

Southwestern Public Service Company

Transmission

Formula Rate Template

and Supporting Worksheets

Schedule 1 Annual Revenue Requirement

2021

2021 Projection

SOUTHWESTERN PUBLIC SERVICE COMPANY

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

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

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	(1)	(2)	(3)	(4)	(5) Transmission Amount
28	PROJECTED REVENUE REQUIREMENT (w/o incenti (ln 141)				\$ 386,866,485
29	REVENUE CREDITS	(Note A)	Total	Allocator	
30	Account No. 454	(Worksheet B)	4,014	DA 1.00000	\$ 4,014
31	Account No. 456.1	(Worksheet B)	16,058,203	DA 1.00000	16,058,203
31.1	Account No. 421.1(or other applicable acct)	(Worksheet B)	-	DA 1.00000	-
31.2	Account No. 456.0	(Worksheet B)	51,988	DA 1.00000	51,988
32	Total Revenue Credits				\$ 16,114,205
33	NET REVENUE REQUIREMENT (w/o incentives)	(ln 28 less ln 32)			\$ 370,752,280
34	NET PLANT CARRYING CHARGE (w/o incentives) (Note B)				
35	Annual Rate	(ln 33 / ln 62 x 100)			12.22%
36	Monthly Rate	(ln 35 / 12)			1.02%
37	GROSS PLANT CARRYING CHARGE (w/o incentives) (Note B)				
38	Annual Rate	(ln 33 / ln 48 x 100)			10.55%
39	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives) (Note B)				
40	Annual Rate	((ln 33 - ln 114) / ln 62 x 100)			9.41%
40.1	BPU Depreciation Rate	(ln 114 / ln 48)			2.42%
41	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN (Note B)				
42	Annual Rate	((ln 33 - ln 114 - ln 138 - ln 139) / ln 62 x 100)			1.77%
43	ADDITIONAL REVENUE REQUIREMENT (w/incentives) (Note C - Worksheet R)				\$ -
44	SPP Base Plan Upgrades Revenue Requirement				\$ 221,892,539
44a	SPP Base Plan Upgrades Revenue Requirement Prior Year True-up Adjustment (Input)				\$ (1,368,833)
44b	SPP Base Plan Upgrades Revenue Requirement Interest on Prior Year True-up Adjustment (Input)				\$ (134,693)
44c	SPP Base Plan Upgrades Revenue Requirement (Amount Provided to SPP for Next Billing Period) (sum lines 44, 44a, and 44b)				\$ 220,389,012
45	PROJECTED REVENUE REQUIREMENT	(ln 33 + ln 43 - ln 44)	(changed reference)		\$ 150,363,268

****PROJECTED****

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

Table 3

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	<u>RATE BASE CALCULATION</u> (1)	<u>Data Sources</u> <u>(See "General Notes")</u> (2)	<u>Total</u> (3)	Allocator (4)	<u>Total Transmission</u> (5)
46	GROSS PLANT IN SERVICE				
47	Production	(WsD.1 , Ln 6)	3,776,392,009	NA	-
48	Transmission	(WsD.1 , Ln 11)	3,752,142,404	TP 0.93621	3,512,793,240
49	Distribution	(WsD.1 , Ln 16)	1,681,744,140	NA	-
50	General Plant	(WsD.1 , Ln 21)	583,377,365	W/S 0.14127	82,413,720
51	Intangible Plant	(WsD.1 , Ln 23)	254,207,296	W/S 0.14127	35,911,865
52	TOTAL GROSS PLANT	(sum Ins 47 to 51)	10,047,863,214	GP= 0.36138	3,631,118,825
53	ACCUMULATED DEPRECIATION				
54	Production	(WsD.1 , Ln 39)	1,593,823,683	NA	-
55	Transmission	(WsD.1 , Ln 44)	510,434,074	TP 0.93621	477,873,484
56	Distribution	(WsD.1 , Ln 49)	410,706,198	NA	-
57	General Plant	(WsD.1 , Ln 54)	278,995,653	W/S 0.14127	39,413,716
58	Intangible Plant	(WsD.1 , Ln 56)	160,023,063	W/S 0.14127	22,606,458
59	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 54 to 58)	2,953,982,671		539,893,658
60	NET PLANT IN SERVICE				
61	Production	(ln 47 - ln 54)	2,182,568,326	NA	-
62	Transmission	(ln 48 - ln 55)	3,241,708,330		3,034,919,756
63	Distribution	(ln 49 - ln 56)	1,271,037,942	NA	-
64	General Plant	(ln 50 - ln 57)	304,381,712		43,000,004
65	Intangible Plant	(ln 51 - ln 58)	94,184,233		13,305,407
66	TOTAL NET PLANT IN SERVICE	(sum Ins 61 to 65)	7,093,880,543	NP= 0.43576	3,091,225,167
67	ADJUSTMENTS TO RATE BASE	(Note D)			
68	Account No. 281 (enter negative)	273.8.k (Worksheet E)	-	NA	-
69	Account No. 282 (enter negative)	275.2.k (Worksheet E)	(612,460,081)	DA	(612,460,081)
70	Account No. 283 (enter negative)	277.9.k (Worksheet E)	(4,563,053)	DA	(4,563,053)
71	Account No. 190	234.8.c (Worksheet E)	38,414,765	DA	38,414,765
72	Account No. 255 (enter negative)	267.8.h	-	DA	-
72.1	Account No. 254 Excess ADIT	(Worksheet E)	(563,141)	DA	(563,141)
72.2	Account No. 182.3 Deficient ADIT	(Worksheet E)	11,530,579	DA	11,530,579
73	Account No. 107	(WsQ , Ln 15, Col C)	-	TP 0.93621	-
74	Net Pre-Funded AFUDC on CWIP included in Rate Base (enter negative)	(Note E) (Worksheet Q, ln 30)	-	TP 0.93621	-
75	Unamortized Balance of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.93621	-
76	Unamortized Balance of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP 0.93621	-
77	TOTAL ADJUSTMENTS	(sum Ins 68 to 76)	(567,640,932)		(567,640,932)
78	LAND HELD FOR FUTURE USE (Note F)	(WsD , Ln 133, Col d)	-	TP 0.93621	-
79	WORKING CAPITAL				
80	CWC	(Note G)	-		-
81	Materials & Supplies - Transmission	(WsF , Ln 75, Col d)	117,474	TP 0.93621	109,980
82	Materials & Supplies - Other	(WsF , Ln 76, Col d)	(110,447)	GP 0.36138	(39,913)
83	Prepayments (Account 165) Plant Related	(WsF , Ln 12, Col d)	2,154,916	GP 0.36138	778,744
84	Prepayments (Account 165) Labor Related	(WsF , Ln 18, Col d)	492,097	W/S 0.14127	69,519
85	Prepayments (Account 165) Transmission Related	(WsF , Ln 23, Col d)	-	TP 0.93621	-
86	Prepayments (Account 165) Other Not Allocated	(WsF , Ln 33, Col d)	1,197,369	NA 0.00000	-
87	TOTAL WORKING CAPITAL	(sum Ins 80 to 86)	3,851,409		918,330
87.1	UNFUNDED RESERVES				
87.2	Unfunded Reserves	WsF.1, Total Proj., Col 11	(2,179,654)	DA	(2,179,654)
88	BALANCE OF NETWORK CREDITS (enter negative) (Note H)		-	TP 0.93621	-
89	RATE BASE (sum Ins 66, 77, 78, 87, 87.2, 88)		6,527,911,366		2,522,322,911

****PROJECTED****

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

Table 4

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION (1)	Data Sources (See "General Notes") (2)	Total (3)	Allocator (4)	Total Transmission (5)
90	OPERATION & MAINTENANCE EXPENSE				
91	Transmission	(WsG , Ln 34, Col c)	220,453,558		
92	Less Total Account 561	(WsG , Ln 36, Col c)	9,337,827		
93	Add Back Account 561.6	(WsG , Ln 37, Col c)	203,333		
94	Add Back Account 561.7	(WsG , Ln 38, Col c)	149,584		
95	Less Total Account 565	(WsG , Ln 39, Col c)	190,275,363		
96	Transmission O&M Expense Adjustment	(WsG , Ln 40, Col c)	(147,235)		
97	Transmission Subtotal	(In 91 - In 92 + In 93 + In 94 - In 95 + In 96)	21,046,050	TP 0.93621	19,703,522
98	Administrative and General	(WsG , Ln 68, 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	(In 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 5, Col d)	90,948,692	TP 0.93621	85,147,075
115	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, In 31)	-	TP 0.93621	-
116	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.93621	-
117	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP 0.93621	-
118	General	(Wsl, Ln 9, Col d)	28,404,987	W/S 0.14127	4,012,773
119	Intangible	(Wsl, Ln 11, Col d)	21,994,835	W/S 0.14127	3,107,210
120	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 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%		
131	$CIT = (T / (1 - T)) * (1 - (WCLTD / R)) =$		21.97%		
132	where WCLTD = (In 160) and R = (In 163)				
133	and FIT, SIT & p are as given in Note M.				
134	$1 / (1 - T) =$ (from In 130)		1.2927		
135	Amortized Investment Tax Credit (enter negative)	(Worksheet J) 266.8.f	(52,421)		
135.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	(2,007,103)		
135.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	125,476		
136	Income Tax Calculation	(In 131 * In 139)	109,284,678		42,226,561
137	ITC adjustment	(In 134 * In 135)	(67,765)	NP 0.43576	(29,529)
137.1	(Excess)/Deficient ADIT Amort Adjustment - Plant	(In 134 * In 135.1)	(2,594,583)	DA	(2,594,583)
137.2	(Excess)/Deficient ADIT Amort Adjustment - Non-Plant	(In 134 * In 135.2)	162,202	DA	162,202
138	TOTAL INCOME TAXES	(sum Ins 136 to 137.2)	106,784,533		39,764,652
139	RETURN (Rate Base * Rate of Return)	(In 89 * In 163)	497,426,846		192,201,006
140	INTEREST ON NETWORK CREDITS	(Note H)	-	TP 0.93621	-
141	REVENUE REQUIREMENT (sum Ins 112, 120, 128, 138, 139, 140)		960,814,129		386,866,485

Rate Formula Template

Table 5

****PROJECTED****

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

SOUTHWESTERN PUBLIC SERVICE COMPANY

<u>SUPPORTING CALCULATIONS</u>					
Line No.	(1)	(2)	(3)	(4)	(5)
142	TRANSMISSION PLANT INCLUDED IN OATT Transmission Rate (Note N)				
143	Total transmission plant	(In 48)			3,752,142,404
144	Less Generator Step-up facilities	(WsD.1 , Ln 145)			121,156,411
145	Less Radial Line facilities	(Worksheet O)			118,208,947
146	Transmission plant included in OATT Trans Rate	(In 143 - In 144 - In 145)			3,512,777,046
147	Percent of transmission plant in OATT Trans Rate	(In 146 / In 143)		TP=	0.93621
148	WAGES & SALARY ALLOCATOR (W/S)				
149	Production	(Note O)			-
150	Transmission	(WsG , Ln 74, Col e)	50,382,496	NA	-
151	Regional Market	(WsG , Ln 75, Col e)	14,160,085	TP 0.93621	13,256,813
152	Distribution	(WsG , Ln 76, Col e)	529,065	NA	-
153	Other	(WsG , Ln 77, Col e)	20,316,477	NA	-
154	Total	(WsG , Ln 78, Col e)	8,448,836	NA	-
		(sum Ins 149 to 153)	93,836,959		13,256,813
155	W/S Allocator			W/S=	0.14127
156	RETURN (R)				
157					\$
158		Long Term Interest (Worksheet K, Ln 51, Col d)			121,292,543
		Preferred Dividends (Worksheet K, Ln 56, Col d)			-
159			\$	%	Cost
160	Long Term Debt (Worksheet K, Ln 17, Col o)		2,915,384,615	45.57%	0.0416
161	Preferred Stock (Worksheet K, Ln 5, Col o)		-	0.00%	0.0000
162	Common Stock (Worksheet K, Ln 9, Col o)		3,482,857,865	54.43%	0.1050
163	Total (sum Ins 160 to 162)		6,398,242,480		R 0.0762

SOUTHWESTERN PUBLIC SERVICE COMPANY

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

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

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	(1)	(2)	(3)	(4)	(5) Transmission Amount
164	REVENUE REQUIREMENT (w/o incentives)	(In 277)			\$ 379,829,239
165	REVENUE CREDITS	(Note A)	Total	Allocator	
166	Account No. 454	(Worksheet B)	907	DA 1.00000	\$ 907
167	Account No. 456.1	(Worksheet B)	20,847,648	DA 1.00000	\$ 20,847,648
167.1	Account No. 421.1(or other applicable acct)	(Worksheet B)	-	DA 1.00000	\$ -
167.2	Account No. 456.0	(Worksheet B)	64,903	DA 1.00000	\$ 64,903
168	Total Revenue Credits				\$ 20,913,457
169	NET REVENUE REQUIREMENT (w/o incentives)	(In 164 less In 168)			\$ 358,915,782
170	NET PLANT CARRYING CHARGE (w/o incentives) (Note B)				
171	Annual Rate	(In 169 / In 198 x 100)			11.83%
172	Monthly Rate	(In 171 / 12)			0.99%
173	GROSS PLANT CARRYING CHARGE (w/o incentives) (Note B)				
174	Annual Rate	(In 169 / In 184 x 100)			10.23%
175	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives) (Note B)				
176	Annual Rate	((In 169 - In 250) / In 198 x 100)			9.03%
176.1	BPU Depreciation Rate	(In 250 / In 184)			2.42%
177	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN (Note B)				
178	Annual Rate	((In 169 - In 250 - In 274 - In 275) / In 198 x 100)			1.41%
179	ADDITIONAL REVENUE REQUIREMENT (w/incentives) (Note C - Worksheet R)				\$ -
180	LESS SPP Base Plan Upgrades Revenue Requirement				\$ 215,447,206
181	ACTUAL REVENUE REQUIREMENT	(In 169 + In 179 - In 180)			\$ 143,468,576

****ACTUAL****

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

Table 8

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	RATE BASE CALCULATION		Data Sources		Total		Total	
	(1)		(See "General Notes")		(3)		(5)	
			(2)			Allocator (4)		
182	GROSS PLANT IN SERVICE							
183	Production		(WsD.1 , Ln 78)		3,764,375,094	NA		0
184	Transmission		(WsD.1 , Ln 83)		3,761,210,286	TP 0.93287	3,508,720,240	
185	Distribution		(WsD.1 , Ln 88)		1,698,574,982	NA		-
186	General Plant		(WsD.1 , Ln 93)		565,291,089	W/S 0.13978	79,016,388	
187	Intangible Plant		(WsD.1 , Ln 95)		254,127,497	W/S 0.13978	35,521,942	
188	TOTAL GROSS PLANT		(sum Ins 183 to 187)		10,043,578,948	GP= 0.36075	3,623,258,570	
189	ACCUMULATED DEPRECIATION							
190	Production		(WsD.1 , Ln 110)		1,642,838,275	NA		-
191	Transmission		(WsD.1 , Ln 115)		509,696,700	TP 0.93287	475,480,761	
192	Distribution		(WsD.1 , Ln 120)		396,139,720	NA		-
193	General Plant		(WsD.1 , Ln 125)		265,849,640	W/S 0.13978	37,160,463	
194	Intangible Plant		(WsD.1 , Ln 127)		159,035,939	W/S 0.13978	22,230,044	
195	TOTAL ACCUMULATED DEPRECIATION		(sum Ins 190 to 194)		2,973,560,274		534,871,288	
196	NET PLANT IN SERVICE							
197	Production		(ln 183 - ln 190)		2,121,536,819	NA		
198	Transmission		(ln 184 - ln 191)		3,251,513,586		3,033,239,479	
199	Distribution		(ln 185 - ln 192)		1,302,435,262	NA		
200	General Plant		(ln 186 - ln 193)		299,441,449		41,855,925	
201	Intangible Plant		(ln 187 - ln 194)		95,091,558		13,291,898	
202	TOTAL NET PLANT IN SERVICE		(sum Ins 197 to 201)		7,070,018,674	NP= 0.43683	3,088,387,302	
203	ADJUSTMENTS TO RATE BASE		(Note D)					
204	Account No. 281 (enter negative)		273.8.k (Worksheet E)		(1,054,797)	NA		
205	Account No. 282 (enter negative)		275.2.k (Worksheet E)		(606,537,754)	DA	(606,537,754)	
206	Account No. 283 (enter negative)		277.9.k (Worksheet E)		(4,581,343)	DA	(4,581,343)	
207	Account No. 190		234.8.c (Worksheet E)		44,477,452	DA	44,477,452	
208	Account No. 255 (enter negative)		267.8.h		-	DA	-	
208.1	Account No. 254 Excess ADIT		(Worksheet E)		(383,141)	DA	(383,141)	
208.2	Account No. 182.3 Deficient ADIT		(Worksheet E)		10,973,103	DA	10,973,103	
209	Account No. 107		(WsQ , Ln 46, Col C)		-	TP 0.93287	-	
210	Net Pre-Funded AFUDC on CWIP included in Rate Base (enter negative)	in	(Note E) (Worksheet Q, ln 61)		-	TP 0.93287	-	
211	Unamortized Balance of Abandoned Incentive Plant		(Note E) (Worksheet E)		-	TP 0.93287	-	
212	Unamortized Balance of Extraordinary Property Loss		(Note E) (Worksheet E)		-		-	
213	TOTAL ADJUSTMENTS		(sum Ins 204 to 212)		(557,106,480)		(556,051,683)	
214	LAND HELD FOR FUTURE USE (Note F)		(WsD , Ln 133, Col h)		-	TP 0.93287	-	
215	WORKING CAPITAL							
216	CWC		(Note G)		-		-	
217	Materials & Supplies - Transmission		(WsF , Ln 83, Col d)		850,075	TP 0.93287	793,009	
218	Materials & Supplies - Other		(WsF , Ln 84, Col d)		10,314	GP 0.36075	3,721	
219	Prepayments (Account 165) Plant Related		(WsF , Ln 44, Col d)		7,554,546	GP 0.36075	2,725,302	
220	Prepayments (Account 165) Labor Related		(WsF , Ln 51, Col d)		700,165	W/S 0.13978	97,869	
221	Prepayments (Account 165) Transmission Related		(WsF , Ln 56, Col d)		-	TP 0.93287	-	
222	Prepayments (Account 165) Other Not Allocated		(WsF , Ln 65, Col d)		2,150,994	NA 0.00000	-	
223	TOTAL WORKING CAPITAL		(sum Ins 216 to 222)		11,266,094		3,619,901	
223.1	UNFUNDED RESERVES							
223.2	Unfunded Reserves		WsF.1, Total Actual, Col 11		(2,088,918)	DA	(2,088,918)	
224	BALANCE OF NETWORK CREDITS (enter negative) (Note H)				-	TP 0.93287	-	
225	RATE BASE (sum Ins 202, 213, 214, 223, 223.2, 224)				6,524,178,288		2,533,866,602	

****ACTUAL****

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

Table 9

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	Total (3)	Allocator (4)		Total Transmission (5)
226	OPERATION & MAINTENANCE EXPENSE					
227	Transmission	(WsG , Ln 34, Col e)	204,331,713			
228	Less Total Account 561	(WsG , Ln 36, Col e)	10,102,785			
229	Add Back Account 561.6	(WsG , Ln 37, Col e)	104,423			
230	Add Back Account 561.7	(WsG , Ln 38, Col e)	109,094			
231	Less Total Account 565	(WsG , Ln 39, Col e)	175,994,020			
232	Transmission O&M Expense Adjustment	(WsG , Ln 40, Col e)	(37,906)			
233	Transmission Subtotal	(ln 227 - ln 228 + ln 229 + ln 230 - ln 231 + ln 232)	18,410,519	TP	0.93287	17,174,621
234	Administrative and General	(WsG , Ln 68, Col e)	106,549,373			
235	Less: Acc. 928, Reg. Com. Exp.	(WsG , Ln 53, Col e)	5,882,647			
236	Acct. 930.1, Gen. Advert. Exp.	(WsG , Ln 55, Col e)	1,200,875			
237	Acct. 930.2, Miscellaneous Gen. Exp.	(WsG , Ln 56, Col e)	1,567,818			
238	Acct. 924, Property Insurance	(WsG , Ln 50, Col e)	6,376,140			
239	Balance of A & G	(ln 234 - sum ln 235 to ln 238)	91,521,893	W/S	0.13978	12,792,930
240	Plus: Acc. 924, Property Insurance	(ln 238)	6,376,140	GP	0.36075	2,300,193
241	Acct. 928 - Transmission Specific	(Note K) (WsH , Ln 10, Col h)	493,479	DA	1.00000	493,479
242	Acct. 928 - Transmission Allocated	(Note K) (WsH , Ln 10, Col i)	-	TP	0.93287	-
243	Acct. 930.2 - Transmission Specific	(Note K) (WsH , Ln 21, Col h)	-	TP	0.93287	-
244	Acct. 930.2 - Transmission Allocated	(Note K) (WsH , Ln 21, Col i)	587,118	W/S	0.13978	82,067
245	Transmission Safety and Siting Advertising	(Note K) (WsH , Ln 30, Col f)	-	TP	0.93287	-
246						
247	A & G Subtotal	(sum lns 239 to 245)	98,978,629			15,668,669
248	TOTAL O & M EXPENSE	(ln 233 + ln 247)	117,389,149			32,843,290
249	DEPRECIATION AND AMORTIZATION EXPENSE					
250	Transmission	(Wsl, Ln 24, Col d)	91,102,337	TP	0.93287	84,986,637
251	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, ln 62)	-	TP	0.93287	-
252	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP	0.93287	-
253	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP	0.93287	-
254	General	(Wsl, Ln 28, Col d)	25,956,505	W/S	0.13978	3,628,200
255	Intangible	(Wsl, Ln 30, Col d)	22,156,850	W/S	0.13978	3,097,085
256	TOTAL DEPRECIATION AND AMORTIZATION	(sum lns 250 to 255)	139,215,692			91,711,922
257	TAXES OTHER THAN INCOME	(Note L)				
258	Labor Related					
259	Payroll	(Worksheet J) 263.i	8,587,147	W/S	0.13978	1,200,311
260	Plant Related					
261	Property	(Worksheet J) 263.i	63,208,006	GP	0.36075	22,802,288
262	Franchise & Gross Receipts	(Worksheet J) 263.i	16,133,032	NA		-
263	Other Tax	(Worksheet J) 263.i	(11,301)	GP	0.36075	(4,077)
264	TOTAL OTHER TAXES	(sum lns 259 to 263)	87,916,884			23,998,522
265	INCOME TAXES	(Note M)				
266	$T = 1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)$		22.70%			
267	$CIT = (T / (1 - T)) * (1 - (WCLTD / R))$		22.16%			
268	where WCLTD=(ln 296) and R= (ln 299)					
269	and FIT, SIT & p are as given in Note M.					
270	$1 / (1 - T) =$ (from ln 266)		1.2937			
271	Amortized Investment Tax Credit (266.8.f) (enter negative)	(Worksheet J) 266.8.f	(52,413)			
271.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	(2,643,713)			
271.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	74,315			
272	Income Tax Calculation	(ln 267 * ln 275)	109,588,449			42,562,067
273	ITC adjustment	(ln 270 * ln 271)	(67,807)	NP	0.43683	(29,620)
273.1	(Excess)/Deficient ADIT Amort Adjustment - Plant	(ln 270 * ln 271.1)	(3,420,171)	DA		(3,420,171)
273.2	(Excess)/Deficient ADIT Amort Adjustment - Non-Plant	(ln 270 * ln 271.2)	96,141	DA		96,141
274	TOTAL INCOME TAXES	(sum lns 272 to 273.2)	106,196,612			39,208,417
275	RETURN (Rate Base * Rate of Return)	(ln 225 * ln 299)	494,532,714			192,067,088
276	INTEREST ON NETWORK CREDITS	(Note H)	-	TP	0.93287	-
277	REVENUE REQUIREMENT (sum lns 248, 256, 264, 274, 275, 276)		945,251,051			379,829,239

****ACTUAL****

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

Table 10

SOUTHWESTERN PUBLIC SERVICE COMPANY

SUPPORTING CALCULATIONS					
Line No.	(1)	(2)	(3)	(4)	(5)
278	TRANSMISSION PLANT INCLUDED IN OATT Transmission Rate (Note N)				
279	Total transmission plant	(ln 184)			3,761,210,286
280	Less Generator Step-up facilities	(WsD.1 , Ln 147)			118,804,271
281	Less Radial Line facilities	(Worksheet O)			133,584,289
281.a	Plus Radial Line facilities true-up	(Worksheet M)			105,188
282	Transmission plant included in OATT Trans Rate	(ln 279 - ln 280 - ln 281 - ln 281.a)			3,508,716,538
283	Percent of transmission plant in OATT Trans Rate	(ln 282 / ln 279)		TP=	0.93287
284	WAGES & SALARY ALLOCATOR (W/S)				
285	Production	(Note O)			-
286	Transmission	(WsG , Ln 74, Col i)	45,570,777	NA	-
287	Regional Market	(WsG , Ln 75, Col i)	12,596,808	TP 0.93287	11,751,184
288	Distribution	(WsG , Ln 76, Col i)	491,872	NA	-
289	Other	(WsG , Ln 77, Col i)	16,242,811	NA	-
290	Total	(WsG , Ln 78, Col i)	9,164,438	NA	-
		(sum lns 285 to 289)	84,066,705		11,751,184
291	W/S Allocator			W/S=	0.13978
292	RETURN (R)				\$
293		Long Term Interest (Worksheet K, Ln 51, Col h)			122,208,875
294		Preferred Dividends (Worksheet K, Ln 56, Col h)			-
295			\$ %	Cost	Weighted
296	Long Term Debt (Worksheet K, Ln 36, Col o)		2,992,307,692 45.57%	0.0408	1.86%
297	Preferred Stock (Worksheet K, Ln 23, Col o)		- 0.00%	0.0000	0.00%
298	Common Stock (Worksheet K, Ln 27, Col o)		3,574,519,627 54.43%	0.1050	5.72%
299	Total (sum lns 296 to 298)		6,566,827,319	R	7.58%

SOUTHWESTERN PUBLIC SERVICE COMPANY

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

Note Letter	
A	The revenues credited shall include amounts received directly from the SPP for service under this tariff reflecting SPS's integrated transmission facilities. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or other facilities revenues shall be excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. Revenue from coincident peak loads included in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense. See Worksheet B for details.
B	The annual and monthly net and gross plant carrying charges on page 7 are to be used to compute the revenue requirement for directly assigned facilities, any Base Plan Upgrades, distribution facilities, and radial lines.
C	This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet R shows the calculation of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC by a separate docket. These individual additional revenue requirements shall be summed, for the then current year, and included here.
D	Reflects the transmission related portion of balances in Accounts 281, 282, 283, 190, and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106, 109, 133,158 or FASB Interpretation No. 48. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note M. The calculation of ADIT for both the true-up and the annual projection will be performed in accordance with IRS regulation Section 1.167(l)-1(h)(6). The Annual True-Up for a given year will use the same methodology that was used to project that year's rates. (Except for ADIT Proration which is described on Table 21A of the template.)
E	Includes any incentive Construction Work in Progress (CWIP), any related Allowance for Funds Used During Construction (AFUDC), any unamortized balances related to the recovery of abandoned incentive plant costs, any extraordinary property losses and any related depreciation and amortization expense amounts. Formula amounts for all of the foregoing items will remain at \$0 until approved by FERC under a separate docket.
F	Includes only transmission related or functionally booked as transmission land held for future use.
G	Cash Working Capital will be set at and remain \$0 until such time as SPS files and receives FERC approval for a lead/lag study.
H	Equal to the balance of Network Facilities Upgrades Credits, net of accumulated depreciation, due transmission customers that made lump-sum payments towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Excludes interest since interest is added to the revenue requirement on line 276.
I	The base plan upgrade revenue requirement will be updated annually based on actual data for the prior billing period. The updated revenue requirement will be provided to the SPP no later than October 20 for billings effective January 1.
J	(Reserved for future use)
K	Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet H how these expense items are assigned to transmission. FERC Assessment Fees, General Advertising, and Industry Association Dues and Research and Developments costs recorded in 930.2 shall not be assigned to transmission. A & G expenses shall include specific transmission safety-related advertising and transmission siting advertising costs. The annual PBOP expense amount will be based on the PBOP expense amount reported in SPS's most recent annual actuarial valuation report as of the date of SPS's Annual Update. SPS will provide a copy of that actuarial report as part of its Annual Update and its Annual Informational Filing to the Commission NERC fees recorded in Acct. 928, Regulatory Commission Expenses, or in Acct. 165. Prepayments, shall be excluded from the formula.
L	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts tax, taxes related to income, retail and non-transmission related taxes are excluded.
M	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state, it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 271) multiplied by (1/(1-T)). If the applicable tax rates are zero enter 0. Inputs Required: FIT = 21.00% SIT= (Worksheet L) 2.15% (State Income Tax Rate or Composite SIT) p = 0.00% (percent of FIT deductible for state purposes)
N	Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities, or is booked to transmission (e.g. step-up transformers) that is included in the development of OATT ancillary service rates, or is otherwise not eligible to be recovered under this Tariff.
O	Enter dollar amounts. Includes service company labor. Does not include contract labor.
P	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)).

A. <u>Schedule 1 - Projected ARR for Billing Period 01/01/2021 to 12/31/2021</u>		
1	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS \$9,337,827
2	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4 \$3,782,421
3	Less: Transmission Service Studies	WsG - Acct 561.6 \$203,333
4	Less: Generation Interconnection Studies	WsG - Acct 561.7 \$149,584
5	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8 \$1,639,049
6	Total 561 Costs for Projected Schedule 1 ARR	(Ln 1 - Sum of Lines 2 through 5) \$3,563,441
7	Less: Schedule 1 Point to Point Projected Revenues	WsB Rev Credits \$148,361
8	Projected Schedule 1 ARR Without True-up Adjustments	(Ln 6 - Ln 7) \$3,415,080
9	Prior Year True-up Adjustment	Input from Prior Year True-up (\$1,009,464)
10	Interest On Prior Year True-up Adjustment	Input from Prior Year (\$84,792)
11	Projected Schedule 1 ARR	(Ln 8 + Ln 9 + Ln 10) \$2,320,824
B. <u>Schedule 1 Rate Calculations</u>		
12	Projected Average 12-Mo. Demand	WsC Divisor 4,683,000 kW
13	Monthly Point to Point Rate in \$/kW - Month	((Line 11 /Line 12) /12) \$0.041 kW
14	Weekly Point to Point Rate in \$/kW - Weekly	((Line 11 /Line 12) /52) \$0.010 kW
15	Daily Point to Point Rate in \$/kW - Day	((Line 11 /Line 12) /365) \$0.001 kW
16	Hourly Point to Point Rate in \$/mW - Hourly	((Line 11 /Line 12) /8760 * 1000) \$0.057 mW
17	**SECTIONS C AND D USED ONLY FOR TRUE-UP, ANNUAL UPDATE WILL BE BLANK**	
C. <u>Schedule 1 - Actual ARR for the Billing Period 01/01/2021 to 12/31/2021</u>		
18	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS \$10,102,785
19	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4 \$3,660,351
20	Less: Transmission Service Studies	WsG - Acct 561.6 \$104,423
21	Less: Generation Interconnection Studies	WsG - Acct 561.7 \$109,094
22	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8 \$2,766,134
23	Total 561 Costs for Actual Schedule 1 ARR	(Ln 18 - Sum of Lines 19 through 22) \$3,462,783
24	Less: Schedule 1 Point to Point Actual Revenues Billed	WsB Rev Credits \$159,044
25	Actual Schedule 1 ARR	(Ln 23 - Ln 24) \$3,303,739
<u>True Up from Billing Period to be Included in Projected Schedule 1 ARR:</u>		
26	Revenue Requirement True-Up:	
27	Actual Schedule 1 ARR calculated above	(Ln 25) \$3,303,739
28	Projected Schedule 1 ARR calculated above	(Ln 8) \$3,415,080
29	ARR True-up Amount (Over recovery = credit; under recovery = debit)	(Ln 27 - Ln 28) (\$111,341)
30	Volume True-Up:	
31	Actual Divisor Load for the Billing Period	WsC Divisor 4,616,000 kW
32	Projected Divisor Load for the Billing Period	(Ln 12) 4,683,000 kW
33	Volume Adjustment	(Ln 32 - Ln 31) 67,000
34	Projected Zonal Rate per kw-yr for the Billing Period	(Ln 28 / Ln 32) \$0.7293
35	Actual Zonal Rate per kw-yr for the Billing Period	(Ln 27 / Ln 31) \$0.7157
36	Volume Revenue Adjustment (Over recovery = credit; under recovery = debit)	(Ln 33 * Ln 34) \$48,860
37	Net Schedule 1 True-up Adjustment (Over Recovery = credit; under recovery = debit)	(Ln 29 + Ln 36) (\$62,481)
38	Interest True-up Amount	(Ln 68) (\$4,056)
D. <u>Interest Calculation:</u>		
39		
40		
41	Months	FERC Quarterly Interest Rates Monthly Interest Rate
42	January - Yr 2021	3.25% 0.0028
43	February	3.25% 0.0025
44	March	3.25% 0.0028
45	April	3.25% 0.0027
46	May	3.25% 0.0028
47	June	3.25% 0.0027
48	July	3.25% 0.0028
49	August	3.25% 0.0028
50	September	3.25% 0.0027
51	October	3.25% 0.0028
52	November	3.25% 0.0027
53	December	3.25% 0.0028
54	January - Yr 2022	3.25% 0.0028
55	February	3.25% 0.0025
56	March	3.25% 0.0028
57	April	3.25% 0.0027
58	May	3.25% 0.0028
59	June	3.25% 0.0027
60	July	3.25% 0.0028
61	August	3.25% 0.0028
62	September	3.25% 0.0027
63	Average Monthly Interest Rate	0.0027
64	Over/Under Recovery Amount	(Line 37) (\$62,481)
65	Average Monthly Interest Rate	(Line 63) 0.0027
66	Monthly Interest Recovery Amount	(Line 64 * Line 65) (\$169)
67	Number of Months for Interest Recovery Amount	24
68	Interest Recovery Amount	(Line 67 * Line 66) (\$4,056)
69	Note:	
70	The interest is calculated using the interest rate posted on the FERC website.	
71	See link to website below.	
72	http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub	

Southwestern Public Service Company
Worksheet A - Projected Billing Year True-Up Adjustment and Interest Calculation
2021 Projection

Worksheet A
Table 13

Line		2021	
No.			
1	I. Revenue Requirement True-up:		
2	Projected Revenue Requirement for the Prior Rate Year - (ARR Projected Data In 33 + In 43)	\$ 370,752,280	
3	Actual Revenue Requirement for the True-up Rate Year - (ARR Actual Data In 169 + In 179)	\$ 358,915,782	
4	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit)	\$ (11,836,498)	
5	II. SPP Base Plan Upgrades Revenue Requirement True-up:		
6	Projected Revenue Requirement for the Prior Rate Year - (ARR Projected Data In 44 col (5))	\$ 221,892,539	
7	Actual Revenue Requirement for the True-up Rate Year - (ARR Actual Data In 180 col (5))	\$ 215,447,206	
8	SPP BPU True-up (Over Recovery is a Credit, Under Recovery is a Debit) (In 6 - In 7)	\$ 6,445,333	
9	Net Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit)	\$ (5,391,165)	
10	III. Volume True-up:		
11	Projected Divisor Load for the Prior Rate Year, - (WsC Divisor In 14 * 1,000)	4,683,000 kw	
12	Actual Divisor Load for the Prior Rate Year, - (WsC Divisor In 28 * 1,000)	4,616,000 kw	
13	Volume Adjustment (line 11 - line 12)	67,000 kw	
14	Projected Zonal Rate per kW-yr for the Prior Rate Year - (Rate In 10 col (3))	\$ 30.3030	
15	Actual Zonal Rate per kW-yr for the Prior Rate Year ((In 3 - In 7) / In 12))	\$ 31.0810	
16	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 13 x line 14)	\$ 2,030,301	
17	Net True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (sum lines 4 + 8+ 16)	\$ (3,360,864)	
18	IV. Interest Calculation:	was section III, now 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
39	April	3.25%	0.0027
40	May	3.25%	0.0028
41	June	3.25%	0.0027
42	July	3.25%	0.0028
43	August	3.25%	0.0028
44	September	3.25%	0.0027
45	Average Monthly Interest Rate	0.0027	
46	Over/Under Recovery Amount (ARR from In 4 & In 16 BPU from In 8 amount)	line reference change	
47	Average Monthly Interest Rate (In 45)		
48	Monthly Interest Recovery Amount (In 46 x In 47)		
49	Number of Months for Interest Recovery Amount		
50	Interest Recovery Amount (In 49 times In 48)		
51	Prior Year True-up Adjustment (line 46)		
52	Interest on Prior Year True-up Adjustment (In 50)		
53	Note:		
54	The interest is calculated using the interest rate posted on the FERC website.		
55	See link to website below.		
56	http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub		

ATRR Revenue Requirement	SPP BPU Revenue Requirement
True-up	True-up
\$ (9,806,197)	\$ (6,445,333)
\$ 0	\$ 0
\$ (26,477)	\$ (17,402)
24	24
\$ (635,448)	\$ (417,648)
\$ (9,806,197)	\$ (6,445,333) (Input to Annual Update)
\$ (635,448)	\$ (417,648) (Input to Annual Update)

Line
No.

I. Radial Line Interest on True-Up Calculation

(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement True-Up (Worksheet M)	Month Radial Line Changed (Input)	Months Subject to Interest (12 - Col b)	Average Interest Rate (Col i)	Monthly Interest (Col a * Col d)	Interest Recovery Amount (Col c * Col e)
			0.00275	0	0
				0	0
Total	\$0				\$0

II. Interest Rates:

(g)	(h)	(i)
FERC Quarterly Interest Rates	Number of Days in Month	Monthly Interest Rate
January - Actual Yr 2021	31	0.0028
February	29	0.0026
March	31	0.0028
April	30	0.0027
May	31	0.0028
June	30	0.0027
July	31	0.0028
August	31	0.0028
September	30	0.0027
October	31	0.0028
November	30	0.0027
December	31	0.0028
Average Monthly Interest Rate		0.00275

III. Total Radial Line Charges

	(j)	(k)	(l)	(m)
	Annual Charge (Worksheet M)	True-Up (Col a)	Interest on True-Up (Col f)	Total Annual Charge (Sum Col j - l)
Bailey County	\$42	\$0	\$0	\$42
Big Country	\$107,104	\$0	\$0	\$107,104
CVEC	\$230,240	\$0	\$0	\$230,240
Deaf Smith	\$167,379	\$0	\$0	\$167,379
Farmers	\$2,268	\$0	\$0	\$2,268
Green Belt	\$162,831	\$0	\$0	\$162,831
Lamb County	\$127	\$0	\$0	\$127
Lighthouse	\$37,659	\$0	\$0	\$37,659
LPL	\$114,650	\$0	\$0	\$114,650
Lyntegar	\$222,246	\$0	\$0	\$222,246
Rita Blanca	\$97	\$0	\$0	\$97
South Plains	\$3,864	\$0	\$0	\$3,864
Tri County	\$139	\$0	\$0	\$139
Total	\$1,048,646	\$0	\$0	\$1,048,646

Note:

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

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

Southwestern Public Service Company
Worksheet B - Revenue Credits

Worksheet B
Table 15

Gain on Disposition of Property, Projected for Billing Year =

2021

(Revenue related to sale of transmission assets)

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

Gain on Disposition of Property, Actual for Billing Year =

2021

(Revenue related to sale of transmission assets)

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

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

Account 454, Rent from Electric Property, Projected for Billing Year =

2021

(Revenue related to transmission facilities for pole attachments, rentals, etc.)

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

Net Transmission Credits

Account 454, Rent from Electric Property, Actual for Billing Year =

2021

(Revenue related to transmission facilities for pole attachments, rentals, etc.)

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

Net Transmission Credits

Data Source - Account 454 General Ledger Detail Analysis

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

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

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

		(a)	(b)	(c)	(d)
		Amount	Allocator	Allocated Amount	
Line No.					
4	Schedule 18- Annual Interconnection Customer O&M Charge	\$ 64,903	DA	1.00000	\$ 64,903
5	Other Electric Revenue		NA		
6	Total Account 456.0 Other Electric Revenue	\$ 64,903			\$ 64,903

2021	\$	282,177,592
------	----	-------------

41	Description of Revenue Types:	
42	Ancillary	Ancillary services includes regulation & frequency, control & dispatch, voltage
43		control, reactive, spinning reserve, scheduling and generation step-up.
44	Divisor	Load associated with these revenues are included in the formula divisor.
45	Credit	Revenue credit because load not included in divisor.
46	Note 2 - SPP point to point revenues are being revenue credited here because SPP will not revenue credit these revenues to LSE	

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Line No.	Type	Description	RTO	Network Transmission & Facilities - Meter Charges	Scheduling, System Control & Dispatch	Reactive Supply & Voltage Control	Regulation and Frequency	Network & Energy Imbalance	Network & Intero. Spinning Reserve	Supplemental Spinning Reserve	FERC Assess Pass Through	Total of Line Items	Total Per FERC Form No. 1
47	Divisor	Golden Spread Electric Cooperative		26,782,648								26,782,648	
48	Ancillary	Golden Spread Electric Cooperative	822,573		537,572							1,360,145	
49												0	
50	Credit	Southwest Power Pool - Point to Point		6,165,323	159,044	208,679						6,533,047	
51	Credit	Southwest Power Pool - Z2 Ongoing PTP Revenue Clawback		(98,552)								(98,552)	
52	Divisor	Southwest Power Pool - Network		20,116,981								20,116,981	
53	Ancillary	Southwest Power Pool - Network	816,124		599,972	(3,546)						1,412,549	
54												0	
55	Credit	Sch. 11 - Point to Point		14,780,876								14,780,876	
56	Divisor	Sch. 11 - Base Plan		216,505,871								216,505,871	
57												0	
58												0	
59												0	
60												0	
61												0	
62												0	
63												0	
64												0	
65												0	
66												0	
67												0	
68												0	
69												0	
70												0	
71												0	
72												0	
73													
74													
75	Total		1,638,697	284,253,147	1,296,588	205,133	0	0	0	0	0	287,393,565	287,393,565
76													
77	Summarized by Type: Note 2												
78	Credit		0	20,847,648	159,044	208,679	0	0	0	0	0	21,215,371	
79	Divisor		0	263,405,500	0	0	0	0	0	0	0	263,405,500	
80	Ancillary		1,638,697	0	1,137,543	(3,546)	0	0	0	0	0	2,772,694	
81	Other		0	0	0	0	0	0	0	0	0	0	
82	Total		1,638,697	284,253,147	1,296,588	205,133	0	0	0	0	0	287,393,565	
83	Description of Revenue Types:												
84	Ancillary	Ancillary services includes regulation & frequency, control & dispatch, voltat											
85		control, reactive, spinning reserve, scheduling and generation step-up											
86	Divisor	Load associated with these revenues are included in the formula divisor.											
87	Credit	Revenue credit because load not included in divisor											
88	Note 2 - SPP point to point revenues are being revenue credited here because SPP will not revenue credit these revenues to LSE												

Southwestern Public Service Company
Worksheet C - Divisor

Worksheet C
Table 18

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

2021

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

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

2021

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

III. Notes

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

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

2021

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

V. Notes

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

Line No.	(a)	Year = 2021 (b) Projected Beg of Year Balance	(c) Projected End of Year Balance	(d) Projected Avg. Balance (b+c)/2	(e) References for Actual Data	Year = 2021 (f) Actual Beg of Year Balance	(g) Actual End of Year Balance	(h) Actual Avg. Balance (f+g)/2
1	Deferred Taxes - Account 281							
2	Tax Amortization - Pollution Control Facilities	(1,074,423)	(1,037,564)	(1,055,994)		(1,073,958)	(1,035,635)	(1,054,797)
3				0				0
4				0				0
5				0				0
6	Total Account 281	(1,074,423)	(1,037,564)	(1,055,994)	FF1, p 273, ln 8, col k	(1,073,958)	(1,035,635)	(1,054,797)
7								
8	Deferred Taxes - Account 282							
9	Liberalized Depreciation:							
10	Electric Distribution	(267,308,669)	(269,616,036)	(268,462,353)		(268,333,157)	(271,367,039)	(269,850,098)
11	Electric Transmission	(637,144,446)	(655,550,826)	(646,347,636)		(633,675,355)	(651,285,927)	(642,480,641)
12	Electric Production	(344,927,116)	(420,383,735)	(382,655,425)		(347,317,018)	(416,637,300)	(381,977,159)
13	Electric General	(55,706,767)	(55,112,780)	(55,409,773)		(54,326,834)	(53,229,092)	(53,777,963)
14	Electric Intangible	(1,214,065)	(1,056,777)	(1,135,421)		(1,437,433)	(2,473,139)	(1,955,286)
15	Electric Non Utility	(3,044,610)	(3,036,730)	(3,040,670)		(3,050,947)	(3,041,028)	(3,045,987)
16								
17	Subtotal Liberalized Depreciation	(1,309,345,672)	(1,404,756,885)	(1,357,051,279)		(1,308,140,744)	(1,398,033,525)	(1,353,087,134)
18				-				-
19	FAS 109 Plant AFUDC Equity	569,591,494	553,677,947	561,634,721		(41,986,944)	(40,984,628)	(41,485,786)
20	FAS 109 Plant Prior Flow Through	(27,882,557)	(34,062,390)	(30,972,474)		532,054,329	510,039,582	521,046,956
21	Excess ADIT							
22	FAS 109 Plant Excess ADIT - Protected	466,692,252	455,545,376	461,118,814		440,628,934	423,841,983	432,235,459
23	FAS 109 Plant Excess ADIT - Unprotected	103,216,501	98,443,184	100,829,843		91,425,395	86,197,600	88,811,498
24	Total Account 282	(197,727,982)	(331,152,767)	(264,440,375)	FF1, p 275, ln 9, col k	(286,019,030)	(418,938,988)	(352,479,007)
25								
26	Deferred Taxes - Account 283							
27	Liberalized Depreciation - Software	(184,372)	(171,331)	(177,852)		(182,257)	(167,486)	(174,871)
28	Liberalized Depreciation - Software Electric Intangible	(21,966,887)	(19,657,650)	(20,812,268)		(21,516,716)	(18,802,291)	(20,159,504)
29	SchM-107 - Pension Expense	(33,436,933)	(34,387,903)	(33,912,418)		(33,237,689)	(34,247,373)	(33,742,531)
30	SchM-126 - Book Unamort. Cost Of Recquired 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-147 - State Tax Deduction Cash Vs Accrual - 283	0	0	-		(368,309)	0	(184,154)
33	SchM-179 - DSM/CIP	0	0	-		0	(1,911)	(955)
34	SchM-186 - Deferred Fuel Costs	0	0	-		0	(33,705,654)	(16,852,827)
35	SchM-187 - Reg Asset/Liability Transmission Attachment O	(1,097,440)	(484,240)	(790,840)		0	(154,138)	(77,069)
36	SchM-189 - OCI Treasury	(596)	(596)	(596)		(598)	(600)	(599)
37	SchM-192 - Texas Margin Tax	0	0	-		(112,956)	(851,600)	(482,278)
38	SchM-195 - Renewable Energy Standard	(44,960)	0	(22,480)		(981,900)	(760,343)	(871,121)
39	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	0	0	-		0	0	-
40	SchM-207 - Mark to Market Adjust	0	0	-		0	(176,594)	(88,297)
41	SchM-217 - Reg Asset - Texas Surcharge (DTL)	0	0	-		0	0	-
42	SchM-270 - Non Plant Rate Change	0	0	-		0	0	-
43	SchM-275 - Reg Asset - Miscellaneous	(1,300,443)	(1,185,089)	(1,242,766)		(17,238,929)	(6,806,500)	(12,022,715)
44	SchM-293 - Rate Change	0	0	-		(11,874,051)	(11,506,710)	(11,690,381)
45	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	0	0	-		2	2	2
46	SchM-299 - Operating Lease	(109,779,289)	(103,515,375)	(106,647,332)		(109,423,742)	(103,461,034)	(106,442,388)
47	SchM-300 - Reg A/L - Emergency Spec Response	(490,843)	0	(245,422)		(406,209)	(769,402)	(587,805)
48	Non-Utility	0	0	-		(95,889)	(77,136)	(86,513)
49	Total Account 283	(173,416,552)	(167,610,675)	(170,513,615)	FF1, p 277, ln 9, col k	(200,712,358)	(231,978,051)	(216,345,204)
50								
51	Deferred Taxes - Account 190							
52	Basis Difference - Electric Distribution	7,202,135	7,033,867	7,118,001		7,243,119	7,064,180	7,153,649
53	Basis Difference - Electric Transmission	23,747,825	23,126,901	23,437,363		23,961,852	23,541,453	23,751,652
54	Basis Difference - Electric Production	14,820,538	14,199,320	14,509,929		14,645,485	14,144,208	14,394,846
55	Basis Difference - Electric General	957,400	921,185	939,293		950,875	951,470	951,173
56	Basis Difference - Electric Intangible	3,020	2,187	2,604		3,020	2,202	2,611
57				-				-
58								
59	Subtotal Basis Difference	46,730,918	45,283,461	46,007,190		46,804,351	45,703,512	46,253,932
60				-				-
61	Basis Difference - CIAC Elec Distribution	21,557,945	20,587,561	21,072,753		22,681,704	20,554,187	21,617,946
62	Basis Difference - CIAC Elec Transmission	12,818,973	14,017,041	13,418,007		10,637,721	10,826,558	10,732,140
63	Basis Difference - CIAC Elec Production	20,055	17,694	18,874		20,040	16,891	18,465
64	Basis Difference - CIAC Elec General	8,707	9,401	9,054		8,766	9,254	9,010
65	Basis Difference - CIAC Elec Non Utility	11,620,210	12,391,368	12,005,789		11,602,448	13,804,360	12,703,404
66								
67	Subtotal Basis Difference - CIAC	46,025,889	47,023,065	46,524,477		44,950,678	45,211,250	45,080,964
68								
69	SchM-102 - Fuel Tax Credit - Inc Addback	1,559	1,559	1,559		1,493	3,052	2,273
70	SchM-103 - Environmental Remediation	5,671	3,832	4,752		718,719	172,507	445,613
71	SchM-108 - Accrued Vacation Paid	957,945	957,945	957,945		1,016,350	1,044,895	1,030,622
72	SchM-109 - Employee Incentive	678,450	710,425	694,438		670,256	637,578	653,917
73	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
74	SchM-112 - Post Employment Benefits FAS 112	67,011	45,070	56,041		76,648	51,540	64,094
75	SchM-116 - Bad Debt	1,477,844	1,328,247	1,403,045		1,874,873	2,684,096	2,279,485
76	SchM-118 - Inventory Reserve	64,953	64,953	64,953		72,581	64,288	68,434
77	SchM-119 - Electric Vehicle Credit	7,500	7,500	7,500		7,500	7,500	7,500
78	SchM-127 - Litigation Reserve	273,792	273,792	273,792		22,256	0	11,128
79	SchM-130 - Deferred Compensation Plan Reserve	915,220	978,095	946,657		1,114,022	1,321,435	1,217,729
80	SchM-134 - Non-Qualified Pension Plans - 190	86,564	83,461	85,012		104,880	84,510	94,695
81	SchM-136 - Performance Share Plan	136,683	119,861	128,272		143,453	97,461	120,457
82	SchM-137 - R&E Credit	10,273,993	11,786,993	11,030,493		10,202,963	12,577,851	11,390,407
83	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	397,122	397,122	397,122		5,684	37,171	21,428
84	SchM-152 - Rate Refund	512,972	501,016	506,994		0	0	-
85	SchM-171 - Employee Retention	0	0	-		0	2,019	1,010
86	SchM-174 - New Hire Retention Credit	11,000	11,000	11,000		11,000	11,000	11,000
87	SchM-178 - Interest Income on Disputed Tax	61,948	61,948	61,948		406,359	465,213	435,786
88	SchM-179 - DSM/CIP	333,770	148,342	241,056		335,181	149,413	242,297
89	SchM-180 - ITC Grant	0	0	-		0	0	-
90	SchM-186 - Deferred Fuel Costs	9,172,511	9,172,511	9,172,511		8,546,086	0	4,273,043
91	SchM-187 - Reg Asset/Liability Transmission Attachment O	0	0	-		529,590	0	264,795
92	SchM-188 - Contributions Carryover	716	169,703	85,209		54	64,262	32,158
93	SchM-189 - OCI Treasury	380,920	359,692	370,306		386,481	347,090	366,786
94	SchM-192 - Texas Margin Tax	299,054	299,054	299,054		0	0	-
95	SchM-195 - Renewable Energy Standard	0	251,516	125,758		0	0	-
96	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	0	0	-		101,388	197,461	149,425

Line No.	(a)	Year = 2021			(e) References for <u>Actual Data</u>	Year = 2021		
		(b) Projected Beg of Year Balance	(c) Projected End of Year Balance	(d) Projected Avg. Balance (b+c)/2		(f) Actual Beg of Year Balance	(g) Actual End of Year Balance	(h) Actual Avg. Balance (f+g)/2
97	SchM-205 - State Only NOL	59,951	59,951	59,951		58,759	5,166,750	2,612,755
98	SchM-207 - Mark to Market Adjust	0	0	-		119,723	0	59,861
99	SchM-213 - Rate Refund Reserve	0	0	-		515,134	2,675,149	1,595,142
100	SchM-223 - Unamortized ITC	0	0	-		15,005	0	7,502
101	SchM-226 - Performance Recognition Award	11,072	11,183	11,128		20,563	22,838	21,701
102	SchM-261 - Section 59e Adjustment	12,178,842	12,422,544	12,300,693		14,213,855	14,660,405	14,437,130
103	SchM-262 - Federal Only NOL - Non Operating	0	0	-		0	(695,289)	(347,644)
104	SchM-263 - Federal Only NOL - Production	0	1,899,186	949,593		0	52,688,968	26,344,484
105	SchM-264 - Federal Only NOL - Transmission	0	6,173,529	3,086,765		0	14,138,014	7,069,007
106	SchM-265 - Federal Only NOL - General	0	1,661,788	830,894		0	19,821	9,911
107	SchM-266 - Federal Only NOL - Distribution	0	2,017,885	1,008,942		0	4,424,968	2,212,484
108	SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg	0	0	-		(3)	(3)	(3)
109	SchM-293 - Rate Change	0	0	-		3,089,089	1,906,752	2,497,921
110	SchM-299 - Operating Lease	109,779,289	103,515,375	106,647,332		109,423,742	103,461,034	106,442,388
111	SchM-301 - Cares Act Payroll Deferral	0	0	-		1,082,180	536,207	809,194
112	SchM-PTC - Deferred PTCs - Hale	76,085,477	132,134,477	104,109,977		74,861,194	126,335,149	100,598,172
113	SchM-PTC - Deferred PTCs - Sagamore	146,375	61,648,375	30,897,375		21,300	51,224,809	25,623,055
114	Other Non-plant			-		(2)	1,662	830
115	Deficient ADIT			-				-
116	FAS 109 Plant Deficient ADIT - Protected	0	0	-				-
117	FAS 109 Plant Deficient ADIT - Unprotected	(34,327,486)	(32,931,900)	(33,629,693)		(27,719,263)	(26,802,676)	(27,260,969)
118	Total Account 190	285,607,310	411,406,584	348,506,948	FF1, p 234, ln 18, col c	296,589,321	463,260,511	379,924,920
119								
120	Total Deferred Taxes			(87,503,036)				(189,954,088)
121								
122	Unamortized Balance of Abandoned Incentive Plant			-				-
123	(See Formula Template Note E found on pages 6 and 11.)			-				-
124				-				-
125	Total Abandoned Incentive Plant	0	0	-	Company Records	0	0	-
126								
127	Unamortized Balance of Extraordinary Property Loss (Note E)			-				-
128	(See Formula Template Note E found on pages 6 and 11.)			-				-
129				-				-
130	Total Extraordinary Property Loss	0	0	-	Company Records	0	0	-
131								
132								
133	Land Held for Future Use	0	0	-	FF1, p 214	0	0	-

Line No.	Plant in Service Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	Balance	13 Mo Average
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	1,831,387,530	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Production Net of ARC	3,763,557,186	3,765,004,511	3,765,466,050	3,767,306,848	3,768,021,768	3,771,065,264	3,772,198,824	3,774,202,585	3,775,127,966	3,777,551,805	3,790,056,921	3,800,024,575	3,803,511,826	3,776,392,009	
7																
8	Transmission	3,694,892,106	3,696,175,302	3,697,038,682	3,701,511,075	3,718,579,787	3,750,863,133	3,750,617,647	3,750,542,740	3,751,025,705	3,752,945,627	3,755,403,168	3,868,081,215	3,890,755,367	3,752,187,043	
9	Less Asset Retirement Costs	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	
10	Adjustment to Transmission	0	0	0	0	0	0	0	0	0	0	0	0	(254,932)	(19,610)	
11	Transmission Net of ARC	3,694,867,077	3,696,150,274	3,697,013,654	3,701,486,046	3,718,554,758	3,750,838,105	3,750,592,618	3,750,517,711	3,751,000,677	3,752,920,598	3,755,378,140	3,868,056,187	3,890,475,406	3,752,142,404	
12																
13	Distribution	1,640,727,011	1,649,105,002	1,654,689,303	1,660,294,993	1,673,227,826	1,684,422,293	1,689,896,379	1,696,521,035	1,704,679,243	1,712,617,763	1,721,754,728	1,730,046,069	1,741,819,620	1,689,215,482	
14	Less Asset Retirement Costs	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	
15	Adjustment to Distribution	0	(115)	(305)	(544)	(815)	(1,571)	(2,644)	(3,896)	(5,292)	(6,782)	(8,333)	(9,897)	(11,464)	(3,974)	
16	Distribution Net of ARC	1,633,259,643	1,641,637,520	1,647,221,630	1,652,827,082	1,665,759,644	1,676,953,355	1,682,426,367	1,689,049,772	1,697,206,583	1,705,143,613	1,714,279,027	1,722,568,804	1,734,340,788	1,681,744,140	
17																
18	General	557,210,362	567,806,637	569,003,174	573,163,423	575,942,433	578,681,257	583,433,475	599,474,653	601,897,132	607,095,475	612,514,904	615,518,157	626,251,675	589,845,597	
19	Less Asset Retirement Costs	64,394	64,394	64,394	64,394	64,394	64,394	64,394	64,394	64,394	64,394	64,394	64,394	64,394	64,394	
20	Adjustment to General	0	0	0	0	0	0	(13,874,983)	(13,874,983)	(13,874,983)	(13,874,983)	(13,874,983)	(13,874,983)	(13,874,983)	(6,403,838)	
21	General Net of ARC	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																
22a	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	
22b	Adjustment to 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)	(4,523,776)	(4,485,702)	
23	Intangible	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	
24																
25	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	
26	Less Total Asset Retirement Costs	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	
27																
28	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	
29																
30	(Note 1 - ARC not included in projected balance amounts.)															
31																
Line No.	Plant in Service Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	Balance	13 Mo Average
32	Accumulated Depreciation & Amortization															
33																
34	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	
35	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	
36	Production - Intangible Amortization	5,367,710	5,404,308	5,440,907	5,477,505	5,514,104	5,550,702	5,587,301	5,623,899	5,660,498	5,697,096	5,733,694	5,770,293	5,806,891	5,587,301	
37	Adjustment to Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	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	
39																
40	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	
41	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	
42	Adjustment to Transmission	0	0	0	0	0	0	0	0	0	0	0	0	(191)	(15)	
43	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	
44																
45	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	
46	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	
47	Adjustment to Distribution	0	(0)	(1)	(2)	(3)	(6)	(11)	(18)	(29)	(43)	(61)	(82)	(107)	(28)	
48	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	
49																
50	General	259,626,649	262,574,879	265,471,620	268,396,527	271,346,781	274,317,169	277,331,444	280,375,722	283,445,692	286,533,864	289				

Line	Plant in Service	ACTUAL BALANCES 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	
73	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	
74	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	
75	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	
76	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	
77																
78	Production Net of ARC	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	
79																
80	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	
81	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	
82																
83	Transmission Net of ARC	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	3,761,210,286	
84																
85	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	
86	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	
87																
88	Distribution Net of ARC	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	
89																
90	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	
91	Less Asset Retirement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
92																
93	General Net of ARC	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	
94																
95	Intangible	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	
96																
97	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	
98	Less Total Asset Retirement Costs	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,492,601	82,447,933	
99																
100	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	
101																
102																
103																
104	Accumulated Depreciation & Amortization	ACTUAL BALANCES DEPRECIATION & AMORTIZATION														13 Mo Average Balance
105	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		
106	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	
107	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	
108	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	
109																
110	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	
111																
112	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	
113	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	
114																
115	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	
116																
117	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	
118	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	
119																
120	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	
121																
122	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	
123	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	
124																
125	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	267,264,914	269,947,118	256,087,956	265,849,640	
126																
127	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	
128																
129	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	
130	Total Accumulated Amortization	189,247,275	191,273,132	193,331,836	195,388,380	197,46										

Line No.

Days in Period				
A	B	C	D	E
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)

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

Ending Balance of Prorated items	(Line 18, & Col H)	(645,669,688)	(Line 18, & Col N)	(641,833,312)
Non-prorated Average Balance	From WsD Avg Rate Base	(646,346,161)	From WsD Avg Rate Base	(642,480,641)
Proration Adjustment	(Line 24 minus Line 25)	676,473	(Line 24 minus Line 25)	647,329

Days in Period				
A	B	C	D	E
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)

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

(188,346)

Ending Balance of Prorated Items	(Line 46, & Col H)	(56,471,035)	(Line 46, & Col N)	(55,735,529)
Non-prorated Average Balance	From WsD Avg Rate Base	(56,443,489)	From WsD Avg Rate Base	(55,733,249)
Proration Adjustment	(Line 52 minus Line 53)	(27,546)	(Line 52 minus Line 53)	(2,280)

Account 283 - Liberalized Depreciation-Software

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)
December 31st balance Prorated Items							(21,879,676)						(21,698,973)
January	31	335	365	91.78%	229,123	210,291	(21,669,385)	227,433	(1,690)	208,740	-	-	(21,490,233)
February	28	307	365	84.11%	229,123	192,714	(21,476,671)	227,433	(1,690)	191,293	-	-	(21,298,940)
March	31	276	365	75.62%	229,123	173,255	(21,303,416)	227,433	(1,690)	171,977	-	-	(21,126,963)
April	30	246	365	67.40%	229,123	154,423	(21,148,994)	227,433	(1,690)	153,284	-	-	(20,973,680)
May	31	215	365	58.90%	229,123	134,963	(21,014,031)	227,433	(1,690)	133,967	-	-	(20,839,712)
June	30	185	365	50.68%	229,123	116,131	(20,897,900)	227,433	(1,690)	115,274	-	-	(20,724,438)
July	31	154	365	42.19%	229,123	96,671	(20,801,229)	227,433	(1,690)	95,958	-	-	(20,628,480)
August	31	123	365	33.70%	229,123	77,211	(20,724,018)	227,433	(1,690)	76,642	-	-	(20,551,838)
September	30	93	365	25.48%	229,123	58,379	(20,665,638)	227,433	(1,690)	57,949	-	-	(20,493,890)
October	31	62	365	16.99%	229,123	38,920	(20,626,719)	227,433	(1,690)	38,632	-	-	(20,455,257)
November	30	32	365	8.77%	229,123	20,087	(20,606,631)	227,433	(1,690)	19,939	-	-	(20,435,318)
December	31	1	365	0.27%	229,123	628	(20,606,004)	227,433	(1,690)	623	-	-	(20,434,695)
Total	365	2,029	4,380		2,749,476	1,273,673		2,729,196	(20,280)	1,264,278	-	-	

Ending Balance of Prorated items	(Line 74, & Col H)	(20,606,004)	(Line 74, & Col N)	(20,698,973)
Non-prorated Average Balance	From WsD Avg Rate Base	(20,504,938)	From WsD Avg Rate Base	(20,334,375)
Proration Adjustment	(Line 80 minus Line 81)	(101,066)	(Line 85 minus Line 87)	(100,320)

Account 190 - Basis Difference-Transmission

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

Ending Balance of Prorated items	(Line 102, & Col H)	23,460,187	(Line 102, & Col N)	23,767,105
Non-prorated Average Balance	From WsD Avg Rate Base	23,437,363	From WsD Avg Rate Base	23,751,652
Proration Adjustment	(Line 108 minus Line 109)	22,824	(Line 108 minus Line 109)	15,453

Account 190 - Basis Difference-General and Intangible

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)
December 31st balance Prorated Items							960,420						953,895
January	31	335	365	91.78%	(3,087)	(2,834)	957,587	(19)	3,069	(17)	-	-	953,878
February	28	307	365	84.11%	(3,087)	(2,597)	954,990	(19)	3,069	(16)	-	-	953,862
March	31	276	365	75.62%	(3,087)	(2,335)	952,655	(19)	3,069	(14)	-	-	953,848
April	30	246	365	67.40%	(3,087)	(2,081)	950,575	(19)	3,069	(12)	-	-	953,836
May	31	215	365	58.90%	(3,087)	(1,819)	948,756	(19)	3,069	(11)	-	-	953,825
June	30	185	365	50.68%	(3,087)	(1,565)	947,191	(19)	3,069	(9)	-	-	953,815
July	31	154	365	42.19%	(3,087)	(1,303)	945,889	(19)	3,069	(8)	-	-	953,808
August	31	123	365	33.70%	(3,087)	(1,040)	944,848	(19)	3,069	(6)	-	-	953,801
September	30	93	365	25.48%	(3,087)	(787)	944,062	(19)	3,069	(5)	-	-	953,797
October	31	62	365	16.99%	(3,087)	(524)	943,537	(19)	3,069	(3)	-	-	953,794
November	30	32	365	8.77%	(3,087)	(271)	943,266	(19)	3,069	(2)	-	-	953,792
December	31	1	365	0.27%	(3,087)	(8)	943,258	(19)	3,069	(0)	-	-	953,792
Total	365	2,029	4,380		(37,048)	(17,162)		(223)	36,825	(103)	-	-	
Ending Balance of Prorated items				(Line 130, & Col H)			943,258						953,792
Non-prorated Average Balance				From WsD Avg Rate Base			941,897						953,784
Proration Adjustment				(Line 136 minus Line 137)			1,361						8

Account 190 - Basis Difference-CIAC Transmission

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)
December 31st balance Prorated Items							12,818,973						10,637,721
January	31	335	365	91.78%	99,839	91,633	12,910,606	15,736	(84,103)	14,443	-	-	10,652,164
February	28	307	365	84.11%	99,839	83,974	12,994,581	15,736	(84,103)	13,236	-	-	10,665,400
March	31	276	365	75.62%	99,839	75,495	13,070,075	15,736	(84,103)	11,899	-	-	10,677,299
April	30	246	365	67.40%	99,839	67,289	13,137,364	15,736	(84,103)	10,606	-	-	10,687,905
May	31	215	365	58.90%	99,839	58,809	13,196,173	15,736	(84,103)	9,269	-	-	10,697,175
June	30	185	365	50.68%	99,839	50,603	13,246,776	15,736	(84,103)	7,976	-	-	10,705,151
July	31	154	365	42.19%	99,839	42,124	13,288,900	15,736	(84,103)	6,639	-	-	10,711,790
August	31	123	365	33.70%	99,839	33,644	13,322,545	15,736	(84,103)	5,303	-	-	10,717,093
September	30	93	365	25.48%	99,839	25,438	13,347,983	15,736	(84,103)	4,010	-	-	10,721,103
October	31	62	365	16.99%	99,839	16,959	13,364,942	15,736	(84,103)	2,673	-	-	10,723,776
November	30	32	365	8.77%	99,839	8,753	13,373,695	15,736	(84,103)	1,380	-	-	10,725,155
December	31	1	365	0.27%	99,839	274	13,373,968	15,736	(84,103)	43	-	-	10,725,198
Total	365	2,029	4,380		1,198,067	554,995		188,837	(1,009,230)	87,477	-	-	
Ending Balance of Prorated items				(Line 158, & Col H)			13,373,968						10,725,198
Non-prorated Average Balance				From WsD Avg Rate Base			13,418,007						10,732,140
Proration Adjustment				(Line 164 minus Line 165)			(44,039)						(6,942)

167
168
169
170
171

Account 190 - Basis Difference-CIAC General

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)
December 31st balance Prorated Items							8,707						8,786
January	31	335	365	91.78%	58	53	8,760	41	(17)	37	-	-	8,803
February	28	307	365	84.11%	58	49	8,809	41	(17)	34	-	-	8,837
March	31	276	365	75.62%	58	44	8,852	41	(17)	31	-	-	8,868
April	30	246	365	67.40%	58	39	8,891	41	(17)	27	-	-	8,895
May	31	215	365	58.90%	58	34	8,925	41	(17)	24	-	-	8,919
June	30	185	365	50.68%	58	29	8,955	41	(17)	21	-	-	8,940
July	31	154	365	42.19%	58	24	8,979	41	(17)	17	-	-	8,957
August	31	123	365	33.70%	58	19	8,999	41	(17)	14	-	-	8,971
September	30	93	365	25.48%	58	15	9,013	41	(17)	10	-	-	8,981
October	31	62	365	16.99%	58	10	9,023	41	(17)	7	-	-	8,988
November	30	32	365	8.77%	58	5	9,028	41	(17)	4	-	-	8,992
December	31	1	365	0.27%	58	0	9,029	41	(17)	0	-	-	8,992
Total	365	2,029	4,380		694	322		488	(206)	226	-	-	

Ending Balance of Prorated items

(Line 186, & Col H)

9,029

(Line 186, & Col N)

8,992

Non-prorated Average Balance

From WsD Avg Rate Base

9,054

From WsD Avg Rate Base

9,010

Proration Adjustment

(Line 192 minus Line 193)

(25)

(Line 192 minus Line 193)

(18)

Account 190 - Federal Only NOL - Transmission

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)
December 31st balance Prorated Items							-						-
January	31	335	365	91.78%	514,461	472,176	472,176	1,178,168	663,707	472,176	663,707	-	804,030
February	28	307	365	84.11%	514,461	432,711	904,887	1,178,168	663,707	432,711	663,707	-	1,568,594
March	31	276	365	75.62%	514,461	389,017	1,293,904	1,178,168	663,707	389,017	663,707	-	2,269,465
April	30	246	365	67.40%	514,461	346,732	1,640,636	1,178,168	663,707	346,732	663,707	-	2,968,051
May	31	215	365	58.90%	514,461	303,039	1,943,675	1,178,168	663,707	303,039	663,707	-	3,602,943
June	30	185	365	50.68%	514,461	260,754	2,204,429	1,178,168	663,707	260,754	663,707	-	4,195,550
July	31	154	365	42.19%	514,461	217,060	2,421,489	1,178,168	663,707	217,060	663,707	-	4,744,464
August	31	123	365	33.70%	514,461	173,366	2,594,855	1,178,168	663,707	173,366	663,707	-	5,249,684
September	30	93	365	25.48%	514,461	131,082	2,725,937	1,178,168	663,707	131,082	663,707	-	5,712,619
October	31	62	365	16.99%	514,461	87,388	2,813,325	1,178,168	663,707	87,388	663,707	-	6,131,860
November	30	32	365	8.77%	514,461	45,103	2,858,429	1,178,168	663,707	45,103	663,707	-	6,508,817
December	31	1	365	0.27%	514,461	1,409	2,859,838	1,178,168	663,707	1,409	663,707	-	6,842,080
Total	365	2,029	4,380		6,173,529	2,859,838		14,138,014	7,964,485	2,859,838	7,964,485	-	

Ending Balance of Prorated items

(Line 214, & Col H)

2,859,838

(Line 214, & Col N)

6,842,080

Non-prorated Average Balance

From WsD Avg Rate Base

3,086,765

From WsD Avg Rate Base

7,069,007

Proration Adjustment

(Line 220 minus Line 221)

(226,927)

(Line 220 minus Line 221)

(226,927)

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Account 190 - Federal Only NOL - General

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)
December 31st balance Prorated Items							-						-
January	31	335	365	91.78%	138,482	127,100	127,100	1,652	(136,831)	1,516	-	-	1,516
February	28	307	365	84.11%	138,482	116,477	243,577	1,652	(136,831)	1,389	-	-	2,905
March	31	276	365	75.62%	138,482	104,715	348,292	1,652	(136,831)	1,249	-	-	4,154
April	30	246	365	67.40%	138,482	93,333	441,626	1,652	(136,831)	1,113	-	-	5,268
May	31	215	365	58.90%	138,482	81,572	523,197	1,652	(136,831)	973	-	-	6,241
June	30	185	365	50.68%	138,482	70,190	593,387	1,652	(136,831)	837	-	-	7,078
July	31	154	365	42.19%	138,482	58,428	651,815	1,652	(136,831)	697	-	-	7,775
August	31	123	365	33.70%	138,482	46,667	698,482	1,652	(136,831)	557	-	-	8,331
September	30	93	365	25.48%	138,482	35,285	733,766	1,652	(136,831)	421	-	-	8,752
October	31	62	365	16.99%	138,482	23,523	757,289	1,652	(136,831)	281	-	-	9,033
November	30	32	365	8.77%	138,482	12,141	769,430	1,652	(136,831)	145	-	-	9,178
December	31	1	365	0.27%	138,482	379	769,810	1,652	(136,831)	5	-	-	9,182
Total	365	2,029	4,380		1,661,788	769,810		19,821	(1,641,966)	9,182	-	-	

248 Ending Balance of Prorated items
249 Non-prorated Average Balance
250 Proration Adjustment

(Line 242, & Col H)
From WsD Avg Rate Base
(Line 248 minus Line 249)

769,810
830,894
(61,084)

(Line 242, & Col N)
From WsD Avg Rate Base
(Line 248 minus Line 249)

9,182
9,911
(729)

Account 182 - Excess ADIT Federal Only NOL - Transmission

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)
December 31st balance Prorated Items							12,243,517						11,847,053
January	31	335	365	91.78%	(24,293)	(22,296)	12,221,221	(24,138)	154	(22,154)	-	-	11,824,898
February	28	307	365	84.11%	(24,293)	(20,432)	12,200,788	(24,138)	154	(20,303)	-	-	11,804,596
March	31	276	365	75.62%	(24,293)	(18,369)	12,182,419	(24,138)	154	(18,253)	-	-	11,786,343
April	30	246	365	67.40%	(24,293)	(16,373)	12,166,046	(24,138)	154	(16,269)	-	-	11,770,074
May	31	215	365	58.90%	(24,293)	(14,309)	12,151,737	(24,138)	154	(14,219)	-	-	11,755,856
June	30	185	365	50.68%	(24,293)	(12,313)	12,139,424	(24,138)	154	(12,235)	-	-	11,743,621
July	31	154	365	42.19%	(24,293)	(10,250)	12,129,175	(24,138)	154	(10,184)	-	-	11,733,437
August	31	123	365	33.70%	(24,293)	(8,186)	12,120,988	(24,138)	154	(8,134)	-	-	11,725,303
September	30	93	365	25.48%	(24,293)	(6,190)	12,114,799	(24,138)	154	(6,150)	-	-	11,719,152
October	31	62	365	16.99%	(24,293)	(4,126)	12,110,672	(24,138)	154	(4,100)	-	-	11,715,052
November	30	32	365	8.77%	(24,293)	(2,130)	12,108,543	(24,138)	154	(2,116)	-	-	11,712,936
December	31	1	365	0.27%	(24,293)	(67)	12,108,476	(24,138)	154	(66)	-	-	11,712,870
Total	365	2,029	4,380		(291,512)	(135,041)		(289,661)	1,851	(134,183)	-	-	

(36,009)

278 Ending Balance of Prorated items
279 Non-prorated Average Balance
280 Proration Adjustment

(Line 272, & Col H)
From WsD.3 Excess ADIT
(Line 278 minus Line 279)

12,108,476
12,097,761
10,715

(Line 272, & Col N)
From WsD.3 Excess ADIT
(Line 278 minus Line 279)

11,712,870
11,702,222
10,648

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Account 182 - Excess ADIT Federal Only NOL - General

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)
December 31st balance Prorated Items					-	-	-	-	-	-	-	-	-
January	31	335	365	91.78%	-	-	-	-	-	-	-	-	-
February	28	307	365	84.11%	-	-	-	-	-	-	-	-	-
March	31	276	365	75.62%	-	-	-	-	-	-	-	-	-
April	30	246	365	67.40%	-	-	-	-	-	-	-	-	-
May	31	215	365	58.90%	-	-	-	-	-	-	-	-	-
June	30	185	365	50.68%	-	-	-	-	-	-	-	-	-
July	31	154	365	42.19%	-	-	-	-	-	-	-	-	-
August	31	123	365	33.70%	-	-	-	-	-	-	-	-	-
September	30	93	365	25.48%	-	-	-	-	-	-	-	-	-
October	31	62	365	16.99%	-	-	-	-	-	-	-	-	-
November	30	32	365	8.77%	-	-	-	-	-	-	-	-	-
December	31	1	365	0.27%	-	-	-	-	-	-	-	-	-
Total	365	2,029	4,380		-	-	-	-	-	-	-	-	-

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

NOTES

- 1) Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a 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 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 L. In other situations, enter zero.
- 3) Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- 4) Column M applies when (1) projected monthly activity is an increase while actual monthly activity is a decrease OR (2) projected monthly activity is a decrease while actual monthly activity is an increase. Enter actual monthly activity (Col I). In other situations, enter zero.
- 5) Column N is computed by adding the prorated monthly activity, if any, from Column K to 50 percent of the portion of monthly activity, if any, from Column L or M to the balance at the end of the prior month. The activity in columns L and M is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly activity.
- 6) The methodology to remove double averaging from the true-up ADIT Proration calculation is effective June 27, 2018.

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

Worksheet D.3
Table 21B

Line No.	(a)	Year = 2021				(f) References for Actual Data	Year = 2021			
		(b) Projected Beg of Year Balance	(c) Projected End of Year Balance	(d) Projected Avg. Balance (b+c)/2	(e) ADIT Amortization		(g) Actual Beg of Year Balance	(h) Actual End of Year Balance	(i) Actual Avg. Balance (f+g)/2	(j) ADIT Amortization
1	Excess Deferred Taxes - Liabilities Account 254 (Notes 1 and 3)									
2	SchM-107 - Pension Expense	(10,493,236)	(6,995,491)	(8,744,364)	(3,497,745)		(8,500,648)	(5,410,314)	(6,955,481)	(3,090,334)
3	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				-					-	0
8				-					-	
9				-					-	
10				-					-	
11				-					-	
12				-					-	
13				-					-	
14				-					-	
15				-					-	
16				-					-	
17				-					-	
18				-					-	
19	Excess ADIT Liabilities Subject to Proration			-			Excess ADIT Liabilities Subject to Proration		-	
20				-					-	
21				-					-	
22				-					-	
23				-					-	
24				-					-	
25				-					-	
26				-					-	
27				-					-	
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)	(4,155,464)
36										
37	Acct 254 Gross Up	1.284307052	1.284727798				1.286276205	1.287372421		
38										
39	Total Acct 254 Grossed Up	(17,665,586)	(11,780,916)			FF1, p 278, Footnote	(13,879,683)	(8,541,882)		
40										
41	Excess Deferred Taxes - Assets Account 182.3 (Notes 2 and 3)									
42	SchM-102 - Fuel Tax Credit - Inc Addback	477	318	397	159		416	286	351	130
43	SchM-103 - Environmental Remediation	5,558	3,705	4,631	1,854		4,338	2,607	3,473	1,731
44	SchM-108 - Accrued Vacation Paid	131,821	87,855	109,838	43,966		143,397	117,230	130,314	26,167
45	SchM-109 - Employee Incentive	237,340	158,226	197,783	79,113		163,232	83,655	123,443	79,578
46	SchM-111 - Post Employment Benefits - FAS 106(Short Te	1,078,506	719,004	898,755	359,502		741,750	380,137	560,944	361,613
47	SchM-112 - Post Employment Benefits FAS 112	60,167	40,111	50,139	20,056		41,381	21,207	31,294	20,174
48	SchM-116 - Bad Debt	162,054	108,005	135,029	54,049		219,642	202,633	211,138	17,009
49	SchM-118 - Inventory Reserve	25,926	17,284	21,605	8,642		18,987	10,672	14,830	8,315
50	SchM-130 - Deferred Compensation Plan Reserve	19,391	12,924	16,157	6,467		12,930	6,465	9,697	6,465
51	SchM-134 - Non-Qualified Pension Plans - 190	14,855	9,850	12,353	5,005		16,202	13,233	14,717	2,969
52	SchM-136 - Performance Share Plan	6,282	4,186	5,234	2,095		4,188	2,094	3,141	2,094
53	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	13,039	8,692	10,866	4,346		8,692	4,346	6,519	4,346
54	SchM-179 - DSM/CIP	80,987	53,991	67,489	26,996		53,991	26,996	40,494	26,996
55	SchM-192 - Texas Margin Tax	(14,300)	(9,533)	(11,917)	(4,767)		(20,029)	(18,697)	(19,363)	(1,332)
56	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	3,522	2,348	2,935	1,174		2,349	1,174	1,761	1,174
57	SchM-203 - Fed NOL Benefit	0	0	0	0		23,994,395	23,508,935	23,751,665	485,460
58	SchM-226 - Performance Recognition Award	2,972	1,981	2,477	991		2,820	2,099	2,459	722
59	SchM-263 - Federal Only NOL - Production	4,363,161	4,259,276	4,311,219	103,885		4,221,868	4,118,643	4,170,255	103,225

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

Worksheet D.3
Table 21B

Line No.	(a)	Year = 2021				(f) References for Actual Data	Year = 2021			
		(b) Projected Beg of Year Balance	(c) Projected End of Year Balance	(d) Projected Avg. Balance (b+c)/2	(e) ADIT Amortization		(g) Actual Beg of Year Balance	(h) Actual End of Year Balance	(i) Actual Avg. Balance (f+g)/2	(j) ADIT Amortization
60				-	0				-	0
61				-	0				-	0
62				-	0				-	0
63				-	0				-	0
64				-	0				-	0
65				-	0				-	0
66				-	0				-	0
67				-	0				-	0
68				-					-	0
69				-					-	0
70				-					-	0
71				-					-	0
72				-					-	0
73				-					-	
74				-					-	
75				-					-	
76				-					-	
77				-					-	
78				-					-	
79				-					-	
80	Excess ADIT Assets Subject to Proration						Excess ADIT Assets Subject to Proration			
81	SchM-264 - Federal Only NOL - Transmission	12,243,517	11,952,004	12,097,761	291,512		11,847,053	11,557,392	11,702,222	289,661
82				-					-	0
83				-					-	
84				-					-	
85				-					-	
86				-					-	
87				-					-	
88				-					-	
89				-					-	
90				-					-	
91				-					-	
92				-					-	
93				-					-	
94				-					-	
95				-					-	
96				-					-	
97				-					-	
98				-					-	
99				-					-	
100				-					-	
101				-					-	
102	Total Account 182.3	18,435,275	17,430,230	17,932,751	1,005,045		41,477,605	40,041,108	40,759,354	1,436,497
103										
104	Acct 182.3 Gross Up	1.284307052	1.284727798				1.286276205	1.287372421		
105										
106	Total Acct 182.3 Grossed Up	23,676,554	22,393,101			FF1, p 278, Footnote	53,351,656	51,547,818		

Note 1: All Excess ADIT Balances recorded in FERC Account 254 are Unprotected

Note 2: The Deficient ADIT balances associated with prior Net Operating Loss deferred tax assets are protected. The other Deficient ADIT items in FERC 182.3 are unprotected.

Note 3: Excess/deficient ADIT resulting from the enactment of the Tax Reform and Jobs Act is included beginning January 1, 2018 (with the 2018 True-Up)

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

Worksheet D.4
Table 21C

Plant Excess ADIT Amortization, Projected for Billing Year = 2021

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

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

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

(a) Identification	(b) Total (Note 1)	(c) Retail, Production & Other Related	(d) Transmission Related	(e) Plant Related	(f) Labor Related	(g) Total Included in Income Tax Expense (d)+(e)+(f)	(h) Remaining Amortization Period (Note 2)
SchM-107 - Pension Expense	(3,497,745)	(3,497,745)					2 Years
SchM-126 - Book Unamort. Cost Of Reacquired Debt	(588,253)			(588,253)			2 Years
SchM-138 - Rate Case Expense	(463,019)	(463,019)					2 Years
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(35,069)			(35,069)			2 Years
SchM-168 - Reg Asset-NOx	(898)	(898)					2 Years
0	-	-					
0	-	-					
0	-	-					
0	-	-					
SchM-102 - Fuel Tax Credit - Inc Addback	159			159			2 Years
SchM-103 - Environmental Remediation	1,854	1,854					2 Years
SchM-108 - Accrued Vacation Paid	43,966				43,966		2 Years
SchM-109 - Employee Incentive	79,113				79,113		2 Years
SchM-111 - Post Employment Benefits - FAS 106(Short Term)	359,502	359,502			359,502		2 Years
SchM-112 - Post Employment Benefits FAS 112	20,056				20,056		2 Years
SchM-116 - Bad Debt	54,049	54,049					2 Years
SchM-118 - Inventory Reserve	8,642			8,642			2 Years
SchM-130 - Deferred Compensation Plan Reserve	6,467				6,467		2 Years
SchM-134 - Non-Qualified Pension Plans - 190	5,005				5,005		2 Years
SchM-136 - Performance Share Plan	2,095				2,095		2 Years
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	4,346			4,346			2 Years
SchM-179 - DSM/CIP	26,996	26,996					2 Years
SchM-192 - Texas Margin Tax	(4,767)	(4,767)					2 Years
SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	1,174	1,174					2 Years
SchM-203 - Fed NOL Benefit	-	-					ARAM
SchM-226 - Performance Recognition Award	991				991		2 Years
SchM-263 - Federal Only NOL - Production	103,885	103,885					ARAM
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
SchM-264 - Federal Only NOL - Transmission	291,512		291,512	-	-		
0	-	-					
Subtotal	(3,579,940)	(3,418,970)	291,512	(610,175)	517,195		
Transmission Allocator [TP, GP or W/S]		0.0000%	93.6210%	36.1380%	14.1270%		
Total		0	272,917	(220,505)	73,064	125,476	

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

Plant Excess ADIT Amortization, Actual for Billing Year = 2021

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Identification	Total (Note 1)	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Income Tax Expense (d)+(e)+(f)	Remaining Amortization Period (Note 2)
Excess ADIT Amortization - Distribution ARAM	(1,363,627)	(1,363,627)	-	-	-		ARAM
Excess ADIT Amortization - Transmission ARAM	(2,273,061)	-	(2,273,061)	-	-		ARAM
Excess ADIT Amortization - Production ARAM	(6,546,277)	(6,546,277)	-	-	-		ARAM
Excess ADIT Amortization - General ARAM	(1,835,457)	-	-	-	(1,835,457)		ARAM
Excess ADIT Amortization - Intangible ARAM	(1,907,871)	-	-	-	(1,907,871)		ARAM
Excess ADIT Amortization - Non-Utility ARAM	-	-	-	-	-		ARAM
	-	-	-	-	-		
	-	-	-	-	-		
	-	-	-	-	-		
	-	-	-	-	-		
Subtotal	(13,926,293)	(7,909,904)	(2,273,061)	-	(3,743,328)		
Transmission Allocator [TP, GP or W/S]		0.0000%	93.2870%	36.0750%	13.9780%		
Total		0	(2,120,470)	0	(523,242)	(2,643,713)	

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

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Identification	Total (Note 1)	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Income Tax Expense (d)+(e)+(f)	Remaining Amortization Period (Note 2)
SchM-107 - Pension Expense	(3,090,334)	(3,090,334)					1 Year
SchM-128 - Book Unamort. Cost Of Reacquired Debt	(565,982)			(565,982)			1 Year
SchM-138 - Rate Case Expense	(463,180)	(463,180)					1 Year
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(35,069)			(35,069)			1 Year
SchM-168 - Reg Asset-NOx	(899)	(899)					1 Year
0	-	-					
0	-	-					
0	-	-					
0	-	-					
SchM-102 - Fuel Tax Credit - Inc Addback	130			130			1 Year
SchM-103 - Environmental Remediation	1,731	1,731					1 Year
SchM-108 - Accrued Vacation Paid	26,167				26,167		1 Year
SchM-109 - Employee Incentive	79,578				79,578		1 Year
SchM-111 - Post Employment Benefits - FAS 106(Short Term)	361,613	361,613					1 Year
SchM-112 - Post Employment Benefits FAS 112	20,174				20,174		1 Year
SchM-116 - Bad Debt	17,009	17,009					1 Year
SchM-118 - Inventory Reserve	8,315	8,315					1 Year
SchM-130 - Deferred Compensation Plan Reserve	6,465				6,465		1 Year
SchM-134 - Non-Qualified Pension Plans - 190	2,969				2,969		1 Year
SchM-136 - Performance Share Plan	2,094				2,094		1 Year
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	4,346			4,346			1 Year
SchM-179 - DSM/CIP	26,996	26,996					1 Year
SchM-192 - Texas Margin Tax	(1,332)	(1,332)					1 Year
SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	1,174	1,174					1 Year
SchM-203 - Fed NOL Benefit	485,460	485,460					ARAM
SchM-226 - Performance Recognition Award	722				722		1 Year
SchM-263 - Federal Only NOL - Production	103,225	103,225					ARAM
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
SchM-264 - Federal Only NOL - Transmission	289,661		289,661	-	-		ARAM
0	-	-			-		
Subtotal	(2,718,967)	(2,550,222)	289,661	(596,575)	138,169		
Transmission Allocator [TP, GP or W/S]		0.0000%	93.2870%	36.0750%	13.9780%		
Total		0	270,216	(215,214)	19,313	74,315	

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 E - Rate Base Adjustments

Worksheet E

Table 22

ADIT Account 281 Projected for Billing Year = 2021

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
281	Tax Amortization - Pollution Control Facilities	(1,055,994)	(1,055,994)	-	-	-		Property basis difference resulting from accelerated tax amortization versus book depreciation on qualified pollution control equipment.
281		-	-	-	-	-		
281		-	-	-	-	-		
281		-	-	-	-	-		
281		-	-	-	-	-		
	Subtotal - Form 1, p273 Projected	(1,055,994)	(1,055,994)	-	-	-		
	Less FASB 109 Above if not separately removed	-	-	-	-	-		
	Less FASB 106 Above if not separately removed	-	-	-	-	-		
	Total	(1,055,994)	(1,055,994)	-	-	-		
	Transmission Allocator [TP, GP or W/S]			93.6210%	36.1380%	14.1270%		
	Total		0	0	0	0	0	

ADIT Account 282 Projected for Billing Year = 2021

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
282	Liberalized Depreciation - Distribution	(268,462,353)	(268,462,353)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Transmission	(646,347,636)	-	(646,347,636)	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Production	(382,655,425)	(382,655,425)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - General	(55,409,773)	-	-	-	(55,409,773)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Intangible	(1,135,421)	-	-	-	(1,135,421)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Non-Utility	(3,040,670)	(3,040,670)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	FAS 109 Plant AFUDC Equity	561,634,721	561,634,721					
282	FAS 109 Plant Prior Flow Through	(30,972,474)	(30,972,474)					
	Adjustments:							
282	Electric Distribution	37	37					
282	Electric Transmission	1,475		1,475				
282	Electric Intangible	101,705				101,705		
282	FAS 109 Plant Excess ADIT - Protected	461,118,814	461,118,814					
282	FAS 109 Plant Excess ADIT - Unprotected	100,829,843	100,829,843					
	Subtotal - Form 1, p275 Projected	(264,337,157)	438,452,493	(646,346,161)	-	(56,443,489)		
	Less FASB 109 Above if not separately removed	-	-	-	-	-		
	Less FASB 106 Above if not separately removed	-	-	-	-	-		
	Proration Adjustment - Transmission (from WsD.2)	676,473		676,473				
	Proration Adjustment - General & Intangible (from WsD.2)	(27,546)				(27,546)		
	Total	(263,688,230)	438,452,493	(645,669,688)	-	(56,471,035)		
	Transmission Allocator [TP, GP or W/S]		0.0000%	93.6210%	36.1380%	14.1270%		
	Total		0	(604,482,418)	0	(7,977,663)	(612,460,081)	

Southwestern Public Service Company
Worksheet E - Rate Base Adjustments

Worksheet E

Table 22

ADIT Account 283 Projected for Billing Year = 2021

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<u>Acc. No.</u>	<u>Identification</u>	<u>Avg Balance from WsD</u>	<u>Retail, Production & Other Related</u>	<u>Transmission Related</u>	<u>Plant Related</u>	<u>Labor Related</u>	<u>Total Included in Rate Base (E)+(F)+(G)</u>	<u>Description</u>
283	Liberalized Depreciation - Software	(177,852)				(177,852)		This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.
283	Liberalized Depreciation - Software Electric Intangible	(20,812,268)				(20,812,268)		This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.
283	SchM-107 - Pension Expense	(33,912,418)	(33,912,418)					This item reflects ADIT on the net temporary timing difference between pension expense accrued and the actual cash funding of the trust. Since SPS did not include the prepaid pension asset in rate base, it has excluded ADIT on pension expense.
283	SchM-126 - Book Unamort. Cost Of Reacquired Debt	(4,571,484)			(4,571,484)			This item reflects ADIT on the net temporary timing difference between the costs of reacquiring debt deducted for tax purposes and the cost of reacquiring debt deducted for book purposes.
283	SchM-138 - Rate Case Expense	(2,090,157)	(2,090,157)					This item reflects ADIT on the net temporary timing difference between rate case/restructuring costs deducted for tax purposes and rate case/restructuring costs deducted for book purposes.
283	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	-			-			This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
283	SchM-179 - DSM/CIP	-	-					This item reflects ADIT on the net temporary timing difference between DSM expenditures being deducted for tax purposes and those DSM expenditures being expensed/amortized for book.
283	SchM-186 - Deferred Fuel Costs	-	-					This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.
283	SchM-187 - Reg Asset/Liability Transmission Attachment O	(790,840)	(790,840)					This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
283	SchM-189 - OCI Treasury	(596)	(596)					For book purposes, items reported in Other Comprehensive Income (OCI) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to derivative instruments used to mitigate market risk and to enhance operations not qualifying for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities), which are recorded at fair value. This ADFIT amount reflects the taxes on OCI related to these types of derivative instruments.
283	SchM-192 - Texas Margin Tax	-	-					Texas Gross Margin Tax – For book purposes, per Statement of Financial Accounting Standards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since under GAAP, the Texas Gross Margin Tax is considered an income tax, this ADIT balances reflects the difference between deferred taxes calculated on selected non-plant timing differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate).
283	SchM-195 - Renewable Energy Standard	(22,480)	(22,480)					For book purposes the value (real or imputed) of renewable energy certificates (REC) acquired from various windpower producers are recorded as an offset to deferred costs which are set for recovery from customers, this offset to deferred cost expense is then held in inventory until such time as it is also recovered from customers. These REC's may also be sold to other companies which need them to meet state mandates for renewable energy.
283	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	-	-					This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
283	SchM-207 - Mark to Market Adjust	-	-					For book purposes, in complying with FASB Statement 133, "Accounting for Derivative Instruments and Hedging Activities", SPS has elected to treat most activity as balance sheet only (the "Settlement Basis") with entries being made between various asset and liability accounts and concurrent entries to other comprehensive income. However, with regards to wholesale regulated energy trading activities, SPS has elected "Mark to Market" accounting which requires periodic recognition of income or expense on the income statement with concurrent entries to asset accounts. For tax purposes, the Company has not elected to follow IRS Code Sec. 475, "Mark to market accounting method for dealers in securities". This reconciling item reverses the book amounts for "Mark to Market" income or expense for the current period.
283	SchM-217 - Reg Asset - Texas Surcharge (DTL)	-	-					In September 2014, SPS received final orders allowing a rate increase effective retroactively to June 2014. For book purposes, income was accrued in 2014 and will be amortized off as collected from customer bills. For tax purposes, under Reg. § 1.451-1(a), income is recognized when SPS collected this rate increase in customer bills.
283	SchM-270 - Non Plant Rate Change	-	-					The Tax Cuts and Jobs Act was passed on 12/22/2017. The law lowered the federal tax rate from 35% to 21%. Accordingly, SPS's deferred tax assets and deferred tax liabilities were restated to the new 21% rate. A portion of the total rate change will be collected through rates and is therefore on SPS's books as a regulatory asset, including a gross-up.
283	SchM-275 - Reg Asset - Miscellaneous	(1,242,766)	(1,242,766)					SPS has certain regulatory recovery mechanisms that are tax sensitive. For book purposes, income is accrued to a regulatory asset and then amortized off as collected from customer bills. For tax purposes, under C.F.R. § 1.451-1(a), income is recognized when SPS collects this rate increase in customer bills.
283	SchM-293 - Rate Change	-	-					
283	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	-	-					

Southwestern Public Service Company
Worksheet E - Rate Base Adjustments

Worksheet E

Table 23

ADIT Account 190 Projected for Billing Year = 2021

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
190	Basis Difference - Distribution	7,118,001	7,118,001					This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Transmission	23,437,363		23,437,363				This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Production	14,509,929	14,509,929					This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - General	939,293				939,293		This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Intangible	2,604				2,604		This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - CIAC Distribution	21,072,753	21,072,753					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Transmission	13,418,007		13,418,007				This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Production	18,874	18,874					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC General	9,054				9,054		This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Elec Non Utility	12,005,789	12,005,789					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	SchM-102 - Fuel Tax Credit - Inc Addback	1,559			1,559			This item adds back to income the amount of the credit claimed for federal tax paid on fuels used in off-road equipment.
190	SchM-103 - Environmental Remediation	4,752	4,752					For book purposes the costs incurred in the clean-up of various company and non-company sites from hazardous substances are accumulated and amortized over a period authorized by the PUC, generally 36 months. Per IRS Code Section 198, a taxpayer may elect to treat any qualified environmental remediation expenditure which is paid or incurred by the taxpayer as an expense which is not chargeable to a capital account. Any expenditure which is so treated shall be allowed as a deduction for the taxable year in which it is paid or incurred.
190	SchM-108 - Accrued Vacation Paid	957,945				957,945		For book purposes, the vacation liability is charged to book expense as employees earn vacation time. For tax purposes, a deduction can be claimed only when the vacation is actually taken unless it is taken within 2.5 months of the end of the accrual year. This item reverses the book vacation accrual for the current year, and takes as a deduction the amount of vacation pay actually used during the year plus the following 2.5 months.
190	SchM-109 - Employee Incentive	694,438				694,438		This item reflects the ADIT resulting from the net temporary difference on the incentives paid to employees accrued in one year and paid in the subsequent year.
190	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	2,776,907				2,776,907		This item reflects the net of the OPEB expenses and contributions (added back to taxable income) and OPEB funding and distributions (which are deducted).
190	SchM-112 - Post Employment Benefits FAS 112	56,041				56,041		This pertains to long-term disability (LTD) benefits. Expenses accrued for book purposes are credited to a liability account and associated payments are debited to this account. For tax purposes, a deduction is allowed for payments charged to this liability account. This item reflects the current year changes to the LTD liability account (increase in the account balance are added to taxable income and decreases in the account balance are deducted from taxable income).
190	SchM-116 - Bad Debt	1,403,045	1,403,045					Book expense includes the amount of expected uncollectible accounts receivable. For tax purposes, only those uncollectible accounts receivable actually written off are deductible. This item reflects the net of the bad debt provision (added back to taxable income) and uncollectible accounts receivable actually written off (which are deducted from taxable income.)
190	SchM-118 - Inventory Reserve	64,953			64,953			This item is the difference between the book accrual (which is an addition to taxable income) and write offs (deductions from taxable income).
190	SchM-119 - Electric Vehicle Credit	7,500			7,500			This item reflects the deferred tax asset resulting from the excess or unused Electric Vehicle Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
190	SchM-127 - Litigation Reserve	273,792				273,792		This item reflects the ADIT resulting from the net temporary timing differences between book recognition of possible outcomes from litigation and the actual payments made.
190	SchM-130 - Deferred Compensation Plan Reserve	946,657				946,657		For book purposes, costs are accrued for a retirement plan for officers and certain key employees and currently charged against book income. Payments made to these retirees from the SERP Trust are not charged against book income but rather they are charged against the Trust account. IRC Section 404(a) allows a deduction to the employer for amounts paid to employees (retirees) in the year that the payment is includable in the employees (retirees) gross income. This amount is the net of the accrual (added back to taxable income) and payments (which are deducted from taxable income).
190	SchM-134 - Non-Qualified Pension Plans - 190	85,012		-	-	85,012		For book purposes an accrual is made to expense the supplemental compensation for executives as instructed by FAS 158 - Employers' Accounting for Defined Benefit Plans and Other Postretirement Plans using short-term and long-term OCI; and for the utilities the amounts that are recoverable through the rate process and not currently in income are recorded as regulatory assets and regulatory liabilities. Periodic funds to the plans are made with a debit to these accounts and credits to cash. Per IRS Code Sec. 404(a) a deduction is allowed to the employer when payments are made.

Southwestern Public Service Company
Worksheet E - Rate Base Adjustments

Worksheet E

Table 23

ADIT Account 190 Projected for Billing Year = 2021

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (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 concurrent entry to liability accounts (short-term) and (long-term) and paid out at the end of the performance cycle. Per IRS Code Sec. 83(h) there shall be a deduction allowed under section 162 for the taxable year of the employer in which the option is exercised and value of such option is included in the taxable income of the employee. In addition, any cash settlement is deductible under section 162 in the year of payment per IRS Code Sec. 461.
190	SchM-137 - R&E Credit	11,030,493	11,030,493					This item reflects the deferred tax asset resulting from the excess or unused Increased Research Expenditures ("R&E") Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
190	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	397,122			397,122			This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
190	SchM-152 - Rate Refund	506,994	506,994					Book revenue is adjusted currently for estimated amounts that will be refunded to customers in the future. For tax purposes, only refunds actually made to customers are deductions. This tax adjustment reverses the book income adjustments.
190	SchM-171 - Employee Retention	-				-		
190	SchM-174 - New Hire Retention Credit	11,000				11,000		This item adds back to income the amount of the credit claimed for federal tax purposes.
190	SchM-178 - Interest Income on Disputed Tax	61,948	61,948					This item reflects ADIT on the net temporary timing difference between net interest income on proposed audit adjustments that have been charged to book income and deducted for tax purposes, but cash has not yet been received.
190	SchM-179 - DSM/CIP	241,056	241,056					This item reflects ADIT on the net temporary timing difference between DSM expenditures being deducted for tax purposes and those DSM expenditures being expensed/amortized for book.
190	SchM-180 - ITC Grant	-	-					This item reflects ADIT on the investment tax credits taken which are deferred until a subsequent period because of company allocated NOL's.
190	SchM-186 - Deferred Fuel Costs	9,172,511	9,172,511					This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.
190	SchM-187 - Reg Asset/Liability Transmission Attachment O	-	-					This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
190	SchM-188 - Contributions Carryover	85,209	85,209					For book purposes, charitable contributions are deducted currently from book income. For tax purposes, contributions are deductible subject to certain limitations. This item adds back to taxable income, contributions deemed to be in excess of such limitations. This timing difference will reverse at such time when taxable income is sufficient enough.
190	SchM-189 - OCI Treasury	370,306	370,306					For book purposes, items reported in Other Comprehensive Income (OCI) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to derivative instruments used to mitigate market risk and to enhance operations not qualifying for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities), which are recorded at fair value. This ADFIT amount reflects the taxes on OCI related to these types of derivative instruments.
190	SchM-192 - Texas Margin Tax	299,054	299,054					Texas Gross Margin Tax - For book purposes, per Statement of Financial Accounting Standards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since under GAAP, the Texas Gross Margin Tax is considered an income tax, this ADIT balances reflects the difference between deferred taxes calculated on selected non-plant timing differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate).
190	SchM-195 - Renewable Energy Standard	125,758	125,758					For book purposes the value (real or imputed) of renewable energy certificates (REC) acquired from various windpower producers are recorded as an offset to deferred costs which are set for recovery from customers, this offset to deferred cost expense is then held in inventory until such time as it is also recovered from customers. These REC's may also be sold to other companies which need them to meet state mandates for renewable energy.
190	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	-	-					FIN 48 Adjustment (Federal, State, & Credits) recognize the ongoing recognition of changes in measurement of uncertain tax positions as reflected as a component of income tax expense and are outside the test year.
190	SchM-205 - State Only NOL	59,951	59,951					
190	SchM-207 - Mark to Market Adjust	-	-					
190	SchM-213 - Rate Refund Reserve	-	-					This item reflects the deferred tax asset resulting from SPS's allocated portion of the following states NOLs for Oklahoma, New Mexico, and Oklahoma.
190	SchM-223 - Unamortized ITC	-	-					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	-	-					
190	SchM-293 - Rate Change	-	-					Excess Deferred Taxes (Federal and State) – This reconciling item is the difference between plant related deferred tax expense booked and "proforma" plant related deferred tax expense calculated at the most recent composite federal and state income tax rate. Excess deferred taxes are the direct result of plant related deferred tax expense being calculated using the Average Rate Assumption Method ("ARAM") in lieu of using the most recent composite federal and state income tax rate. Excess deferred taxes at Southwestern Public Service Company ("SPS") at the present time are driven by changes in the state composite income tax rate; which takes into account both state apportionment information and statutory state income tax rates. The SPS composite federal and state income tax rate is revised annually after all state income tax returns have been filed.
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.
190	SchM-301 - Cares Act Payroll Deferral	-	-					
190	SchM-PTC - Deferred PTCs - Hale	104,109,977	104,109,977					The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per-kilowatt-hour (kWh) tax credit for electricity generated by qualified energy resources and sold by the taxpayer to an unrelated person during the taxable year. The credit is available for 10-years after the facility is placed in service. If the Company is unable to use its current year PTCs against its current year tax liability, PTCs may be carried forward for 20 years.
190	SchM-PTC - Deferred PTCs - Sagamore	30,897,375	30,897,375					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	-	-	-	-	-		
	Other Non-plant	-	-					
		-	-					
190	FAS 109 Plant Deficient ADIT - Protected	-	-					
190	FAS 109 Plant Deficient ADIT - Unprotected	(33,629,693)	(33,629,693)					

Southwestern Public Service Company
Worksheet E - Rate Base Adjustments

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

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

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

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

Southwestern Public Service Company
Worksheet E - Rate Base Adjustments

Worksheet E

Table 24

ADIT Account 281 Actual for Billing Year = 2021 (Note 1)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
281	Tax Amortization - Pollution Control Facilities	(1,054,797)	(1,054,797)	-	-	-		Property basis difference resulting from accelerated tax amortization versus book depreciation on qualified pollution control equipment.
281		-	-	-	-	-		
281		-	-	-	-	-		
	Subtotal - Form 1, p273	(1,054,797)	(1,054,797)	-	-	-		
	Less FASB 109 Above if not separately removed	-	-	-	-	-		
	Less FASB 106 Above if not separately removed	-	-	-	-	-		
	Total	(1,054,797)	(1,054,797)	-	-	-		
	Transmission Allocator [TP, GP or W/S]		0.0000%	93.2870%	36.0750%	13.9780%		
	Total		0	0	0	0	0	

ADIT Account 282 Actual for Billing Year = 2021 (Note 1)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
282	Liberalized Depreciation - Distribution	(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)					
282	FAS 109 Plant Excess ADIT - Protected	432,235,459	432,235,459					
282	FAS 109 Plant Excess ADIT - Unprotected	88,811,498	88,811,498					
	Subtotal - Form 1, p275	(873,525,963)	(175,312,073)	(642,480,641)	-	(55,733,249)		
	Less FASB 109 Above if not separately removed	-	-	-	-	-		
	Less FASB 106 Above if not separately removed	-	-	-	-	-		
	Proration Adjustment - Transmission (from WsD.2)			647,329				
	Proration Adjustment - General & Intangible (from WsD.2)					(2,280)		
	Total	(873,525,963)	(175,312,073)	(641,833,312)	-	(55,735,529)		
	Transmission Allocator [TP, GP or W/S]		0.0000%	93.2870%	36.0750%	13.9780%		
	Total		0	(598,747,041)	0	(7,790,712)	(606,537,754)	

ADIT Account 283 Actual for Billing Year = 2021 (Note 1)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
283	Liberalized Depreciation - Software	(174,871)				(174,871)		This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.
283	Liberalized Depreciation - Software Electric Intangible	(20,159,504)				(20,159,504)		This item reflects ADIT on 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-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-126 - 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-147 - State Tax Deduction Cash Vs Accrual - 283	(184,154)		-	(184,154)	-		This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.

283	SchM-179 - DSM/CIP	(955)	(955)					This item reflects ADIT on the net temporary timing difference between DSM expenditures being deducted for tax purposes and those DSM expenditures being expensed/amortized for book.
283	SchM-186 - Deferred Fuel Costs	(16,852,827)	(16,852,827)					This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.
283	SchM-187 - Reg Asset/Liability Transmission Attachment O	(77,069)	(77,069)	-	-	-		This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
283	SchM-189 - OCI Treasury	(599)	(599)	-	-	-		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
283	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 GAAP, the Texas Gross Margin Tax is considered an income tax, this ADIT balances reflects the difference between deferred taxes calculated on selected non-plant timing differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate).
283	SchM-195 - Renewable Energy Standard	(871,121)	(871,121)	-	-	-		For book purposes the value (real or imputed) of renewable energy certificates (REC) acquired from various windpower producers are recorded as an offset to deferred costs which are set for recovery from customers, this offset to deferred cost expense is then held in inventory until such time as it is also recovered from customers. These REC's may also be sold to other companies which need them to meet state mandates for renewable energy.
283	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	-	-	-	-	-		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.
283	SchM-207 - Mark to Market Adjust	(88,297)	(88,297)	-	-	-		For book purposes, in complying with FASB Statement 133, "Accounting for Derivative Instruments and Hedging Activities", SPS has elected to treat most activity as balance sheet only (the "Settlement Basis") with entries being made between various asset and liability accounts and concurrent entries to other comprehensive income. However, with regards to wholesale regulated energy trading activities, SPS has elected "Mark to Market" accounting which requires periodic recognition of income or expense on the income statement with concurrent entries to asset accounts. For tax purposes, the Company has not elected to follow IRS Code Sec. 475, "Mark to market accounting method for dealers in securities". This reconciling item reverses the book amounts for "Mark to Market" income or expense for the current period.
283	SchM-217 - Reg Asset - Texas Surcharge (DTL)	-	-	-	-	-		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.
283	SchM-270 - Non Plant Rate Change	-	-					The Tax Cuts and Jobs Act was passed on 12/22/2017. The law lowered the federal tax rate from 35% to 21%. Accordingly, SPS's deferred tax assets and deferred tax liabilities were restated to the new 21% rate. A portion of the total rate change will be collected through rates and is therefore on SPS's books as a regulatory asset, including a gross-up.
283	SchM-275 - Reg Asset - Miscellaneous	(12,022,715)	(12,022,715)	-	-	-		SPS has certain regulatory recovery mechanisms that are tax sensitive. For book purposes, income is accrued to a regulatory asset and then amortized off as collected from customer bills. For tax purposes, under C.F.R. § 1.451-1(a), income is recognized when SPS collects this rate increase in customer bills.
283	SchM-293 - Rate Change	(11,690,381)	(11,690,381)	-	-	-		This timing difference is the nonplant gross-up on the excess deferred tax balance related to TCJA that will be amortized back to customers. Amortization periods are determined by the Commission and determine the rate at which portions of this timing difference will reverse.
283	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	2	2	-	-	-		This adjustment represents the federal TCJA rate change applied to temporary uncertain tax positions as reflected as a component of income tax expense.
283	SchM-299 - Operating Lease	(106,442,388)	(106,442,388)	-	-	-		SPS adopted the leasing guidance under ASC 842 on January 1, 2019 which states that PPAs should be included in lease payments for classification and measurement purposes. As a result of the guidance, SPS recognized a right-of-use asset for book purposes. This change in accounting treatment results in a book/tax timing difference. Correspondingly, SPS records a deferred tax liability to FERC 283 related to the right-of-use asset.
283	SchM-300 - Reg A/L - Emergency Spec Response	(587,805)	(587,805)	-	-	-		For book purposes, the deferral of costs directly related to the pandemic are allowed for future recovery, per the Public Utility Commission of Texas - Project No. 50664. For tax purposes, these expenses are recognized as incurred.
283	Non-Utility	(86,513)	(86,513)					0
	Subtotal - Form 1, p277	(216,345,204)	(191,229,175)	-	(4,781,654)	(20,334,375)		
	Less FASB 109 Above if not separately removed	-	-	-	-	-		
	Less FASB 106 Above if not separately removed	-	-	-	-	-		
	Proration Adjustment - Software (from WsD.2)	(100,320)				(100,320)		
	Total	(216,445,524)	(191,229,175)	-	(4,781,654)	(20,434,695)		
	Transmission Allocator [TP, GP or W/S]		0.0000%	93.2870%	36.0750%	13.9780%		
	Total		0	0	(1,724,982)	(2,856,362)	(4,581,343)	

Worksheet E

Excess ADIT Liabilities - Account 254, Actual for Billing Year = 2021 (Note 1)

[illegible]

Southwestern Public Service Company
Worksheet E - Rate Base Adjustments

Worksheet E

Table 24

ADIT Account 190 Actual for Billing Year = 2021 (Note 1)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
190	Basis Difference - Distribution	7,153,649	7,153,649					This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Transmission	23,751,652		23,751,652				This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Production	14,394,846	14,394,846					This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - General	951,173				951,173		This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Intangible	2,611				2,611		This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - CIAC Distribution	21,617,946	21,617,946					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Transmission	10,732,140		10,732,140				This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Production	18,465	18,465					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC General	9,010				9,010		This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Elec Non Utility	12,703,404	12,703,404					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	SchM-102 - Fuel Tax Credit - Inc Addback	2,273			2,273			This item adds back to income the amount of the credit claimed for federal tax paid on fuels used in off-road equipment.
190	SchM-103 - Environmental Remediation	445,613	445,613					For book purposes the costs incurred in the clean-up of various company and non-company sites from hazardous substances are accumulated and amortized over a period authorized by the PUC, generally 36 months. Per IRS Code Section 198, a taxpayer may elect to treat any qualified environmental remediation expenditure which is paid or incurred by the taxpayer as an expense which is not chargeable to a capital account. Any expenditure which is so treated shall be allowed as a deduction for the taxable year in which it is paid or incurred.
190	SchM-108 - Accrued Vacation Paid	1,030,622				1,030,622		For book purposes, the vacation liability is charged to book expense as employees earn vacation time. For tax purposes, a deduction can be claimed only when the vacation is actually taken unless it is taken within 2.5 months of the end of the accrual year. This item reverses the book vacation accrual for the current year, and takes as a deduction the amount of vacation pay actually used during the year plus the following 2.5 months.
190	SchM-109 - Employee Incentive	653,917				653,917		This item reflects the ADIT resulting from the net temporary difference on the incentives paid to employees accrued in one year and paid is the subsequent year.
190	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	2,673,021	2,673,021					This item reflects the net of the OPEB expenses and contributions (added back to taxable income) and OPEB funding and distributions (which are deducted).
190	SchM-112 - Post Employment Benefits FAS 112	64,094				64,094		This pertains to long-term disability (LTD) benefits. Expenses accrued for book purposes are credited to a liability account and associated payments are debited to this account. For tax purposes, a deduction is allowed for payments charged to this liability account. This item reflects the current year changes to the LTD liability account (increase in the account balance are added to taxable income and decreases in the account balance are deducted from taxable income).
190	SchM-116 - Bad Debt	2,279,485	2,279,485					Book expense includes the amount of expected uncollectible accounts receivable. For tax purposes, only those uncollectible accounts receivable actually written off are deductible. This item reflects the net of the bad debt provision (added back to taxable income) and uncollectible accounts receivable actually written off (which are deducted from taxable income.)
190	SchM-118 - Inventory Reserve	68,434	68,434					This item is the difference between the book accrual (which is an addition to taxable income) and write offs (deductions from taxable income).
190	SchM-119 - Electric Vehicle Credit	7,500			7,500			This item reflects the deferred tax asset resulting from the excess or unused Electric Vehicle Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
190	SchM-127 - Litigation Reserve	11,128	11,128					This item reflects the ADIT resulting from the net temporary timing differences between book recognition of possible outcomes from litigation and the actual payments made.
190	SchM-130 - Deferred Compensation Plan Reserve	1,217,729				1,217,729		For book purposes, costs are accrued for a retirement plan for officers and certain key employees and currently charged against book income. Payments made to these retirees from the SERP Trust are not charged against book income but rather they are charged against the Trust account. IRC Section 404(a) allows a deduction to the employer for amounts paid to employees (retirees) in the year that the payment is includable in the employees (retirees) gross income. This amount is the net of the accrual (added back to taxable income) and payments (which are deducted from taxable income).
190	SchM-134 - Non-Qualified Pension Plans - 190	94,695				94,695		For book purposes an accrual is made to expense the supplemental 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) there shall be a deduction allowed under section 162 for the taxable year of the employer in which the option is exercised and value of such option is included in the taxable income of the employee. In addition, any cash settlement is deductible under section 162 in the year of payment per IRS Code Sec. 461.
190	SchM-137 - R&E Credit	11,390,407	11,390,407				This item reflects the deferred tax asset resulting from the excess or unused Increased Research Expenditures ("R&E") Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
190	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	21,428			21,428		This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
190	SchM-152 - Rate Refund	-			-		Book revenue is adjusted currently for estimated amounts that will be refunded to customers in the future. For tax purposes, only refunds actually made to customers are deductions. This tax adjustment reverses the book income adjustments.
190	SchM-171 - Employee Retention	1,010			1,010		For book purposes employee retention is expensed and accrued monthly. Cash payments to the employee are made at a later date provided the employee meets the service condition and certain performance conditions outlined in the employee retention agreement. Employee retention payments are not considered part of the employee's salary. For tax purposes, employee retention is deductible when paid or incurred under Reg. §1.461-1(a)(2)(i), which states that a liability is incurred and deductible in the year the all events test is met, which consists of the following criteria: 1) liability must be fixed as of the end of the year, 2) the amount must be determined with reasonable accuracy; and 3) economic performance has occurred. Since economic performance has not occurred at the end of the year, the tax deduction shall occur in the year the payment is made.
190	SchM-174 - New Hire Retention Credit	11,000			11,000		This item adds back to income the amount of the credit claimed for federal tax purposes.
190	SchM-178 - Interest Income on Disputed Tax	435,786	435,786				This item reflects ADIT on the net temporary timing difference between net interest income on proposed audit adjustments that have been charged to book income and deducted for tax purposes, but cash has not yet been received.
190	SchM-179 - DSM/CIP	242,297	242,297				This item reflects ADIT on the net temporary timing difference between DSM expenditures being deducted for tax purposes and those DSM expenditures being expensed/amortized for book.
190	SchM-180 - ITC Grant	-	-				This item reflects ADIT on the investment tax credits taken which are deferred until a subsequent period because of company allocated 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 inclusion of cost for electric generation and eventual recovery of costs from customers.
190	SchM-187 - Reg Asset/Liability Transmission Attachment O	264,795	264,795				This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
190	SchM-188 - Contributions Carryover	32,158	32,158				For book purposes, charitable contributions are deducted currently from book income. For tax purposes, contributions are deductible subject to certain limitations. This item adds back to taxable income, contributions deemed to be in excess of such limitations. This timing difference will reverse at such time when taxable income is sufficient enough.
190	SchM-189 - OCI Treasury	366,786	366,786				For book purposes, items reported in Other Comprehensive Income (OCI) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to derivative instruments used to mitigate market risk and to enhance operations not qualifying for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities), which are recorded at fair value. This ADFIT amount reflects the taxes on OCI related to these types of derivative instruments.
190	SchM-192 - Texas Margin Tax	-	-				Texas Gross Margin Tax – For book purposes, per Statement of Financial Accounting Standards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since under GAAP, the Texas Gross Margin Tax is considered an income tax, this ADIT balances reflects the difference between deferred taxes calculated on selected non-plant timing differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate).
190	SchM-195 - Renewable Energy Standard	-	-				For book purposes the value (real or imputed) of renewable energy certificates (REC) acquired from various windpower producers are recorded as an offset to deferred costs which are set for recovery from customers, this offset to deferred cost expense is then held in inventory until such time as it is also recovered from customers. These REC's may also be sold to other companies which need them to meet state mandates for renewable energy.
190	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	149,425	149,425				FIN 48 Adjustment (Federal, State, & Credits) recognize the ongoing recognition of changes in measurement of uncertain tax positions as reflected as a component of income tax expense and are outside the test year.
190	SchM-205 - State Only NOL	2,612,755	2,612,755				This item reflects the deferred tax asset resulting from SPS's allocated portion of the following states NOLs for Oklahoma, New Mexico, and Oklahoma.
190	SchM-207 - Mark to Market Adjust	59,861	59,861				For book purposes, in complying with FASB Statement 133, "Accounting for Derivative Instruments and Hedging Activities", SPS has elected to treat most activity as balance sheet only (the "Settlement Basis") with entries being made between various asset and liability accounts and concurrent entries to other comprehensive income. However, with regards to wholesale regulated energy trading activities, SPS has elected "Mark to Market" accounting which requires periodic recognition of income or expense on the income statement with concurrent entries to asset accounts. For tax purposes, the Company has not elected to follow IRS Code Sec. 475, "Mark to market accounting method for dealers in securities". This reconciling item reverses the book amounts for "Mark to Market" income or expense for the current period.
190	SchM-213 - Rate Refund Reserve	1,595,142	1,595,142				Book revenue is adjusted currently for estimated amounts that will be refunded to customers in the future. For tax purposes, only refunds actually made to customers are deductions. This tax adjustment reverses the book income adjustments.
190	SchM-223 - Unamortized ITC	7,502	7,502				This item reflects ADIT on unamortized ITC based on revenue requirement impact (i.e., "grossed-up" for taxes). This timing difference will be reversed over the remaining life of the underlying utility property to which the investment tax credits relate. The ITC will be fully amortized in 2021.

190	SchM-226 - Performance Recognition Award	21,701			21,701		The recipient of a Performance Recognition Award has up to two years to use the award. For book purposes, a liability is recorded on the books and reversed when the award is used. For tax purposes, per Reg. Sec. 1.461-1(a)(2)(i), the award is deductible when economic performance has occurred; therefore, a book/tax difference exists
190	SchM-261 - Section 59e Adjustment	14,437,130			14,437,130		This pertains to Section 174 R&E expenses. Expenses are capitalized and depreciated over the related assets useful life for book purposes. For tax purposes, these are allowed to be deducted straight-line over a 10 year period. This item reflects the difference between these two.
190	SchM-262 - Federal Only NOL - Non Operating	(347,644)	(347,644)	-	-		This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as non-operating.
190	SchM-263 - Federal Only NOL - Production	26,344,484	26,344,484	-	-		This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as production.
190	SchM-264 - Federal Only NOL - Transmission	7,069,007		7,069,007	-		This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as transmission.
190	SchM-265 - Federal Only NOL - General	9,911			9,911		This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as general.
190	SchM-266 - Federal Only NOL - Distribution	2,212,484	2,212,484	-	-		This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as distribution.
190	SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg	(3)	(3)	-	-		State income taxes are deductible against federal taxable income. For book purposes, state income taxes are accrued and charged against book income in the current year. For tax purposes, per I.R.C. § 164(a), taxes are allowed as a deduction for the taxable year within which they are paid or accrued. SPS has elected to follow 26 C.F.R. § 1.461-4(g)(6) and deduct taxes when paid. This reconciling item reverses state income tax accrued and deducts state income taxes paid.
190	SchM-293 - Rate Change	2,497,921	2,497,921				Nonplant Excess ADIT Rate Change DTA – This timing difference is the nonplant gross-up on the excess deferred tax balance related to TCJA that will be amortized back to customers. Amortization periods are determined by the Commission and determine the rate at which portions of this timing difference will reverse.
190	SchM-299 - Operating Lease	106,442,388	106,442,388	-	-		SPS adopted the leasing guidance under ASC 842 on January 1, 2019 which states that PPAs should be included in lease payments for classification and measurement purposes. As a result of the guidance, SPS recognized a right-of-use asset for book purposes. This change in accounting treatment results in a book/tax timing difference. Correspondingly, SPS records a deferred tax liability to FERC 283 related to the right-of-use asset.
190	SchM-301 - Cares Act Payroll Deferral	809,194			809,194		Section 2302 of the CARES Act passed in 2020 provided that employers may defer the deposit and payment of the employer's portion of Social Security taxes. The deferral applies to deposits and payments of the employer's share of Social Security tax that would otherwise be required to be made during the period beginning on March 27, 2020, and ending December 31, 2020. 50% of these amounts are required to be paid by 12/31/2021 and the remaining 50% by 12/31/2022, which Benefits Accounting has confirmed is our tentative plan for repayment. For book purposes, the employer's portion of FICA Social Security taxes are accrued as incurred. For tax purposes, these taxes are deductible as paid. This reconciling item adds back to taxable income the accrued book expenses that won't be paid until 2021. This timing difference creates a deferred tax asset for tax purposes.
190	SchM-PTC - Deferred PTCs - Hale	100,598,172	100,598,172				The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per-kilowatt-hour (kWh) tax credit for electricity generated by qualified energy resources and sold by the taxpayer to an unrelated person during the taxable year. The credit is available for 10-years after the facility is placed in service. If the Company is unable to use its current year PTCs against its current year tax liability, PTCs may be carried forward for 20 years.
190	SchM-PTC - Deferred PTCs - Sagamore	25,623,055	25,623,055				The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per-kilowatt-hour (kWh) tax credit for electricity generated by qualified energy resources and sold by the taxpayer to an unrelated person during the taxable year. The credit is available for 10-years after the facility is placed in service. If the Company is unable to use its current year PTCs against its current year tax liability, PTCs may be carried forward for 20 years.
190	Other Non-plant	830	830				
190			-				
190							
190							
190							
190							
190							
190							
190							
190							
190							
190							
190							
190							
190	FAS 109 Plant Deficient ADIT - Protected	-	-				
190	FAS 109 Plant Deficient ADIT - Unprotected	(27,260,969)	(27,260,969)				
	Subtotal - Form 1, p234	379,924,920	318,906,666	41,552,799	14,468,331	4,997,124	
	Less FASB 109 Above if not separately removed		-	-	-	-	
	Less FASB 106 Above if not separately removed						
	Proration Adjustment - Transmission (from WsD.2)			8,512			
	Proration Adjustment - General & Intangible (from WsD.2)				(10)		
	Proration Adjustment - Transmission NOL (from WsD.2)			(226,927)			
	Proration Adjustment - General NOL (from WsD.2)				(729)		
	Total	379,924,920	318,906,666	41,334,384	14,468,331	4,996,385	
	Transmission Allocator [TP, GP or W/S]		0.0000%	93.2870%	36.0750%	13.9780%	
	Total		0	38,559,607	5,219,450	698,395	44,477,452

[illegible]

Note 1: 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 E - Rate Base Adjustments

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

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

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

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

Line
No.

1	I. PREPAYMENTS:			
2	Calculation of Projected Average Balances Based on Actual Prior Year Beginning & Ending			
3	Balances			
4		(a)	(b)	(c)
5			Balance at	Balance at
6			1/1/2021	12/31/2021
7				Projected
8	Plant Related:			Average
9	16510-Prepayments-Insurance		2,154,916	2,154,916
10	16515-Prepayments-Auto Licensing			0
11				0
12	Total Plant Related:		2,154,916	2,154,916
13				
14	Labor Related:			
15	16519-Prepayments-Benefits		(91)	(91)
16	165295-Prepayments Hardware Maintenance		(57)	(57)
17	16516-Prepayments-I/T Related		492,245	492,245
18	Total Labor Related:		492,098	492,097
19				
20	Transmission Related:			
21				0
22				
23	Total Transmission Related:		0	0
24				
25	Other - Not Included:			
26	16512-Prepayments-NERC Fees		282,588	282,588
27	16526-Prepayments-Other Distribution Utility		(0)	(0)
28	16518-Prepayments-Pollution Emissions		914,781	914,781
29				0
30				0
31				0
32				0
33				0
34	Total Other Not Included:		1,197,368	1,197,369
35				
36	Total Prepayments Balances:		3,844,382	3,844,382
37				
38	Calculation of Actual Average Balances for the Billing Period 01/01/2021 to 12/31/2021			
39				
40		Beginning of	End of	Actual Average
41	Plant Related:	Year Balance	Year Balance	Balance
42	16510-Prepayments-Insurance	6,045,671	9,063,421	7,554,546
43	16515-Prepayments-Auto Licensing	0	0	0
44				0
45	Total Plant Related:	6,045,671	9,063,421	7,554,546
46				
47	Labor Related:			
48	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				
52	Total Labor Related:	823,006	577,321	700,165
53				
54	Transmission Related:			
55				0
56				
57	Total Transmission Related:	0	0	0
58				
59	Other - Not Included:			
60	16512-Prepayments-NERC Fees	292,356	311,398	301,877
61	16526-Prepayments-Other Distribution Utility	104,539	0	52,269
62	16527-Prepaid Interest - Commercial Paper	13,491	4,360	8,925
63	Prepays - Income Taxes - Federal	0	0	0
64	16523-Prepaid Taxes State	0	0	0
65	16520-Prepayments-Energy Eff.	0	8,560	4,280
66	16518-Prepayments-Pollution Emissions	878,850	2,688,436	1,783,643
67	Interest - Credit Facility Fee	0	0	0
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)
74			FF1 2019	FF1 2019
75			Begin of Year	End of Year
76	Materials and Supplies - Transmission - FF1 - 227.8		121,150	113,797
77	Materials and Supplies - Other - FF1 - 227.11		(127,883)	(93,010)
78				
79				
80	Calculation of Actual Average Balances Based on Actual from FF1:			
81				
82			FF1 2021	FF1 2021
83			Begin of Year	End of Year
84	Materials and Supplies - Transmission - FF1 - 227.8		692,372	1,007,778
85	Materials and Supplies - Other - FF1 - 227.11		(76,723)	97,351

Southwestern Public Service Company
Worksheet F.1 - Unfunded Reserves

Table 26A

Projected for Billing Year = 2021

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
						Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Allocation Factor	Allocated to Transmission
List of all reserves:		FERC Account for Accrual/Balance	Beginning Balance	Ending Balance	Average Balance						
2244031-AP - NonQualified Pen Post 158		182.3, 219, 228.3	(275,000)	(275,000)	(275,000)	0	1	1	Labor	14.13%	-
2246036-Pole Contact Rentals		589	(24,600)	(24,600)	(24,600)	1	0	1	Plant	43.58%	-
2252001-Environmental Liability		253, O&M expense	(16,910)	(16,910)	(16,910)	1	0	1	Plant	43.58%	-
2143011-Current Inc Tx Pay-UnrecogTxBenefit-Fed Perm		283, 410.1	(1,499,124)	(1,499,124)	(1,499,124)	1	0	1	Plant	43.58%	-
2143031-Current Inc Tx Pay-UnrecogTxBenefit-St Perm		283, 410.1	(349,649)	(349,649)	(349,649)	1	0	1	Plant	43.58%	-
2246071-Liability Miscellaneous		131, 142, 232, 451	(6,137)	(6,137)	(6,137)	1	0	1	Plant	43.58%	-
2246041-Provision for Inj and Dam - Suits Pending		228.3, 925	(1,310,383)	(1,310,383)	(1,310,383)	1	1	1	Labor	14.13%	(185,118)
2246046-Provision for Penalties Pending		426.3	(33,333)	(33,333)	(33,333)	1	0	1	Plant	43.58%	-
		131, 182.3, 228.3,									
2421006-Accrued Qualified Pen Post 158		254, 926*	(60,640,000)	(60,640,000)	(60,640,000)	0	1	1	Labor	14.13%	-
2421036-Accrued Nonqualified Pension - SERP		182.3, 232, 926*	(1,783,000)	(1,783,000)	(1,783,000)	1	1	1	Labor	14.13%	(251,884)
2421021-Accrued Postemployment - FAS 112		232, 926*	(395,364)	(395,364)	(395,364)	1	1	1	Labor	14.13%	(55,853)
1242001-Prepays - VEBA Trust			1,038,358	1,038,358	1,038,358	0	1	1	Labor	14.13%	-
2027266-AP - IBNR Medical Claims			(573,728)	(573,728)	(573,728)	1	1	1	Labor	14.13%	(81,051)
2030001-AP - Unclaimed AP Checks			(208,707)	(208,707)	(208,707)	1	0	1	Plant	43.58%	-
		131, 142, 232, 234,									
2030006-AP - Unclaimed CRS Property		242 O&M expense	(222,455)	(222,455)	(222,455)	1	0	1	Plant	43.58%	-
2030021-AP - Unclaimed UHC Checks			(1,501)	(1,501)	(1,501)	1	0	1	Plant	43.58%	-
2243006-AP - Non Union Incentive Plan		107, 184, 232, 920	(2,755,808)	(2,755,808)	(2,755,808)	1	1	1	Labor	14.13%	(389,313)
2243021-AP - Executive PSP - Current		232, 253, 920	(354,507)	(354,507)	(354,507)	1	1	1	Labor	14.13%	(50,081)
2244001-AP - Vacation Liability			(5,459,835)	(5,459,835)	(5,459,835)	1	1	1	Labor	14.13%	(771,311)
2244011-AP - 401K - Co Match			(2,766,244)	(2,766,244)	(2,766,244)	1	1	1	Labor	14.13%	(390,787)
2026002-Freight - Accrual			(9,768)	(9,768)	(9,768)	1	1	1	Plant	43.58%	(4,256)
Total Proj.					(77,647,693)						(2,179,654)

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

Actual for Billing Year = 2021

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Allocation Factor	Allocated to Transmission
List of all reserves:		FERC Account for Accrual/Balance	Beginning Balance	Ending Balance	Average Balance						
A/P NonQualified Pen Post 158		182.3, 219, 228.3	(273,000)	(220,000)	(246,500)	0	1	1	Labor	13.98%	-
Pole Contact Rentals		589, 172	(196,770)	(172,165)	(184,467)	1	0	1	Plant	43.68%	-
Environmental Liability		253, O&M expense	(17,411)	(20,964)	(19,187)	1	0	1	Plant	43.68%	-
FIN 48-Curr Fed Inc Tax: Perm		253, 409.1, 409.2	(407,596)	(97,411)	(252,504)	1	0	1	Plant	43.68%	-
FIN 48-Curr St Inc Tx-TX: Perm		253, 409.1	(124,208)	(476,470)	(300,339)	1	0	1	Plant	43.68%	-
Liability Miscellaneous		131, 142, 232, 419, 451	0	1,153	576	1	0	1	Plant	43.68%	-
Provision for Injuries and Damages - Suits Pending		143, 925	(100,000)	0	(50,000)	1	1	1	Labor	13.98%	(6,989)
Provision for Penalties Pending		426.3	(43,333)	(73,333)	(58,333)	1	0	1	Plant	43.68%	-
Accrd Qual Pen Post 158		131, 182.3, 926*	(35,038,000)	(0)	(17,519,000)	0	1	1	Labor	13.98%	-
Accrd Postretire Med Post 158		143, 186, 232, 234, 253, 254	(0)	(0)	(0)	1	1	1	Labor	13.98%	(0)
Accrued Nonqual Pension (SERP)		182.3, 219, 232, 242, 926*	(1,765,000)	(1,396,000)	(1,580,500)	1	1	1	Labor	13.98%	(220,922)
Accrd Postemployment-FAS 112		232, 926*	(344,390)	(230,887)	(287,639)	1	1	1	Labor	13.98%	(40,206)
Prepays - VEBA Trust		232, 926*	1,147,901	789,342	968,621	0	1	1	Labor	13.98%	-
AP - IBNR Medical Claims		107, 131, 232, 921	(715,307)	(1,060,350)	(887,828)	1	1	1	Labor	13.98%	(124,101)
AP - Unclaimed AP Checks		131, 142, 144, 232, 242 O&M expense	(122,367)	(129,173)	(125,770)	1	0	1	Plant	43.68%	-
AP - Unclaimed CRS Property		232	(568,069)	(609,483)	(588,776)	1	0	1	Plant	43.68%	-
AP - Unclaimed UHC Checks		107, 184, 232, 234, 920	(2,057)	(2,815)	(2,436)	1	0	1	Plant	43.68%	-
AP - Non Union Incentive Plan		232, 253, 920	(3,011,547)	(2,856,225)	(2,933,886)	1	1	1	Labor	13.98%	(410,099)
AP - Executive PSP - Current		184	(333,568)	(329,415)	(331,491)	1	1	1	Labor	13.98%	(46,336)
AP - Vacation Liability		131, 184, 232, 926*	(5,768,327)	(5,912,747)	(5,840,537)	1	1	1	Labor	13.98%	(816,390)
AP - 401K - Co Match		107, 154, 163, 184, 232, 236, O&M expense	(3,028,475)	(3,036,418)	(3,032,447)	1	1	1	Labor	13.98%	(423,875)
Freight -Accrual		107, 154, 163, 184, 232, 236, O&M expense	(13,334)	30,622	8,644	1	0	1	Plant	43.68%	-
					-						
					-						
Total Actual					(33,263,799)						(2,088,918)

Notes:

A

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

Line No.	(a) FERC Account No.	(b) Description	(c) Projected Amount	(d) Reference for Actual	(e) Actual Amount	(f)	(g)	(h)	(i)
1		TRANSMISSION EXPENSES							
2		OPERATION							
3	560	Supervision and Engineering	9,837,567	321.83.b	7,376,922				
4	561.0	Load Dispatching	0	321.84.b	0				
5	561.1	Load Dispatching - Reliability	0	321.85.b	1,447				
6	561.2	Load Dispatching - Monitor & Operate Transmission System	3,563,441	321.86.b	3,460,977				
7	561.3	Load Dispatching - Transmission Service & Scheduling	0	321.87.b	0				
8	561.4	Scheduling, System Control & Dispatch Services	3,782,421	321.88.b	3,660,351				
9	561.5	Reliability, Planning and Standards Development	0	321.89.b	359				
10	561.6	Transmission Service Studies	203,333	321.90.b	104,423				
11	561.7	Generation Interconnection Studies	149,584	321.91.b	109,094				
12	561.8	Reliability, Planning and Standards Development Services	1,639,049	321.92.b	2,766,134				
13	562	Station Expenses	1,717,132	321.93.b	1,356,458				
14	563	Overhead Line Expenses	1,097,443	321.94.b	850,620				
15	564	Underground Line Expenses	0	321.95.b	369				
16	565	Transmission of Electricity by Others	190,275,363	321.96.b	175,994,020				
17	566	Miscellaneous Transmission Expenses	3,647,744	321.97.b	4,401,798				
18	567	Rents	1,776,017	321.98.b	1,668,125				
19		Total Operation	217,689,094		201,751,097				
20									
21		MAINTENANCE							
22	568	Supervision and Engineering	0	321.101.b	0				
23	569	Structures	0	321.102.b	3,052				
24	569.1	Computer Hardware	0	321.103.b	0				
25	569.2	Computer Software	0	321.104.b	0				
26	569.3	Communication Equipment	0	321.105.b	0				
27	569.4	Miscellaneous Regional Transmission Plant	0	321.106.b	0				
28	570	Station Equipment	1,369,597	321.107.b	1,714,568				
29	571	Overhead Lines	1,394,867	321.108.b	862,996				
30	572	Underground Lines	0	321.109.b	0				
31	573	Miscellaneous Transmission Plant	0	321.110.b	0				
32		Total Maintenance	2,764,464		2,580,616				
33									
34		Total Transmission O&M	220,453,558		204,331,713				
35									
36		Less: All 561 Accounts	9,337,827		10,102,785				
37		Add Back: Account 561.6 - Transmission Service Studies	203,333		104,423				
38		Add Back: Account 561.7 - Generation Interconnection Studies	149,584		109,094				
39		Less: Account 565 - Transmission of Electricity by Others	190,275,363		175,994,020				
40		Transmission O&M Expense Adjustment (Note 1)	(147,235)		(37,906)				
41									
42		Total Net Transmission Expense	21,046,050		18,410,519				
43									
44		ADMINISTRATIVE AND GENERAL							
45		OPERATION							
46	920	Administrative and General Salaries	38,215,501	323.181.b	35,415,902				
47	921	Office Supplies and Expense	22,650,628	323.182.b	22,475,308				
48	922	(Less) Administrative Expense Transferred	24,530,016	323.183.b	24,313,407				
49	923	Outside Services Employed	6,022,230	323.184.b	7,421,204				
50	924	Property Insurance	3,945,716	323.185.b	6,376,140				
51	925	Injury and Damages	7,323,521	323.186.b	5,491,093				
52	926	Employee Pensions and Benefits	28,519,822	323.187.b	28,763,243				
53	928	Regulatory Commission Expenses	4,858,224	323.189.b	5,882,647				
54	929	(Less) Duplicate Charges-Cr.	1,339,392	323.190.b	1,278,681				
55	930.1	General Advertising Expenses	1,411,435	323.191.b	1,200,875				
56	930.2	Miscellaneous General Expenses	1,464,438	323.192.b	1,567,818				
57	931	Rents	14,246,853	323.193.b	17,416,568				
58		Total Operation	102,788,960		106,418,711				
59									
60		MAINTENANCE							
61	935	Maintenance of General Plant	542,573	323.196.b	472,576				
62									
63		Less: Account 926 Retail Pension Tracker	1,970,949	323 Footnote Data	267,703				
64		Less: Account 926 Retail Pension Tracker Amortization	(2,181,159)	323 Footnote Data	0				
65		Less: O&M Expenses (Note 1)	29,888		74,210				
66			(180,322)		341,913				
67									
68		TOTAL ADMINISTRATIVE AND GENERAL	103,511,855		106,549,373				
69									
70	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
71			Projected		Total Projected		Actual		Total Actual
72			Direct	Payroll Billed	Amount		Direct	Payroll Billed	Amount
73		<u>Wages and Salaries Allocator</u>	Payroll	from Service Corp.			Payroll	from Service Corp.	
74		Production	37,835,977	12,546,519	50,382,496	354.20.b	33,765,949	11,804,828	45,570,777
75		Transmission	6,432,897	7,727,188	14,160,085	354.21.b	6,011,753	6,585,055	12,596,808
76		Regional Market	21	529,043	529,065	354.22.b	(0)	491,872	491,872
77		Distribution	18,704,956	1,611,521	20,316,477	354.23.b	14,355,981	1,886,830	16,242,811
78		Other	5,019,469	3,429,367	8,448,836	354.24,25,26.b	5,891,691	3,272,747	9,164,438
79									
80		Total	67,993,320	25,843,639	93,836,959		60,025,374	24,041,331	84,066,705
81									
82		(Note 1: Eliminate Eddy County HVDC transmission O&M and A&G expenses.)							

Southwestern Public Service Company
Worksheet H - Miscellaneous Expenses

Southwestern Public Service Company
Worksheet H - Miscellaneous Expenses

Worksheet H
Table 28

Projected						Actual					
Line											
No.											
1	<u>Acct 928 Projected for Billing Year =</u>					<u>Acct 928 Actual for Billing Year =</u>					2021
2	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
3											
4											
5	<u>Description</u>	<u>Expense</u>	100% Non- <u>Transmission</u>	100% Transmission <u>Specific</u>	Transmission <u>Allocated</u>	<u>Expense</u>	100% Non- <u>Transmission</u>	100% Transmission <u>Specific</u>	Transmission <u>Allocated</u>	<u>Explanation</u>	
6	Non-Transmission Related	4,103,115	4,103,115	-	-	Non-Transmission Related	5,389,168				
7	Transmission Related	755,109	-	755,109	-	Transmission Related		493,479			
8		-	-	-	-						
9		-	-	-	-						
10	Total 928	4,858,224	4,103,115	755,109	-		5,389,168	493,479	-		
11											
12											
13	<u>Acct 930.2 Projected for Billing Year =</u>					<u>Acct 930.2 Actual for Billing Year =</u>					2021
14	Industry Association Dues	756,902	756,902	-	-	Industry Association Dues	980,700				
15	Balance of Account 930.2	707,536	-	-	707,536	Balance of Account 930.2			587,118		
16		-	-	-	-						
17		-	-	-	-						
18		-	-	-	-						
19		-	-	-	-						
20											
21	Total 930.2	1,464,438	756,902	-	707,536		980,700	-	587,118		
22											
23	<u>Transmission Safety & Siting Advertising (Other Than in Acct 930.1) Projected for Year =</u>					<u>Actual Transmission Safety & Siting for Year =</u>					2021
24		-					-				
25		-					-				
26		-					-				
27		-					-				
28		-					-				
29		-					-				
30	Total Transmission Safety & Siting Adv.	-					-				

Southwestern Public Service Company
Worksheet I - Depreciation and Amortization Expense

Worksheet I
Table 29

		Projected Year = 2021	
Line No.	(a) Description	(b) Projected Depreciation Expense	(c) Projected Amortization Expense
		(d) Projected Total Depr. & Amort. Expense	
1	Steam Production	47,091,468	439,181
2	Other Production	73,449,474	0
2a	Adjustment to Production	0	0
3	Total Production	120,540,942	439,181
4			
5	Transmission	89,123,415	1,825,468
5a	Adjustment to Transmission	(191)	0
5b	Total Transmission	89,123,224	1,825,468
6			
7	Distribution	42,232,791	258,825
7a	Adjustment to Distribution	(107)	0
7b	Total Distribution	42,232,684	258,825
8			
9	General	28,702,633	185,411
9a	Adjustment to General	0	(483,057)
9b	Total General	28,702,633	(297,646)
10			
11	Intangible - Computer Software		22,699,851
11a	Adjustment to Intangible		(705,016)
11b	Total Intangible	0	21,994,835
12			
13	Total	280,599,482	24,220,663
14			
15		Actual Year = 2021	
16		Actual	Actual
17		Depreciation	Amortization
18		Expense	Expense
19			Actual Total
20	Steam Production	95,199,646	599,282
21	Other Production	72,658,217	0
22	Total Production	167,857,863	599,282
23			
24	Transmission	89,270,923	1,831,414
25			
26	Distribution	42,701,996	252,989
27			
28	General	25,768,623	187,882
29			
30	Intangible - Computer Software		22,156,850
31			
32	Total (FF1, p.336-337, Footnote Data)	325,599,405	25,028,417

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

Worksheet J
Table 30

Line No.	(A) Description	Projected for Billing Year =		2021
		(B) Expense	(C) Excluded from Rev Requirement	(D) Included in Rev Requirement
1	<u>LABOR RELATED:</u>			
2	Payroll Taxes	9,145,666	-	9,145,666
3		-	-	-
4		-	-	-
5	Subtotal Labor Related	9,145,666	-	9,145,666
6				
7	<u>PLANT RELATED:</u>			
8	Texas Property Tax		-	-
9	New Mexico Property Tax		-	-
10	Oklahoma Property Tax		-	-
11	Kansas Property Tax		-	-
12	Subtotal Plant Related - Property	72,960,000	-	72,960,000
13				
14	<u>OTHER:</u>			
15	Texas Use	29,462		29,462
16	Miscellaneous Use Tax	-		-
17	<u>FRANCHISE & GROSS RECEIPTS:</u>			
18	Texas Gross Receipts	6,060,630	6,060,630	-
19	New Mexico Franchise	-		-
20	Oklahoma Franchise	20,000		20,000
21	Kansas Franchise	-		-
22	City Franchise Fees	8,752,025	8,752,025	-
23				
24	Subtotal Franchise & Gross Receipts	14,832,655	14,812,655	49,462
25				
26	Total Taxes Other Than Income	96,967,783	14,812,655	82,155,128
27				
28		-		
29				
30	Investment Tax Credit Amortized	52,421		52,421

Line No.	(A) Description	Actual for Billing Year =		2021	(E) Included in Rev Requirement
		(B) FF1 Reference	(C) Expense	(D) Excluded from Rev Requirement	
37	<u>LABOR RELATED:</u>				
38	Payroll Taxes	262-263. 3.4.5.6.8.9.10.1 1.I	8,587,147		8,587,147
39					
40					
41	Subtotal Labor Related		8,587,147		8,587,147
42					
43	<u>PLANT RELATED:</u>				
44	Texas Property Tax	262-263.14.15.I	46,090,060		46,090,060
45	New Mexico Property Tax	262-263.19.20.I	15,215,962		15,215,962
46	Oklahoma Property Tax	262-263.24.25.I	616,473		616,473
47	Kansas Property Tax	262-263.28.29.I	1,285,511		1,285,511
48	Subtotal Plant Related - Property		63,208,006		63,208,006
49					
50	<u>OTHER:</u>				
51	Use Tax	262-263.32.I	35,350		35,350
52	Miscellaneous Use Tax	262-263.31.I	(66,651)		(66,651)
53	<u>FRANCHISE & GROSS RECEIPTS:</u>				
54	Texas Gross Receipts	262-263.16.I	6,543,020	6,543,020	
55	New Mexico Franchise				
56	Oklahoma Franchise	262-263.23.I	20,000		20,000
57	Kansas Franchise				
58	City Franchise Fees	262-263.33.I	9,590,012	9,590,012	
59					
60	Subtotal Franchise & Gross Receipts		16,153,032	16,133,032	20,000
61					
62	Total Taxes Other Than Income		87,916,884	16,133,032	71,783,852
63					
64	FF1 page 114, line 14, column c:		87,916,885		
65					
66	Investment Tax Credit Amortized 266.8.f		52,413		52,413

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

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

Worksheet L
Table 32

I. Development of **Projected** Composite State Income Tax Rate for Billing Period

Beginning 01/01/21

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

II. Development of **Actual** Composite State Income Tax Rate for Billing Period

Beginning 01/01/21

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

Southwestern Public Service Company
Worksheet M - Direct Assigned Radial Lines

Worksheet M
Table 33

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

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

Projected (1) for Billing Year = 2021

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

(1) Actual prior year end balances will be used for the projected amounts.

(2) Averages will be based on the most recent available study.

(3) From FERC Form 1, page 207, line 70, column g.

(4) Based on the last actual amount.

Line No.	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	Wholesale Radial Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
Billings for Year =2021 (Note 1)									
In Service Prior to October 1, 2005:									
1	Elec Tran-Line OH-TX-115KV-Plant X Sta-Castro Co Intg (V-37)	\$ 389	\$ 352	\$ 389	\$ 352			Bailey County	
2	Elec Tran-Line OH-TX- 69KV-Graham-Justiceburg	\$ 1,650,550	\$ 890,309	\$ 1,650,550	\$ 890,309			Big Country	
3	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	\$ 2,055,625	\$ 1,820,470	\$ 2,055,625	\$ 1,820,470	\$ -	\$ -	CVEC	
4	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	\$ 103,521	\$ 91,678	\$ 103,521	\$ 91,678	\$ -	\$ -	CVEC	
5	Elec Tran-Line OH-NM-115KV-Seven Rivers Interchange-Atoka Sub (W-98)	\$ 1,858	\$ 1,730	\$ 1,858	\$ 1,730			CVEC	
6	Elec Tran-Line OH-TX- 69KV-Castro Co REC Sub Tap	\$ 149,986	\$ 56,941	\$ 149,986	\$ 56,941			Deaf Smith	
7	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 220,092	\$ 178,332	\$ 220,092	\$ 178,332			Deaf Smith	
8	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 49,462	\$ 40,077	\$ 49,462	\$ 40,077			Deaf Smith	
9	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 563,717	\$ 456,759	\$ 563,717	\$ 456,759			Deaf Smith	
10	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 341,807	\$ 282,077	\$ 341,807	\$ 282,077			Deaf Smith	
11	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 1,057	\$ 873	\$ 1,057	\$ 873			Deaf Smith	
12	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 289,798	\$ 239,157	\$ 289,798	\$ 239,157			Deaf Smith	
13	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 86,635	\$ 82,480	\$ 86,635	\$ 82,480			Deaf Smith	
14	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 54,556	\$ 51,939	\$ 54,556	\$ 51,939			Deaf Smith	
15	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 401	\$ 382	\$ 401	\$ 382			Deaf Smith	
16	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 570	\$ 542	\$ 570	\$ 542			Deaf Smith	
17	Elec Tran-Line OH-TX-115KV-Deaf Smith Intg-Castro Co Intg (T-04)	\$ 935	\$ 841	\$ 935	\$ 841			Deaf Smith	
18	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$ 1,028	\$ 948	\$ 1,028	\$ 948			Deaf Smith	
19	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$ 1,589	\$ 1,454	\$ 1,589	\$ 1,454			Farmers	
20	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$ 19,018	\$ 17,402	\$ 19,018	\$ 17,402			Farmers	
21	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$ 1,475,796	\$ 1,353,541	\$ 1,475,796	\$ 1,353,541			Green Belt	
22	Elec Tran-Line OH-TX-115KV-Plant X Sta-Lamton Intg (T-28)	\$ 740	\$ 666	\$ 740	\$ 666			Lamb County	
23	Elec Tran-Line OH-TX-115KV-Sundown Int Tap North Ckt	\$ 564	\$ 389	\$ 564	\$ 389			Lamb County	
24	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$ 322,145	\$ 293,490	\$ 322,145	\$ 293,490			Lighthouse	
25	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$ 21,465	\$ 19,556	\$ 21,465	\$ 19,556			Lighthouse	
26	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 14,226	\$ 12,478	\$ 14,226	\$ 12,478			LPL	
27	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 116	\$ 101	\$ 116	\$ 101			LPL	
28	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 64,569	\$ 56,637	\$ 64,569	\$ 56,637			LPL	
29	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 96,038	\$ 84,240	\$ 96,038	\$ 84,240			LPL	
30	Elec Tran-Line OH-TX- 69KV-Ivory Tap (Y-64)	\$ 4,338	\$ 3,914	\$ 4,338	\$ 3,914			LPL	
31	Elec Tran-Line OH-TX- 69KV-Ivory Tap (Y-64)	\$ 5,936	\$ 5,355	\$ 5,936	\$ 5,355			LPL	
32	Elec Tran-Line OH-TX-115KV-Carlisle Int-Yuma Sub (T-71)	\$ 145,319	\$ 121,064	\$ 145,319	\$ 121,064			LPL	
33	Elec Tran-Line OH-TX-115KV-Tuco Int-Indiana Sub (V-15)	\$ 184	\$ 177	\$ 184	\$ 177	\$ -	\$ -	LPL	
34	Elec Tran-Line OH-TX-115KV-Allen Sub-Wheelock Sub	\$ 1,226,345	\$ 669,072	\$ 1,226,345	\$ 669,072			LPL	
35	Elec Tran-Line OH-TX- 69KV-Cochran Co Int-Sundown REC	\$ 392,304	\$ 258,607	\$ 392,304	\$ 258,607			Lyntegar	
36	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	\$ 565,655	\$ 433,342	\$ 565,655	\$ 433,342			Lyntegar	
37	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	\$ 1,017,665	\$ 779,623	\$ 1,017,665	\$ 779,623			Lyntegar	
38	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$ 130,151	\$ 119,123	\$ 130,151	\$ 119,123			Lyntegar	
39	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 237,995	\$ 217,937	\$ 237,995	\$ 217,937			Lyntegar	
40	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 37,549	\$ 34,384	\$ 37,549	\$ 34,384			Lyntegar	
41	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 1,380	\$ 1,264	\$ 1,380	\$ 1,264			Lyntegar	
42	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$ 259	\$ 252	\$ 259	\$ 252			Lyntegar	
43	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	\$ 880	\$ 680	\$ 880	\$ 680			Lyntegar	
44	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	\$ 2,122	\$ 1,640	\$ 2,122	\$ 1,640			Lyntegar	
45	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Seagraves Int	\$ 902	\$ 583	\$ 902	\$ 583			Lyntegar	
46	Elec Tran-Line OH-TX-115KV-Riverview Sta-Moore Co Sta	\$ 1,355	\$ 809	\$ 1,355	\$ 809			Rita Blanca	
47	Elec Tran-Line OH-TX- 69KV-Lambton-7 Mile Corner	\$ 29,639	\$ 25,224	\$ 29,639	\$ 25,224			South Plains	
48	Elec Tran-Line OH-TX-115KV-Carlisle Int-Lubbock South Int	\$ 1,527	\$ 938	\$ 1,527	\$ 938			South Plains	
49	Elec Tran-Line OH-TX-115KV-Lubbock South Int-Lynn Co Int	\$ 1,557	\$ 1,171	\$ 1,557	\$ 1,171			South Plains	
50	Elec Tran-Line OH-TX-115KV-Denver City Sta-Tuco Int	\$ 7,222	\$ 4,788	\$ 7,222	\$ 4,788			South Plains	
51	Elec Tran-Line OH-OK-115KV-Texas Co Int-Beaver Co Int	\$ 1,606	\$ 1,154	\$ 1,606	\$ 1,154			Tri County	
52	Elec Tran-Line OH-NM- 69KV-Clovis Loop	\$ 769,150	\$ 631,350			\$ 769,150	\$ 631,350	SPS	
53	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 604,632	\$ 519,464			\$ 604,632	\$ 519,464	SPS	
54	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 187,708	\$ 161,267			\$ 187,708	\$ 161,267	SPS	
55	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 613,473	\$ 527,059			\$ 613,473	\$ 527,059	SPS	
56	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 1,428,455	\$ 1,227,242			\$ 1,428,455	\$ 1,227,242	SPS	
57	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 324,634	\$ 278,906			\$ 324,634	\$ 278,906	SPS	
58	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 306,305	\$ 263,159			\$ 306,305	\$ 263,159	SPS	
59	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 682,260	\$ 586,157			\$ 682,260	\$ 586,157	SPS	

Line No.	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	Wholesale Radial Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
Billings for Year =2021 (Note 1)									
In Service Prior to October 1, 2005:									
60	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Kermac	\$ 503,988	\$ 321,529			\$ 503,988	\$ 321,529	SPS	
61	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 20,552	\$ 13,631			\$ 20,552	\$ 13,631	SPS	
62	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 46,811	\$ 31,047			\$ 46,811	\$ 31,047	SPS	
63	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 23,652	\$ 15,687			\$ 23,652	\$ 15,687	SPS	
64	Elec Tran-Line OH-NM- 69KV-Clovis East Sub Tap	\$ 225,991	\$ 192,531			\$ 225,991	\$ 192,531	SPS	
65	Elec Tran-Line OH-NM- 69KV-Industrial Sub-Ethanol Plant Sub	\$ 119,801	\$ 38,136			\$ 119,801	\$ 38,136	SPS	
66	Elec Tran-Line OH-NM- 69KV-Portales Grain Alcohol	\$ 473,071	\$ 298,358			\$ 473,071	\$ 298,358	SPS	
67	Elec Tran-Line OH-NM- 69KV-Cherry Sub Tap	\$ 19,776	\$ 4,353			\$ 19,776	\$ 4,353	SPS	
68	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 37,410	\$ 25,927			\$ 37,410	\$ 25,927	SPS	
69	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 53,800	\$ 37,287			\$ 53,800	\$ 37,287	SPS	
70	Elec Tran-Line OH-NM- 69KV-IMC #2 Sub Tap	\$ 119,761	\$ 79,600			\$ 119,761	\$ 79,600	SPS	
71	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 32,473	\$ 22,506			\$ 32,473	\$ 22,506	SPS	
72	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 5,399	\$ 3,742			\$ 5,399	\$ 3,742	SPS	
73	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 79,062	\$ 54,795			\$ 79,062	\$ 54,795	SPS	
74	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 16,776	\$ 11,627			\$ 16,776	\$ 11,627	SPS	
75	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap	\$ 1,859	\$ 691			\$ 1,859	\$ 691	SPS	
76	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap	\$ 1,411	\$ 525			\$ 1,411	\$ 525	SPS	
77	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 540	\$ 374			\$ 540	\$ 374	SPS	
78	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 98,947	\$ 59,149			\$ 98,947	\$ 59,149	SPS	
79	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 2,560	\$ 1,530			\$ 2,560	\$ 1,530	SPS	
80	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 810	\$ 561			\$ 810	\$ 561	SPS	
81	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 280,696	\$ 167,794			\$ 280,696	\$ 167,794	SPS	
82	Elec Tran-Line OH-NM- 69KV-Curry Co Int-TX St Line	\$ 157,249	\$ 100,709			\$ 157,249	\$ 100,709	SPS	
83	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 97,537	\$ 81,459			\$ 97,537	\$ 81,459	SPS	
84	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 1,267	\$ 1,058			\$ 1,267	\$ 1,058	SPS	
85	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 24,217	\$ 20,225			\$ 24,217	\$ 20,225	SPS	
86	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Fiesta Sub	\$ 272,613	\$ 119,483			\$ 272,613	\$ 119,483	SPS	
87	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 1,100	\$ 1,089			\$ 1,100	\$ 1,089	SPS	
88	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 2,293	\$ 2,268			\$ 2,293	\$ 2,268	SPS	
89	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 2,659	\$ 2,631	\$ -	\$ -	\$ 2,659	\$ 2,631	SPS	
90	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 292	\$ 282	\$ -	\$ -	\$ 292	\$ 282	SPS	
91	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 219	\$ 211	\$ -	\$ -	\$ 219	\$ 211	SPS	
92	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 177	\$ 171	\$ -	\$ -	\$ 177	\$ 171	SPS	
93	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 28,463	\$ 27,460	\$ -	\$ -	\$ 28,463	\$ 27,460	SPS	
94	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell City (T-26)	\$ 4,580	\$ 3,069			\$ 4,580	\$ 3,069	SPS	
95	Elec Tran-Line OH-NM-115KV-Norris St Tap	\$ 5,642,185	\$ 3,243,763			\$ 5,642,185	\$ 3,243,763	SPS	
96	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$ 70	\$ 65			\$ 70	\$ 65	SPS	
97	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$ 29,719	\$ 27,680			\$ 29,719	\$ 27,680	SPS	
98	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$ 553	\$ 467			\$ 553	\$ 467	SPS	
99	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$ 146	\$ 123			\$ 146	\$ 123	SPS	
100	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Higg Sub (T-98)	\$ 1,661	\$ 1,608			\$ 1,661	\$ 1,608	SPS	
101	Elec Tran-Line OH-NM-115KV-NEF Sub-Cardinal Sub (U-03)	\$ 73,700	\$ 71,790			\$ 73,700	\$ 71,790	SPS	
102	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$ 374	\$ 353			\$ 374	\$ 353	SPS	
103	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 138,084	\$ 131,280			\$ 138,084	\$ 131,280	SPS	

Line No.	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	Wholesale Radial Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
Billings for Year =2021 (Note 1)									
In Service Prior to October 1, 2005:									
104	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 4,218	\$ 4,010			\$ 4,218	\$ 4,010	SPS	
105	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 62,160	\$ 59,097			\$ 62,160	\$ 59,097	SPS	
106	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-Livingston Ridge Sub (U-08)	\$ 528,442	\$ 521,875	\$ -	\$ -	\$ 528,442	\$ 521,875	SPS	
107	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-Livingston Ridge Sub (U-08)	\$ 584,260	\$ 576,999	\$ -	\$ -	\$ 584,260	\$ 576,999	SPS	
108	Elec Tran-Line OH-NM-115KV-Maddox Sta-Quahada Sub (U-12)	\$ 1,137	\$ 1,103	\$ -	\$ -	\$ 1,137	\$ 1,103	SPS	
109	Elec Tran-Line OH-NM-115KV-Maddox Sta-Quahada Sub (U-12)	\$ 85,596	\$ 83,059	\$ -	\$ -	\$ 85,596	\$ 83,059	SPS	
110	Elec Tran-Line OH-NM-115KV-Maddox Sta-Quahada Sub (U-12)	\$ 1,251	\$ 1,214	\$ -	\$ -	\$ 1,251	\$ 1,214	SPS	
111	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Roswell Int	\$ 2,303	\$ 1,757			\$ 2,303	\$ 1,757	SPS	
112	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell Int	\$ 864	\$ 587			\$ 864	\$ 587	SPS	
113	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 303,246	\$ 295,021			\$ 303,246	\$ 295,021	SPS	
114	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 3,522	\$ 3,426			\$ 3,522	\$ 3,426	SPS	
115	Elec Tran-Line OH-NM-115KV-Whitten Sub-Oil Center Sub (W-27)	\$ 1,183	\$ 1,051			\$ 1,183	\$ 1,051	SPS	
116	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$ 53,782	\$ 48,902			\$ 53,782	\$ 48,902	SPS	
117	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$ 1,758	\$ 1,599			\$ 1,758	\$ 1,599	SPS	
118	Elec Tran-Line OH-NM-115KV-Wipp Sub-Red Bluff Sub (W-38)	\$ 251	\$ 214			\$ 251	\$ 214	SPS	
119	Elec Tran-Line OH-NM-115KV-Pecos Intg-North Canal Sub (W-61)	\$ 379,113	\$ 305,952			\$ 379,113	\$ 305,952	SPS	
120	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-62)	\$ 196,522	\$ 184,485			\$ 196,522	\$ 184,485	SPS	
121	Elec Tran-Line OH-NM-115KV-FEC Intg-Pleasant Hill Sub (W-64)	\$ 318,141	\$ 287,521			\$ 318,141	\$ 287,521	SPS	
122	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$ 69,168	\$ 63,248			\$ 69,168	\$ 63,248	SPS	
123	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$ 19,268	\$ 17,619			\$ 19,268	\$ 17,619	SPS	
124	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$ 22,756	\$ 20,808			\$ 22,756	\$ 20,808	SPS	
125	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$ 335,871	\$ 307,126			\$ 335,871	\$ 307,126	SPS	
126	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$ 697	\$ 638			\$ 697	\$ 638	SPS	
127	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 719,896	\$ 467,383			\$ 719,896	\$ 467,383	SPS	
128	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 161,898	\$ 105,110			\$ 161,898	\$ 105,110	SPS	
129	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 444,863	\$ 288,821			\$ 444,863	\$ 288,821	SPS	
130	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 152,146	\$ 98,778			\$ 152,146	\$ 98,778	SPS	
131	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 54,356	\$ 35,290			\$ 54,356	\$ 35,290	SPS	
132	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 488,556	\$ 317,189			\$ 488,556	\$ 317,189	SPS	
133	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub	\$ 213,176	\$ 148,802			\$ 213,176	\$ 148,802	SPS	
134	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub	\$ 1,340,083	\$ 935,411			\$ 1,340,083	\$ 935,411	SPS	
135	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$ 586,097	\$ 536,439	\$ -	\$ -	\$ 586,097	\$ 536,439	SPS	
136	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$ 390,231	\$ 357,168			\$ 390,231	\$ 357,168	SPS	
137	Elec Tran-Line OH-TX- 69KV-Borger Loop	\$ 1,943	\$ 1,003			\$ 1,943	\$ 1,003	SPS	
138	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$ 1,616,385	\$ 1,482,483			\$ 1,616,385	\$ 1,482,483	SPS	
139	Elec Tran-Line OH-TX- 69KV-N Amarillo Sw Sta-Channing Sub	\$ 547,820	\$ 487,121			\$ 547,820	\$ 487,121	SPS	
140	Elec Tran-Line OH-TX- 69KV-Coulter Intg-Soncy (Y-72)	\$ 630,025	\$ 592,451	\$ -	\$ -	\$ 630,025	\$ 592,451	SPS	
141	Elec Tran-Line OH-TX- 69KV-Hale Co Int-Plainview South Sub	\$ 130,327	\$ 63,760			\$ 130,327	\$ 63,760	SPS	
142	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	\$ 433,494	\$ 361,668			\$ 433,494	\$ 361,668	SPS	
143	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	\$ 176,603	\$ 147,341			\$ 176,603	\$ 147,341	SPS	
144	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$ 66,645	\$ 58,374			\$ 66,645	\$ 58,374	SPS	
145	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$ 454,805	\$ 398,363			\$ 454,805	\$ 398,363	SPS	
146	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$ 207,764	\$ 181,981			\$ 207,764	\$ 181,981	SPS	
147	Elec Tran-Line OH-TX- 69KV-East Sta-Van Buren Sub	\$ 187,162	\$ 104,836			\$ 187,162	\$ 104,836	SPS	
148	Elec Tran-Line OH-TX- 69KV-East Plant Intg-Van Buren Sub (Y-93)	\$ 12,503	\$ 10,402			\$ 12,503	\$ 10,402	SPS	
149	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 160,663	\$ 138,493			\$ 160,663	\$ 138,493	SPS	
150	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 964	\$ 831			\$ 964	\$ 831	SPS	
151	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 209,023	\$ 180,180			\$ 209,023	\$ 180,180	SPS	
152	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 832,155	\$ 717,327			\$ 832,155	\$ 717,327	SPS	
153	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 193,117	\$ 166,469			\$ 193,117	\$ 166,469	SPS	
154	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$ 567,131	\$ 477,816			\$ 567,131	\$ 477,816	SPS	
155	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$ 1,935,279	\$ 1,630,501			\$ 1,935,279	\$ 1,630,501	SPS	
156	Elec Tran-Line UG-TX- 69KV-South Georgia Int-Lawrence Park Sub	\$ 271,183	\$ 66,254	\$ -	\$ -	\$ 271,183	\$ 66,254	SPS	
157	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 95,629	\$ 82,550			\$ 95,629	\$ 82,550	SPS	
158	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 162,685	\$ 140,435			\$ 162,685	\$ 140,435	SPS	
159	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 947	\$ 817			\$ 947	\$ 817	SPS	
160	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 77,497	\$ 66,898			\$ 77,497	\$ 66,898	SPS	
161	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 207	\$ 179			\$ 207	\$ 179	SPS	
162	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 71,581	\$ 61,791			\$ 71,581	\$ 61,791	SPS	

Line No.	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	Wholesale Radial Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
Billings for Year =2021 (Note 1)									
In Service Prior to October 1, 2005:									
163	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 1,331	\$ 1,149			\$ 1,331	\$ 1,149	SPS	
164	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 190,489	\$ 164,436			\$ 190,489	\$ 164,436	SPS	
165	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 799	\$ 689			\$ 799	\$ 689	SPS	
166	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 1,094,642	\$ 1,009,401			\$ 1,094,642	\$ 1,009,401	SPS	
167	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 788,040	\$ 726,674			\$ 788,040	\$ 726,674	SPS	
168	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 97,520	\$ 89,926			\$ 97,520	\$ 89,926	SPS	
169	Elec Tran-Line OH-TX- 69KV-Northwest Intg-Hastings (Z-34)	\$ -	\$ (1)			\$ -	\$ (1)	SPS	
170	Elec Tran-Line UG-TX- 69KV-Lawrence Park Sub-Soncy Sub	\$ 481,332	\$ 97,394	\$ -	\$ -	\$ 481,332	\$ 97,394	SPS	
171	Elec Tran-Line OH-TX- 69KV-Structure #465-Bailey Co Sub (TX Portion) (Z-50)	\$ 15,337	\$ 14,093			\$ 15,337	\$ 14,093	SPS	
172	Elec Tran-Line OH-TX- 69KV-Lubbock East Int-Garza Post	\$ 1,275,185	\$ 1,032,600			\$ 1,275,185	\$ 1,032,600	SPS	
173	Elec Tran-Line OH-TX- 69KV-Lynn Co Intg-Graham Intg (Z-61)	\$ 29,745	\$ 26,975			\$ 29,745	\$ 26,975	SPS	
174	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	\$ 602,921	\$ 528,016			\$ 602,921	\$ 528,016	SPS	
175	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	\$ 3,111,983	\$ 2,725,364			\$ 3,111,983	\$ 2,725,364	SPS	
176	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 3,879,677	\$ 2,891,671			\$ 3,879,677	\$ 2,891,671	SPS	
177	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 26,170	\$ 19,506			\$ 26,170	\$ 19,506	SPS	
178	Elec Tran-Line OH-TX- 69KV-Gaines Co Int-Legacy Sub (Z-80)	\$ 134,212	\$ 114,729			\$ 134,212	\$ 114,729	SPS	
179	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Cox Intg (Z-83)	\$ 179,990	\$ 160,576			\$ 179,990	\$ 160,576	SPS	
180	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$ 156,290	\$ 143,048			\$ 156,290	\$ 143,048	SPS	
181	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 515,778	\$ 477,793			\$ 515,778	\$ 477,793	SPS	
182	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 4,338	\$ 4,019	\$ -	\$ -	\$ 4,338	\$ 4,019	SPS	
183	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 14,702	\$ 13,619	\$ -	\$ -	\$ 14,702	\$ 13,619	SPS	
184	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$ 312,595	\$ 267,099			\$ 312,595	\$ 267,099	SPS	
185	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$ 1,127	\$ 963			\$ 1,127	\$ 963	SPS	
186	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Terry Co Int	\$ 2,490	\$ 1,445	\$ -	\$ -	\$ 2,490	\$ 1,445	SPS	
187	Elec Tran-Line OH-TX-115KV-Sunset Sub-Puckett West Sub (T-37)	\$ 408,543	\$ 390,915	\$ -	\$ -	\$ 408,543	\$ 390,915	SPS	
188	Elec Tran-Line OH-TX-115KV-Pringle-Phillips Cogen (T-49)	\$ 10,256	\$ 9,594			\$ 10,256	\$ 9,594	SPS	
189	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	\$ 767	\$ 532			\$ 767	\$ 532	SPS	
190	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$ 301	\$ 289			\$ 301	\$ 289	SPS	
191	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$ 48	\$ 47			\$ 48	\$ 47	SPS	
192	Elec Tran-Line OH-TX-115KV-Hereford Sub-Cargill Sub (T-58)	\$ 547	\$ 511			\$ 547	\$ 511	SPS	
193	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$ 977	\$ 900			\$ 977	\$ 900	SPS	
194	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$ 1,264,726	\$ 774,730			\$ 1,264,726	\$ 774,730	SPS	
195	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$ 1,040,990	\$ 637,676			\$ 1,040,990	\$ 637,676	SPS	
196	Elec Tran-Line OH-TX-115KV-Coulter Intg-South Georgia Intg (T-70)	\$ 174,773	\$ 169,811			\$ 174,773	\$ 169,811	SPS	
197	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$ 1,017	\$ 969			\$ 1,017	\$ 969	SPS	
198	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$ 28,238	\$ 26,904			\$ 28,238	\$ 26,904	SPS	
199	Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap	\$ 633,869	\$ 449,570			\$ 633,869	\$ 449,570	SPS	
200	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst (T-89)	\$ 2,194	\$ 1,953			\$ 2,194	\$ 1,953	SPS	
201	Elec Tran-Line OH-TX-115KV-Russell Pool Substation-Higg Substation (T-91)	\$ (6,496)	\$ (4,283)			\$ (6,496)	\$ (4,283)	SPS	
202	Ei TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS	
203	Ei TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS	
204	Ei TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS	
205	Ei TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS	
206	Ei TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS	
207	Elec Tran-Line OH-TX-115KV-CLTR-OUTP-115-01 (U-17)	\$ 556	\$ 546	\$ -	\$ -	\$ 556	\$ 546	SPS	
208	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$ 35,073	\$ 34,047			\$ 35,073	\$ 34,047	SPS	
209	Elec Tran-Line OH-TX-115KV-Herring Sub Tap	\$ 194,147	\$ 128,938			\$ 194,147	\$ 128,938	SPS	

Southwestern Public Service Company
Worksheet O - Radial Line Investment

Worksheet O
Table 35

Line No.	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	Wholesale Radial Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
Billings for Year =2021 (Note 1)									
In Service Prior to October 1, 2005:									
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	
219	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 679	\$ 561			\$ 679	\$ 561	SPS	
220	Elec Tran-Line OH-TX-115KV-Osage Int Tap	\$ 112,643	\$ 106,879			\$ 112,643	\$ 106,879	SPS	
221	Elec Tran-Line OH-TX-115KV-Estacado Sub Tap	\$ 165,963	\$ 64,621			\$ 165,963	\$ 64,621	SPS	
222	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$ 255	\$ 201			\$ 255	\$ 201	SPS	
223	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$ 30,632	\$ 24,096			\$ 30,632	\$ 24,096	SPS	
224	Elec Tran-Line OH-TX-115KV-Arco Sub Tap	\$ 9,787	\$ 7,683			\$ 9,787	\$ 7,683	SPS	
225	Elec Tran-Line OH-TX-115KV-Northwest Int-Bush Sub	\$ 198,060	\$ 107,759			\$ 198,060	\$ 107,759	SPS	
226	Elec Tran-Line OH-TX-115KV-Amoco Cryogenics Plant Tap	\$ 371,866	\$ 212,310			\$ 371,866	\$ 212,310	SPS	
227	Elec Tran-Line OH-TX-115KV-Sundown Int-Cochran Co Int	\$ 1,736	\$ 1,191			\$ 1,736	\$ 1,191	SPS	
228	Elec Tran-Line OH-TX-115KV-Moore Co Sta-Dallam Co Int	\$ 52,296	\$ 31,857			\$ 52,296	\$ 31,857	SPS	
229	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$ 395,546	\$ 317,415			\$ 395,546	\$ 317,415	SPS	
230	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$ 87,679	\$ 70,360	\$ -	\$ -	\$ 87,679	\$ 70,360	SPS	
231	Elec Tran-Line OH-TX-115KV-EI Paso Shell Tap	\$ 964	\$ 741			\$ 964	\$ 741	SPS	
232	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Seminole Interchange (W-11)	\$ 95,258	\$ 80,351			\$ 95,258	\$ 80,351	SPS	
233	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29)	\$ 1,650	\$ 1,509			\$ 1,650	\$ 1,509	SPS	
234	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34)	\$ 108,703	\$ 93,297			\$ 108,703	\$ 93,297	SPS	
235	Elec Tran-Line OH-TX-115KV-Deaf Smith Intg-Canyon West (W-40)	\$ 5,741	\$ 5,541			\$ 5,741	\$ 5,541	SPS	
236	Elec Tran-Line OH-TX-115KV-Deaf Smith Intg-Canyon West (W-40)	\$ 3,827	\$ 3,694			\$ 3,827	\$ 3,694	SPS	
237	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

Worksheet O
Table 35

Line No.	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	Wholesale Radial Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
Billings for Year =2021 (Note 1)									
In Service 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	
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	
242	Elec Tran-Line OH-NM-115KV-LOSO-NOLO-115-01	\$ 3,520,070	\$ 3,474,594	\$ -	\$ -	\$ 3,520,070	\$ 3,474,594	SPS	
243	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 4&5 (W-22)	\$ -	\$ (1)			\$ -	\$ -	SPS	
244	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 197,682	\$ 164,744			\$ 197,682	\$ 164,744	SPS	
245	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 53,027	\$ 44,192			\$ 53,027	\$ 44,192	SPS	
246	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 38,991	\$ 32,494			\$ 38,991	\$ 32,494	SPS	
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	
248	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS	
249	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS	
250	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$ 8,405	\$ 7,811	\$ -	\$ -	\$ 8,405	\$ 7,811	SPS	
251	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$ 9,860	\$ 9,163	\$ -	\$ -	\$ 9,860	\$ 9,163	SPS	
252	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 952,739	\$ 901,273			\$ 952,739	\$ 901,273	SPS	
253	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 374,600	\$ 354,364	\$ -	\$ -	\$ 374,600	\$ 354,364	SPS	
254	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ 26,156	\$ 23,926	\$ -	\$ -	\$ 26,156	\$ 23,926	SPS	
255	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS	
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	
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	
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	
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	
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	
261	Elec Tran-Line OH-TX-115KV-East Sta-Rolling Hills Sub (U-11)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS	
262	Elec Tran-Line OH-TX-115KV-Rolling Hills Sub-Cherry Street Sub (W-47)	\$ 160,425	\$ 143,675			\$ 160,425	\$ 143,675	SPS	
263	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 5,768,904	\$ 5,324,431			\$ 5,768,904	\$ 5,324,431	SPS	
264	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 788,914	\$ 728,131			\$ 788,914	\$ 728,131	SPS	
265	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 3,704,377	\$ 3,418,968			\$ 3,704,377	\$ 3,418,968	SPS	
266	Elec Tran-Line OH-TX-115KV-Newhart-Lamton (W-53)	\$ 6,940	\$ 6,215			\$ 6,940	\$ 6,215	SPS	

267	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$	4,343	\$	3,898		\$	4,343	\$	3,898	SPS	
268	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$	520,668	\$	467,236		\$	520,668	\$	467,236	SPS	
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	
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
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

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		\$8,716,941		\$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

Worksheet O
Table 35

Line No.	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	Wholesale Radial Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?						
275	Actual for Year = 2021														
276	In Service Prior to October 1, 2005:														
277	Elec Tran-Line OH-TX-115KV-Plant X Sta-Castro Co Intg (V-37)	\$	398	\$	342	\$	398	\$	342	-	-	Bailey County			
278	Elec Tran-Line OH-TX- 69KV-Graham-Justiceburg	\$	2,315,315	\$	1,423,098	\$	2,315,315	\$	1,423,098	\$	-	-	Big Country		
279	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	\$	2,060,724	\$	1,719,470	\$	2,060,724	\$	1,719,470	\$	-	-	CVEC		
280	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	\$	103,777	\$	86,592	\$	103,777	\$	86,592	\$	-	-	CVEC		
281	Elec Tran-Line OH-NM-115KV-Seven Rivers Interchange-Atoka Sub (W-98)	\$	1,858	\$	1,640	\$	1,858	\$	1,640	\$	-	-	CVEC		
282	Elec Tran-Line OH-TX- 69KV-Castro Co REC Sub Tap	\$	260,384	\$	155,799	\$	260,384	\$	155,799	\$	-	-	Deaf Smith		
283	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$	223,481	\$	169,020	\$	223,481	\$	169,020	\$	-	-	Deaf Smith		
284	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$	50,223	\$	37,984	\$	50,223	\$	37,984	\$	-	-	Deaf Smith		
285	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$	572,398	\$	432,907	\$	572,398	\$	432,907	\$	-	-	Deaf Smith		
286	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$	353,753	\$	274,955	\$	353,753	\$	274,955	\$	-	-	Deaf Smith		
287	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$	1,094	\$	851	\$	1,094	\$	851	\$	-	-	Deaf Smith		
288	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$	299,926	\$	233,118	\$	299,926	\$	233,118	\$	-	-	Deaf Smith		
289	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$	68,610	\$	63,187	\$	68,610	\$	63,187	\$	-	-	Deaf Smith		
290	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$	43,205	\$	39,790	\$	43,205	\$	39,790	\$	-	-	Deaf Smith		
291	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$	318	\$	292	\$	318	\$	292	\$	-	-	Deaf Smith		
292	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$	451	\$	416	\$	451	\$	416	\$	-	-	Deaf Smith		
293	Elec Tran-Line OH-TX- 69KV-Hereford NE Sub-Deaf Smith Rec Meter Sta (Z-73)	\$	5,517	\$	5,339	\$	5,517	\$	5,339	\$	-	-	Deaf Smith		
294	Elec Tran-Line OH-TX-115KV-CSCO-TIBL-115-01 (U-48)	\$	73	\$	72	\$	73	\$	72	\$	-	-	Deaf Smith		
295	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$	1,635	\$	1,482	\$	1,635	\$	1,482	\$	-	-	Deaf Smith		
296	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$	1,589	\$	1,375	\$	1,589	\$	1,375	\$	-	-	Farmers		
297	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$	19,018	\$	16,457	\$	19,018	\$	16,457	\$	-	-	Farmers		
298	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$	2,059,237	\$	1,849,987	\$	2,059,237	\$	1,849,987	\$	-	-	Green Belt		
299	Elec Tran-Line OH-TX-115KV-Plant X Sta-Lamton Intg (T-28)	\$	743	\$	630	\$	743	\$	630	\$	-	-	Lamb County		
300	Elec Tran-Line OH-TX-115KV-Sundown Int Tap North Ckt	\$	1,492	\$	1,262	\$	1,492	\$	1,262	\$	-	-	Lamb County		
301	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$	329,309	\$	284,198	\$	329,309	\$	284,198	\$	-	-	Lighthouse		
302	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$	21,943	\$	18,937	\$	21,943	\$	18,937	\$	-	-	Lighthouse		
303	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$	33,029	\$	30,615	\$	33,029	\$	30,615	\$	-	-	LPL		
304	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$	149,912	\$	138,956	\$	149,912	\$	138,956	\$	-	-	LPL		
305	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$	222,975	\$	206,679	\$	222,975	\$	206,679	\$	-	-	LPL		
306	Elec Tran-Line OH-TX- 69KV-Ivory Tap (Y-64)	\$	14,537	\$	13,736	\$	14,537	\$	13,736	\$	-	-	LPL		
307	Elec Tran-Line OH-TX-115KV-Carlisle Int-Yuma Sub (T-71)	\$	531,872	\$	496,263	\$	531,872	\$	496,263	\$	-	-	LPL		
308	Elec Tran-Line OH-TX-115KV-Tuco Int-Indiana Sub (V-15)	\$	1,248	\$	1,233	\$	1,248	\$	1,233	\$	-	-	LPL		
309	Elec Tran-Line OH-TX- 69KV-Cochran Co Int-Sundown REC	\$	405,933	\$	244,610	\$	405,933	\$	244,610	\$	-	-	Lyntegar		
310	Elec Tran-Line OH-TX- 69KV-Terry County Intg-Brownfield Sw Sta (Z-52)	\$	8,513	\$	6,741	\$	8,513	\$	6,741	\$	-	-	Lyntegar		
311	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	\$	573,499	\$	406,697	\$	573,499	\$	406,697	\$	-	-	Lyntegar		
312	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	\$	1,031,778	\$	731,685	\$	1,031,778	\$	731,685	\$	-	-	Lyntegar		
313	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$	130,151	\$	112,639	\$	130,151	\$	112,639	\$	-	-	Lyntegar		
314	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$	243,317	\$	211,199	\$	243,317	\$	211,199	\$	-	-	Lyntegar		
315	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$	38,388	\$	33,321	\$	38,388	\$	33,321	\$	-	-	Lyntegar		
316	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$	1,411	\$	1,225	\$	1,411	\$	1,225	\$	-	-	Lyntegar		
317	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$	50	\$	47	\$	50	\$	47	\$	-	-	Lyntegar		
318	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	\$	894	\$	645	\$	894	\$	645	\$	-	-	Lyntegar		
319	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	\$	2,157	\$	1,556	\$	2,157	\$	1,556	\$	-	-	Lyntegar		
320	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Seagraves Int	\$	942	\$	566	\$	942	\$	566	\$	-	-	Lyntegar		
321	Elec Tran-Line OH-TX-115KV-Riverview Sta-Moore Co Sta	\$	1,357	\$	719	\$	1,357	\$	719	\$	-	-	Rita Blanca		
322	Elec Tran-Line OH-TX- 69KV-Lambton-7 Mile Corner	\$	32,625	\$	26,934	\$	32,625	\$	26,934	\$	-	-	South Plains		
323	Elec Tran-Line OH-TX-115KV-Carlisle Int-Lubbock South Int	\$	1,728	\$	1,034	\$	1,728	\$	1,034	\$	-	-	South Plains		
324	Elec Tran-Line OH-TX-115KV-Lubbock South Int-Lynn Co Int	\$	2,226	\$	1,747	\$	2,226	\$	1,747	\$	-	-	South Plains		
325	Elec Tran-Line OH-TX-115KV-Denver City Sta-Tuco Int	\$	7,211	\$	4,318	\$	7,211	\$	4,318	\$	-	-	South Plains		
326	Elec Tran-Line OH-OK-115KV-Texas Co Int-Beaver Co Int	\$	1,606	\$	1,055	\$	1,606	\$	1,055	\$	-	-	Tri County		
327	Elec Tran-Line OH-NM- 69KV-Clovis Loop	\$	761,437	\$	582,627	\$	-	\$	-	\$	761,437	\$	582,627	SPS	
328	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$	629,760	\$	514,498	\$	-	\$	-	\$	629,760	\$	514,498	SPS	
329	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$	195,509	\$	159,725	\$	-	\$	-	\$	195,509	\$	159,725	SPS	
330	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$	638,969	\$	522,021	\$	-	\$	-	\$	638,969	\$	522,021	SPS	
331	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$	1,487,820	\$	1,215,510	\$	-	\$	-	\$	1,487,820	\$	1,215,510	SPS	

332	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$	319,035	\$	260,643	\$	-	\$	-	\$	319,035	\$	260,643	SPS
333	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$	710,614	\$	580,553	\$	-	\$	-	\$	710,614	\$	580,553	SPS
334	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Kermac	\$	503,988	\$	284,717	\$	-	\$	-	\$	503,988	\$	284,717	SPS
335	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$	20,421	\$	12,228	\$	-	\$	-	\$	20,421	\$	12,228	SPS
336	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$	46,512	\$	27,852	\$	-	\$	-	\$	46,512	\$	27,852	SPS
337	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$	23,501	\$	14,073	\$	-	\$	-	\$	23,501	\$	14,073	SPS
338	Elec Tran-Line OH-NM- 69KV-Cloviss East Sub Tap	\$	225,991	\$	179,849	\$	-	\$	-	\$	225,991	\$	179,849	SPS
339	Elec Tran-Line OH-NM- 69KV-Industrial Sub-Ethanol Plant Sub	\$	119,801	\$	27,872	\$	-	\$	-	\$	119,801	\$	27,872	SPS
340	Elec Tran-Line OH-NM- 69KV-Portales Grain Alcohol	\$	473,071	\$	271,406	\$	-	\$	-	\$	473,071	\$	271,406	SPS
341	Elec Tran-Line OH-NM- 69KV-Cherry Sub Tap	\$	19,776	\$	2,236	\$	-	\$	-	\$	19,776	\$	2,236	SPS
342	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$	37,410	\$	23,497	\$	-	\$	-	\$	37,410	\$	23,497	SPS
343	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$	53,800	\$	33,792	\$	-	\$	-	\$	53,800	\$	33,792	SPS
344	Elec Tran-Line OH-NM- 69KV-IMC #2 Sub Tap	\$	119,761	\$	71,628	\$	-	\$	-	\$	119,761	\$	71,628	SPS
345	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$	32,473	\$	20,396	\$	-	\$	-	\$	32,473	\$	20,396	SPS
346	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$	5,399	\$	3,391	\$	-	\$	-	\$	5,399	\$	3,391	SPS
347	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$	79,062	\$	49,659	\$	-	\$	-	\$	79,062	\$	49,659	SPS
348	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$	16,776	\$	10,537	\$	-	\$	-	\$	16,776	\$	10,537	SPS
349	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap	\$	846	\$	314	\$	-	\$	-	\$	846	\$	314	SPS
350	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap	\$	642	\$	238	\$	-	\$	-	\$	642	\$	238	SPS
351	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$	540	\$	339	\$	-	\$	-	\$	540	\$	339	SPS
352	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$	98,947	\$	52,161	\$	-	\$	-	\$	98,947	\$	52,161	SPS
353	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$	2,560	\$	1,349	\$	-	\$	-	\$	2,560	\$	1,349	SPS
354	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$	810	\$	509	\$	-	\$	-	\$	810	\$	509	SPS
355	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$	280,696	\$	147,971	\$	-	\$	-	\$	280,696	\$	147,971	SPS
356	Elec Tran-Line OH-NM- 69KV-Curry Co Int-TX St Line	\$	157,249	\$	91,289	\$	-	\$	-	\$	157,249	\$	91,289	SPS
357	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$	3,940,611	\$	3,402,861	\$	-	\$	-	\$	3,940,611	\$	3,402,861	SPS
358	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$	51,177	\$	44,193	\$	-	\$	-	\$	51,177	\$	44,193	SPS
359	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$	978,379	\$	844,866	\$	-	\$	-	\$	978,379	\$	844,866	SPS
360	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Fiesta Sub	\$	272,613	\$	98,961	\$	-	\$	-	\$	272,613	\$	98,961	SPS
361	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$	1,102	\$	1,041	\$	-	\$	-	\$	1,102	\$	1,041	SPS
362	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$	2,295	\$	2,169	\$	-	\$	-	\$	2,295	\$	2,169	SPS
363	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$	2,662	\$	2,516	\$	-	\$	-	\$	2,662	\$	2,516	SPS
364	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$	292	\$	248	\$	-	\$	-	\$	292	\$	248	SPS
365	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$	219	\$	186	\$	-	\$	-	\$	219	\$	186	SPS
366	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$	177	\$	150	\$	-	\$	-	\$	177	\$	150	SPS
367	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$	28,463	\$	24,143	\$	-	\$	-	\$	28,463	\$	24,143	SPS
368	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell City (T-26)	\$	4,580	\$	2,799	\$	-	\$	-	\$	4,580	\$	2,799	SPS
369	Elec Tran-Line OH-NM-115KV-Cochran Sw Sta-Monument Sub	\$	6,198	\$	5,213	\$	-	\$	-	\$	6,198	\$	5,213	SPS
370	Elec Tran-Line OH-NM-115KV-Norris St Tap	\$	5,642,185	\$	2,834,601	\$	-	\$	-	\$	5,642,185	\$	2,834,601	SPS
371	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$	106	\$	97	\$	-	\$	-	\$	106	\$	97	SPS
372	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$	45,091	\$	41,242	\$	-	\$	-	\$	45,091	\$	41,242	SPS
373	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$	707	\$	588	\$	-	\$	-	\$	707	\$	588	SPS
374	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$	186	\$	155	\$	-	\$	-	\$	186	\$	155	SPS
375	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Higg Sub (T-98)	\$	1,681	\$	1,552	\$	-	\$	-	\$	1,681	\$	1,552	SPS
376	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$	206	\$	186	\$	-	\$	-	\$	206	\$	186	SPS
377	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$	430	\$	389	\$	-	\$	-	\$	430	\$	389	SPS
378	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$	67,974	\$	61,567	\$	-	\$	-	\$	67,974	\$	61,567	SPS
379	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$	138,084	\$	124,770	\$	-	\$	-	\$	138,084	\$	124,770	SPS
380	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$	4,218	\$	3,811	\$	-	\$	-	\$	4,218	\$	3,811	SPS
381	Elec Tran-Line OH-NM-115KV-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	\$	-	\$	-	\$	458,686	\$	425,229	SPS
385	Elec Tran-Line OH-NM-115KV-LYNC-MADX-115-01 (U-38)	\$	358	\$	354	\$	-	\$	-	\$	358	\$	354	SPS
386	Elec Tran-Line OH-NM-115KV-LYNC-QUDA-115-01 (U-39)	\$	29,364	\$	29,049	\$	-	\$	-	\$	29,364	\$	29,049	SPS
387	Elec Tran-Line OH-NM-115KV-LYNC-QUDA-115-01 (U-39)	\$	422	\$	418	\$	-	\$	-	\$	422	\$	418	SPS
388	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Roswell Int	\$	2,303	\$	1,619	\$	-	\$	-	\$	2,303	\$	1,619	SPS
389	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell Int	\$	864	\$	530	\$	-	\$	-	\$	864	\$	530	SPS
390	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$	307,691	\$	286,972	\$	-	\$	-	\$	307,691	\$	286,972	SPS
391	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$	3,573	\$	3,333	\$	-	\$	-	\$	3,573	\$	3,333	SPS
392	Elec Tran-Line OH-NM-115KV-Whitten Sub-Oil Center Sub (W-27)	\$	1,183	\$	988	\$	-	\$	-	\$	1,183	\$	988	SPS
393	Elec Tran-Line OH-NM-115KV-Whitten Sub-Oil Center Sub (W-27)	\$	1,701	\$	1,420	\$	-	\$	-	\$	1,701	\$	1,420	SPS
394	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$	53,782	\$	46,472	\$	-	\$	-	\$	53,782	\$	46,472	SPS
395	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$	1,758	\$	1,519	\$	-	\$	-	\$	1,758	\$	1,519	SPS
396	Elec Tran-Line OH-NM-115KV-Wipp Sub-Red Bluff Sub (W-38)	\$	239	\$	201	\$	-	\$	-	\$	239	\$	201	SPS
397	Elec Tran-Line OH-NM-115KV-Lopez Int-Campbell St Sub (W-59)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	SPS
398	Elec Tran-Line OH-NM-115KV-Pecos Intg-North Canal Sub (W-61)	\$	379,113	\$	288,289	\$	-	\$	-	\$	379,113	\$	288,289	SPS
399	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-62)	\$	226,156	\$	203,619	\$	-	\$	-	\$	226,156	\$	203,619	SPS
400	Elec Tran-Line OH-NM-115KV-FEC Intg-Pleasant Hill Sub (W-64)	\$	318,141	\$	271,801	\$	-	\$	-	\$	318,141	\$	271,801	SPS
401	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$	130,007	\$	119,448	\$	-	\$	-	\$	130,007	\$	119,448	SPS
402	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$	42,771	\$	39,297	\$	-	\$	-	\$	42,771	\$	39,297	SPS
403	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$	631,300	\$	580,024	\$	-	\$	-	\$	631,300	\$	580,024	SPS
404	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljammar Sub (W-74)	\$	1,311	\$	1,205	\$	-	\$	-	\$	1,311	\$	1,205	SPS
405	Elec Tran-Line OH-NM-115KV-Quahada Sub-PCA Sub (W-76)	\$	118,128	\$	107,840	\$	-	\$	-	\$	118,128	\$	107,840	SPS

406	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$	2,088,460	\$	1,770,982	\$	-	\$	-	\$	2,088,460	\$	1,770,982	SPS
407	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$	469,677	\$	398,279	\$	-	\$	-	\$	469,677	\$	398,279	SPS
408	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$	1,290,575	\$	1,094,387	\$	-	\$	-	\$	1,290,575	\$	1,094,387	SPS
409	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$	441,383	\$	374,286	\$	-	\$	-	\$	441,383	\$	374,286	SPS
410	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$	157,691	\$	133,719	\$	-	\$	-	\$	157,691	\$	133,719	SPS
411	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$	1,417,331	\$	1,201,875	\$	-	\$	-	\$	1,417,331	\$	1,201,875	SPS
412	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub	\$	219,778	\$	142,168	\$	-	\$	-	\$	219,778	\$	142,168	SPS
413	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub	\$	1,381,585	\$	893,710	\$	-	\$	-	\$	1,381,585	\$	893,710	SPS
414	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$	726,971	\$	633,627	\$	-	\$	-	\$	726,971	\$	633,627	SPS
415	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$	387,519	\$	337,761	\$	-	\$	-	\$	387,519	\$	337,761	SPS
416	Elec Tran-Line OH-TX- 69KV-Borger Loop	\$	2,006	\$	919	\$	-	\$	-	\$	2,006	\$	919	SPS
417	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$	2,255,407	\$	2,026,223	\$	-	\$	-	\$	2,255,407	\$	2,026,223	SPS
418	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Intg-Industrial Sub (Y-63)	\$	749	\$	743	\$	-	\$	-	\$	749	\$	743	SPS
419	Elec Tran-Line OH-TX- 69KV-N Amarillo Sw Sta-Channing Sub	\$	594,281	\$	504,611	\$	-	\$	-	\$	594,281	\$	504,611	SPS
420	Elec Tran-Line OH-TX- 69KV-Coulter Intg-Soncy (Y-72)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	SPS
421	Elec Tran-Line OH-TX- 69KV-Hale Co Int-Plainview South Sub	\$	1,048,012	\$	963,309	\$	-	\$	-	\$	1,048,012	\$	963,309	SPS
422	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	\$	434,504	\$	339,418	\$	-	\$	-	\$	434,504	\$	339,418	SPS
423	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	\$	177,014	\$	138,277	\$	-	\$	-	\$	177,014	\$	138,277	SPS
424	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$	76,258	\$	63,527	\$	-	\$	-	\$	76,258	\$	63,527	SPS
425	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$	520,406	\$	433,528	\$	-	\$	-	\$	520,406	\$	433,528	SPS
426	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$	237,732	\$	198,045	\$	-	\$	-	\$	237,732	\$	198,045	SPS
427	Elec Tran-Line OH-TX- 69KV-East Sta-Van Buren Sub	\$	515,154	\$	416,169	\$	-	\$	-	\$	515,154	\$	416,169	SPS
428	Elec Tran-Line OH-TX- 69KV-East Plant Intg-Van Buren Sub (Y-93)	\$	438,755	\$	433,656	\$	-	\$	-	\$	438,755	\$	433,656	SPS
429	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$	159,649	\$	128,759	\$	-	\$	-	\$	159,649	\$	128,759	SPS
430	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$	958	\$	773	\$	-	\$	-	\$	958	\$	773	SPS
431	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$	207,703	\$	167,516	\$	-	\$	-	\$	207,703	\$	167,516	SPS
432	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$	826,901	\$	666,909	\$	-	\$	-	\$	826,901	\$	666,909	SPS
433	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$	191,898	\$	154,769	\$	-	\$	-	\$	191,898	\$	154,769	SPS
434	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$	1,074,995	\$	989,720	\$	-	\$	-	\$	1,074,995	\$	989,720	SPS
435	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$	3,668,316	\$	3,377,325	\$	-	\$	-	\$	3,668,316	\$	3,377,325	SPS
436	Elec Tran-Line UG-TX- 69KV-South Georgia Int-Lawrence Park Sub	\$	271,183	\$	87,428	\$	-	\$	-	\$	271,183	\$	87,428	SPS
437	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	99,167	\$	81,337	\$	-	\$	-	\$	99,167	\$	81,337	SPS
438	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	168,703	\$	138,371	\$	-	\$	-	\$	168,703	\$	138,371	SPS
439	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	982	\$	805	\$	-	\$	-	\$	982	\$	805	SPS
440	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	80,364	\$	65,915	\$	-	\$	-	\$	80,364	\$	65,915	SPS
441	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	215	\$	176	\$	-	\$	-	\$	215	\$	176	SPS
442	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	74,229	\$	60,883	\$	-	\$	-	\$	74,229	\$	60,883	SPS
443	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	1,380	\$	1,132	\$	-	\$	-	\$	1,380	\$	1,132	SPS
444	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	197,536	\$	162,020	\$	-	\$	-	\$	197,536	\$	162,020	SPS
445	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	828	\$	679	\$	-	\$	-	\$	828	\$	679	SPS
446	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$	1,148,895	\$	1,008,928	\$	-	\$	-	\$	1,148,895	\$	1,008,928	SPS
447	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$	827,097	\$	726,334	\$	-	\$	-	\$	827,097	\$	726,334	SPS
448	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$	102,353	\$	89,884	\$	-	\$	-	\$	102,353	\$	89,884	SPS
449	Elec Tran-Line OH-TX- 69KV-Northwest Intg-Hastings (Z-34)	\$	152,190	\$	150,688	\$	-	\$	-	\$	152,190	\$	150,688	SPS
450	Elec Tran-Line UG-TX- 69KV-Lawrence Park Sub-Soncy Sub	\$	481,332	\$	126,858	\$	-	\$	-	\$	481,332	\$	126,858	SPS
451	Elec Tran-Line OH-TX- 69KV-Structure #465-Bailey Co Sub (TX Portion) (Z-50)	\$	50,895	\$	47,926	\$	-	\$	-	\$	50,895	\$	47,926	SPS
452	Elec Tran-Line OH-TX- 69KV-Lubbock East Int-Garza Post	\$	1,380,926	\$	1,060,047	\$	-	\$	-	\$	1,380,926	\$	1,060,047	SPS
453	Elec Tran-Line OH-TX- 69KV-Lynn Co Intg-Graham Intg (Z-61)	\$	42,666	\$	38,198	\$	-	\$	-	\$	42,666	\$	38,198	SPS
454	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	\$	609,107	\$	501,655	\$	-	\$	-	\$	609,107	\$	501,655	SPS
455	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	\$	3,143,912	\$	2,589,299	\$	-	\$	-	\$	3,143,912	\$	2,589,299	SPS
456	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$	3,886,043	\$	2,657,889	\$	-	\$	-	\$	3,886,043	\$	2,657,889	SPS
457	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$	26,213	\$	17,929	\$	-	\$	-	\$	26,213	\$	17,929	SPS
458	Elec Tran-Line OH-TX- 69KV-Gaines Co Int-Legacy Sub (Z-80)	\$	134,212	\$	108,528	\$	-	\$	-	\$	134,212	\$	108,528	SPS
459	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Cox Intg (Z-83)	\$	179,990	\$	151,353	\$	-	\$	-	\$	179,990	\$	151,353	SPS
460	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$	156,290	\$	135,261	\$	-	\$	-	\$	156,290	\$	135,261	SPS
461	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$	515,778	\$	452,890	\$	-	\$	-	\$	515,778	\$	452,890	SPS
462	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$	4,338	\$	3,809	\$	-	\$	-	\$	4,338	\$	3,809	SPS
463	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$	14,702	\$	12,909	\$	-	\$	-	\$	14,702	\$	12,909	SPS
464	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$	317,583	\$	256,732	\$	-	\$	-	\$	317,583	\$	256,732	SPS
465	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$	1,145	\$	926	\$	-	\$	-	\$	1,145	\$	926	SPS
466	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Terry Co Int	\$	2,490	\$	1,294	\$	-	\$	-	\$	2,490	\$	1,294	SPS
467	Elec Tran-Line OH-TX-115KV-Sunset Sub-Puckett West Sub (T-37)	\$	136,016	\$	111,737	\$	-	\$	-	\$	136,016	\$	111,737	SPS
468	Elec Tran-Line OH-TX-115KV-Pringle-Phillips Cogen (T-49)	\$	9,330	\$	8,450	\$	-	\$	-	\$	9,330	\$	8,450	SPS
469	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	\$	766	\$	490	\$	-	\$	-	\$	766	\$	490	SPS
470	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$	2,247	\$	2,195	\$	-	\$	-	\$	2,247	\$	2,195	SPS
471	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$	361	\$	353	\$	-	\$	-	\$	361	\$	353	SPS
472	Elec Tran-Line OH-TX-115KV-Hereford Sub-Cargill Sub (T-58)	\$	547	\$	485	\$	-	\$	-	\$	547	\$	485	SPS
473	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$	1,553	\$	1,408	\$	-	\$	-	\$	1,553	\$	1,408	SPS
474	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$	1,264,726	\$	695,585	\$	-	\$	-	\$	1,264,726	\$	695,585	SPS
475	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$	1,040,990	\$	572,533	\$	-	\$	-	\$	1,040,990	\$	572,533	SPS
476	Elec Tran-Line OH-TX-115KV-Randall Co Int-Happy Int	\$	3,777	\$	3,038	\$	-	\$	-	\$	3,777	\$	3,038	SPS
477	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$	1,017	\$	926	\$	-	\$	-	\$	1,017	\$	926	SPS
478	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$	28,238	\$	25,736	\$	-	\$	-	\$	28,238	\$	25,736	SPS
479	Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap	\$	633,869	\$	407,538	\$	-	\$	-	\$	633,869	\$	407,538	SPS

480	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst (T-89)	\$	2,226	\$	1,871	\$	-	\$	-	\$	2,226	\$	1,871	SPS
481	Elec Tran-Line OH-TX-115KV-Russell Pool Substation-Higg Substation (T-91)	\$	(6,496)	\$	(3,753)	\$	-	\$	-	\$	(6,496)	\$	(3,753)	SPS
482	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$	73,484	\$	71,968	\$	-	\$	-	\$	73,484	\$	71,968	SPS
483	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$	58,321	\$	57,117	\$	-	\$	-	\$	58,321	\$	57,117	SPS
484	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$	15,552	\$	15,231	\$	-	\$	-	\$	15,552	\$	15,231	SPS
485	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$	183,515	\$	179,730	\$	-	\$	-	\$	183,515	\$	179,730	SPS
486	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$	2,644	\$	2,589	\$	-	\$	-	\$	2,644	\$	2,589	SPS
487	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$	2,255	\$	2,209	\$	-	\$	-	\$	2,255	\$	2,209	SPS
488	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$	6,825	\$	6,310	\$	-	\$	-	\$	6,825	\$	6,310	SPS
489	Elec Tran-Line OH-TX-115KV-34ST-CLTR-WSSST-115-01 (U-30)	\$	80,272	\$	77,761	\$	-	\$	-	\$	80,272	\$	77,761	SPS
490	Elec Tran-Line OH-TX-115KV-HUNTS-RNCO-115-01 (U-41)	\$	9,842	\$	9,534	\$	-	\$	-	\$	9,842	\$	9,534	SPS
491	Elec Tran-Line OH-TX-115KV-CAWE-TIBL-115-01 (U-47)	\$	112	\$	111	\$	-	\$	-	\$	112	\$	111	SPS
492	Elec Tran-Line OH-TX-115KV-CAWE-TIBL-115-01 (U-47)	\$	75	\$	74	\$	-	\$	-	\$	75	\$	74	SPS
493	Elec Tran-Line OH-TX-115KV-Herring Sub Tap	\$	212,048	\$	134,904	\$	-	\$	-	\$	212,048	\$	134,904	SPS
494	Elec Tran-Line OH-TX-115KV-Nichols Sta-Pantex South Sub (V-02)	\$	258,208	\$	240,779	\$	-	\$	-	\$	258,208	\$	240,779	SPS
495	Elec Tran-Line OH-TX-115KV-East Sta-Nichols Sta	\$	3,634	\$	2,556	\$	-	\$	-	\$	3,634	\$	2,556	SPS
496	Elec Tran-Line OH-TX-115KV-Randall Co Int-East Sta	\$	19,675	\$	16,820	\$	-	\$	-	\$	19,675	\$	16,820	SPS
497	Elec Tran-Line OH-TX-115KV-Plant X Sta-Bailey Co Int	\$	98,048	\$	71,535	\$	-	\$	-	\$	98,048	\$	71,535	SPS
498	Elec Tran-Line OH-TX-115KV-Nichols Sta-Kingsmill Sub	\$	199,287	\$	166,716	\$	-	\$	-	\$	199,287	\$	166,716	SPS
499	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	18,339	\$	14,640	\$	-	\$	-	\$	18,339	\$	14,640	SPS
500	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	7,705	\$	6,151	\$	-	\$	-	\$	7,705	\$	6,151	SPS
501	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	1,002	\$	800	\$	-	\$	-	\$	1,002	\$	800	SPS
502	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	7,937	\$	6,336	\$	-	\$	-	\$	7,937	\$	6,336	SPS
503	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	160,117	\$	127,826	\$	-	\$	-	\$	160,117	\$	127,826	SPS
504	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	771	\$	615	\$	-	\$	-	\$	771	\$	615	SPS
505	Elec Tran-Line OH-TX-115KV-Osage Int Tap	\$	112,643	\$	101,816	\$	-	\$	-	\$	112,643	\$	101,816	SPS
506	Elec Tran-Line OH-TX-115KV-Estacado Sub Tap	\$	165,963	\$	49,740	\$	-	\$	-	\$	165,963	\$	49,740	SPS
507	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$	255	\$	186	\$	-	\$	-	\$	255	\$	186	SPS
508	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$	30,632	\$	22,325	\$	-	\$	-	\$	30,632	\$	22,325	SPS
509	Elec Tran-Line OH-TX-115KV-Arco Sub Tap	\$	9,771	\$	7,062	\$	-	\$	-	\$	9,771	\$	7,062	SPS
510	Elec Tran-Line OH-TX-115KV-Northwest Int-Bush Sub	\$	1,179,268	\$	1,065,880	\$	-	\$	-	\$	1,179,268	\$	1,065,880	SPS
511	Elec Tran-Line OH-TX-115KV-Amoco Cryogenics Plant Tap	\$	399,959	\$	214,626	\$	-	\$	-	\$	399,959	\$		

527 In Service October 1, 2005 and Later:

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

Total In Service October 1, 2005 and Later	\$57,024,735	\$49,885,687	\$0	\$0	\$57,024,735	\$49,885,687
Total Actual SPS Radial Plant	\$133,584,289	\$109,228,658	\$12,233,831	\$9,493,418	\$121,350,457	\$99,735,240

Southwestern Public Service Company

Worksheet P

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

Table 36

I. Determine the Revenue Requirement for Base Plan Upgrades

Line
No.

SUMMARY OF BPU UPGRADES							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Investment Year	Project Description	Projected Revenue Requirement	Actual Revenue Requirement	SPP Base Plan True-up Amount	20xx SPP Base Plan True-up Amount	20xx SPP Base Plan True-up Amount Int.	20xx Projected Revenue Req.
1							
2							
3							
4							
5	2021 Project 1	XFR-Bailey County 115/69kV Transformer - UID 10094, 10095	225,851	219,279	6,572		
6	2021 Project 2	XFR-Mustang Station North 230/115kV Transformer - UID 10091	196,040	190,328	5,712		
7	2021 Project 3	XFR-Denver City 115/69kV Transformer - UID 10021, 10022	239,985	233,019	6,966		
8	2021 Project 4	XFR-Hockley County Interchange 115/69kV Transformer - UID 10098, 10099	186,066	180,585	5,481		
9	2021 Project 5	XFR-Terry County Interchange 115/69kV Transformer - UID 10096, 10097	206,973	200,880	6,093		
10	2021 Project 6	XFR-Roswell Interchange 115kV - 69kV Transformer - UID 10103	70,603	68,523	2,080		
11	2021 Project 7	Multi-Seven Rivers-Pecos-Potash 230 kV - UID 10320, 10321, 10322	1,796,915	1,743,803	53,112		
12	2021 Project 8	XFR-Yoakum County Interchange 230/115kV Transformer - UID 10332	137,663	133,585	4,078		
13	2021 Project 9	Multi-Seminole-Hobbs 230 kV UID 10185, 10186, 10187, 10188, 10189, 10190	2,071,702	2,010,259	61,443		
14	2021 Project 10	XFR-Nichols 230/115kV Transformer - UID 10199	631,819	613,081	18,738		
15	2021 Project 11	XFR-Lubbock East 115/69kV Transformer - 10210, 10211	247,497	240,157	7,341		
16	2021 Project 12	XFR-Hale County 115/69kV Transformer - UID 10202, 10203	219,953	213,409	6,545		
17	2021 Project 13	XFR-Cochran 115/69kV Transformer - UID 10323, 10324	278,401	270,117	8,284		
18	2021 Project 14	Line-Curry County-North Clovis Conversion - UID 10183	70,021	67,933	2,088		
19	2021 Project 15	Multi-Stalene-Graves Project 230/115 kV transformer 115 kV - UID 10317, 10318, 10319	1,410,245	1,367,983	42,262		
20	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		
21	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		
22	2021 Project 18	Multi-Dallam-Channing-Tasosa-Potter 115 kV - UID 10704, 10705, 11321, 11322	4,738,677	4,595,884	142,793		
23	2021 Project 19	Multi-Hitchland-Texas Co 230 kV and 115 kV - UID 10200, 10201, 10326, 10327, 10328, 10329, 10330, 10331	9,980,268	9,679,348	300,920		
24	2021 Project 20	11506 Line - Cayon East - Randall 115kV Ckt 1 Rebuild	719,467	697,291	22,176		
25	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		
26	2021 Project 22	Line-Maddox Sanger SW 115 kV - UID 11029, 11316	218,376	211,784	6,593		
27	2021 Project 23	Line-Maddox Station Monument 115 kV - UID 11036	136,410	132,299	4,112		
28	2021 Project 24	Line-Brasher Tap-Roswell Interchange 115 kV - UID 11038	7,222	7,003	219		
29	2021 Project 25	Line-Chaves Co.-Roswell Interchange 69/115 kV Voltage Conversion - UID 10829	901,005	873,590	27,416		
30	2021 Project 26	Line-Plant X Station-Tolk Station West 230 kV Ckt 1 - UID 10206	4,086	3,965	121		
31	2021 Project 27	Line-Terry Country Interchange-Wolforth Interchange 115 kV CKT1 - UID 10207	109,515	106,235	3,280		
32	2021 Project 28	Line-Ocotillo Sub conversion 115 kV - UID 10757	259,410	251,605	7,805		
33	2021 Project 29	XFR-Randall County Interchange 230/115 kV Transformer CKT 2 - UID 11033	831,917	806,724	25,193		
34	2021 Project 30	Multi-Newhart Interchange 230 230/115 kV Transformer CKT 1 - UID 11040	1,366,229	1,324,465	41,764		
35	2021 Project 31	Multi-Newhart Interchange 230 230/115 kV Transformer CKT 1 - UID 11041	2,039,066	1,976,733	62,333		
36	2021 Project 32	Multi-Centre St.-Hereford NE 115 kV Ckt 1 and Centre St. and Hereford 115 kV Load Conversion - UID 11127	1,055,070	1,022,270	32,800		
37	2021 Project 33	Line-Cunningham-Buckeye Tap 115 kV reconductor - UID 11046	342,423	332,024	10,399		
38	2021 Project 34	Multi-TUCO-Woodward 345 kV - UID 11085	1,377,293	1,337,280	40,013		
39	2021 Project 35	XFR-Kingsmill Interchange 115/69 kV Transformer Ckt 2 - UID 11096	460,812	446,854	13,958		
40	2021 Project 36	XFR-Northeast Hereford Int 115/69 kV Transformer CKT 1 & 2 - UID 11100, 11359	767,498	744,222	23,276		
41	2021 Project 37	Line-Portales-Zodiac 69 kV to 115 kV Conversion - UID 11101	842,430	816,609	25,821		
42	2021 Project 38	Multi-Move load from East Clovis 69 kV to East Clovis 115 kV - UID 11102	72,753	70,547	2,206		
43	2021 Project 39	XFR - Happy County 115/69 kV Transformers - UID 11009	124,014	120,205	3,809		
44	2021 Project 40	Line-Harrington-Randall County 230 kV - UID 11121	16,136	15,647	489		
45	2021 Project 41	XFR-Eddy County 230/115 kV Transformer CKT 2 - UID 11173	441,976	428,572	13,404		
46	2021 Project 42	Line-Randall-Amarillo South Interchange 230 kV CKT 1 - UID 11177	1,245,758	1,208,033	37,725		
47	2021 Project 43	Multi-Hitchland-Woodward 345 kV - UID 11242, 11243	965,199	935,805	29,394		
48	2021 Project 44	Line-Wolforth-Yuma Interchange 115 kV Ckt 1 Wave Trap - UID 11319	11,930	11,569	361		
49	2021 Project 45	Multi-Cochran-Whiteface 115 kV - UID 51358	498,614	482,168	16,446		
50	2021 Project 46	Convert Lynn County Load to 115 kV - UID 11353	864,461	837,989	26,472		
51	2021 Project 47	Multi - Walkemeyer Tap - Walkemeyer 345/115 kV - UID 51236	0	0	0		
52	2021 Project 48	Device-Bushland Interchange 230 kV Capacitor - UID 50093	195,221	189,287	5,934		
53	2021 Project 49	Sub-Move Lines Lea County 230/115 kV Sub to Hobbs Interchange - UID 50402	1,116,816	1,082,787	34,029		
54	2021 Project 50	Multi-Cedar Lake Interchange 115 kV - UID 50406	676,583	655,908	20,675		
55	2021 Project 51	50958 Multi - Road Runner 115 kV Loop Rebuild	280,059	271,255	8,803		
56	2021 Project 52	XFR-TUCO 115/69 kV Transformer Ckt 3-UID 10195	320,838	311,062	9,776		
57	2021 Project 53	Line-Curry-Bailey 115kV - UID 10597	4,196,680	4,067,145	129,534		
58	2021 Project 54	Multi-TUCO-Woodward 345kV - UID 10936	21,257,756	20,608,845	648,911		
59	2021 Project 55	Intrepid West - Red Bluff - UID 50521	206,441	200,186	6,255		
60	2021 Project 56	Multi-New Hart Interchange 230/115 kV - UID 11042	1,557,210	1,509,737	47,473		
61	2021 Project 57	Multi-New Hart Interchange 230/115 kV - UID 11043	1,690,443	1,639,022	51,422		
62	2021 Project 59	Multi-New Hart Interchange 230/115 kV - UID 11045	1,820,872	1,765,245	55,627		
63	2021 Project 60	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11052	1,627,621	1,577,880	49,741		
64	2021 Project 61	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11053	1,178,142	1,142,128	36,014		
65	2021 Project 62	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11054	1,677,593	1,626,322	51,271		
66	2021 Project 63	Multi-Kress Interchange-Kiser-Cox 115 kV - UID 11107, 11109, 50450	2,935,445	2,845,720	89,724		
67	2021 Project 64	Deaf Smith County 230/115 transformer upgrade ckt 1 - UID 50516	317,697	307,912	9,785		
68	2021 Project 65	Line-Hitchland-Woodward District EHV 345 kV Double Circuit - UID 11241	5,300,069	5,138,571	161,498		
69	2021 Project 66	Line-North Plainview Line Tap 115 kV - UID 11383	48,447	46,967	1,480		
70	2021 Project 67	Substation - North Plainview 115 kV - UID 11384	44,047	42,700	1,347		
71	2021 Project 68	XFR-Spearman 115/69/13.2 Ckt 1 Upgrade - UID 11505	91,701	88,920	2,781		
72	2021 Project 69	Device-Drinkard 115 kV Capacitor - UID 50379	144,306	139,890	4,416		
73	2021 Project 70	Device-Crosby Co. 115kV Capacitor - UID 50401	145,142	140,690	4,452		
74	2021 Project 71	Multi-Bowers-Howard 115kV Ckt 1 - UID 50453, 50591	4,325,493	4,192,829	132,664		
75	2021 Project 72	XFR-Chaves 230/115 Transformer Ckt 2 - UID 10629	288,811	279,967	8,844		
76	2021 Project 73	XFR-Gan 115/69 kV Ckt 1 - UID 11110	140,551	136,222	4,329		
77	2021 Project 74	XFR-Lubbock South 230/115/13.2 kV Ckt 2 - UID 11507	525,977	509,884	16,094		
78	2021 Project 75	Floyd County 115 Cap Bank Comm - UID 50523	186,878	181,155	5,723		
79	2021 Project 76	Eddy County 230/115 kV Transformer Ckt 1 - UID 11064	370,517	359,065	11,453		

Southwestern Public Service Company

Worksheet P

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

Table 36

I. Determine the Revenue Requirement for Base Plan Upgrades

Line
No.

1

SUMMARY OF BPU UPGRADES

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Investment Year	Project Description	Projected Revenue Requirement	Actual Revenue Requirement	SPP Base Plan True-up Amount	20xx SPP Base Plan True-up Amount	20xx SPP Base Plan True-up Amount Int.	20xx Projected Revenue Req.
80	2021	Project 77	XFR-Potash Junction 115/69 kV Ckt 1 - UID 50580	242,586	235,141	7,445		
81	2021	Project 78	Sub-Convert Muleshoe East 69 kV to 115 kV - UID 11104	165,677	160,586	5,091		
82	2021	Project 79	Line-Osage Station and Line Re-termination - UID 11315	1,228,809	1,190,783	38,026		
83	2021	Project 80	XFR-Grassland 230/115 kV Transformer Ckt 1 - UID 11317	414,359	401,616	12,741		
84	2021	Project 81	Line-Randall-South Georgia 115kV Reconnector - UID 11358	504,348	488,742	15,606		
85	2021	Project 82	Line-Convert Soncy Load to 115 kV - UID 11372	703,827	677,965	25,862		
86	2021	Project 83	Multi-Potter-Channing-Dallam 230 kV Conversion - UID 11512	278,051	269,506	8,545		
87	2021	Project 84	Channing - Potter County 230 kV Ckt 1 - UID 11514	94,226	91,331	2,895		
88	2021	Project 85	Multi-Cedar Lake Interchange 115kV - UID 50407	1,002,897	972,132	30,765		
89	2021	Project 86	XFR-Grapevine 230/115 Transformer Ckt 1 - UID 50506	57,729	55,971	1,758		
90	2021	Project 87	XFR-Deaf Smith County Interchange 230/115 kV Ckt 1 - UID 50515	361,120	350,003	11,117		
91	2021	Project 88	Line-Ochiltree-Tri-County Cole 115 kV Ckt 1 - UID 50517	1,090,685	1,057,183	33,502		
92	2021	Project 89	51450 XFR-Sundown 230/115 kV Transformer	785,796	881,227	(95,432)		
93	2021	Project 90	Line-Atoka-Eagle Creek 115 kV Ckt 1 - UID 50546	2,735,451	2,648,338	87,113		
94	2021	Project 91	XFR-Happy County 115/69 kV Transformers - UID 11007	214,146	207,535	6,612		
95	2021	Project 92	Multi-Bowers-Howard 115 kV Ckt 1 - UID 11087	313,316	303,724	9,592		
96	2021	Project 93	Line-Carlisle-Wolforth 230 kV - UID 11017	3,199,533	3,108,420	91,113		
97	2021	Project 94	XFR-Swisher 230/115 kV Transformer Ckt 1 Upgrade - UID 11318	316,873	307,135	9,738		
98	2021	Project 95	50957 Multi - Road Runner 115 kV Loop Rebuild	262,577	254,375	8,203		
99	2021	Project 96	51050 XFR - Yoakum County Interchange 230/115 kV Ckts 1 and 2	303,676	294,185	9,490		
100	2021	Project 97	XFR-Crosby Co. 115/69 kV Transformer Ckt 1 - UID 11355, 11356	441,136	427,599	13,536		
101	2021	Project 98	51549 XFR - Hereford Interchange 115/69 kV #1 and #2	0	59,515	(59,515)		
102	2021	Project 99	Device-Kingsmill 115kV Capacitors - UID 50505	99,986	96,931	3,055		
103	2021	Project 100	Multi-Potter-Channing-Dallam 230 kV Conversion - UID 11515	1,048,815	1,016,588	32,227		
104	2021	Project 101	XFR-Howard 115/69 kV Transformers - UID 50504	164,337	159,313	5,024		
105	2021	Project 102	Device-Howard 115kV Capacitors - UID 50507	131,867	127,846	4,020		
106	2021	Project 103	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50563	505,020	489,329	15,690		
107	2021	Project 104	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50564	526,482	510,067	16,415		
108	2021	Project 105	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50565	1,690,221	1,637,704	52,517		
109	2021	Project 106	XFR-Potash Junction 115/69 kV Ckt 2 - UID 50561	243,705	236,271	7,433		
110	2021	Project 107	Quahada Switching Station 115 kV - UID 50693	795,666	770,810	24,856		
111	2021	Project 108	Multi-Potash Junction-Road Runner 230/115 kV Ckt 1 - UID 50708, 50709	6,488,053	6,288,759	199,294		
112	2021	Project 109	Sub - Coulter 115 kV - UID 61840	28,378	28,401	(23)		
113	2021	Project 110	Line-Chavis-Price-CV Pines-Capitan 115 kV Ckt 1 - UID 50722	1,486,624	1,437,262	49,362		
114	2021	Project 111	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50452	1,559,413	1,512,227	47,186		
115	2021	Project 112	XFR-Hitchland 230/115 kV Ckt 2 Transformer - UID 11508	761,454	737,892	23,562		
116	2021	Project 113	UID 112364	34,123	32,639	1,485		
117	2021	Project 114	Sub - Denver City Interchange South 115kV - UID112365	39,742	50,653	(10,912)		
118	2021	Project 115	UID 112425	64,374	11,085	53,289		
119	2021	Project 116	Line-Canyon East Sub-Canyon West Sub 115 kV Ckt 2 - UID 50636	472,361	457,811	14,550		
120	2021	Project 117	UID 112433	53,344	33,542	19,803		
121	2021	Project 118	Device-Eagle Creek 115 kV - UID 50378	152,101	147,411	4,691		
122	2021	Project 119	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50447	15,137,127	14,759,583	377,544		
123	2021	Project 120	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50451	1,122,257	1,131,454	(9,197)		
124	2021	Project 121	Bushland Interchange-Deaf Smith Co Interchange 230 Ckt 1 - UID 50513	26,816	25,988	828		
125	2021	Project 122	Line-Mustang-Shell CO2 115 kV Ckt 1 - UID 50637	2,126,984	2,063,678	63,306		
126	2021	Project 123	Line-Chavis-Price-CV Pines-Capitan 115 kV Ckt 1 - UID 50723	0	0	0		
127	2021	Project 124		0	0	0		
128	2021	Project 125	Sub-Curry County 115 kV - UID 50794	322,062	312,021	10,040		
129	2021	Project 126	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50819	2,316,509	2,244,442	72,067		
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		
131	2021	Project 128	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50849	601,019	582,323	18,696		
132	2021	Project 129	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50850	681,790	660,582	21,208		
133	2021	Project 130	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50854	808,477	783,328	25,149		
134	2021	Project 131	Multi-Potash Junction-Road Runner 345 kV Conv. - UID 50862	759,108	735,503	23,605		
135	2021	Project 132	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50863	291,368	280,265	11,103		
136	2021	Project 133	Device-China Draw and Road Runner 115 kV SVC - UID 50864	2,917,648	2,827,748	89,900		
137	2021	Project 134	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50868	676,505	655,469	21,036		
138	2021	Project 135	Multi-Yeso Hills-China Draw-Wood Draw 115 kV - UID 50869	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		
140	2021	Project 137	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50871	559,502	542,105	17,397		
141	2021	Project 138	Line - Cox Interchange - Hale Co. Interchange 115 kV - UID 51818	887,751	730,068	157,683		
142	2021	Project 139	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51439	280,089	271,330	8,758		
143	2021	Project 140	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51441	123,949	120,079	3,869		
144	2021	Project 141	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51442	29,768	28,772	996		
145	2021	Project 142	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51443	17,636	17,090	546		
146	2021	Project 143	Multi-Andrews-NEF 230/115 kV Ckt 1 - UID 50881	1,300,693	1,260,633	40,061		
147	2021	Project 144	Multi-Andrews-NEF 230/115 kV Ckt 1 - UID 50882	484,236	469,350	14,886		
148	2021	Project 145	Line-Hopi Sub-North Loving-China Draw 115 kV Ckt 1 - UID 50883	1,196,607	1,159,947	36,660		
149	2021	Project 146	Line - Chavis - Price - CV Pines - Capitan 115 kV Ckt 2 - UID 50724	182,186	176,529	5,657		
150	2021	Project 147	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50924	681,928	659,851	22,077		
151	2021	Project 148	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50925	295,173	286,055	9,118		
152	2021	Project 149	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50926	1,311,130	1,270,460	40,671		
153	2021	Project 150	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50967	915,162	886,891	28,271		
154	2021	Project 151	Line-China Draw-Wood Draw 115 kV Ckt 1 - UID 50931	1,701,198	1,646,205	54,993		
155	2021	Project 152	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50951	621,602	602,400	19,202		

Showing as project 89 in RIS
RIS not numbered projects (UID 50725, 50735) not in template

Southwestern Public Service Company

Worksheet P

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

Table 36

I. Determine the Revenue Requirement for Base Plan Upgrades

Line
No.

SUMMARY OF BPU UPGRADES									
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Investment Year	Project Description	Projected Revenue Requirement	Actual Revenue Requirement	SPP Base Plan True-up Amount	20xx SPP Base Plan True-up Amount	20xx SPP Base Plan True-up Amount Int.	20xx Projected Revenue Req.	
156	2021	Project 153	Multi-Road Runner 115 kV Loop Rebuild - UID 50952	486,793	471,580	15,214			
157	2021	Project 154	Sub-Hale County 115 kV - UID 61834	5,615	5,440	175			
158	2021	Project 155	OPIE 3 Roadrunner - China Draw 345 kV - UID 92153	500,610	619,577	(118,967)			
159	2021	Project 156	Line-Ochoa-Ponderosa Tap 115 kV Ckt 1 Rebuild - UID 50954	460,564	446,237	14,326			
160	2021	Project 157	Multi-Yeso Hills-China Draw-Wood Draw 115 kV - UID 50988	43,378	42,022	1,357			
161	2021	Project 158	XFR-Tuco 230/115 kV Ckt 1 - UID 50992	8,222	7,966	256			
162	2021	Project 159	XFR-Yoakum County Interchange 230/115 kV Ckts 1 and 2 - UID 51039	258,951	251,032	7,919			
163	2021	Project 160	Multi - Kiowa - North Loving - China Draw 345/115 kV Ckt 1 - 50852	758,873	735,114	23,759			
164	2021	Project 161	OPIE 3 Roadrunner - China Draw 345 kV - UID 92154	530,078	562,542	(32,465)			
165	2021	Project 162	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51109	385,159	373,183	11,976			
166	2021	Project 163	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51110	199,689	193,463	6,226			
167	2021	Project 164	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51111	650,314	630,101	20,213			
168	2021	Project 165	Carlisle Interchange-Tuco Interchange 230 kV Ckt 1 - UID 51112	54,801	53,112	1,689			
169	2021	Project 166	Multi-Road Runner 115 kV Loop Rebuild - UID 51131	314,927	305,114	9,814			
170	2021	Project 167	Device-China Draw and Road Runner 115 kV SVC - UID 51132	3,205,722	3,106,989	98,733			
171	2021	Project 168	Line - Cox Intg - Hale Co Intg 115 kV Rebuild - UID 51623	0	0	0			
172	2021	Project 169	Sub-Amoco-Sundown 230 kV Terminal Upgrades - UID 51140	72,329	70,071	2,258			
173	2021	Project 170	50922 Wolfforth 230/115 kV Ckt 1 Transformer	312,073	346,897	(34,824)			
174	2021	Project 171	Sub - Nichols 230 kV - UID 71949	9,562	10,451	(889)			
175	2021	Project 172	Device-Plains Interchange 115 kV Cap Bank - UID 51163	188,999	183,123	5,877			
176	2021	Project 173	50943 Northwest to Rolling Hills 115kV, R	400,967	397,485	3,481			
177	2021	Project 174	Sub-Amarillo South 230 kV Terminal Upgrades - UID 51170	0	0	0			
178	2021	Project 175	Line-PCA Interchange-Quahada 115 kV Ckt 1 Rebuild - UID 51189	1,087,613	1,053,173	34,439			
179	2021	Project 176	Line - Livingston Ridge - Wipp 115 kV Ckt1 Rebuild - UID 51565	24,661	27,123	(2,463)			
180	2021	Project 177	Line - Mustang - Seminole 115 kV Ckt 1 New Line - UID 51478	1,621,240	1,179,148	442,092			
181	2021	Project 178	XFR-Lynn County 115/69 kV Ckt 1 Transformer - UID 51270	27,084	26,242	842			
182	2021	Project 179		0	0	0			
183	2021	Project 180	Device-Cargill 115 kV Cap Bank - UID 51214	199,040	192,831	6,209			
184	2021	Project 181	Multi-Road Runner 115 kV Loop Rebuild - UID 51245	143,035	138,584	4,451			
185	2021	Project 182	Multi-Road Runner 115 kV Loop Rebuild - UID 51250	134,717	130,509	4,208			
186	2021	Project 183	Line - Mustang - Seminole 115 kV Ckt 1 New Line - UID 51480	255,647	266,046	(10,399)			
187	2021	Project 184	XFR-Newhart 230/115 kV Ckt 2 - UID 11010	937,966	908,991	28,975			
188	2021	Project 185	Line-Canyon East-Randall 115 kV Ckt 1 Rebuild - UID 51481	299,824	428,228	(128,404)			
189	2021	Project 186	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50457	9,046,494	8,778,550	267,943			
190	2021	Project 187	Line-Bowers-Canadian 69kV Rebuild - UID 50503	3,065,867	2,972,058	93,810			
191	2021	Project 188	Line-Oxy Permian Sub-West Bender Sub 115 kV Ckt 1 - UID 50690	66,804	64,742	2,062			
192	2021	Project 189	Multi-Hobbs-Kiowa 345/230 kV Ckt 1 - UID 50851	1,299,735	1,259,336	40,399			
193	2021	Project 190	Multi-Hobbs-Kiowa 345/230 kV Ckt 1 - UID 50875	5,862,176	5,672,445	189,731			
194	2021	Project 191		0	0	0			
195	2021	Project 192	XFR-Carlisle 230/115 kV Ckt 1 - UID 11509	339,634	329,078	10,556			
196	2021	Project 193		0	0	0			
197	2021	Project 194	Multi - Tolk Yoakum Tap 230/115 kV Substation - UID 51550	0	0	0			
198	2021	Project 195	XFR-Seminole 230/115 kV #1 and #2 - UID 50920, 50921	603,218	584,399	18,819			
199	2021	Project 196	Multi-Walkemeyer Tap-Walkemeyer 345/115 kV - UID 51235	1,487,773	1,480,516	7,257			
200	2021	Project 197	Multi-RIAC 115 kV Voltage Conversion - UID 51237	482,677	463,512	19,166			
201	2021	Project 198		0	0	0			
202	2021	Project 199	Multi - Artesia County 115 kV - UID 51452	0	0	0			
203	2021	Project 200	Multi - Artesia County 115 kV - UID 51453	246,149	234,448	11,701			
204	2021	Project 201	Sub-Hobbs-Yoakum Tap 230kV Substn and Transmission - 51432	1,699,873	1,647,656	52,217			
205	2021	Project 202	112362	0	40,453	(40,453)			
206	2021	Project 203	112363	0	20,340	(20,340)			
207	2021	Project 204	Sub-Eddy Co. 230 kV Bus Tie - UID 51408	2,330,030	2,257,368	72,662			

Worksheet P

Table 36

Line
No.Worksheet P

Table 36

SUMMARY OF SERVICE, SPONSORED AND GENERATOR INTERCONNECTION UPGRADES				
(a)	(b)	(c)	(d)	(e)
Investment Year	Project Description	Projected Revenue Requirement	Actual Revenue Requirement	SPP Base Plan True-up Amount
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total Revenue Requirement and True-up Amount		-	-	-

Southwestern Public Service Company

Worksheet P

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

Table 36

III. Depreciation Rates

Year	Projected Worksheet P Depr Rate	Actual Worksheet P Depr Rate
2006	1.8840	1.8840
2007	1.8840	1.8840
2008	1.8840	1.8840
2009	1.8840	1.8840
2010	1.8840	1.8840
2011	1.8840	1.8840
2012	1.8840	1.8840
2013	1.8840	1.8840
2014	1.8840	1.8840
2015	1.8840	1.8840
2016	1.8840	1.8840
2017	1.8840	1.8840
2018	1.8840	1.8840
2019	2.3793	2.3793
2020	2.4887	2.4205
2021	2.4239	2.4222
2022	2.4239	2.4222
2023	2.4239	2.4222
2024	2.4239	2.4222
2025	2.4239	2.4222
2026	2.4239	2.4222
2027	2.4239	2.4222
2028	2.4239	2.4222
2029	2.4239	2.4222
2030	2.4239	2.4222
2031	2.4239	2.4222
2032	2.4239	2.4222
2033	2.4239	2.4222
2034	2.4239	2.4222
2035	2.4239	2.4222
2036	2.4239	2.4222
2037	2.4239	2.4222
2038	2.4239	2.4222
2039	2.4239	2.4222
2040	2.4239	2.4222
2041	2.4239	2.4222
2042	2.4239	2.4222
2043	2.4239	2.4222
2044	2.4239	2.4222
2045	2.4239	2.4222
2046	2.4239	2.4222
2047	2.4239	2.4222
2048	2.4239	2.4222
2049	2.4239	2.4222
2050	2.4239	2.4222
2051	2.4239	2.4222
2052	2.4239	2.4222
2053	2.4239	2.4222
2054	2.4239	2.4222
2055	2.4239	2.4222
2056	2.4239	2.4222
2057	2.4239	2.4222
2058	2.4239	2.4222
2059	2.4239	2.4222
2060	2.4239	2.4222

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

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

Worksheet Q
Table 40

Projected for Billing Year = 2021

Line No.		(A) Projected Incentive CWIP	(B) Projected Specific CWIP	(C) Accumulated Balance Projected Incentive CWIP	
1	Dec	-	-	-	
2	Jan	-	-	-	
3	Feb	-	-	-	
4	Mar	-	-	-	
5	Apr	-	-	-	
6	May	-	-	-	
7	Jun	-	-	-	
8	Jul	-	-	-	
9	Aug	-	-	-	
10	Sep	-	-	-	
11	Oct	-	-	-	
12	Nov	-	-	-	
13	Dec	-	-	-	
14	Total	-	-	-	
15	13 month avg of current year changes to CWIP = Col C				(Goes to Page 3, In 73)

		(D) Accumulated Pre-Funded AFUDC	(E) Pre-Funded AFUDC Amortization	
16	Dec	-	-	
17	Jan	-	-	
18	Feb	-	-	
19	Mar	-	-	
20	Apr	-	-	
21	May	-	-	
22	Jun	-	-	
23	Jul	-	-	
24	Aug	-	-	
25	Sep	-	-	
26	Oct	-	-	
27	Nov	-	-	
28	Dec	-	-	
29	Total	-	-	
30	13 Month Avg Accumulated Pre-Funded AFUDC = Col D			(Goes to Page 3, In 74)
31	Pre-Funded AFUDC Amortization = Col E			(Goes to Page 4, In 115)

Actual for Billing Year = 2021

		(A) Actual <u>Incentive CWIP</u>	(B) Actual <u>Other CWIP</u>	(C) Accumulated Balance Actual <u>Incentive CWIP</u>	
32	Dec	-	-	-	
33	Jan	-	-	-	
34	Feb	-	-	-	
35	Mar	-	-	-	
36	Apr	-	-	-	
37	May	-	-	-	
38	Jun	-	-	-	
39	Jul	-	-	-	
40	Aug	-	-	-	
41	Sep	-	-	-	
42	Oct	-	-	-	
43	Nov	-	-	-	
44	Dec	-	-	-	
45	Total	-	-	-	
46	13 month avg of prior year changes to CWIP = Col C				<div></div> (Goes to Page 8, In 209)
		(D) Accumulated Pre-Funded AFUDC	(E) Pre-Funded AFUDC Amortization		
47	Dec	-	-		
48	Jan	-	-		
49	Feb	-	-		
50	Mar	-	-		
51	Apr	-	-		
52	May	-	-		
53	Jun	-	-		
54	Jul	-	-		
55	Aug	-	-		
56	Sep	-	-		
57	Oct	-	-		
58	Nov	-	-		
59	Dec	-	-		
60	Total	-	-		
61	13 Month Avg Accumulated Pre-Funded AFUDC = Col D				<div></div> (Goes to Page 8, In 210)
62	Pre-Funded AFUDC Amortization = Col E				<div></div> (Goes to Page 9, In 251)

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

Southwestern Public Service Company
Worksheet R - Incentive Projects.

Worksheet R
Table 41

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

A. Determine "R" with hypothetical 100 basis point increase in ROE.				
Line No.				
1	ROE w/o incentives (From Page 5, In 162)			10.50%
2	ROE with additional 100 basis point incentive			11.50%
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Page 5, Ins 160 through 162)			
4		%	Cost	Weighted cost
5	Long Term Debt	45.57%	0.0416	0.0190
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	54.43%	0.1150	<u>0.0626</u>
8			R =	0.0816

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

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

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

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

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

A. Determine Net Revenue Requirement less return and Income Taxes.		
Line No.		
17	Net Revenue Requirement (From Page 2, In 33)	370,752,280
18	Return (From Page 4, In 139)	192,201,006
19	Income Taxes (From Page 4, In 138)	<u>39,764,652</u>
20	Net Revenue Requirement, Less Return and Taxes	138,786,622
B. Determine Net Revenue Requirement with hypothetical 100 basis point increase in ROE.		

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

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

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

Southwestern Public Service Company
Worksheet R - Incentive Projects.

Worksheet R
 Table 42

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

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

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

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

Line No.	Details						
	Investment	Current Year	Service Year (yyyy)	ROE increase accepted by FERC (Basis Points)	Service Month (1-12)	FCR w/o incentives, less depreciation	Useful life
						9.41%	9.41%
						FCR w/incentives approved for these facilities, less dep.	
						Annual Depreciation Expense	
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement	Additional Rev. Credit
41	w/o incentives	-	-	-	-	\$ -	\$ -
42	w/incentives	-	-	-	-	\$ -	\$ -
43	w/o incentives	-	-	-	-	\$ -	\$ -
44	w/incentives	-	-	-	-	\$ -	\$ -
45	w/o incentives	-	-	-	-	\$ -	\$ -
46	w/incentives	-	-	-	-	\$ -	\$ -
47	w/o incentives	-	-	-	-	\$ -	\$ -
48	w/incentives	-	-	-	-	\$ -	\$ -
49	w/o incentives	-	-	-	-	\$ -	\$ -
50	w/incentives	-	-	-	-	\$ -	\$ -
51	w/o incentives	-	-	-	-	\$ -	\$ -
52	w/incentives	-	-	-	-	\$ -	\$ -
53	w/o incentives	-	-	-	-	\$ -	\$ -
54	w/incentives	-	-	-	-	\$ -	\$ -
55	w/o incentives	-	-	-	-	\$ -	\$ -
56	w/incentives	-	-	-	-	\$ -	\$ -
57	w/o incentives	-	-	-	-	\$ -	\$ -
58	w/incentives	-	-	-	-	\$ -	\$ -
59	w/o incentives	-	-	-	-	\$ -	\$ -
60	w/incentives	-	-	-	-	\$ -	\$ -
61	w/o incentives	-	-	-	-	\$ -	\$ -
62	w/incentives	-	-	-	-	\$ -	\$ -
63	w/o incentives	-	-	-	-	\$ -	\$ -
64	w/incentives	-	-	-	-	\$ -	\$ -
65	w/o incentives	-	-	-	-	\$ -	\$ -
66	w/incentives	-	-	-	-	\$ -	\$ -
67	w/o incentives	-	-	-	-	\$ -	\$ -
68	w/incentives	-	-	-	-	\$ -	\$ -
69	w/o incentives	-	-	-	-	\$ -	\$ -
70	w/incentives	-	-	-	-	\$ -	\$ -
71	w/o incentives	-	-	-	-	\$ -	\$ -
72	w/incentives	-	-	-	-	\$ -	\$ -
73	w/o incentives	-	-	-	-	\$ -	\$ -
74	w/incentives	-	-	-	-	\$ -	\$ -
75	w/o incentives	-	-	-	-	\$ -	\$ -
76	w/incentives	-	-	-	-	\$ -	\$ -
77	w/o incentives	-	-	-	-	\$ -	\$ -
78	w/incentives	-	-	-	-	\$ -	\$ -
79	w/o incentives	-	-	-	-	\$ -	\$ -
80	w/incentives	-	-	-	-	\$ -	\$ -
81	w/o incentives	-	-	-	-	\$ -	\$ -
82	w/incentives	-	-	-	-	\$ -	\$ -
83	w/o incentives	-	-	-	-	\$ -	\$ -
84	w/incentives	-	-	-	-	\$ -	\$ -
85	w/o incentives	-	-	-	-	\$ -	\$ -
86	w/incentives	-	-	-	-	\$ -	\$ -
87	w/o incentives	-	-	-	-	\$ -	\$ -
88	w/incentives	-	-	-	-	\$ -	\$ -
89	w/o incentives	-	-	-	-	\$ -	\$ -
90	w/incentives	-	-	-	-	\$ -	\$ -
91	w/o incentives	-	-	-	-	\$ -	\$ -
92	w/incentives	-	-	-	-	\$ -	\$ -
93	w/o incentives	-	-	-	-	\$ -	\$ -
94	w/incentives	-	-	-	-	\$ -	\$ -
95	w/o incentives	-	-	-	-	\$ -	\$ -
96	w/incentives	-	-	-	-	\$ -	\$ -
97	w/o incentives	-	-	-	-	\$ -	\$ -
98	w/incentives	-	-	-	-	\$ -	\$ -
99	w/o incentives	-	-	-	-	\$ -	\$ -
100	w/incentives	-	-	-	-	\$ -	\$ -
101	w/o incentives	-	-	-	-	\$ -	\$ -
102	w/incentives	-	-	-	-	\$ -	\$ -
103	w/o incentives	....	....	....	....	....	....
104	w/incentives	....	....	....	....	....	....
						\$ -	\$ -

Southwestern Public Service Company
Worksheet R - Incentive Projects.

Worksheet R
Table 43

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

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

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

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

Line No.	Details						
	Investment	Current Year				0	
105	Service Year (yyyy)		ROE increase accepted by FERC (Basis Points)				
106	Service Month (1-12)		FCR w/o incentives, less depreciation		9.41%		
107	Useful life		FCR w/incentives approved for these facilities, less dep.		9.41%		
108	CIAIC (Yes or No)		Annual Depreciation Expense		-		
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement	Additional Rev. Credit
111							
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	w/o incentives	-	-	-	-	\$ -	-
135	w/incentives	-	-	-	-	\$ -	-
136	w/o incentives	-	-	-	-	\$ -	-
137	w/incentives	-	-	-	-	\$ -	-
138	w/o incentives	-	-	-	-	\$ -	-
139	w/incentives	-	-	-	-	\$ -	-
140	w/o incentives	-	-	-	-	\$ -	-
141	w/incentives	-	-	-	-	\$ -	-
142	w/o incentives	-	-	-	-	\$ -	-
143	w/incentives	-	-	-	-	\$ -	-
144	w/o incentives	-	-	-	-	\$ -	-
145	w/incentives	-	-	-	-	\$ -	-
146	w/o incentives	-	-	-	-	\$ -	-
147	w/incentives	-	-	-	-	\$ -	-
148	w/o incentives	-	-	-	-	\$ -	-
149	w/incentives	-	-	-	-	\$ -	-
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	w/o incentives	-	-	-	-	\$ -	-
173	w/incentives	-	-	-	-	\$ -	-
174	w/o incentives	....	....	....	....	....	....
175	w/incentives	....	....	....	....	....	....
						\$ -	\$ -

Southwestern Public Service Company
Worksheet R - Incentive Projects.

Worksheet R
 Table 44

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

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

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

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

Line No.	Details						
	Investment	Current Year				0	
176	Service Year (yyyy)		ROE increase accepted by FERC (Basis Points)				
177	Service Month (1-12)		FCR w/o incentives, less depreciation		9.41%		
178	Useful life		FCR w/incentives approved for these facilities, less dep.		9.41%		
179	CIAC (Yes or No)		Annual Depreciation Expense		-		
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement	Additional Rev. 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	-	-	-	-	\$ -	-
195	w/o incentives	-	-	-	-	\$ -	-
196	w/incentives	-	-	-	-	\$ -	-
197	w/o incentives	-	-	-	-	\$ -	-
198	w/incentives	-	-	-	-	\$ -	-
199	w/o incentives	-	-	-	-	\$ -	-
200	w/incentives	-	-	-	-	\$ -	-
201	w/o incentives	-	-	-	-	\$ -	-
202	w/incentives	-	-	-	-	\$ -	-
203	w/o incentives	-	-	-	-	\$ -	-
204	w/incentives	-	-	-	-	\$ -	-
205	w/o incentives	-	-	-	-	\$ -	-
206	w/incentives	-	-	-	-	\$ -	-
207	w/o incentives	-	-	-	-	\$ -	-
208	w/incentives	-	-	-	-	\$ -	-
209	w/o incentives	-	-	-	-	\$ -	-
210	w/incentives	-	-	-	-	\$ -	-
211	w/o incentives	-	-	-	-	\$ -	-
212	w/incentives	-	-	-	-	\$ -	-
213	w/o incentives	-	-	-	-	\$ -	-
214	w/incentives	-	-	-	-	\$ -	-
215	w/o incentives	-	-	-	-	\$ -	-
216	w/incentives	-	-	-	-	\$ -	-
217	w/o incentives	-	-	-	-	\$ -	-
218	w/incentives	-	-	-	-	\$ -	-
219	w/o incentives	-	-	-	-	\$ -	-
220	w/incentives	-	-	-	-	\$ -	-
221	w/o incentives	-	-	-	-	\$ -	-
222	w/incentives	-	-	-	-	\$ -	-
223	w/o incentives	-	-	-	-	\$ -	-
224	w/incentives	-	-	-	-	\$ -	-
225	w/o incentives	-	-	-	-	\$ -	-
226	w/incentives	-	-	-	-	\$ -	-
227	w/o incentives	-	-	-	-	\$ -	-
228	w/incentives	-	-	-	-	\$ -	-
229	w/o incentives	-	-	-	-	\$ -	-
230	w/incentives	-	-	-	-	\$ -	-
231	w/o incentives	-	-	-	-	\$ -	-
232	w/incentives	-	-	-	-	\$ -	-
233	w/o incentives	-	-	-	-	\$ -	-
234	w/incentives	-	-	-	-	\$ -	-
235	w/o incentives	-	-	-	-	\$ -	-
236	w/incentives	-	-	-	-	\$ -	-
237	w/o incentives	-	-	-	-	\$ -	-
238	w/incentives	-	-	-	-	\$ -	-
239	w/o incentives	-	-	-	-	\$ -	-
240	w/incentives	-	-	-	-	\$ -	-
241	w/o incentives	-	-	-	-	\$ -	-
242	w/incentives	-	-	-	-	\$ -	-
243	w/o incentives	-	-	-	-	\$ -	-
244	w/incentives	-	-	-	-	\$ -	-
245	w/o incentives	....	....	....	....	....	....
246	w/incentives	....	....	....	....	....	....
						\$ -	\$ -

Southwestern Public Service Company
Transmission Formula Rate Template
Twelve Months Ended December 31, 2021
Depreciation and Amortization Rates

Table 45
Worksheet S

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

Notes:

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