-Lynn Co Intg-Graham Intg (Z-61)	э \$	42,666 609,107		э S	- ə - \$	-	\$	42,666 \$ 609,107 \$	501,655 SPS
	ine OH-TX- 69KV-Lyons Sub Tap	э \$			э S	- ə - \$	-	\$		
	ine OH-TX- 69KV-Lyons Sub Tap		3,143,912				-	\$	3,143,912 \$	2,589,299 SPS
	ine OH-TX- 69KV-Gray Co Int-Adobe Creek	\$	3,886,043		\$	- \$	-	\$	3,886,043 \$	2,657,889 SPS
	ine OH-TX- 69KV-Gray Co Int-Adobe Creek	\$	26,213		\$	- \$	-	\$	26,213 \$	17,929 SPS
	ine OH-TX- 69KV-Gaines Co Int-Legacy Sub (Z-80)	\$		\$ 108,528	\$	- \$	-	\$	134,212 \$	108,528 SPS 151,353 SPS
	ine OH-TX- 69KV-Kiser Sub-Cox Intg (Z-83)	\$		\$ 151,353	\$	- \$	-	\$	179,990 \$	
	ine OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$		\$ 135,261	\$	- \$	-	\$	156,290 \$	135,261 SPS
	ine OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$		\$ 452,890	\$	- \$	-	\$	515,778 \$	452,890 SPS
	ine OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$		\$ 3,809	\$	- \$	-	\$	4,338 \$	3,809 SPS
	ine OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$		\$ 12,909	\$	- \$	-	\$	14,702 \$	12,909 SPS
	ine OH-TX-115KV-Nichols Sta-Dumas Int	\$		\$ 256,732		- \$	-	\$	317,583 \$	256,732 SPS
	ine OH-TX-115KV-Nichols Sta-Dumas Int	\$		\$ 926		- \$	-	\$	1,145 \$	926 SPS
	ine OH-TX-115KV-Yoakum Co Int-Terry Co Int	\$		\$ 1,294	\$	- \$	-	\$	2,490 \$	1,294 SPS
	ine OH-TX-115KV-Sunset Sub-Puckett West Sub (T-37)	\$		\$ 111,737	\$	- \$	-	\$	136,016 \$	111,737 SPS
	ine OH-TX-115KV-Pringle-Phillips Cogen (T-49)	\$		\$ 8,450	\$	- \$	-	\$	9,330 \$	8,450 SPS
	ine OH-TX-115KV-Nichols Sta-WTU	\$		\$ 490	\$	- \$	-	\$	766 \$	490 SPS
	ine OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$		\$ 2,195	\$	- \$	-	\$	2,247 \$	2,195 SPS
	ine OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$		\$ 353	\$	- \$	-	\$	361 \$	353 SPS
	ine OH-TX-115KV-Hereford Sub-Cargill Sub (T-58)	\$		\$ 485	\$	- \$	-	\$	547 \$	485 SPS
	ine OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$		\$ 1,408	\$	- \$	-	\$	1,553 \$	1,408 SPS
	ine OH-TX-115KV-Randall Co Int-Southeast Sub	\$		\$ 695,585	\$	- \$	-	\$	1,264,726 \$	695,585 SPS
	ine OH-TX-115KV-Randall Co Int-Southeast Sub	\$		\$ 572,533		- \$	-	\$	1,040,990 \$	572,533 SPS
	ine OH-TX-115KV-Randall Co Int-Happy Int	\$		\$ 3,038	\$	- \$	-	\$	3,777 \$	3,038 SPS
	ine OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$		\$ 926	\$	- \$	-	\$	1,017 \$	926 SPS
	ine OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$		\$ 25,736		- \$	-	\$	28,238 \$	25,736 SPS
	ine OH-TX-115KV-Arrowhead Sub Tap	\$		\$ 407,538		- \$	-	\$	633,869 \$	407,538 SPS
80 Elec Tran-L	ine OH-TX-115KV-Denver City Interchange-Higg Subst (T-89)	\$	2,226			- \$	-	\$	2,226 \$	1,871 SPS
	ine OH-TX-115KV-Russell Pool Substation-Higg Substation (T-91)	\$	(6,496)		\$	- \$	-	\$	(6,496) \$	(3,753) SPS
82 EI TL-TX-1	15KV-Denver City Int-Ink Basin Sub(U-14)	\$	73,484	\$ 71,968	\$	- \$	-	\$	73,484 \$	71,968 SPS
	15KV-Denver City Int-Ink Basin Sub(U-14)	\$	58,321		\$	- \$	-	\$	58,321 \$	57,117 SPS
84 EI TL-TX-1	15KV-Denver City Int-Ink Basin Sub(U-14)	\$	15,552	\$ 15,231	\$	- \$	-	\$	15,552 \$	15,231 SPS
185 EI TL-TX-1	15KV-Denver City Int-Ink Basin Sub(U-14)	\$	183,515	\$ 179,730	\$	- \$	-	\$	183,515 \$	179,730 SPS
186 EI TL-TX-1	15KV-Denver City Int-Ink Basin Sub(U-14)	\$	2,644	\$ 2,589	\$	- \$	-	\$	2,644 \$	2,589 SPS
187 EI TL-TX-1	15KV-Denver City Int-Ink Basin Sub(U-14)	\$	2,255	\$ 2,209	\$	- \$	-	\$	2,255 \$	2,209 SPS
188 Elec Tran-L	ine OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$	6,825	\$ 6,310	\$	- \$	-	\$	6,825 \$	6,310 SPS
189 Elec Tran-L	ine OH-TX-115KV-34ST-CLTR-WSST-115-01 (U-30)	\$	80,272	\$ 77,761	\$	- \$	-	\$	80,272 \$	77,761 SPS
190 Elec Tran-L	ine OH-TX-115KV-HUNS-RNCO-115-01 (U-41)	\$	9,842	\$ 9,534	\$	- \$	-	\$	9,842 \$	9,534 SPS
191 Elec Tran-L	ine OH-TX-115KV-CAWE-TIBL-115-01 (U-47)	\$	112	\$ 111	\$	- \$	-	\$	112 \$	111 SPS
92 Elec Tran-L	ine OH-TX-115KV-CAWE-TIBL-115-01 (U-47)	\$	75	\$ 74	\$	- \$	-	\$	75 \$	74 SPS
	ine OH-TX-115KV-Herring Sub Tap	\$	212,048	\$ 134,904	\$	- \$	-	\$	212,048 \$	134,904 SPS
	ine OH-TX-115KV-Nichols Sta-Pantex South Sub (V-02)	\$	258,208	\$ 240,779	\$	- \$	-	\$	258,208 \$	240,779 SPS
95 Elec Tran-L	ine OH-TX-115KV-East Sta-Nichols Sta	\$	3,634	\$ 2,556	\$	- \$	-	\$	3,634 \$	2,556 SPS
96 Elec Tran-L	ine OH-TX-115KV-Randall Co Int-East Sta	\$	19,675	\$ 16,820	\$	- \$	-	\$	19,675 \$	16,820 SPS
	ine OH-TX-115KV-Plant X Sta-Bailey Co Int	\$		\$ 71,535		- \$	-	\$	98,048 \$	71,535 SPS
	ine OH-TX-115KV-Nichols Sta-Kingsmill Sub	\$		\$ 166,716		- \$	-	\$	199,287 \$	166,716 SPS
	ine OH-TX-115KV-Nichols Sta-CRMWA #1	\$		\$ 14,640		- \$	-	\$	18,339 \$	14,640 SPS
	ine OH-TX-115KV-Nichols Sta-CRMWA #1	\$		\$ 6,151	ŝ	- \$	-	\$	7,705 \$	6,151 SPS
	ine OH-TX-115KV-Nichols Sta-CRMWA #1	\$		\$ 800	ŝ	- \$	-	\$	1,002 \$	800 SPS
	ine OH-TX-115KV-Nichols Sta-CRMWA #1	\$		\$ 6,336	ŝ	- \$	-	\$	7,937 \$	6,336 SPS
	ine OH-TX-115KV-Nichols Sta-CRMWA #1	\$		\$ 127,826		- \$	-	\$	160,117 \$	127,826 SPS
	ine OH-TX-115KV-Nichols Sta-CRMWA #1	\$		\$ 615		- \$	-	\$	771 \$	615 SPS
05 Elec Tran-L	ine OH-TX-115KV-Osage Int Tap	ŝ		\$ 101,816		- \$		\$	112,643 \$	101,816 SPS
	ine OH-TX-115KV-Estacado Sub Tap	ŝ		\$ 49,740		- ¢ - \$		ŝ	165,963 \$	49,740 SPS
	ine OH-TX-115KV-ODC Sub Tap	ŝ		\$ 186		- ¢ - \$		ŝ	255 \$	186 SPS
	ine OH-TX-115KV-ODC Sub Tap	ŝ		\$ 22,325		- ¢ - \$		ŝ	30,632 \$	22,325 SPS
	ine OH-TX-115KV-Arco Sub Tap	ŝ	9,771			- ¢ - \$		ŝ	9,771 \$	7,062 SPS
	ine OH-TX-115KV-Northwest Int-Bush Sub	ŝ		\$ 1,065,880		- ¢ - \$		ŝ	1,179,268 \$	1,065,880 SPS
	ine OH-TX-115KV-Amoco Cryogenics Plant Tap	\$		\$ 214,626		- \$		\$	399,959 \$	214,626 SPS
	ine OH-TX-115KV-Sundown Int-Cochran Co Int	\$		\$ 3,030		- \$		\$	3.703 \$	3,030 SPS
	ine OH-TX-115KV-Moore Co Sta-Dallam Co Int	\$		\$ 28,518		- \$		ŝ	52,303 \$	28,518 SPS
	ine OH-TX-115KV-Mobile Co Sta-Dallan Co Int	ŝ		\$ 300,927		- 3		ę	401,996 \$	300,927 SPS
	ine OH-TX-115KV-Riverview Sta-Hutchinson Co Int	э \$				- ə - \$	-	s S		
	ine OH-TX-T15KV-Riverview Sta-Hutchinson Co Int ine OH-TX-115KV-EI Paso Shell Tap	э \$	89,109 925			- > - \$	-		89,109 \$ 925 \$	66,705 SPS 676 SPS
	ine OH-TX-TISKV-ELPaso Shell Tap ine OH-TX-115KV-W01-Martin Sub to Carson County Sub	ծ Տ	925 118,102				-	\$	925 \$ 118,102 \$	84,291 SPS
						- \$	-	\$		
	ine OH-TX-115KV-Dallum Co Int-Sherman Co Sw Sta (W-05)	\$	9,579			- \$	-	\$	9,579 \$	7,551 SPS
	ine OH-TX-115KV-Denver City Interchange-Seminole Interchange (W-11)	\$	99,412			- \$	-	\$	99,412 \$	79,166 SPS
	ine OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29		3,027			- \$	-	\$	3,027 \$	2,707 SPS
	ine OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29	9)\$	2,151			- \$	-	\$	2,151 \$	1,923 SPS
	ine OH-TX-115KV-AMFRAC-Johnson Draw (W-34)	\$	108,703	\$ 88,368	\$	- \$	-	\$	108,703 \$	88,368 SPS
23										
24				\$59,342,971		\$12,233,831				
25 Total In Ser			\$76,559,554				\$9,493,4		\$64,325,723	\$49,849,553

252 Elec Tran-Line OH-NM-115V-Rosedmunner Sub-Agave Sub #2 (U-06) \$ 372,880 \$ - \$ - \$ - \$ - \$ 72,880 \$ - \$ - \$ 72,2800 \$ - \$ - \$ 1,325,690 \$ 1,226,993 \$ - \$ - \$ 1,325,690 \$ 1,228,933 \$ \$ \$ 1,611,55 \$ 9 3,225 \$ \$ \$ 1,611,55 \$ 9 3,613,613 \$ 1,525,613,613,613 \$ 1,526,613,613,613,613,613,613,613,613,613,61	527	In Service October 1, 2005 and Later:													
222 Elec Tran-Line OH-NM-115KV-Eage Creek ting Navaje 45 (W-22) \$ 125.660 \$ 125.860 \$ 126.860 \$ 125.860 \$ <li \$="" <li="">125.860	528		\$ 372,860	\$	342,088	\$		- \$		-	6	372,860	\$	342,088	S
531 Elec Tran-Line OH-NM-115KV-Eagle Creek Ing-Navajo 3 (W-23) \$ 52,812 \$	529		\$					- \$			51			1,228,993	S
532 Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) \$ 52,812 \$ 41,143 \$ - \$ \$ 52,812 \$ 41,143 \$ - \$ \$ 52,812 \$ 41,143 \$ - \$ \$ 52,812 \$ 41,143 \$ - \$ \$ 53,833 \$ 33,333 \$ 30,222 \$ - \$ \$ 53,833 \$ 33,333 \$ 32,223 \$ 52,812 \$ 1,836,118 \$ 1,594,398 \$ - \$ \$ 1,836,118 \$ 1,594,398 \$ - \$ \$ 1,836,118 \$ 1,22,813 \$ 106,645 \$ - \$ \$ 1,22,813 \$ 106,645 \$ - \$ \$ 1,22,813 \$ 106,645 \$ - \$ \$ 1,22,813 \$ 106,645 \$ - \$ \$ 1,22,813 \$ 106,645 \$ - \$ \$ 1,22,813 \$ 102,813 \$ 1,22,813 \$ 1,22,813 \$ 102,813 \$ 1,22,813 \$ 1,22,813 \$ 1,22,813 \$ 102,813 \$ 1,22,813 </td <td>530</td> <td>Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 4&5 (W-22)</td> <td>\$ 161,155</td> <td>\$</td> <td>93,422</td> <td>\$</td> <td></td> <td>- \$</td> <td></td> <td></td> <td>5</td> <td>161,155</td> <td>\$</td> <td>93,422</td> <td>s</td>	530	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 4&5 (W-22)	\$ 161,155	\$	93,422	\$		- \$			5	161,155	\$	93,422	s
533 Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Avarja 3 (W-23) \$ 38,833 30,252 \$ \$ 18,84 18,84	531	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 196,881	\$	153,378	\$		- \$			5	196,881	\$	153,378	S
533 Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Avarja 3 (W-23) \$ 38,833 30,252 S S	532										5			41,143	
534 Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocolilo Sub (W-25) \$ 1,236,118 1,258 1,258 1,251 1,21,213 1,21,213	533	Elec Tran-Line OH-NM-115KV-Eagle Creek Into-Navaio 3 (W-23)	\$ 38,833	ŝ	30,252	ŝ		- \$			5	38.833	\$	30.252	s
535 Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocolilo Sub (W-25) \$ 122,813 106,645 - S - S 122,813 105 Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocolilo Sub (W-25) 716,481 622,158 - S S	534		\$ 1.836.118	ŝ	1.594.398	ŝ		- \$			51	.836.118	\$	1,594,398	s
538 Elec Tran-Line OH-NM-115KV-Pecos Ind Q-Cozlilo Sub (W-25) \$ 716,481 \$ 62,2158 \$ \$ \$ 716,481 \$ 62,2158 \$ \$ \$ \$ \$ 62,2158 \$	535		\$		106.645	ŝ		- \$			5	122.813	\$	106.645	s
537 Elec Tran-Line OH-NM-115KV-LOSO-PHTTM-115-01 (U-28) \$ 41,998 \$ 40,669 \$ - \$ 41,998 \$ 41,998 \$ 40,669 \$ - \$ 5 5 - \$ 5 5 - \$ 5 5 - \$ 5 5 - \$ 5 - \$ 5 5 - \$ 5 5 - \$ 5 5 - \$ 5 - \$ 5 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 5 16 5 16 5 16 5 16 5 16	536		\$ 716,481	ŝ	622,158	ŝ		- \$			5	716.481	\$	622,158	SI
538 Elec Tran-Line OH-NM-115KV-RDBF-PHTM-115-01 (U-28) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 5 5 - \$ - \$ - \$ - \$ - \$ - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5	537		\$ 41,998	ŝ	40,669	ŝ		- \$			5	41,998	\$	40,669	SI
540 Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66) \$ 951.317 \$ 857.311 \$ - \$ 951.317 \$ 857.311 \$ - \$ 951.317 \$ 857.311 \$ - \$ 951.317 \$ 857.311 \$ - \$ \$ 374.041 \$ 333.079 \$ - \$ \$ 374.041 \$ 333.079 \$ - \$ \$ 374.041 \$ 333.079 \$ - \$ \$ 374.041 \$ 333.079 \$ - \$ \$ 374.041 \$ 333.079 \$ - \$ \$ - \$ \$ 374.041 \$ 333.079 \$ - \$ \$ - \$ \$ - \$ \$ 5 5 5 7 \$ 5 - \$ \$ 5	538	Elec Tran-Line OH-NM-115KV-RDBF-PHTM-115-01 (U-28)	\$ 	\$		\$		- \$			5	· -	\$		SI
541 Elec Tran-Line OH-NM-115KV-Portales Int_K-Bgore Sub (W-66) \$ 374,041 \$ 337,079 \$ - \$ 374,041 \$ 337,079 \$ - \$ 374,041 \$ 337,079 \$ - \$ - \$ 374,041 \$ 337,079 \$ - \$ - \$ 2 2 2 2 2 2 \$ - \$ - \$ - \$ 2 2 2 0 \$ - \$ 2 2 2 0 \$ - \$ 2 2 0 \$ - \$ 2 2 700 \$ - \$ 2 2 700 \$ - \$ 2 2 700 \$ - \$ 2 2 700 \$ - \$ 2 2 700 \$ - \$ 2 2 700 \$ - \$ 2 2 3 3 3 3 3 3 3 3 3 3 3 3 <td>539</td> <td>Elec Tran-Line OH-NM-115KV-RDBF-PHTM-115-01 (U-28)</td> <td>\$ </td> <td>\$</td> <td>-</td> <td>\$</td> <td></td> <td>- \$</td> <td></td> <td></td> <td>5</td> <td>-</td> <td>\$</td> <td></td> <td>SF</td>	539	Elec Tran-Line OH-NM-115KV-RDBF-PHTM-115-01 (U-28)	\$ 	\$	-	\$		- \$			5	-	\$		SF
541 Elec Tran-Line OH-NM-115KV-Portales Int_V-Régions Sub (W-66) \$ 374,041 \$ 337,079 \$ - \$ 374,041 \$ 337,079 \$ - \$ 374,041 \$ 337,079 \$ - \$ 374,041 \$ 337,079 \$ - \$ 374,041 \$ 337,079 \$ - \$ 26,172 \$ 22,700 \$ - \$ - \$ 26,172 \$ 22,700 \$ - \$ - \$ 26,172 \$ 22,700 \$ - \$ - \$ 26,172 \$ 22,700 \$ - \$ - \$ 26,172 \$ 22,700 \$ - \$ - \$ 26,172 \$ 22,700 \$ - \$ - \$ 26,172 \$ 22,700 \$ - \$ - \$ 26,172 \$ 22,700 \$ - \$ - \$ - \$ - \$ - \$ 26,172 \$ 27,162,515 \$ 5,113,140 \$ > \$ 5 5,162,515 \$ 5,13,26,151 \$ - \$ 5,48,56 \$ 49,49,43 \$ \$ \$ \$ 5,48,56 \$ </td <td>540</td> <td></td> <td>951,317</td> <td>\$</td> <td>857,311</td> <td>\$</td> <td></td> <td>- \$</td> <td></td> <td>-</td> <td>5</td> <td>951,317</td> <td>\$</td> <td>857,311</td> <td>SF</td>	540		951,317	\$	857,311	\$		- \$		-	5	951,317	\$	857,311	SF
543 Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ \$ \$ \$ \$ \$ \$ 7.72 \$ \$ 5 5 \$	541	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 374,041	\$	337,079	\$		- \$			5	374,041	\$	337,079	SF
543 Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 5	542	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ 26,172	\$	22,700	\$		- \$			5	26,172	\$	22,700	SF
545 Elec Tran-Line OH-NM-115KV-Penderosas Sub-Custer Mt Swisha (W-81) \$ 5,716,251 \$ 5,716,251 \$ 5,716,251 \$ 5,716,251 \$ 5,716,251 \$ 5,718,251 \$ 1,12,181,131,151,131,131,131,131,131,131,131,13	543		\$ 	\$		\$		- \$			5	· -	\$		SF
546 Elec Tran-Line OH-NM-115KV-Veso Hills Sub-China Draw Sub (W-87) \$ 3,376,152 \$ 3,173,856 \$ - \$ 3,376,152 \$ 3,173,856 \$ - \$ 3,376,152 \$ 3,173,856 \$ - \$ 3,376,152 \$ 3,173,856 \$ - \$ 5,4356 \$ 4,9433 \$ - \$ 5,4856 \$ 4,9433 \$ - \$ 5,4856 \$ 4,9433 \$ - \$ 5,4856 \$ 4,8433 \$ - \$ 5,4856 \$ 4,8433 \$ - \$ 5,4856 \$ 4,8433 \$ - \$ 5,4856 \$ 4,8433 \$ - \$ 5,4856 \$ 4,8433 \$ - \$ 5,4856,53 \$ 1,868,534 \$ \$ 5,4856,57 \$ 1,132,814 \$ - \$ 5,124,265,57 \$ 1,132,814 \$ \$ \$ 5,109,701 \$ 2,225,199 \$ \$ \$ 5,109,701 \$ 2,225,199 \$ \$ \$ \$ 5,109,701 \$ 2,225,199 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	544	Elec Tran-Line OH-NM-115KV-Battle Axe Sub-Roadrunner Sub (W-79)	\$ 8,830,151	\$	7,721,865	\$		- \$			6 8	8,830,151	\$	7,721,865	SF
547 Elec Tran-Line OH-MM-115KV-Livingston Ridge Sub-Sage Brush Sub (W-88) \$ 548,856 49,943 \$ \$ 548,856 49,943 \$ \$ \$ 548,856 \$ 1,818,935 1,818,935 1,818,935 1,818,935 1,818,935 1,818,935 1,818,935 1,848,935 \$ 1,818,935 1,848,935 1,818,935 1,812,814 \$ \$ 1,814,817 \$ 1,818,935 1,132,814 \$ \$ 1,814,835 \$ 1,814,817 \$ \$ 1,814,817 \$ \$ 1,814,817 \$ \$ 1,814,817 \$ \$ \$ \$ \$ \$ \$	545	Elec Tran-Line OH-NM-115KV-Ponderosa Sub-Custer Mt Sw Sta (W-81)	\$ 5,716,251	\$	5,183,140	\$		- \$			5 5	,716,251	\$	5,183,140	SF
548 Elec Tran-Line OH-NM-115KV-Eagle Creek Sub-Atoka Sub (W-92) \$ 1,218,935 1,218,935 1,218,935 1,218,935 1,226,557 1,132,814 S S S 1,226,557 1,218,935 2,2283,199 S S S S 2,2283,199 S S	546	Elec Tran-Line OH-NM-115KV-Yeso Hills Sub-China Draw Sub (W-87)	\$ 3,376,152	\$	3,173,856	\$		- \$			5 3	3,376,152	\$	3,173,856	SF
549 Elec Tran-Line OH-NM-115KV-Chaves Co Int-Capitan Sub (W-99) \$ 1,246,557 1,32,814 \$ \$ \$ 1,246,557 \$ 1,332,814 \$ \$ \$ \$ 1,246,557 \$ 1,332,814 \$ \$	547	Elec Tran-Line OH-NM-115KV-Livingston Ridge Sub-Sage Brush Sub (W-88)	\$ 54,856	\$	49,943	\$		- \$			5	54,856	\$	49,943	SF
550 Elec Tran-Line OH-TX-115KV-Amarillo South Intg-Spring Draw Sub (T-86) \$ 3,109,701 \$ 2,263,199 \$ \$ \$ \$ 2,263 561 Elec Tran-Line OH-TX-115KV-Amarillo South Intg-Spring Draw Sub (T-86) \$ 3,109,701 \$ 2,263,199 \$ \$ \$ \$ \$ 2,263 561 Elec Tran-Line OH-TX-115KV-Acatista-Rolling Hills Sub-Clevery Street Sub (W-47) \$ 160,425 \$ 136,511 \$ \$ \$ \$ 160,425 \$ 136,511 \$	548	Elec Tran-Line OH-NM-115KV-Eagle Creek Sub-Atoka Sub (W-92)	\$ 1,818,935	\$	1,688,534	\$		- \$			51	,818,935	\$	1,688,534	SI
551 Elec Tran-Line OH-TX-115KV-Kast Sta-Rolling Hills Sub (U-11) \$ <td< td=""><td>549</td><td>Elec Tran-Line OH-NM-115KV-Chaves Co Int-Capitan Sub (W-99)</td><td>\$ 1,246,557</td><td>\$</td><td>1,132,814</td><td>\$</td><td></td><td>- \$</td><td></td><td></td><td>51</td><td>,246,557</td><td>\$</td><td>1,132,814</td><td>SF</td></td<>	549	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Capitan Sub (W-99)	\$ 1,246,557	\$	1,132,814	\$		- \$			51	,246,557	\$	1,132,814	SF
552 Elec Tran-Line OH-TX-115KV-Rolling Hills Sub-Cherry Street Sub (W-47) \$ 160,425 136,511 \$ \$ \$ 160,425 \$ 136,511 \$ \$ \$ 572 Elec Tran-Line OH-TX-115KV-Chelling-Lipscomb (W-50) \$ 7,780,328 \$ 5,780,328 \$ 5,990,94 \$ 5,990,94 \$ 5,990,94 \$ 5,990,928 \$ 5,71,1712 \$ 3,282,620 \$ 5,892 \$ 5,892 \$ 5,891 \$ 5,910,828 \$ 3,711,712 \$ 3,243,3 \$ 7,165,175,175,475,85 \$ 5,20,688 \$ 4,434,8 5,20,688 5,443,494 5,20,585 6,488,914 5,20,585 6,488,914	550	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-Spring Draw Sub (T-86)	3,109,701	\$	2,263,199	\$		- \$			Б 3	3,109,701	\$	2,263,199	SF
553 Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50) \$ 5,780,328 5,11 554 Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50) \$ 790,477 699,094 5 2 2 3,282,620 2 2 3,11,12 3,282,620 2 2 3,11,12 3,282,620 2 2 3,21,12 3,282,620 2 2 3,24,240 3,282,620 2 2 3,24,244 2 2 2 2 2 2	551	Elec Tran-Line OH-TX-115KV-East Sta-Rolling Hills Sub (U-11)	\$ -	\$	-	\$		- \$			5	-	\$	-	SF
554 Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50) \$ 790,477 \$ 690,904 \$ - \$ 790,477 \$ 693 555 Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50) \$ 3,711,712 \$ 3,282,620 \$ - \$ 3,711,712 \$ 3,282,620 \$ - \$ \$ 3,711,712 \$ 3,282,620 \$ - \$ \$ 3,711,712 \$ 3,282,620 \$ - \$ \$ 3,711,712 \$ 3,282,620 \$ - \$ \$ 3,711,712 \$ 3,282,620 \$ - \$ \$ \$ 3,711,712 \$ 3,282,620 \$ - \$ \$ 3,711,712 \$ 3,282,620 \$ - \$ \$ \$ 3,711,712 \$ 3,282,620 \$ - \$ \$ \$ 3,711,712 \$ 3,282,620 \$ - \$ \$ 3,711,712 \$ 3,282,620 \$ - \$ \$ \$ \$ 3,716 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	552	Elec Tran-Line OH-TX-115KV-Rolling Hills Sub-Cherry Street Sub (W-47)	\$ 160,425	\$	136,511	\$		- \$			5	160,425	\$	136,511	SF
555 Elec Tran-Line OH-TX-115KV-Ochiltres-Lipscomb (W-50) \$ 3,711,712 \$ 3,822,620 \$ - \$	553	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 5,780,328	\$	5,112,094	\$		- \$			\$5	5,780,328	\$	5,112,094	SF
556 Elec Tran-Line OH-TX-115KV-Newhart-Lamton (W-53) \$ 6,940 \$ 5,892 \$ - \$ 6,940 \$ 557 Elec Tran-Line OH-TX-115KV-Niser-Kress (W-54) \$ 4,343 \$ 3,716 \$ - \$ 4,343 \$ 558 Elec Tran-Line OH-TX-115KV-Niser-Kress (W-54) \$ 520,668 \$ 445,494 \$ \$ \$ 520,668 \$ 443,49 \$ \$ \$ 520,668 \$ 4,043 \$ \$ \$ \$ 520,668 \$ 4,043 \$	554	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	790,477	\$	699,094	\$		- \$			5	790,477	\$	699,094	SF
557 Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54) \$ 4,343 \$ 3,716 \$ \$ \$ 4,343 \$ 558 Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54) \$ \$ 520,668 \$ 445,494 \$ \$ \$ \$ 520,668 \$ 444 \$ \$ \$ \$ \$ 520,668 \$ 445,994 \$	555													3,282,620	
558 Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54) \$ 520,668 \$ 445,494 \$ - \$ \$ 520,668 \$ 445,494 559 Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54) \$ 7,165,205 \$ 6,488,914 \$ - \$ \$ 7,165,205 \$ 6,488,914 560 Elec Tran-Line OH-TX-115KV-Hereford Northeast Int-New Centre Street Sub (W-82) \$ 4,971,566 \$ 4,604,300 \$ - \$ \$ 4,971,566 \$ 4,604,300 561 Elec Tran-Line OH-TX-69KV-Gray Co Int-Adobe Creek \$ 3,543,298 \$ 2,423,465 \$ - \$ \$ 3,543,298 \$ 2,423,465 \$ - \$ \$ 3,543,298 \$ 2,423,465 \$ - \$ \$ 3,543,298 \$ 2,423,465 \$ - \$ \$ 3,543,298 \$ 2,423,465 \$ - \$ \$ 3,543,298 \$ 2,423,465 \$ - \$ \$ 3,543,298 \$ 2,423,465 \$ - \$ \$ 3,543,298 \$ 2,423,465 \$ - \$ \$ 3,543,298 \$ 2,423,465 \$ - \$ \$ 3,543,298 \$ 2,423,465 \$ - \$ \$ 3,543,298 \$ 2,423,465 \$ - \$ \$ 3,543,298 \$ 2,423,465 \$ - \$ \$ 3,543,298 \$ 2,423,465 \$ - \$ \$ 3,543,298 \$ 2,423,465 \$ - \$ \$ 3,543,298 \$ 2,423,465 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	556										5			5,892	
559 Elec Tran-Line OH-TX-115KV-Wheeler Co Int-Coburn Creek Sub (W-78) \$ 7,165,205 \$ 6,488,914 \$ - \$ -	557	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	4,343	\$							5			3,716	
560 Elec Tran-Line OH-TX-115KV-Hereford Northeast Int-New Centre Streef Sub (W-82) 4,971,566 4,604,300 - \$ - \$ 4,971,566 \$ 4,604,300 \$ - \$ 4,971,566 \$ 4,604,300 \$ - \$ 4,971,566 \$ 4,604,300 \$ - \$ 4,971,566 \$ 4,604,300 \$ - \$ 4,971,566 \$ 4,604,300 \$ - \$ 4,971,566 \$ 4,604,300 \$ - \$ 4,971,566 \$ 4,604,300 \$ - \$ 4,971,566 \$ 4,604,300 \$ - \$ 4,971,566 \$ 4,604,300 \$ - \$ 4,971,566 \$ 4,604,300 \$ - \$ 4,971,566 \$ 4,604,300 \$ - \$ 4,971,566 \$ 4,604,300 \$ - \$ 4,971,566 \$ 4,604,300 \$ - \$ 3,543,298 \$ 2,422,426 \$	558													445,494	
561 Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek \$ 3,543,298 \$ 2,423,465 \$ - \$ 3,543,298 \$ 2,42 562 562 - \$ - \$ 3,543,298 \$ 2,423,465 \$ - \$ 3,543,298 \$ 2,42	559													6,488,914	
562	560													4,604,300	
		Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 3,543,298	\$	2,423,465	\$		- \$			\$ 3	543,298	\$	2,423,465	SF
Total In Service October 1, 2005 and Later \$57,024,735 \$49,885,687 \$0 \$0 \$57,024,735 \$49,8	562														
		Total In Service October 1, 2005 and Later	\$57,024,735		\$49,885,687			\$0		\$0	\$1	57,024,735	5	\$49,885,687	
Total Actual SPS Radial Plant \$133,584,289 \$109,228,658 \$12,233,831 \$9,493,418 \$121,350,457 \$99.7		Total Actual SPS Radial Plant	 \$133,584,289		\$109,228,658		\$12,23	3,831	\$9,4	93,418	\$12	21,350,457	,	\$99,735,240	

Worksheet P - Revenue Requirement for Base Plan Upgrades, Service Upgrades, Sponsored Upgrades and Generator Interconnection Facilities. Worksheet P Table 36

I. Determine the Revenue Requirement for Base Plan Upgrades

		SUMMARY OF BPU UPGRADES						
(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)
Investme Year		rintion	Projected Revenue Requirement	Actual Revenue Requirement	SPP Base Plan True-up Amount	2019 SPP Base Plan 2019 S	SPP Base Plan up Amount Int.	2021 Proj Revenue
2021	Project 1	XFR-Bailey County 115/69kV Transformer - UID 10094, 10095	225,851	219,279	6,572	(2,538)	(250)	Kevende
2021	Project 2	XFR-Mustang Station North 230/115kV Transformer - UID 10091	196,040	190,328	5,712	(2,192)	(216)	
2021 2021	Project 3 Project 4	XFR-Denver City 115/69kV Transformer - UID 10021, 10022 XFR-Hockley County Interchange 115/69kV Transformer - UID 10098, 10099	239,985 186.066	233,019 180,585	6,966 5,481	(2,721) (1,998)	(268) (197)	
2021	Project 5	XFR-Terry County Interchange 115/69kV Transformer - UID 10096, 10097	206.973	200.880	6.093	(2,228)	(219)	
2021	Project 6	XFR-Roswell Interchange 115kV - 69kV Transformer - UID 10103	70,603	68,523	2,080	(758)	(75)	
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)	
2021 2021	Project 8 Project 9	XFR-Yoakum County Interchange 230/115kV Transformer - UID 10332 Multi-Seminole-Hobbs 230 kV UID 10185, 10186, 10187, 10188, 10189, 10190	137,663 2,071,702	133,585 2,010,259	4,078 61,443	(1,446) (21,670)	(142) (2,132)	
2021	Project 10	XFR-Nichols 230/115kV Transformer - UID 10199	631,819	613,081	18,738	(6.608)	(650)	
2021	Project 11	XFR-Lubbock East 115/69kV Transformer - 10210, 10211	247,497	240,157	7,341	(2,589)	(255)	
2021	Project 12	XFR-Hale County 115/69kV Transformer - UID 10202, 10203	219,953	213,409	6,545	(2,271)	(223)	
2021 2021	Project 13 Project 14	XFR-Cochran 115/69kV Transformer - UID 10323, 10324 Line-Curry County-North Clovis Conversion - UID 10183	278,401 70,021	270,117 67,933	8,284 2,088	(2,874) (717)	(283) (71)	
2021	Project 14 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)	
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)	
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)	
2021 2021	Project 18 Project 19	Multi-Dallam-Channing-Tascosa-Potter 115 kV - UID 10704, 10705, 11321, 11322 Multi-Hitchland-Texas Co 230 kV and 115 kV - UID 10200, 10201, 10326, 10327, 10328, 10329, 10330, 10331	4,738,677 9,980,268	4,595,884 9,679,348	142,793 300,920	(46,441) (97,563)	(4,570) (9,600)	
2021	Project 20	11506 Line - Cavon East - Randall 115kV Ckt 1 Rebuild	9,960,266 719,467	9,679,348	22,176	(97,503)	(9,000)	
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	
2021	Project 22	Line-Maddox Sanger SW 115 kV - UID 11029, 11316	218,376	211,784	6,593	(2,123)	(209)	
2021 2021	Project 23 Project 24	Line-Maddox Station Monument 115 kV - UID 11036 Line-Brasher Tap-Roswell Interchange 115 kV - UID 11038	136,410 7,222	132,299 7.003	4,112 219	(1,335)	(131)	
2021	Project 25	Line-Chaves CoRoswell Interchange 69/115 kV Voltage Conversion - UID 10829	901,005	873,590	219 27,416	(8,463)	(7) (833)	
2021	Project 26	Line-Plant X Station-Tolk Station West 230 kV Ckt 1 - UID 10206	4,086	3,965	121	(42)	(4)	
2021	Project 27	Line-Terry Country Interchange-Wolfforth Interchange 115 kV CKT1 - UID 10207	109,515	106,235	3,280	(1,101)	(108)	
2021 2021	Project 28 Project 29	Line-Ocotillo Sub conversion 115 KV - UID 10757 XFR-Randall County Interchange 230/115 kV Transformer CKT 2 - UID 11033	259,410 831.917	251,605 806,724	7,805 25 193	(2,559) (7,981)	(252) (785)	
2021	Project 30	Multi-Newhart Interchange 230 230/115 kV Transformer CKT 2 - 01D 11053	1.366.229	1.324.465	25,193	(12,565)	(1,236)	
2021	Project 31	Multi-Newhart Interchange 230 230/115 kV Transformer CKT 1 - UID 11041	2,039,066	1,976,733	62,333	(12,000)	(1,845)	
2021	Project 32	Multi-Centre StHereford NE 115 kV Ckt 1 and Cetre St. and Hereford 115 kV Load Conversion - UID 11127	1,055,070	1,022,270	32,800	(85,511)	(8,414)	
2021	Project 33	Line-Cunningham-Buckeye Tap 115 kV reconductor - UID 11046	342,423	332,024	10,399	(3,243)	(319)	
2021 2021	Project 34 Project 35	Multi-TUCO-Woodward 345 kV - UID 11085 XFR-Kingsmill Interchantge 115/69 kV Transformer Ckt 2 - UID 11096	1,377,293 460.812	1,337,280 446 854	40,013 13,958	(11,339) (4 417)	(1,116) (435)	
2021	Project 36	XFR-Northeast Hereford Int 115/69 kV Transformer CKT 1 & 2 - UID 11100, 11359	767,498	744,222	23,276	(7,316)	(720)	
2021	Project 37	Line-Portales-Zodiac 69 kV to 115 kV Conversion - UID 11101	842,430	816,609	25,821	(7,653)	(753)	
2021 2021	Project 38 Project 39	Multi-Move load from East Clovis 69 kV to East Clovis 115 kV - UID 11102 XFR - Happy County 115/69 kV Transformers - UID 11009	72,753 124,014	70,547 120,205	2,206 3,809	(694) (1,117)	(68) (110)	
2021	Project 39 Project 40	Line-Harrington-Randall County 230 kV - UID 11121	124,014	120,205	3,009	(1,117) (155)	(110)	
2021	Project 41	XFR-Eddy County 230/115 kV Transformer CKT 2 - UID 11173	441,976	428,572	13,404	(4,212)	(414)	
2021	Project 42	Line-Randall-Amarillo South Interchange 230 kv CKT 1 - UID 11177	1,245,758	1,208,033	37,725	(11,951)	(1,176)	
2021 2021	Project 43 Project 44	Multi-Hitchland-Woodward 345 kV - UID 11242, 11243 Line-Wolfforth-Yuma Interchange 115 kV Ckt 1 Wave Trap - UID 11319	965,199 11,930	935,805 11,569	29,394 361	(7,806) (115)	(768) (11)	
2021	Project 45	Multi-Cochran-Whiteface 115 kV - UID 51358	498.614	482.168	16,446	(84,087)	(8,274)	
2021	Project 46	Convert Lynn County Load to 115 kV - UID 11353	864,461	837,989	26,472	(7,887)	(776)	
2021	Project 47	Multi - Walkemeyer Tap - Walkemeyer 345/115 kV - UID 51236	0	0	0	(3,709)	(365)	
2021	Project 48	Device-Bushland Interchange 230 kV Capacitor - UID 50093	195,221	189,287 1.082.787	5,934	(1,841)	(181)	
2021 2021	Project 49 Project 50	Sub-Move Lines Lea County 230/115 kV Sub to Hobbs Interchange - UID 50402 Multi-Cedar Lake Interchange 115 kV - UID 50406	1,116,816 676,583	655,908	34,029 20,675	(10,424) (6,232)	(1,026) (613)	
2021	Project 51	50958 Multi - Road Runner 115 kV Loop Rebuild	280,059	271,255	8,803	231,216	22,752	
2021	Project 52	XFR-TUCO 115/69 kV Transformer Ckt 3 -UID 10195	320,838	311,062	9,776	(2,995)	(295)	
2021 2021	Project 53 Project 54	Line-Curry-Bailey 115kV - UID 10597 Multi-TUCO-Woodward 345kV - UID 10936	4,196,680 21,257,756	4,067,145 20,608,845	129,534 648,911	(37,987) (193,651)	(3,738) (19,055)	:
2021	Project 55	Intrepid West - Red Bluff - UID 50521	21,257,750 206,441	20,608,845	6,255	(193,651) (1,977)	(19,055) (195)	
2021	Project 56	Multi-New Hart Interchange 230/115 kV - UID 11042	1,557,210	1,509,737	47,473	(14,499)	(1,427)	
2021	Project 57	Multi-New Hart Interchange 230/115 kV - UID 11043	1,690,443	1,639,022	51,422	(15,900)	(1,565)	
2021 2021	Project 59 Project 60	Multi-New Hart Interchange 230/115 kV - UID 11045 Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11052	1,820,872 1,627,621	1,765,245 1,577,880	55,627 49,741	(16,791) (14,989)	(1,652) (1,475)	
2021	Project 61	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11052 Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11053	1,178,142	1,142,128	36,014	(10,835)	(1,475)	
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)	
2021 2021	Project 63 Project 64	Multi-Kress Interchange-Kiser-Cox 115 kV - UID 11107, 11109, 50450 Deaf Smith Coutnty 230/115 transformer upgrade ckt 1 - UID 50516	2,935,445 317,697	2,845,720 307,912	89,724 9,785	(27,010) (2,820)	(2,658) (277)	
2021	Project 64 Project 65	Line-Hitchland-Woodward District EHV 345 kV Double Circuit - UID 50516	5.300.069	307,912 5.138.571	9,785 161.498	(2,820) (49,464)	(4.867)	
2021	Project 66	Line-North Plainview Line Tap 115 kV - UID 11383	48,447	46,967	1,480	(77,771)	(7,653)	
2021	Project 67	Substation - North Plainview 115 kV - UID 11384	44,047	42,700	1,347	(405)	(40)	
2021 2021	Project 68 Project 69	XFR-Spearman 115/69/13.2 Ckt 1 Upgrade - UID 11505 Device-Drinkard 115 kV Capacitor - UID 50379	91,701 144,306	88,920 139 890	2,781 4 416	(874) (1,322)	(86) (130)	
2021 2021	Project 69 Project 70	Device-Drinkard 115 KV Capacitor - UID 50379 Device-Crosby Co. 115kV Capacitor - UID 50401	144,306	139,890	4,416 4,452	(1,322) (1,314)	(130) (129)	
2021	Project 71	Multi-Bowers-Howard 115kV Ckt 1 - UID 50453, 50591	4,325,493	4,192,829	132,664	(39,206)	(3,858)	
2021	Project 72	XFR-Chaves 230/115 Transformer Ckt 2 - UID 10629	288,811	279,967	8,844	(2,634)	(259)	
2021 2021	Project 73 Project 74	XFR-Graham 115/69 kV Ckt 1 - UID 11110 XFR-Lubbock South 230/115/13.2 kV Ckt 2 - UID 11507	140,551 525,977	136,222 509,884	4,329 16.094	5,915 (4.817)	582 (474)	
2021 2021	Project 74 Project 75	Floyd County 115 Cap Bank Comm - UID 50523	525,977 186,878	509,884 181,155	5,723	(4,817) (1,704)	(474) (168)	
2021	Project 76	Eddy County 230/115 kV Transformer Ckt 1 - UID 11064	370,517	359,065	11,453	(141,339)	(13,908)	
	Project 77	XFR-Potash Junction 115/69 kV Ckt 1 - UID 50560	242,586	235.141	7,445	(2,190)		

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 Reconductor - UID 11358	504,348	488.742	15.606	3,551	349	508.248
85					677.965	25.862			695.610
	2021	Project 82	Line-Convert Soncy Load to 115 kV - UID 11372	703,827			(7,481)	(736)	
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			785 796	881 227	(95 432)	(9,008)	(903)	785 796
		Project 89	51450 XFR-Sundown 230/115 kV Transformer						
93	2021	Project 90	Line-Atoka-Eagle Creek 115 kV Ckt 1 - UID 50546	2,735,451	2,648,338	87,113	242,929	23,904	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)	436,646
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
104	2021	Project 102	Device-Howard 115kV Capacitors - UID 50507	131.867	127 846	4 020	(1,229)	(143)	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			6.488.053	6.288.759				
		Project 108	Multi-Potash Junction-Road Runner 230/115 kV Ckt 1 - UID 50708, 50709			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 Transfomer - 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	(1,020)	0	34,123
117	2021	Project 114		39.742	50.653	(10,912)	-	ő	39,742
			Sub - Denver City Interchange South 115kV - UID112365				0		
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	33,542	19,803	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	(1,012)	(102)	15,137,127
122	2021	Project 120	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50447	1,122,257	1,131,454	(0.407)	699,208	68,802	1,890,267
123			Multi-I uco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50451			(9,197)			
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)	(66)
127	2021	Project 124		0	0	0	Ó	0	Ó
128	2021	Project 125	Sub-Curry County 115 kV - UID 50794	322,062	312,021	10,040	38,106	3,750	363,918
120	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
129			Multi-Rowa-North Loving-China Draw 345/115 kV Okt 1 - UID 50619						
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	735.503	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
141	2021	Project 139	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51818	280,089	271,330	8,758	13,056	1,285	294,429
142			Line - Road Runner - Agave Red Hills/Octoa/Custer - OID 51439	200,009		0,750			
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
147	2021	Project 145	Line-Hopi Sub-North Loving-China Draw 115 kV Ckt 1 - UID 50883	1,196,607	1,159,947	36.660	(10,892)	(1,072)	1,184,643
140	2021	Project 140	Line Chavia Brian CV Binon Capitan 115 W Cht 9 UID 50000	1,190,007	1,100,047		(10,092)	(1,072)	1,104,043
	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	295,173	286,055	9,118	(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
156	2021	Project 153 Project 154	Sub-Hale County 115 kV - UID 61834	400,793	5.440	15,214	(322,547)		(25,275)
							(28,123)	(2,767)	
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 50988	43,378	42,022	1,357	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
102	2021	Project 159	Multi Kinur, North Laving, China Dany 245(1151) (2114, 50050	200,901	251,032	7,919	(192,000)	(10,901)	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	(484)	(48)	54,269
169	2021	Project 165 Project 166	Multi-Road Runner 115 kV Loop Rebuild - UID 51131	314,927	305,112	9,814	(85,353)	(8,399)	221,176
169	2021				305,114	9,814	(00,353)	(0,399)	
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)	ő	0	9.562
174	2021	Project 172	Device-Plains Interchange 115 kV Cap Bank - UID 51163	188.999	183.123	5.877	5,706	561	195.267
175	2021	10/00/172	Device-Frame interoridinge 110 KV Cap Ballk - OID 01100	100,999	100,120	5,677	5,700	001	190,207

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	24,661	27,123	(2,463)	0	0	24,661
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 Substion 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 CoHarrington 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	22,183
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	ō	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
217	2021	Project 215	XFR - Pecos 230/115 kV Transformer Upgrade - UID 51566	81,483	78,900	2,517	(004)	(04)	00,704
210				413,585					
	2021	Project 216	XFR-Potash Junction 230/115 kV Ckt 1 - UID 50821		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	2,500	0	129,735
230							0	0	
	2021	Project 228	OPIE 3 Roadrunner - China Draw 345 kV - UID 102154	125,892	103,516	22,376		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	ō	0	0	ō
242	2021	Project 239		ő	ő	ő	0	ő	Ő
243	2021	Project 240		ő	ő	0	0	ő	ŏ
243	2021	Project 240 Project 241		0	0	0	0	0	0
244 245				0	U	U	0	0	0
	2021	Project 242		U	0	U	0	0	0
246	2021	Project 243		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	ō	0	ō
255	2021	Project 252		0	ő	0	0	0	ő
256	2021	Project 253		0	ő	ő	0	ů.	0
250	2021	Project 253		0	0	0	0	0	0
257	2021	Project 254 Project 255		0	0	0	0	0	0
				0	0	0	0	0	0
259	2021	Project 256		0	U	U	U	U	U
		Total Revenue F	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 Revenu	e Requirement and	True-up Amount		-	-

2055

2056

2057

2058

2059

2060

2.4239

2.4239

2.4239

2.4239

2.4239

2.4239

2.4222

2.4222

2.4222

2.4222

2.4222

2.4222

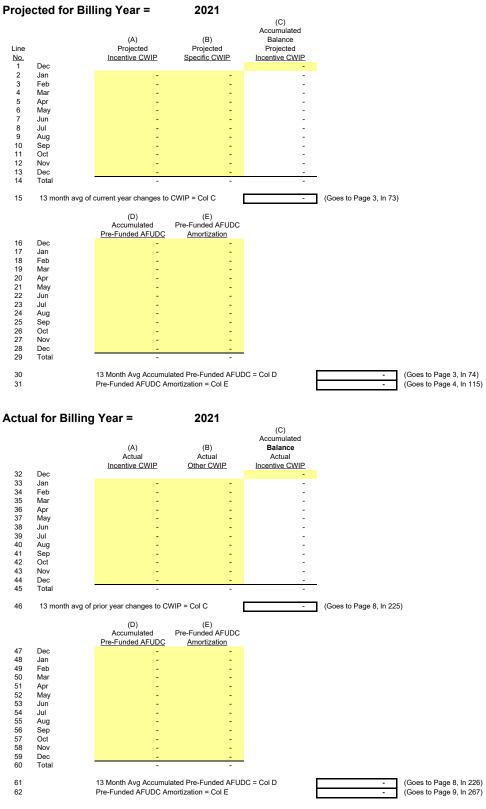
Worksheet P - Revenue Requirement for Base Plan Upgrades, Service Upgrades, Sponsored Upgrades and Generator Interconnection Facilities. III. Depreciation Rates

	Duala ata d	Astual
	Projected	Actual Worksheet P
Year	Worksheet P Depr Rate	
		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
2030	2.4239	2.4222
2037	2.4239	2.4222
2038	2.4239	2.4222
2040 2041	2.4239 2.4239	2.4222 2.4222
2041		
	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 4 2 2 0	2 4222

Worksheet P

Table 36

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



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.

Worksheet Q Table 40

Southwestern Public Service Company Worksheet R - Incentive Projects.

Worksheet R Table 41

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

Line A. Determine "R" with hypothetical 100 basis point increase in ROE.

No.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•••••			
1	ROE w/o incentives (From	Page 5, In 178)		10.50%		
2	ROE with additional 100 ba	sis point incentive		11.50%		
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Page 5, Ins 176 through178)					
4		<u>%</u>	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	0.0626		
8			R =	0.0816		

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

0	Poto Poco	(From Dogo 2 In 90)	2.522.322.911
9	Rale Dase	(From Page 3, In 89)	2,022,022,911

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.

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

INO.		
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)	39,764,652
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)	45,189,466
24	Net Revenue Requirement, with 100 Basis Point ROE increase	389,797,638
25	Depreciation (From Page 4, In 114)	85,147,075
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 28 29	Net Transmission Plant (From Page 3, In 62) Net Revenue Requirement, with 100 Basis Point ROE increase FCR with 100 Basis Point increase in ROE	3,034,919,756 389,797,638 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)

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				D.1	- 1-		1	
<u>No.</u> 34		Investment		Det Current Year	aiis			
34		Service Year (yyyy)			ted by FERC (Basis F	Pointe)		
36		Service Month (1-12)		FCR w/o incentives,		oints)	9.41%	
37		Useful life			proved for these facili	ties less den	9.41%	
38		CIAC (Yes or No)		Annual Depreciation		aco, 1000 acp.	-	
39		Investment	Beginning	Depreciation	Ending	Revenue	Additional Rev.	Additional Rev.
40		Year	Balance	Expense	Balance	Requirement	Requirement	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 52	w/o incentives w/incentives	-	-	-	-	-	\$ -	\$-
52	w/o incentives	-	-	-	-	-		\$-
53 54	w/incentives		-	-	-	-	\$ -	φ -
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 69	w/incentives w/o incentives	-	-	-	-	-	\$ -	\$-
70	w/incentives	-	-	-	-	-	\$ -	ə -
70	w/o incentives		-	-	-	-		\$-
72	w/incentives		_	-	-	-	\$ -	φ -
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 83	w/incentives	-	-	-	-	-	\$ -	\$-
83 84	w/o incentives w/incentives		-	-	-	-	\$ -	φ -
85	w/o incentives		-	-	-	-		\$-
86	w/incentives		_	-	-	-	\$ -	φ -
87	w/o incentives	-	-		-			\$-
88	w/incentives	-	-	-	-	-	\$ -	Ŷ
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		-	-	-	-	\$ -	۴
99 100	w/o incentives	-	-	-	-	-		\$-
100 101	w/incentives w/o incentives	-	-	-	-	-	\$ -	\$-
101	w/o incentives w/incentives		-	-	-	-	\$ -	φ -
102	w/o incentives	-	-	-	-	-		
104	w/incentives							
	L						\$ -	\$-

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

Line				D.1	9.			
No.		1		Deta	alis		<u>^</u>	
105		Investment		Current Year			0	
106		Service Year (yyyy)			ed by FERC (Basis Po	pints)		
107		Service Month (1-12)		FCR w/o incentives, I			9.41%	
108		Useful life			proved for these facilities	es, less dep.	9.41%	
109		CIAC (Yes or No)		Annual Depreciation	Expense		-	
110		Investment	Beginning	Depreciation	Ending	Revenue	Additional Rev.	Additional Rev.
111		Year	Balance	Expense	Balance	Requirement	Requirement	Credit
112	w/o incentives	-	-	-	-			\$-
113	w/incentives	-	-	-	-	-	\$-	
114	w/o incentives	-	-	-	-	-		\$ -
115	w/incentives	-	-	-	-	•	\$-	
116	w/o incentives	-	-	-	-	-		\$ -
117	w/incentives	-	-	-	-	-	\$ -	
118	w/o incentives	-	-	-	-	•		\$-
119	w/incentives	-	-	-	-	-	\$ -	
120	w/o incentives	-	-	-	-	-		\$ -
121	w/incentives	-	-	-	-	•	\$ -	
122	w/o incentives	-	-	-	-	-		\$ -
123	w/incentives	-	-	-	-	-	\$ -	
124	w/o incentives	-	-	-	-	-		\$-
125	w/incentives	-	-	-	-	-	\$-	
126	w/o incentives	-	-	-	-	-		\$-
127	w/incentives	-	-	-	-	-	\$ -	•
128	w/o incentives	-	-	-	-	-		\$-
129	w/incentives	-	-	-	-	-	\$ -	
130	w/o incentives	-	-	-	-	-		\$-
131	w/incentives	-	-	-	-	-	\$ -	¢
132	w/o incentives	-	-	-	-	-		\$-
133	w/incentives	-	-	-	-	-	\$ -	•
134 135	w/o incentives w/incentives	-	-	-	-	-	\$ -	\$-
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136 137	w/o incentives w/incentives	-	-	-	-	-	\$ -	\$-
138		-	-	-	-	-		\$-
130	w/o incentives w/incentives	-	-	-	-	-	\$ -	φ -
140	w/o incentives	-	-	-	-	-		\$-
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141	w/o incentives	-	-	-	-	-		\$-
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144	w/o incentives			_	_	_		\$ -
145	w/incentives			_	_	_	\$ -	φ -
146	w/o incentives	-	-	-	-			\$ -
147	w/incentives		_	-	-		\$-	÷
148	w/o incentives	-	-	-	-			\$ -
149	w/incentives	-	-	-	-	-	\$ -	Ŧ
150	w/o incentives	-	-	-	-	-		\$ -
151	w/incentives	-	-	-	-		\$ -	
152	w/o incentives	-	-	-	-			\$ -
153	w/incentives	-	-	-	-		\$ -	
154	w/o incentives	-	-	-	-	-		\$ -
155	w/incentives	-	-	-	-	-	\$ -	
156	w/o incentives	-	-	-	-	-		\$ -
157	w/incentives	-	-	-	-		\$ -	
158	w/o incentives	-	-	-	-			\$ -
159	w/incentives	-	-	-	-		\$ -	
160	w/o incentives	-	-	-	-	-		\$ -
161	w/incentives	-	-	-	-	-	\$ -	
162	w/o incentives	-	-	-	-	-		\$ -
163	w/incentives	-	-	-	-	-	\$ -	
164	w/o incentives	-	-	-	-	-		\$-
165	w/incentives	-	-	-	-	-	\$-	
166	w/o incentives	-	-	-	-	-		\$-
167	w/incentives	-	-	-	-	-	\$-	•
168	w/o incentives	-	-	-	-	-		\$-
169	w/incentives	-	-	-	-	-	\$ -	•
170	w/o incentives	-	-	-	-	-		\$-
171	w/incentives	-	-	-	-	-	\$ -	¢
172 173	w/o incentives w/incentives	-	-	-	-	-	\$ -	\$-
173	w/incentives w/o incentives	-	-	-	-	-	φ -	
174	w/incentives							
	1,							

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.				Deta	aile			
176		Invoctmont			1115		0	
		Investment		Current Year			U	
177		Service Year (yyyy)			ed by FERC (Basis Po	oints)		
178		Service Month (1-12)		FCR w/o incentives, le			9.41%	
179		Useful life			proved for these faciliti	es, less dep.	9.41%	
180		CIAC (Yes or No)		Annual Depreciation			-	
181		Investment	Beginning	Depreciation	Ending	Revenue	Additional Rev.	Additional Rev.
182		Year	Balance	Expense	Balance	Requirement	Requirement	Credit
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	-	_	-	-	-	s -	
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	-	_	-	-	-	s -	
203	w/o incentives	-	-	-	-	-	÷	\$ -
204	w/incentives	-	_	-	-	-	s -	
205	w/o incentives	-	-				Ť.	\$ -
206	w/incentives	-	-				\$ -	÷
207	w/o incentives	-	_	-	-	-	Ŧ	\$-
208	w/incentives	-	-				\$ -	÷
209	w/o incentives	-	_	-	-	-	Ŧ	\$-
210	w/incentives		_				\$ -	÷
211	w/o incentives	-	_	-	-	-		\$-
212	w/incentives			_	_	-	\$ -	Ç
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214	w/incentives	_	_				\$ -	÷ –
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217	w/o incentives	_	_					\$ -
218	w/incentives			_	_	-	\$ -	Ç
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224	w/incentives			_	_	-	\$ -	Ç
225	w/o incentives	-	_	-	-	-		\$-
226	w/incentives	-	_	-	-	-	\$ -	•
227	w/o incentives			_	_	-		\$-
228	w/incentives	-	-				\$ -	÷
229	w/o incentives	-	_	-	-	-	Ŧ	\$-
230	w/incentives			_	_	-	\$ -	Ç
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234	w/incentives	-	_	-	-	-	\$ -	•
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239	w/o incentives	-		-	-	-		\$ -
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240	w/o incentives	_		-	_	_		\$ -
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242	w/o incentives	_		-	_	_	Ŧ	\$-
243	w/incentives	_		-	_	_	\$	÷ -
244	w/o incentives			-			÷ -	
246	w/incentives		l					

		Depreciation/ Amortization Rate
FERC Account	Name	(%)
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
000.40		0.07
Electric Transmiss	ion	
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 Conoral		
Electric General	Constal Land Dights	0.40
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 ER10-//0/ (Transmission) and	

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.