Southwestern Public Service Company

Transmission

Formula Rate Template

and Supporting Worksheets

Schedule 1 Annual Revenue Requirement

2024

2024 Projec	ction	Rate Formula T Utilizing Project For rates effective (ed Data			Table 1
		SOUTHWESTERN PUBLIC	SERVICE COMPANY			
	(1)	(2)	(3)	(4)		(5)
Line						Transmission
<u>No.</u> 1	PROJECTED REVENUE REQUIREMENT	(In 45)			\$	Amount 209,673,739
2	PRIOR YEAR TRUE UP ADJUSTMENT	Input			\$	(27,447,448)
3 4	INTEREST ON PRIOR YEAR TRUE UP ADJUSTMENT - Input PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT - (Worksheet A.	1)			\$	(2,832,576) (\$960,868)
5	INTEREST ON PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT					(\$190,512)
6	PROJECTED REVENUE REQUIREMENT WITH TRUE UP & PRIOR PERI	OD CORRECTION (In 1 + sum lines	2 through 5)		\$	178,242,335
7	DIVISOR					
8	Transmission Network Load	(Worksheet C)				5,129,000
9	RATES					
10	Annual Cost (\$/kW/Yr)	(ln 6 / ln 8)	34.752			
11	Network & P-to-P Rate (\$/kW/Mo)	(In 10 / 12)	2.896			
12	Weekly P-To-P Rate (\$/kW/Wk)	(ln 10 / 52; ln 10 / 52)	<u>Peak</u> 0.668	-		<u>Off-Peak</u> 0.668
13	Daily P-To-P Rate (\$/kW/Day)	(ln 12 / 6; ln 12 / 7)		Capped at weekly rate		0.095
14	Hourly P-To-P Rate (\$/MWh)	(In 13 / 16; In 13 / 24 both x 1,000)	6.938	Capped at weekly & daily rate		3.958
15	METER CHARGE					Charge
16	Revenue Requirement	(Worksheet N)				\$179,214
17 18	Number of Delivery Points Annual Meter Charge (\$ per delivery point) (In 16 / In 17)	(Worksheet N)				221 \$811
19	Monthly Meter Charge (\$ per delivery point) (In 18 / 12)					\$68
20	RADIAL LINE CHARGE (Worksheet A.2)		(Annual Charge)		Mont	hly Charge
21	Bailey County	(Worksheet A.2 , Ln 39, Col m)	\$ 77		\$	6
22	Big Country	(Worksheet A.2, Ln 40, Col m)	\$ 164,277		\$	13,690
23 24	CVEC Deaf Smith	(Worksheet A.2 , Ln 41, Col m) (Worksheet A.2 , Ln 42, Col m)	\$ 211,575 \$ 748,860		\$ \$	17,631 62,405
25	Farmers	(Worksheet A.2 , Ln 43, Col m)	\$ 2,088		\$	174
26	Green Belt	(Worksheet A.2 , Ln 44, Col m)	\$ 265,033		\$	22,086
26a	Lamb County	(Worksheet A.2 , Ln 45, Col m)	\$ 248		\$	21
26b	Lighthouse LPL	(Worksheet A.2, Ln 46, Col m)	\$ 35,474 \$ 100,871		\$ \$	2,956 8,406
26c 26d	LPL Lyntegar	(Worksheet A.2 , Ln 47, Col m) (Worksheet A.2 , Ln 48, Col m)	\$ 100,871 \$ 240,025		э \$	20,002
26e	Rita Blanca	(Worksheet A.2 , Ln 49, Col m)	\$ 83		\$	7
26f	South Plains	(Worksheet A.2 , Ln 50, Col m)	\$ 4,010		\$	334
27	Tri County	(Worksheet A.2, Ln 51, Col m)	\$ 122		\$	10
27a	ONE-TIME REFUND (Note 1)					One-Time Refund
27b 27c	Golden Spread CVEC				\$ \$	-
270 27d	Farmers				э \$	
27e	Lea County				\$	-
27f	Roosevelt				\$	-
27g	AEP				\$	-
27h	LPL				\$	-

27i 27j (Note 1:) One-time refund of the Lubbock Power and Light Hold Harmless Payment in October of 2021.

Rate Formula Template Utilizing Projected Data For the Billing Period 01/01/2024 to 12/31/2024

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	(1)	(2)	(3)	(4)	1	(5) Fransmission Amount
28	PROJECTED REVENUE REQUIREMENT (w/o incer	it (In 141)			\$	441,589,152
29 30 31 31.1 31.2 32	REVENUE CREDITS Account No. 454 Account No. 456.1 Account No. 421.1(or other applicable acct) Account No. 456.0 Total Revenue Credits	(Note A) (Worksheet B) (Worksheet B) (Worksheet B) (Worksheet B)	Total 22,184 21,401,451 - 55,040	Allocator DA 1.00000 DA 1.00000 DA 1.00000 DA 1.00000 DA 1.00000	\$	22,184 21,401,451 - 55,040 21,478,675
33	NET REVENUE REQUIREMENT (w/o incentives)	(In 28 less In 32)			\$	420,110,478
34 35 36	NET PLANT CARRYING CHARGE (w/o incentives) (Annual Rate Monthly Rate	Note B) (In 33 / In 62 x 100) (In 35 / 12)				12.32% 1.03%
37 38	GROSS PLANT CARRYING CHARGE (w/o incentive Annual Rate	es) (Note B) (In 33 / In 48 x 100)				10.27%
39 40	NET PLANT CARRYING CHARGE, W/O DEPRECIA Annual Rate	TION (w/o incentives) (Note B) ((In 33 - In 114)/ In 62 x 100)				9.40%
40.1	BPU Depreciation Rate	(In 114 / In 48)				2.43%
41 42	NET PLANT CARRYING CHARGE, W/O DEPRECIA Annual Rate	TION, INCOME TAXES AND RETURN (((In 33 - In 114 - In 138 - In 139) / In 6				1.57%
43	ADDITIONAL REVENUE REQUIREMENT (w/incentiv	ves) (Note C - Worksheet R)			\$	-
44 44a 44b 44c	SPP Base Plan Upgrades Revenue Requirement SPP Base Plan Upgrades Revenue Requirement Pri SPP Base Plan Upgrades Revenue Requirement Into SPP Base Plan Upgrades Revenue Requirement (Ar	erest on Prior Year True-up Adjustment (\$ \$ \$ \$	218,306,758 (7,133,819) (736,200) 210,436,739
45	PROJECTED REVENUE REQUIREMENT	(In 33 + In 43 - In 44c)			\$	209,673,739

Table 2

PROJECTED

Rate Formula Template Utilizing Projected Data For the Billing Period 01/01/2024 to 12/31/2024

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	RATE BASE CALCULATION (1)	Data Sources (<u>See "General Notes")</u> (2)	<u>Total</u> (3)	Allocator (4)	Total <u>Transmission</u> (5)
46	GROSS PLANT IN SERVICE				
47	Production	WsD.1, In 6, col (n)	3,919,521,528	NA	-
48	Transmission	WsD.1, In 11, col (n)	4,385,098,588	TP 0.93301	4,091,340,834
40	Distribution	WsD.1, In 16, col (n)	2,185,987,275	NA 0.93301	4,091,040,004
40 50	General Plant	WsD.1, ln 21, col (n)	\$727,631,306	W/S 0.14121	102,748,817
51	Intangible Plant	WsD.1, ln 25, col (n)	\$366,116,280	W/S 0.14121	51,699,280
52	TOTAL GROSS PLANT	(sum lns 47 to 51)	11,584,354,977		4,245,788,931
53	ACCUMULATED DEPRECIATION				
54	Production	WsD.1, ln 41, col (n)	1,976,800,325	NA	-
55	Transmission	WsD.1, In 46, col (n)	728,894,229	TP 0.93301	680,065,605
56	Distribution	WsD.1, In 51, col (n)	463,700,483	NA	
57	General Plant	WsD.1, In 56, col (n)	317,530,980	W/S 0.14121	44,838,550
58	Intangible Plant	WsD.1, In 60, col (n)	232,421,094	W/S 0.14121	32,820,183
59	TOTAL ACCUMULATED DEPRECIATION	(sum lns 54 to 58)	3,719,347,111		757,724,338
60	NET PLANT IN SERVICE				
61	Production	(ln 47 - ln 54)	1,942,721,203	NA	-
62	Transmission	(In 48 - In 55)	3,656,204,359		3,411,275,229
63	Distribution	(In 49 - In 56)	1,722,286,792	NA	-
64	General Plant	(In 50 - In 57)	410,100,326		57,910,267
65	Intangible Plant	(ln 51 - ln 58)	133,695,186		18,879,097
66	TOTAL NET PLANT IN SERVICE	(sum Ins 61 to 65)	7,865,007,866		3,488,064,593
67	ADJUSTMENTS TO RATE BASE	(Note D)			
68	Account No. 281 (enter negative)	(Worksheet E)	-	NA	-
69	Account No. 282 (enter negative)	(Worksheet E)	(672,269,213)	DA	(672,269,213)
70	Account No. 283 (enter negative)	(Worksheet E)	(4,125,254)	DA	(4,125,254)
71	Account No. 190	(Worksheet E)	40,942,889	DA	40,942,889
72	Account No. 255 (enter negative)		-	DA	-
72.1	Account No. 254 Excess ADIT	(Worksheet E)	-	DA	-
72.2	Account No. 182.3 Deficient ADIT	(Worksheet E)	10,121,713	DA	10,121,713
73	Account No. 107	WsQ, In 15, col (C)	-	TP 0.93301	-
74	Net Pre-Funded AFUDC on CWIP included in Rate Base (enter negative)	(Note E) (Worksheet Q, In 30)	-	TP 0.93301	-
75	Unamortized Balance of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.93301	-
76	Unamortized Balance of Extraordinary Property Los	s (Note E) (Worksheet E)	-	TP 0.93301	-
77	TOTAL ADJUSTMENTS	(sum Ins 68 to 76)	(625,329,866)		(625,329,866)
78	LAND HELD FOR FUTURE USE (Note F)	WsD, In 136, Col d	-	TP 0.93301	-
79	WORKING CAPITAL				
80	CWC	(Note G)	-		-
81	Materials & Supplies - Transmission	WsF, In 102, col (d)	1,160,747	TP 0.93301	1,082,989
82	Materials & Supplies - Other	WsF, In 103, col (d)	341,717	GP 0.36479	124,655
83	Prepayments (Account 165) Plant Related	WsF, In 15, col (d)	9,803,568	GP 0.36479	3,576,244
84	Prepayments (Account 165) Labor Related	WsF, In 24, col (d)	476,559	W/S 0.14121	67,295
85	Prepayments (Account 165) Transmission Related	WsF, In 32, col (d)	-	TP 0.93301	-
86	Prepayments (Account 165) Other Not Allocated	WsF, In 46, col (d)	2,213,765	NA 0.00000	-
87	TOTAL WORKING CAPITAL	(sum Ins 80 to 86)	13,996,356		4,851,183
87.1	UNFUNDED RESERVES				
87.2	Unfunded Reserves	WsF.1, Total Proj., col 11	(2,370,459)	DA	(2,370,459)
88	BALANCE OF NETWORK CREDITS (enter negative)) (Note H)	-	TP 0.93301	-
89	RATE BASE (sum Ins 66, 77, 78, 87, 87.2, 88)		7,251,303,898		2,865,215,452

PROJECTED

Rate Formula Template Utilizing Projected Data For the Billing Period 01/01/2024 to 12/31/2024

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	<u>Total</u>	Allocato	<u>r</u>	Total <u>Transmission</u>
Line No.	(1)	(2)	(3)	(4)		(5)
90	OPERATION & MAINTENANCE EXPENSE					
91	Transmission	WsG, In 36, col (c)	164,987,319			
92	Less Total Account 561	WsG, In 38, col (c)	10,404,435			
93	Add Back Account 561.6	WsG, In 39, col (c)	86,723			
94	Add Back Account 561.7	WsG, In 40, col (c)	102,138			
95	Less Total Account 565	WsG, In 41, col (c)	135,677,509			
96	Transmission O&M Expense Adjustment	WsG, In 42, col (c)	48,991			
97	Transmission Subtotal	(ln 91 - ln 92 + ln 93 + ln 94 - ln 95 + ln 96)	19,143,227	TP	0.93301	17,860,823
98	Administrative and General	WsG, In 71, col (c)	118,301,048			
99	Less: Acc. 928, Reg. Com. Exp.	WsG, In 55, col (c)	9,067,734			
100	Acct. 930.1, Gen. Advert. Exp.	WsG, In 57, col (c)	1,305,633			
101	Acct. 930.2, Miscellaneous Gen. Exp.	WsG, In 58, col (c)	1,821,013			
102 103	Acc. 924, Property Insurance Balance of A & G	WsG, In 52, col (c)	3,327,135	W/S	0.14121	14 512 409
103	Plus: Acct. 924, Property Insurance	(In 98 - sum In 99 to In 102) (In 102)	102,779,532 3,327,135	GP	0.14121	14,513,498 1,213,706
105	Acct. 928 - Transmission Specific	(Note K) WsH In 10, col (d)	417,683	DA	1.00000	417,683
106	Acct. 928 - Transmission Allocated	(Note K) WsH In 10, col (e)	-	TP	0.93301	-
107	Acct. 930.2 - Transmission Specific	(Note K) WsH In 21, col (d)	-	TP	0.93301	-
108	Acct. 930.2 - Transmission Allocated	(Note K) WsH In 21, col (e)	663,024	W/S	0.14121	93,626
109	Transmission Safety and Siting Advertising	(Note K) WsH In 30, col (b)	-	TP	0.93301	-
110 111	A & G Subtotal	(sum Ins 103 to 109)	107,187,375			16,238,513
112	TOTAL O & M EXPENSE	(ln 97 + ln 111)	126,330,602			34,099,336
113	DEPRECIATION AND AMORTIZATION EXPENSE					
114	Transmission	Wsl, In 8, col (e)	106,454,494	TP	0.93301	99,323,107
115	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, In 31)	-	TP	0.93301	-
116	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP	0.93301	-
117 118	Plus: Recovery of Extraordinary Property Loss General	(Note E) (Worksheet E) Wsl, In 16, col (e)	- 35,813,388	TP W/S	0.93301 0.14121	- 5 057 209
119	Intangible	Wsl, In 20, col (e)	32,333,460	W/S	0.14121	5,057,208 4,565,808
120	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 114 to 119)	174,601,341			108,946,123
121	TAXES OTHER THAN INCOME	(Note L)				
122	Labor Related					
123	Payroll	(Worksheet J)	8,294,888	W/S	0.14121	1,171,321
124	Plant Related					
125	Property	(Worksheet J)	82,980,000	GP	0.36479	30,270,274
126	Franchise & Gross Receipts	(Worksheet J)	19,161,641	NA GP	0.26470	-
127 128	Other Tax TOTAL OTHER TAXES	(Worksheet J) (sum Ins 123 to 127)	(577,663) 109,858,865	GP	0.36479	(210,726) 31,230,869
		. ,	109,000,000			31,230,009
129		(Note M)	00 700/			
130	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		22.78%			
131 132	CIT=(T/1-T) * (1-(WCLTD/R)) = where WCLTD=(In 176) and R= (In 179)		21.76%			
132	and FIT, SIT & p are as given in Note M.					
134	1 / (1 - T) = (from ln 130)		1.2950			
135	Amortized Investment Tax Credit (enter negative)	(Worksheet J)	-			
135.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	(2,363,461)			
135.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	269,640			
136	Income Tax Calculation	(In 131 * In 139)	122,128,201			48,256,646
137	ITC adjustment	(In 134 * In 135)	-	NP	0.44083	-
137.1	(Excess)/Deficient ADIT Amort Adjustment - Plant	(In 134 * In 135.1)	(3,060,682)	DA		(3,060,682)
137.2	(Excess)/Deficient ADIT Amort Adjustment - Non-Plan		349,184	DA		349,184
138	TOTAL INCOME TAXES	(sum Ins 136 to 137.2)	119,416,703			45,545,148
139	RETURN (Rate Base * Rate of Return)	(In 89 * In 179)	561,250,922			221,767,676
140	INTEREST ON NETWORK CREDITS	(Note H)	-	TP	0.93301	-
141	REVENUE REQUIREMENT (sum Ins 112, 120, 12	28, 138, 139, 140)	1,091,458,433			441,589,152
		Rate Form	nula Template			Table 5

Rate Formula Template

Table 5

PROJECTED

Utilizing Projected Data For the Billing Period 01/01/2024 to 12/31/2024

SOUTHWESTERN PUBLIC SERVICE COMPANY

	SUPPORTING CALCULATIONS					
Line No.	(1)	(2)	(3)	(4)		(5)
142	TRANSMISSION PLANT INCLUDED IN OATT Tran	smission Rate (Note N)				
143	Total transmission plant	(ln 48)				4,385,098,588
144	Less Generator Step-up facilities	WsD.1, ln 153, col (n)				135,527,689
145	Less Radial Line facilities	(Worksheet O)				158,220,471
146	Transmission plant included in OATT Trans Rate	(ln 143 - ln 144 - ln 145)				4,091,350,428
147	Percent of transmission plant in OATT Trans Rate	(In 146 / In 143)			TP=	0.93301
148	WAGES & SALARY ALLOCATOR (W/S)	(Note O)				
149	Production	WsG, In 77, col (e)	45,649,616	NA		-
150	Transmission	WsG, In 78, col (e)	13,190,332	TP	0.93301	12,306,712
151	Regional Market	WsG, In 79, col (e)	531,506	NA		-
152	Distribution	WsG, In 80, col (e)	16,356,938	NA		-
153	Other	WsG, In 81, col (e)	11,423,017	NA		-
154	Total	(sum Ins 149 to 153)	87,151,410			12,306,712
155	W/S Allocator				W/S=	0.14121
156	GROSS PLANT ALLOCATOR (GP)					
157	Production	WsD.1, In 6 - WsD.1, In 5	3,919,521,528	(ln 47)		-
158	Transmission	WsD.1, In 11 - WsD.1, In 10	4,385,098,588	(ln 48)		4,091,340,834
159	Distribution	WsD.1, In 16 - WsD.1, In 15	2,185,987,275	(ln 49)		-
160	General	WsD.1, In 21 - WsD.1, In 20	763,421,694	(ln 50)		102,748,817
161	Intangible	WsD.1, ln 25 - WsD.1, ln 24	384,988,686	(ln 51)		51,699,280
162	TOTAL GROSS PLANT (Less Adjustments)	(sum Ins 157 to 161)	11,639,017,771			4,245,788,931
163	Gross Plant Allocator				GP=	0.36479
164	NET PLANT ALLOCATOR (NP)					
165	Production	ln 157 - (WsD.1, ln 41 - WsD.1, ln 40)	1,942,721,203	(ln 61)		-
166	Transmission	In 158 - (WsD.1, In 46 - WsD.1, In 45)	3,656,204,359	(ln 62)		3,411,275,229
167	Distribution	In 159 - (WsD.1, In 51 - WsD.1, In 50)	1,722,286,792	(ln 63)		-
168	General	In 160 - (WsD.1, In 56 - WsD.1, In 55)	442,045,242	(ln 64)		57,910,267
169	Intangible	In 161 - (WsD.1, In 60 - WsD.1, In 59)	149,146,684	(ln 65)		18,879,097
170	TOTAL NET PLANT (Less Adjustments)	(sum Ins 165 to 169)	7,912,404,280	, ,		3,488,064,593
171	Net Plant Allocator				NP=	0.44083
172	RETURN (R)					\$
173	Long Term Interest	`				152,177,079
174	Preferred Dividends	WsK, In 56, col (d)				-
175			\$	%	Cost	Weighted
175	Long Term Debt	WsK, In 17, col (o)	3,430,769,231	45.65%	0.0444	0.0203
170	Preferred Stock	WsK, In 5, col (o)	0,700,700,201	0.00%	0.0000	0.0203
178	Common Stock	WsK, In 9, col (o)	4,085,406,009	54.35%	0.1050	0.0571
170	Total	sum Ins 176 to 178	7.516.175.240	04.0070	B.1030	0.0371
113	i otai	3011113 170 10 170	1,510,175,240		ĸ	
		Rate Formula Te	emplate			Table 6

Utilizing Projected Data For the Billing Period 01/01/2024 to 12/31/2024

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.
В	The annual and monthly net and gross plant carrying charges on page 2 are to be used to compute the revenue requirement for directly assigned facilities,
	any Base Plan Upgrades, distribution facilities, and radial lines.
С	This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet R shows the calculation
	of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC by a separate docket. These individual
	additional revenue requirements shall be summed, for the then current year, and included here.
D	Reflects the transmission related portion of balances in Accounts 281, 282, 283, 190, and 255 as adjusted by any amounts in contra accounts identified as
	regulatory assets or liabilities related to FASB 106, 109, 133,158 or FASB Interpretation No. 48. Balance of Account 255 is reduced by prior flow throughs and
	completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note M.
	The calculation of ADIT for both the true-up and the annual projection will be performed in accordance with IRS regulation Section 1.167(I)-1(h)(6).
	The Annual True-Up for a given year will use the same methodology that was used to project that year's rates. (Except for ADIT Proration which is
_	described on Table 21A of the template.)
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 G	Includes only transmission related or functionally booked as transmission land held for future use.
H	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. Equal to the balance of Network Facilities Upgrades Credits, net of accumulated depreciation, due transmission customers that made lump-sum payments
п	Equal to the balance of network realities opprades creates, net of accumulated depreciation, due transmission realities on an made unity-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
	tevenue requirement on line 140.
1	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)
ĸ	Includes all Regulatory Commission expense itemized in FERC Form 1 at p. 350-351 (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.
М	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =
	"the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state, it must attach a
	work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that
	elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce
	rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f)
	(In 135) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.
	Inputs Required: FIT = 21.00%
	SIT= (Worksheet L) 2.26% (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
IN	Facilities, or is booked to transmission (e.g. step-up transformers) that is included in the development of OATT ancillary service rates,
	a is obtained to transmission (c.g. step-up transmiss) that is included in the development of OAT Fancinary 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)).

Rate Formula Template Utilizing FERC Form 1 Actual Data For the Billing Period 01/01/2024 to 12/31/2024

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	(1)	(2)	(3)	(4)	(5) Transmission Amount
180	REVENUE REQUIREMENT (w/o incentives)	(In 293)			\$ -
181 182 183 183.1 183.2 184	REVENUE CREDITS Account No. 454 Account No. 456.1 Account No. 421.1(or other applicable acct) Account No. 456.0 Total Revenue Credits	(Note A) (Worksheet B) (Worksheet B) (Worksheet B) (Worksheet B)	Total - - - -	Allocator DA 1.00000 DA 1.00000 DA 1.00000 DA 1.00000	\$ - \$ - \$ - \$ - \$ -
185	NET REVENUE REQUIREMENT (w/o incentives)	(In 180 less In 184)			\$-
186 187 188	NET PLANT CARRYING CHARGE (w/o incentives) (Note B) Annual Rate Monthly Rate	(in 185 / in 214 x 100) (in 187 / 12)			0.00% 0.00%
189 190	GROSS PLANT CARRYING CHARGE (w/o incentives) (Note I Annual Rate	B) (ln 185 / ln 200 x 100)			0.00%
191 192	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/ Annual Rate	o incentives) (Note B) ((In 185 - In 266)/ In 214 x 100)			0.00%
192.1	BPU Depreciation Rate	(In 266/ In 200)			#DIV/0!
193 194	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, IN Annual Rate	COME TAXES AND RETURN (Note B) ((In 185 - In 266 - In 290 - In 291) / In 214 x 100)			0.00%
195	ADDITIONAL REVENUE REQUIREMENT (w/incentives) (Note	e C - Worksheet R)			\$-
196	LESS SPP Base Plan Upgrades Revenue Requirement				\$-
197	ACTUAL REVENUE REQUIREMENT	(ln 185 + ln 195 - ln 196)			\$-

Table 7

ACTUAL

Rate Formula Template Utilizing FERC Form 1 Actual Data For the Billing Period 01/01/2024 to 12/31/2024

SOUTHWESTERN PUBLIC SERVICE COMPANY

		Data Sources			Total
	RATE BASE CALCULATION	(See "General Notes")	Total	Allocator	Transmission
Line	(1)	(2)	(3)	(4)	(5)
No.					.,
198	GROSS PLANT IN SERVICE				
199	Production	WsD.1, ln 82, col (n)	-	NA	0
200	Transmission	WsD.1, ln 87, col (n)	-	TP 0.00000	-
201	Distribution	WsD.1, In 92, col (n)	-	NA	-
202	General Plant	WsD.1, ln 97, col (n)	-	W/S 0.00000	-
203	Intangible Plant	WsD.1, In 101, col (n)	-	W/S 0.00000	-
204	TOTAL GROSS PLANT	(sum Ins 199 to 203)	-		-
205	ACCUMULATED DEPRECIATION				
206	Production	WsD.1, In 116, col (n)	-	NA	-
207	Transmission	WsD.1, In 121, col (n)	-	TP 0.00000	-
208	Distribution	WsD.1, In 126, col (n)	-	NA	-
209	General Plant	WsD.1, In 131, col (n)	-	W/S 0.00000	-
210	Intangible Plant	WsD.1, ln 135, col (n)		W/S 0.00000	-
211	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 206 to 210)	-		-
212	NET PLANT IN SERVICE				
213	Production	(In 199 - In 206)	-	NA	
214	Transmission	(In 200 - In 207)	-		-
215	Distribution	(In 201 - In 208)	-	NA	
216	General Plant	(ln 202 - ln 209)	-		-
217	Intangible Plant	(ln 203 - ln 210)			-
218	TOTAL NET PLANT IN SERVICE	(sum Ins 213 to 217)	-		-
219	ADJUSTMENTS TO RATE BASE	(Note D)			
220	Account No. 281 (enter negative)	(Worksheet E)	-	NA	
221	Account No. 282 (enter negative)	(Worksheet E)	-	DA	-
222	Account No. 283 (enter negative)	(Worksheet E)	-	DA	-
223	Account No. 190	(Worksheet E)	-	DA	-
224	Account No. 255 (enter negative)	FF1, p. 266-267, ln 8 (h)	-	DA	-
224.1	Account No. 254 Excess ADIT	(Worksheet E)	-	DA	-
224.2	Account No. 182.3 Deficient ADIT	(Worksheet E)	-	DA	-
225	Account No. 107	WsQ, In 46, col (c)	-	TP 0.00000	-
226	Net Pre-Funded AFUDC on CWIP included Rate Base (enter negative)	in (Note E) (Worksheet Q, In 61)	-	TP 0.00000	-
227	Unamortized Balance of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.00000	-
228	Unamortized Balance of Extraordinary Property Loss	Note E) (Worksheet E)	-		-
229	TOTAL ADJUSTMENTS	(sum Ins 220 to 228)	-		-
230	LAND HELD FOR FUTURE USE (Note F)	WsD, In 136, col h	-	TP 0.00000	-
231	WORKING CAPITAL				
232	CWC	(Note G)			-
233	Materials & Supplies - Transmission	WsF, In 110, col (d)	-	TP 0.00000	-
234	Materials & Supplies - Other	WsF, In 111, col (d)	-	GP 0.00000	-
235	Prepayments (Account 165) Plant Related	WsF, In 60, col (d)	-	GP 0.00000	-
236	Prepayments (Account 165) Labor Related	WsF, In 70, col (d)	-	W/S 0.00000	-
237	Prepayments (Account 165) Transmission Related	WsF, In 78, col (d)	-	TP 0.00000	-
238	Prepayments (Account 165) Other Not Allocated	WsF, In 92, col (d)		NA 0.00000	-
239	TOTAL WORKING CAPITAL	(sum Ins 232 to 238)	-		-
239.1	UNFUNDED RESERVES				
239.2	Unfunded Reserves	WsF.1, Total Actual, col (11)	-	DA	-
240	BALANCE OF NETWORK CREDITS (enter negative) (No	te H)	-	TP 0.00000	-
241	RATE BASE (sum Ins 218, 229, 230, 239, 239.2, 240)				
	· · · · · · · · · · · · · · · · · · ·				

Table 8

Rate Formula Template Utilizing FERC Form 1 Actual Data For the Billing Period 01/01/2024 to 12/31/2024

SOUTHWESTERN PUBLIC SERVICE COMPANY

	EXPENSE, TAXES, RETURN & REVENUE	Data Sources			Total
	REQUIREMENTS CALCULATION	(See "General Notes")	Total	Allocator	Transmission
Line	(1)	(2)	(3)	(4)	(5)
No.					
242	OPERATION & MAINTENANCE EXPENSE				
243	Transmission	WsG, In 36, col (e)	-		
244	Less Total Account 561	WsG, In 38, col (e)	-		
245	Add Back Account 561.6	WsG, In 39, col (e)	-		
246	Add Back Account 561.7	WsG, In 40, col (e)	-		
247	Less Total Account 565	WsG, In 41, col (e)	-		
248	Transmission O&M Expense Adjustment	WsG, In 42, col (e)	-		
249	Transmission Subtotal	(In 243 - In 244 + In 245 + In 246 - In 247 + In 248)	-	TP 0.00000	-
250	Administrative and General	WsG, In 71, col (e)	-		
251	Less: Acc. 928, Reg. Com. Exp.	WsG, In 55, col (e)	-		
252	Acct. 930.1, Gen. Advert. Exp.	WsG, In 57, col (e)	-		
253	Acct. 930.2, Miscellaneous Gen. Exp.	WsG, In 58, col (e)	-		
254	Acc. 924, Property Insurance	WsG, In 52, col (e)	-		
255	Balance of A & G	(In 250 - sum In 251 to In 254)		W/S 0.00000	-
256	Plus: Acct. 924, Property Insurance	(In 254)	-	GP 0.00000	
257	Acct. 928 - Transmission Specific	(Note K) WsH, In 10, col (h)		DA 1.00000	
258	Acct. 928 - Transmission Allocated	(Note K) WsH, In 10, col (i)	_	TP 0.00000	
259	Acct. 930.2 - Transmission Specific	(Note K) WsH, In 21, col (h)		TP 0.00000	
260			-	W/S 0.00000	
	Acct. 930.2 - Transmission Allocated	(Note K) WsH, In 21, col (i)	-		-
261	Transmission Safety and Siting Advertising	(Note K) WsH, In 30, col (f)	-	TP 0.00000	-
262					
263	A & G Subtotal	(sum Ins 255 to 261)	-		-
		<i>(</i> , , , , , , , , , , , , , , , , , , , 			
264	TOTAL O & M EXPENSE	(In 249 + In 263)	-		-
265	DEPRECIATION AND AMORTIZATION EXPENSE				
266	Transmission	Wsl, In 36, col (e)	-	TP 0.00000	-
267	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, In 62)	-	TP 0.00000	-
268	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.00000	-
269	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP 0.00000	-
270	General	Wsl, In 44, col (e)	-	W/S 0.00000	-
271	Intangible	Wsl, In 48, col (e)	-	W/S 0.00000	-
272	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 266 to 271)	-		-
273	TAXES OTHER THAN INCOME	(Note L)			
274	Labor Related				
275	Payroll	(Worksheet J)	-	W/S 0.00000	-
276	Plant Related				
277	Property	(Worksheet J)	-	GP 0.00000	
278	Franchise & Gross Receipts	(Worksheet J)		NA	
279	Other Tax	(Worksheet J)	-	GP 0.00000	
280	TOTAL OTHER TAXES	(sum lns 275 to 279)		0. 0.00000	
200	TOTAE OTTIER TAXES	(Sull 115 275 to 279)	-		-
281	INCOME TAXES	(Note M)			
			21.00%		
282 283	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.00%		
	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.00 %		
284	where WCLTD=(In 328) and R= (In 331)				
285	and FIT, SIT & p are as given in Note M.		4 0050		
286	1/(1 - T) = (from In 282)		1.2658		
287	Amortized Investment Tax Credit (enter negative)	(Worksheet J)	-		
287.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	-		
287.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	-		
288	Income Tax Calculation	(In 283 * In 291)	-		-
289	ITC adjustment	(In 286 * In 287)	-	NP 0.00000	-
289.1	(Excess)/Deficient ADIT Amort Adjustment - Plant	(ln 286 * ln 287.1)	-	DA	-
289.2	(Excess)/Deficient ADIT Amort Adjustment - Non-Plant	(In 286 * In 287.2)	-	DA	
290	TOTAL INCOME TAXES	(sum Ins 288 to 289.2)	-		-
291	RETURN (Rate Base * Rate of Return)	(In 241 * In 331)	-		-
	. ,	· · · · ·			
292	INTEREST ON NETWORK CREDITS	(Note H)	-	TP 0.00000	-
				-	
293	REVENUE REQUIREMENT (sum Ins 264, 272, 280, 290	, 291, 292)	-		-
	· · · · · · · · · · · · · · · · · · ·	· · · · ·			

Table 9

ACTUAL

	ACTUAL	Utilizing FERC	rmula Template C Form 1 Actual Data d 01/01/2024 to 12/31/2024		Table 10
		SOUTHWESTERN PL	UBLIC SERVICE COMPANY		
	SUPPORTING CALCULATIONS				
Line	(1)	(2)	(3) (4)		(5)
No. 294	TRANSMISSION PLANT INCLUDED IN OATT Transmission	Rate (Note N)			
295	Total transmission plant	(In 200)			-
296	Less Generator Step-up facilities	WsD.1, In 155, col (n)			-
297	Less Radial Line facilities	(Worksheet O)			-
297.a	Plus Radial Line facilities true-up	(Worksheet M)			-
298	Transmission plant included in OATT Trans Rate	(In 295 - In 296 - In 297 - In 297.a)			-
299	Percent of transmission plant in OATT Trans Rate	(In 298 / In 295)		TP=	0.00000
300	WAGES & SALARY ALLOCATOR (W/S)	(Note O)			
301	Production	WsG, In 77, col (i)	- NA		-
302	Transmission	WsG, In 78, col (i)	- TP	0.00000	-
303	Regional Market	WsG, In 79, col (i)	- NA		-
304	Distribution	WsG, In 80, col (i)	- NA		-
305	Other	WsG, In 81, col (i)	NA		-
306	Total	(sum Ins 301 to 305)	0		-
307	W/S Allocator			W/S=	0.00000
308	GROSS PLANT ALLOCATOR (GP)				
309	Production	WsD.1, ln 82 - WsD.1, ln 81	- (In 1	99)	-
310	Transmission	WsD.1, In 87 - WsD.1, In 86	- (In 2		-
311	Distribution	WsD.1, In 92 - WsD.1, In 91	- (In 2	01)	-
312	General	WsD.1, In 97 - WsD.1, In 96	- (In 2		-
313	Intangible	WsD.1, In 101 - WsD.1, In 100	- (In 2	.03)	-
314	TOTAL GROSS PLANT (Less Adjustments)	(sum Ins 309 to 313)	0		0
315	Gross Plant Allocator			GP=	0.00000
316	NET PLANT ALLOCATOR (NP)				
317	Production	In 309 - (WsD.1, In 116 - WsD.1, In 115)	- (In 2	13)	
318	Transmission	In 310 - (WsD.1, In 121 - WsD.1, In 120)	- (In 2		-
319	Distribution	ln 311 - (WsD.1, ln 126 - WsD.1, ln 125)	- (In 2		-
320	General	ln 312 - (WsD.1, ln 131 - WsD.1, ln 130)	- (In 2		-
321	Intangible	ln 313 - (WsD.1, ln 135 - WsD.1, ln 134)	(In 2	.17)	-
322	TOTAL NET PLANT (Less Adjustments)	(sum Ins 317 to 321)	0		0
323	Net Plant Allocator			NP=	0.00000
324	RETURN (R)				\$
325	Long Term Interest	WsK, In 51, col (h)			-
326	Preferred Dividends	WsK, In 56, col (h)			-
327			\$%	Cost	Weighted
328	Long Term Debt	WsK, In 36, col (o)	- 0.00%	0.0000	0.0000
329	Preferred Stock	WsK, In 23, col (o)	- 0.00%	0.0000	0.0000
330	Common Stock	WsK, In 27, col (o)	- 0.00%	0.1050	0.0000
331	Total	sum Ins 328 to 330	-	R	0.0000

Rate Formula Template Utilizing FERC Form 1 Actual Data For the Billing Period 01/01/2024 to 12/31/2024

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 starif shall not be included as revenue credits. Revenue from coincident peak loads included
	in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense. See Worksheet B for details.
В	The annual and monthly net and gross plant carrying charges on page 7 are to be used to compute the revenue requirement for directly assigned facilities,
D	any Base Plan Upgrades, distribution facilities, and radial lines.
С	any base train Opgrades, usuitation radiuses, and radia mes. This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet R shows the calculation
C	of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC by a separate docket. These individual
	of the additional revenue requirements for each project receiving internet real treatment, as accepted by Life by a separate docket. These individual additional revenue requirements shall be summed, for the then current year, and included here.
D	additional revenue requirements sitian be summary in the men current year, and included nete. 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
D	
	regulatory assets or liabilities related to FASB 106, 109, 133,158 or FASB Interpretation No. 48. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note M.
	The calculation of ADIT for both the true-up and the annual projection will be performed in accordance with IRS regulation Section 1.167(I)-1(h)(6).
	The Annual True-Up for a given year will use the same methodology that was used to project that year's rates. (Except for ADIT Proration which is developed and the same the same methodology that was used to project that year's rates.
-	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.
Н	Equal to the balance of Network Facilities Upgrades Credits, net of accumulated depreciation, due transmission customers that made lump-sum payments
	towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Excludes interest since interest is added to the
	revenue requirement on line 292.
I	The base plan upgrade revenue requirement will be updated annually based on actual data for the prior billing period. The updated revenue requirement will be
	provided to the SPP no later than October 20 for billings effective January 1.
J	(Reserved for future use)
K	Includes all Regulatory Commission expense itemized in FERC Form 1 at 350-351 (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.
М	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =
	"the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state, it must attach a
	work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that
	elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce
	rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f)
	(In 287) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.
	Inputs Required: FIT = 21.00%
	SIT= (Worksheet L) 0.00% (State Income Tax Rate or Composite SIT)
	p = 0.00% (percent of FIT deductible for state purposes)

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 Ν 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.

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

O 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)). Amortizations of excess/deficent deferred income taxes resulting from the enactment of the Tax Reform and Jobs Act will be included beginning January 1, 2018 (with the 2018 True-Úp)

1 1	e 1 - Projected ARR for Billing Period 01/01/2024 to 12/31/2024 Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$10,404,435	
2	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$4,267,354	
3	Less: Transmission Service Studies	WsG - Acct 561.6	\$86,723	
4	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$102,138	
5	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$2,912,813	
6	Total 561 Costs for Projected Schedule 1 ARR	(In 1 - Sum of Ins 2 through 5)	\$3,035,406	•
7	Less: Schedule 1 Point to Point Projected Revenues	WsB Rev Credits	\$169,191	
	·			
8	Projected Schedule 1 ARR Without True-up Adjustments	(ln 6 - ln 7)	\$2,866,215	
9	Prior Year True-up Adjustment	Input from Prior Year True-up	(\$1,350,142)	
10	Interest On Prior Year True-up Adjustment	Input from Prior Year	(\$139,344)	
11	Projected Schedule 1 ARR	(ln 8 + ln 9 + ln 10)	\$1,376,729	
B. <u>Schedul</u> e	e 1 Rate Calculations			
12	Projected Average 12-Mo. Demand	WsC Divisor	5,129,000	kW
13	Monthly Point to Point Rate in \$/kW - Month	((ln 11 /ln 12) /12)	\$0.022	kW
14	Weekly Point to Point Rate in \$/kW - Weekly	((In 11 /In 12) /52)	\$0.005	kW
15	Daily Point to Point Rate in \$/kW - Day	((In 11 /In 12) /365)	\$0.001	kW
16	Hourly Point to Point Rate in \$/mW - Hourly	((ln 11 /ln 12) /8760 * 1000)	\$0.031	mW
17	**SECTIONS C AND D USED ONLY FOR TRUE-UP, ANNUAL UPDATE WILL BE BLANK**			
C. Schedule	e 1 - Actual ARR for the Billing Period 01/01/2024 to 12/31/2024			
18	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$0	
19	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$0	
20	Less: Transmission Service Studies	WsG - Acct 561.6	\$0	
21	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$0	
22	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$0	
23	Total 561 Costs for Actual Schedule 1 ARR	(In 18 - Sum of Ins 19 through 22)	\$0	•
24	Less: Schedule 1 Point to Point Actual Revenues Billed	WsB Rev Credits	\$0	
25	Actual Schedule 1 ARR	(ln 23 - ln 24)	\$0	
True Up	from Billing Period to be Included in Projected Schedule 1 ARR:			
26	Revenue Requirement True-Up:			
27	Actual Schedule 1 ARR calculated above	(ln 25)	\$0	
28	Projected Schedule 1 ARR calculated above	(ln 8)	\$2,866,215	
29	ARR True-up Amount (Over recovery = credit; under recovery = debit)	(ln 27 - ln 28)	(\$2,866,215)	
30	Volume True-Up:			
31	Actual Divisor Load for the Billing Period	WsC Divisor	0	kW
32	Projected Divisor Load for the Billing Period	(In 12)	5,129,000	kW
33	Volume Adjustment	(In 32 - In 31)	5,129,000	•
34	Projected Zonal Rate per kw-yr for the Billing Period	(ln 28 / ln 32)	\$0.5588	
35	Actual Zonal Rate per kw-yr for the Billing Period	(in 27 / in 31)	\$0.0000	
36	Volume Revenue Adjustment (Over recovery = credit; under recovery = debit)	(In 33 * In 34)	\$2,866,215	
37	Net Schedule 1 True-up Adjustment (Over Recovery = credit; under recovery = debit)	(In 29 + In 36)	(\$0)	
38	Interest True-up Amount	(ln 68)	\$0	
D. Interest (Calculation:			
39 40			FERC Quarterly	Monthly Interest
40 41	Months			Rate
			Interest Rates	
42 43	January - Yr 2024 February		0.00%	0.00 0.00
43	March		0.00%	0.00
44	March			

41	Months		Interest Rates	Rate
42	January - Yr 2024		0.00%	0.0000
43	February		0.00%	0.0000
44	March		0.00%	0.0000
45	April		0.00%	0.0000
46	May		0.00%	0.0000
47	June		0.00%	0.0000
48	July		0.00%	0.0000
49	August		0.00%	0.0000
50	September		0.00%	0.0000
51	October		0.00%	0.0000
52	November		0.00%	0.0000
53	December		0.00%	0.0000
54	January - Yr 2025		0.00%	0.0000
55	February		0.00%	0.0000
56	March		0.00%	0.0000
57	April		0.00%	0.0000
58	May		0.00%	0.0000
59	June		0.00%	0.0000
60	July		0.00%	0.0000
61	August		0.00%	0.0000
62	September		0.00%	0.0000
63	Average Monthly Interest Rate			0.0000
64	Over/Under Recovery Amount	(ln 37)		(\$0)
65	Average Monthly Interest Rate	(In 63)		0.0000
66	Monthly Interest Recovery Amount	(In 64 [*] In 65)	-	\$0
67	Number of Months for Interest Recovery Amount			24
68	Interest Recovery Amount	(In 67 * In 66)		\$0
69	Note:			
70	The interest is calculated using the interest rate pasted on the FERC website			

70 71 The interest is calculated using the interest rate posted on the FERC website. See link to website below.

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

Southwestern Public Service Company

Worksheet A - Projected Billing Year True-Up Adjustment and Interest Calculation 2024 Projection

Line		
No.		<u>2021</u>
1	I. Revenue Requirement True-up:	
2	Projected Revenue Requirement for the Prior Rate Year - (ARR Projected Data In 33 + In 43)	\$ 420,110,478
3	Actual Revenue Requirement for the True-up Rate Year - (ARR Actual Data In 185 + In 195)	\$-
4	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit)	\$ -
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))	\$ 218,306,758
7	Actual Revenue Requirement for the True-up Rate Year - (ARR Actual Data In 196 col (5))	\$-
8	SPP BPU True-up (Over Recovery is a Credit, Under Recovery is a Debit) (In 6 - In 7)	\$ -
9	Net Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit)	\$-
10	III. Volume True-up:	
11	Projected Divisor Load for the Prior Rate Year, - (WsC Divisor In 14 * 1,000)	5,129,000 kw
12	Actual Divisor Load for the Prior Rate Year, - (WsC Divisor In 28 * 1,000)	kw
13	Volume Adjustment (line 11 - line 12)	- kw
14	Projected Zonal Rate per kW-yr for the Prior Rate Year - (Rate In 10 col (3))	\$ 34.7520
15	Actual Zonal Rate per kW-yr for the Prior Rate Year ((In 3 - In 7) / In 12))	\$ -
16	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 13 x line 14)	\$ -
17	Net True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (sum lines 4 + 8+ 16)	\$-

18 19 20	IV. Interest Calculation:	was section III, Projected Billing Year	
20		FERC	Monthly
22			Interest
	Mantha	Quarterly	
23	Months	Interest Rates	Rate
24	January - Yr 2024		0.0000
25	February		0.0000
26	March		0.0000
27	April		0.0000
28	May		0.0000
29	June		0.0000
30	July		0.0000
31	August		0.0000
32	September		0.0000
33	October		0.0000
34	November		0.0000
35	December		0.0000
36	January - Yr 2025		0.0000
37	February		0.0000
38	March		0.0000
39	April		0.0000
40	Мау		0.0000
41	June		0.0000
42	July		0.0000
43	August		0.0000
44	September		0.0000
45	Average Monthly Interest Rate		0 0000

74	oury		0.0000										
43	August		0.0000						ATRE	र	S	PP BPU	
44	September		0.0000						Reven	ue	F	levenue	
45	Average Monthly Interest Rate		0.0000						Requirer	nent	Re	quirement	
									True-up		True	e-up	
46	Over/Under Recovery Amount (A	ARR from In 4 &	In 16 BPU from In 8 amount)	line	reference chang	je			\$	-	\$	•	
47	Average Monthly Interest Rate (I	ln 45)							\$	-	\$	-	
48	Monthly Interest Recovery Amou	unt (ln 46 x ln 47)	1						\$	-	\$	-	
49	Number of Months for Interest R	ecovery Amount								24		24	
					ATRR		SPP BPU						
50	Interest Recovery Amount (In 49	e times In 48)			Revenue		Revenue		\$	-	\$	-	
					Requirement		Requirement						
51	Prior Year True-up Adjustment (I	,		\$		-	\$-	(Input to Annu	al Update)				
52	Interest on Prior Year True-up A	djustment (In 50)	1	\$		-	\$-	(Input to Annu	al Update)				

Note:

53 54 55 The interest is calculated using the interest rate posted on the FERC website.

See link to website below.

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

Worksheet A.1 Table 14

Line <u>No.</u>				
1 2 3	Explanation of Prior Period Correction: ADIT 282 - Correction of TX GMT Functionalization			
4 5 6 7 8	Rate Year Prior Period Correction Applicable to (input year) Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years) Year Prior Period Correction Settled/Agreed (input) Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year) Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)		2018 2020 2023 2024 72) <mark>3</mark> 4
9 10	I. Revenue Requirement True-up: Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$	112,056,353	
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$	111,901,591	
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	_	(\$154,762))
13 14	II. Volume True-up: Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)			kw
15	Divisor for True-up Year with Prior Period Correction (input)			kw
16	Volume Adjustment (line 14 - line 15)		0	kw
17	Actual Zonal Rate (line 10 / line 14)		\$0.0000	
18	Revised Zonal Rate (line 11 / line 15)		\$0.0000	
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)	_	\$0	-
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)		(\$154,762))

21 III. Interest Calculation:

22	m. morou ourodiation.	FERC	Number	Monthly
23		Quarterly	of Days	Interest
24	Month/Year	Interest Rates	in Month	Rate
25	January - True-up Yr 2018	4.25%	31	0.0036
26	February	4.25%	28	0.0033
27	March	4.25%	31	0.0036
28	April	4.47%	30	0.0037
29	May	4.47%	31	0.0038
30	June	4.47%	30	0.0037
31	July	4.69%	31	0.0040
32	August	4.69%	31	0.0040
33	September	4.69%	30	0.0039
34	October	4.96%	31	0.0042
35	November	4.96%	30	0.0041
36	December	4.96%	31	0.0042
37	January - True-up Yr Yr 2019	5.18%	31	0.0044
38	February	5.18%	28	0.0040
39	March	5.18%	31	0.0044
40	April	5.45%	30	0.0045
41	May	5.45%	31	0.0046
42	June	5.45%	30	0.0045
43	July	5,50%	31	0.0047
44	August	5.50%	31	0.0047
45	September	5.50%	30	0.0045
46	October	5.42%	31	0.0046
47	November	5.42%	30	0.0045
48	December	5.42%	31	0.0046
49	January - True-up Yr Yr 2020	4.96%	31	0.0042
50	February	4.96%	29	0.0039
51	March	4.96%	31	0.0042
52	April	4.75%	30	0.0039
53	May	4.75%	31	0.0040
54	June	4.75%	30	0.0039
55	July	3.43%	31	0.0029
56	August	3.43%	31	0.0029
57	September	3.43%	30	0.0028
58	October	3.25%	31	0.0028
59	November	3.25%	30	0.0027
60	December	3.25%	31	0.0028
61	January - True-up Yr 2021	3.25%	31	0.0028
62	February	3.25%	28	0.0025
63	March	3.25%	31	0.0028
64	April	3.25%	30	0.0027
65	May	3.25%	31	0.0028
66	June	3.25%	30	0.0027
67	July	3.25%	31	0.0028
68	August	3.25%	31	0.0028
69	September	3.25%	30	0.0027
70	October	3.25%	31	0.0028
71	November	3.25%	30	0.0027
72	December	3.25%	31	0.0028
		0.2070	01	0.0020

73	January - True-up Yr 2022	3.25%	31	0.0028
74	February	3.25%	28	0.0025
75	March	3.25%	31	0.0028
76	April	3.25%	30	0.0027
77	Мау	3.25%	31	0.0028
78	June	3.25%	30	0.0027
79	July	3.60%	31	0.0031
80	August	3.60%	31	0.0031
81	September	3.60%	30	0.0030
82	October	4.91%	31	0.0042
83	November	4.91%	30	0.0040
84	December	4.91%	31	0.0042
85	January - True-up Yr 2023	6.31%	31	0.0054
86	February	6.31%	28	0.0048
87	March	6.31%	31	0.0054
88	April	7.50%	30	0.0062
89	Мау	7.50%	31	0.0064
90	June	7.50%	30	0.0062
91	July	8.02%	31	0.0068
92	August	8.02%	31	0.0068
93	September	8.02%	30	0.0066
94	October	8.35%	31	0.0071
95	November	8.35%	30	0.0069
96	December	8.35%	31	0.0071
97	Average Monthly Interest Rate			0.0040
	3,			

Over/Under Recovery Amount (In 20 amount) Average Monthly Interest Rate (In 97) 98

99

100 Monthly Interest Recovery Amount (In 98 x In 99)

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

102 Interest Recovery Amount (In 101 times In 100)

103 Prior Period Correction Adjustment (In 20)

104 Interest on Prior Period Correction Adjustment (In 102) (\$154,762) (Input to Annual Update) (\$44,568) (Input to Annual Update) (\$154,762)

0.0040

(\$44,568)

(\$619)

72

105 Note:

The interest is calculated using the interest rate posted on the FERC website. 106

107

See link to website below. http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub 108

Worksheet A.1 Table 14

Line <u>No.</u> 1	Explanation of Prior Period Correction:			
2 3	ADIT 282 - Correction of TX GMT Functionalization			
4 5 6 7	Rate Year Prior Period Correction Applicable to (input year) Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years) Year Prior Period Correction Settled/Agreed (input) Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)		2019 2021 2023 2024	1 3 4
8 9 10	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12) <u>I. Revenue Requirement True-up:</u> Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$	60 123,258,460	
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$	123,061,822	
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	_	(\$196,638))
13 14	II. Volume True-up: Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)			kw
15	Divisor for True-up Year with Prior Period Correction (input)			kw
16	Volume Adjustment (line 14 - line 15)		0	kw
17	Actual Zonal Rate (line 10 / line 14)		\$0.0000	
18	Revised Zonal Rate (line 11 / line 15)		\$0.0000	
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)	_	\$0	-
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)		(\$196,638))

21 III. Interest Calculation:

22		FERC	Number	Monthly
23		Quarterly	of Days	Interest
24	Month/Year	Interest Rates	in Month	Rate
25	January - True-up Yr Yr 2019	5.18%	31	0.0044
26	February	5.18%	28	0.0040
27	March	5.18%	31	0.0044
28	April	5.45%	30	0.0045
29	May	5.45%	31	0.0046
30	June	5.45%	30	0.0045
31	July	5.50%	31	0.0047
32	August	5.50%	31	0.0047
33	September	5.50%	30	0.0045
34	October	5.42%	31	0.0046
35	November	5.42%	30	0.0045
36	December	5.42%	31	0.0046
37	January - True-up Yr Yr 2020	4.96%	31	0.0042
38	February	4.96%	29	0.0039
39	March	4.96%	31	0.0042
40	April	4.75%	30	0.0039
41	May	4.75%	31	0.0040
42	June	4.75%	30	0.0039
43	July	3.43%	31	0.0029
44	August	3.43%	31	0.0029
45	September	3.43%	30	0.0028
46	October	3.25%	31	0.0028
47	November	3.25%	30	0.0027
48	December	3.25%	31	0.0028
49	January - True-up Yr 2021	3.25%	31	0.0028
50	February	3.25%	28	0.0025
51	March	3.25%	31	0.0028
52	April	3.25%	30	0.0027
53	May	3.25%	31	0.0028
54	June	3.25%	30	0.0027
55	July	3.25%	31	0.0028
56	August	3.25%	31	0.0028
57	September	3.25%	30	0.0027
58	October	3.25%	31	0.0028
59	November	3.25%	30	0.0027
60	December	3.25%	31	0.0028

61	January - True-up Yr 2022	3.25%	31	0.0028
62	February	3.25%	28	0.0025
63	March	3.25%	31	0.0028
64	April	3.25%	30	0.0027
65	Мау	3.25%	31	0.0028
66	June	3.25%	30	0.0027
67	July	3.60%	31	0.0031
68	August	3.60%	31	0.0031
69	September	3.60%	30	0.0030
70	October	4.91%	31	0.0042
71	November	4.91%	30	0.0040
72	December	4.91%	31	0.0042
73	January - True-up Yr 2023	6.31%	31	0.0054
74	February	6.31%	28	0.0048
75	March	6.31%	31	0.0054
76	April	7.50%	30	0.0062
77	Мау	7.50%	31	0.0064
78	June	7.50%	30	0.0062
79	July	8.02%	31	0.0068
80	August	8.02%	31	0.0068
81	September	8.02%	30	0.0066
82	October	8.35%	31	0.0071
83	November	8.35%	30	0.0069
84	December	8.35%	31	0.0071
85	Average Monthly Interest Rate			0.0040
	5 7			

Over/Under Recovery Amount (In 20 amount) Average Monthly Interest Rate (In 85) 86

87

88 Monthly Interest Recovery Amount (In 86 x In 87)

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

90 Interest Recovery Amount (In 89 times In 88)

91 Prior Period Correction Adjustment (In 20)

92 Interest on Prior Period Correction Adjustment (In 90) (\$196,638) (Input to Annual Update) (\$47,220) (Input to Annual Update)

(\$196,638) 0.0040

(\$787)

60

(\$47,220)

93 Note:

The interest is calculated using the interest rate posted on the FERC website. 94

95 96 See link to website below. http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub Southwestern Public Service Company Worksheet A.1 - Prior Period Correction True-Up with Interest Calculation

Worksheet A.1 Table 14

Line No.		
1	Explanation of Prior Period Correction:	
2 3	ADIT 282 - Correction of TX GMT Functionalization	
4	Rate Year Prior Period Correction Applicable to (input year)	2020
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)	2022
6	Year Prior Period Correction Settled/Agreed (input)	2023
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)	2024
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)	48
0		
9 10	I. Revenue Requirement True-up: Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$ 132,756,221
10		φ 102,100,221
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$ 132,535,261
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	(\$220,960)
13	II. Volume True-up:	
14	Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)	kw
15	Divisor for True-up Year with Prior Period Correction (input)	kw
15		N.W
16	Volume Adjustment (line 14 - line 15)	0 kw
17	Actual Zonal Rate (line 10 / line 14)	\$0.0000
		** ****
18	Revised Zonal Rate (line 11 / line 15)	\$0.0000
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)	\$0
	· · · · · · · · · · · · · · · · · · ·	
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)	(\$220,960)
21	III. Interest Calculation:	
22	EEPC Number Monthly	

21	III. Interest Calculation.			
22		FERC	Number	Monthly
23		Quarterly	of Days	Interest
24	Month/Year	Interest Rates	in Month	Rate
25	January - True-up Yr Yr 2020	4.96%	31	0.0042
26	February	4.96%	29	0.0039
27	March	4.96%	31	0.0042
28	April	4.75%	30	0.0039
29	May	4.75%	31	0.0040
30	June	4.75%	30	0.0039
31	July	3.43%	31	0.0029
32	August	3.43%	31	0.0029
33	September	3.43%	30	0.0028
34	October	3.25%	31	0.0028
35	November	3.25%	30	0.0027
36	December	3.25%	31	0.0028
37	January - True-up Yr 2021	3.25%	31	0.0028
38	February	3.25%	28	0.0025
39	March	3.25%	31	0.0028
40	April	3.25%	30	0.0027
41	May	3.25%	31	0.0028
42	June	3.25%	30	0.0027
43	July	3.25%	31	0.0028
44	August	3.25%	31	0.0028
45	September	3.25%	30	0.0020
40	October	3.25%	30	0.0027
40	November		30	
		3.25%		0.0027
48	December	3.25%	31	0.0028
49	January - True-up Yr 2022	3.25%	31	0.0028
50	February	3.25%	28	0.0025
51	March	3.25%	31	0.0028
52	April	3.25%	30	0.0027
53	May	3.25%	31	0.0028
54	June	3.25%	30	0.0027
55	July	3.60%	31	0.0031
56	August	3.60%	31	0.0031
57	September	3.60%	30	0.0030
58	October	4.91%	31	0.0042
59	November	4.91%	30	0.0040
60	December	4.91%	31	0.0042
61	January - True-up Yr 2023	6.31%	31	0.0054
62	February	6.31%	28	0.0048
63	March	6.31%	31	0.0054
64	April	7.50%	30	0.0062
65	May	7.50%	31	0.0064
66	June	7.50%	30	0.0062
67	July	8.02%	31	0.0068
68	August	8.02%	31	0.0068
69	September	8.02%	30	0.0066
70	October	8.35%	31	0.0071
70	November	8.35%	30	
				0.0069
72	December	8.35%	31	0.0071
73	Average Monthly Interest Rate			0.0039

Average Monthly Interest Rate

Over/Under Recovery Amount (In 20 amount) Average Monthly Interest Rate (In 73) Monthly Interest Recovery Amount (In 74 x In 75) 74 75

76

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

78 Interest Recovery Amount (In 77 times In 76)

Prior Period Correction Adjustment (In 20) Interest on Prior Period Correction Adjustment (In 78) 79 80

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

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

(\$220,960) 0.0039 (\$862) 48

(\$41,376)

(\$220,960) (Input to Annual Update) (\$41,376) (Input to Annual Update)

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

Line			
<u>No.</u> 1	Explanation of Prior Period Correction:		
2	ADIT 282 - Correction of TX GMT Functionalization		
3			
4	Rate Year Prior Period Correction Applicable to (input year)	2021	
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)	2023	
6	Year Prior Period Correction Settled/Agreed (input)	2023	
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)	2024	
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)	36	6
9	I. Revenue Requirement True-up:		
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$ 143,404,712	
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$ 143,016,204	
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	 (\$388,508)	<u>,</u>
12		 (\$000,000)	/
13	II. Volume True-up:		
14	Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)		kw
15	Divisor for True-up Year with Prior Period Correction (input)		kw
16	Volume Adjustment (line 14 - line 15)	0	kw
17	Actual Zonal Rate (line 10 / line 14)	\$0.0000	
18	Revised Zonal Rate (line 11 / line 15)	\$0.0000	
10	Revised Zonar Rate (line 117 line 15)	\$0.0000	
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)	 \$0	-
			_
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)	(\$388,508))

22 23	<u>m. morot caroadin</u>	FERC Quarterly	Number of Days	Monthly Interest
24	Month/Year	Interest Rates	in Month	Rate
25	January - True-up Yr 2021	3.25%	31	0.0028
26	February	3.25%	28	0.0025
27	March	3.25%	31	0.0028
28	April	3.25%	30	0.0027
29	May	3.25%	31	0.0028
30	June	3.25%	30	0.0027
31	July	3.25%	31	0.0028
32	August	3.25%	31	0.0028
33	September	3.25%	30	0.0027
34	October	3.25%	31	0.0028
35	November	3.25%	30	0.0027
36	December	3.25%	31	0.0028
37	January - True-up Yr 2022	3.25%	31	0.0028
38	February	3.25%	28	0.0025
39	March	3.25%	31	0.0028
40	April	3.25%	30	0.0027
41	May	3.25%	31	0.0028
42	June	3.25%	30	0.0027
43	July	3.60%	31	0.0031
44	August	3.60%	31	0.0031
45	September	3.60%	30	0.0030
46	October	4.91%	31	0.0042
47	November	4.91%	30	0.0040
48	December	4.91%	31	0.0042
49	January - True-up Yr 2023	6.31%	31	0.0054
50	February	6.31%	28	0.0048
51	March	6.31%	31	0.0054
52	April	7.50%	30	0.0062
53	May	7.50%	31	0.0064
54	June	7.50%	30	0.0062
55	July	8.02%	31	0.0068
56	August	8.02%	31	0.0068
57	September	8.02%	30	0.0066
58	October	8.35%	31	0.0071
59	November	8.35%	30	0.0069
60	December	8.35%	31	0.0071
61	Average Monthly Interest Rate			0.0041

age

21 III. Interest Calculation:

Over/Under Recovery Amount (In 20 amount) Average Monthly Interest Rate (In 61) 62

63

64 Monthly Interest Recovery Amount (In 62 x In 63)

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

66 Interest Recovery Amount (In 65 times In 64)

67 Prior Period Correction Adjustment (In 20)

68 Interest on Prior Period Correction Adjustment (In 66)

69 Note:

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

70 71 72 See link to website below. http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub

(\$388,508) 0.0041
(\$1,593)
36

(\$57,348)

(\$388,508) (Input to Annual Update) (\$57,348) (Input to Annual Update)

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

Worksheet A.2 Table 14.1

Line No.

No.							
1	I. Radial Line Interest on True-Up Calculation						
2		(a)	(b)	(c)	(d)	(e)	(f)
3		Revenue	Month	Months	Average	(-)	Interest
4		Requirement	Radial Line	Subject to	Interest	Monthly	Recovery
5		True-Up	Changed	Interest	Rate	Interest	Amount
6		(Worksheet M)	(Input)	<u>(12 - Col b)</u>	(Col i)		(Col c * Col e)
7						0 0	0
8							
9						() 0
10							
11							
12							
13	Total	\$0	_				\$0
	lotal	ψυ					ψυ
14							
15	II. Interest Rates:						
16		(g)	(h)	(i)			
17		FERC	Number	Monthly			
18		Quarterly	of Days	Interest		•	
19	Month/Year	Interest Rates		Rate			
20	January - Actual Yr 2021	0.00%					
21	February	0.00%					
22	March	0.00%					
23	April	0.00%					
24	May	0.00%					
25	June	0.00%					
26	July	0.00%	<mark>6</mark> 3	1 0.0000			
27	August	0.00%	<mark>6</mark> 3	1 0.0000			
28	September	0.00%	6 3	0.0000			
29	October	0.00%					
30	November	0.00%					
31	December	0.00%					
32	Average Monthly Interest Rate	0.007	0 0	0.0000			
	Average Monthly Interest Rate			0			
33							
34	III. Total Radial Line Charges				<i>a</i> >		
35				(j)	(k)	(I)	(m)
36				Annual		Interest on	Total Annual
37				Charge	True-Up	True-Up	Charge
38				(Worksheet M)	(Col a)	(Col f)	(Sum Col j - I)
39	Bailey County			\$77	\$0) \$0	\$77
40	Big Country			\$164,277	\$0	D \$0	\$164,277
41	CVEC			\$211,575	\$0		\$211,575
42	Deaf Smith			\$748,860	\$0		\$748,860
43	Farmers			\$2,088	\$(\$2,088
43	Green Belt			\$265,033	\$(
					\$(\$(
45	Lamb County			\$248			\$248
46	Lighthouse			\$35,474	\$0		
47	LPL			\$100,871	\$0		\$100,871
48	Lyntegar			\$240,025	\$0		
49	Rita Blanca			\$83	\$0		
50	South Plains			\$4,010	\$0	D \$0	\$4,010
51	Tri County			\$122	\$0	D \$0	\$122
52							
53	Total			\$1,772,743	\$0	D \$0	\$1,772,743
				÷.,2,.40	Ŷ	ψŪ	÷., 2 ,o
	Nata						

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

Southwestern Public Service Company Worksheet B - Revenue Credits

Gain on Disposition of Property, Projected for Billing Year =

(Revenue related to sale of transmission assets)

		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>
				Adjusted Total
Line No.		<u>Total</u>	Adjustments	Amount
1	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1)			0
2	Gain on disposition of property (Other Related)			0
3	Total 421.1 (or other applicable acct)	0	0	0
Coin o	Dispectition of Property Actual for Billing Very		2024	
	n Disposition of Property, Actual for Billing Year =		2024	
(Revenu	e related to sale of transmission assets)			
		<u>(a)</u>	<u>(b)</u>	(c)
				Adjusted Total
Line No.		Total	Adjustments	Amount
4	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1)			0
5	Gain on disposition of property (Other Related)			0
6	Total 421.1 (FF1, p. 114-117, In 40 (c) (or other applicable acct)	0	0	0

2024

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

Account 454, Rent from Electric Property, Projected for Billing	ar =	2024		Tot	tal Company	
(Revenue related to transmission facilities for pole attachments, rentals, etc.)			\$	9,286,407		
	<u>(b)</u>	<u>(c)</u>		<u>(d)</u>		
				Allocated		
Line No.		Amount	Allocator			Amount
1 Rent from Electric Property Classified as General	\$	154,359	W/S	0.14121	\$	21,797
2 Rent from Electric Property Classified as Distribution	\$	9,131,661	NA			
3 Rent from Electric Property Classified as Transmission						
3a Related to Network Transmission Facilities	\$	387	DA	1.00000	\$	387
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	\$	9,286,407			\$	22,184

Accour	at 454, Rent from Electric Property, Actual for Billing Ye	2024		Total Company		
(Revenu	e related to transmission facilities for pole attachments, rentals, etc.)				(FF1, p. 300-301, ln 19 (b))	
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	
					Allocated	
Line No.		Amount	Allocator		Amount	
6	Rent from Electric Property Classified as General		W/S	0.00000	\$-	
7	Rent from Electric Property Classified as Distribution		NA			
8	Rent from Electric Property Classified as Transmission					
8a	Related to Network Transmission Facilities		DA	1.00000	\$-	
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	\$-		L	\$-	Net Transmission Credits

Data Source - Account 454 General Ledger Detail Analysis

Worksheet B

Table 15

Account	Account 456.0, Other Electric Revenue, Projected for Billing Year =									
		<u>(a)</u>	<u>(b)</u>	(c) (d) Allocated						
Line No.		Amount	Allocator	Amount						
1	Schedule 18- Annual Interconnection Customer O&M Charge	\$ 55,040	DA	1.00000 \$ 55,040						
2	Other Electric Revenue	\$ -	NA							
3	Total Account 456.0 Other Electric Revenue	\$ 55,040		\$ 55,040						
Account	456.0, Other Electric Revenue, Actuals for Billing Yea		(b)	(c) (d)	2024					
Account	456.0, Other Electric Revenue, Actuals for Billing Yea	ar = (<u>a)</u>	<u>(b)</u>	(<u>c) (d)</u> Allocated	2024					
	456.0, Other Electric Revenue, Actuals for Billing Yea		<u>(b)</u> <u>Allocator</u>		2024					
Line No.	456.0, Other Electric Revenue, Actuals for Billing Yes Schedule 18- Annual Interconnection Customer O&M Charge	<u>(a)</u>		Allocated	2024					
Line No. 4		<u>(a)</u>	Allocator	Allocated Amount	2024					

Worksheet B Table 16

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line <u>No.</u>	Type_	Description	RTO	Network Transmission	Scheduling, System Control & Dispatch	Reactive Supply & Voltage Control	Regulation and Frequency	Network & Energy Imbalance	Network & Interco. Spinning Reserve	Supplemental Spinning Reserve	FERC Assess Pass Through	Total of Line <u>Items</u>
I	Divisor	Golden Spread Electric Cooperative	0	37,811,425	0	0						37,811,
2	Ancillary	Golden Spread Electric Cooperative	1,062,468	0	772,742	0						1,835,
	Credit	Southwest Power Pool - Point to Point		7,219,172	169,191	422,793						7,811,
	Divisor	Southwest Power Pool - Network		17,187,668	0	0						17,187
	Ancillary	Southwest Power Pool - Network	264,984	0	351,260	7,726						623
	Credit	Sch. 11 - Point to Point	0	14,182,278	0	0						14,182
	Divisor	Sch. 11 - Base Plan	0	217,209,549	0	0						217,209
		Total	1,327,452	293,610,093	1,293,192	430,519	0		0 C	0	0	296,66
		y Type: Note 2										
	Credit		0	21,401,451	169,191	422,793	0		D 0		0	21,99
	D 1						0					
	Divisor		0	272,208,642	0	0			0 0		0	
	Divisor Ancillary Other		0 1,327,452 0	272,208,642 0 0	1,124,002 0	7,726	0	(5 0 5 0 5 0	0	0	272,208 2,459

41 Description of Revenue Types:

42 Ancillary Ancillary services includes regulation & frequency, control & dispatch, voltage

43 control, reactive, spinning reserve, scheduling and generation step-up.

44 Divisor Load associated with these revenues are included in the formula divisor.

45 Credit Revenue credit because load not included in divisor.

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

count	456.1, Rev	renues from Transmission of Electricity of Othe	ers, Actual f	or Billing Year	=		2024		(Total Compa	any - FF1, p. 328-33	30 (n))		Table 17
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k
ine Io.	<u>Type</u>	Description	RTO	Network Transmission & Facilities - Meter Charges	Scheduling, System Control & Dispatch	Reactive Supply & Voltage Control	Regulation and Frequency	Network & Energy Imbalance	Network & Interco. Spinning Reserve	Supplemental Spinning Reserve	FERC Assess Pass Through	Total of Line <u>Items</u>	Tot Pe FERC <u>No.</u>
7	Divisor	Golden Spread Electric Cooperative										0)
8 9	Ancillary	Golden Spread Electric Cooperative										0	
0	Credit	Southwest Power Pool - Point to Point										0)
1	Credit	Southwest Power Pool - Z2 Ongoing PTP Revenue Clawback										٥)
2	Divisor	Southwest Power Pool - Network										0	
3 4	Ancillary	Southwest Power Pool - Network										0	
5	Credit	Sch. 11 - Point to Point										0	
6	Divisor	Sch. 11 - Base Plan										0)
7												0)
8												0	
9												0	
0												0	
i1 i2												0	
3												0	
4												0)
5												0)
6												0)
7												0	
8												0	
9												0	
0 1												0	
2												0	
'3													
'4													
5		Total	(0 0	0	C	0 0		0 0	0	0	0)
6													
7		vy Type: Note 2		, <u> </u>		1 -				-			
8	Credit		(00		0	0	
'9 10	Divisor Ancillary		(0 0 0 0		0 0	0 0	
10 1	Other		(0			0 0		0	0	
12	Total		(0 0		0	0	

Ancillary

84 85 Ancillary services includes regulation & frequency, control & dispatch, voltage control, reactive, spinning reserve, scheduling and generation step-up.

86 87 Load associated with these revenues are included in the formula divisor. Revenue credit because load not included in divisor. Divisor

Credit

88 Note 2 - SPP point to point revenues are being revenue credited here because SPP will not revenue credit these revenues to LSEs. Southwestern Public Service Company Worksheet C - Divisor

Line No.	Month	Network Load ¹	Plus: Intertie Demand ²	TO's Transmission Network Load
1	January	4,495		4,495
2	February	4,610		4,610
3	March	4,535		4,535
4	April	4,762		4,762
5	May	5,273		5,273
6	June	5,714		5,714
7	July	6,075		6,075
8	August	6,099		6,099
9	September	5,672		5,672
10	October	4,772		4,772
11	November	4,732		4,732
12	December	4,805		4,805
13	Total	61,543	0	61,543
14	12-CP	5,129	0	5,129

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

2024

2024

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

	Month, Day and			Plus: Intertie	TO's Transmission
Line No.	Year ¹	Hour Ending ¹	Network Load ¹		Network Load
15					0
16					0
17					0
18					0
19					0
20					0
21					0
22					0
23					0
24					0
25					0
26					0
27	Total		0	0	0
28	12-CP		0	0	0

III. Notes

1 These are the dates, hour ending and loads at the time of the transmission peak, as reported in FF1, p. 400.

2 Reserved capacity associated with SPS-Public Service Company of Colorado Interties.

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

		Projected	Actual Wholesale
Line No.	Month	Wholesale Load	Load ³
29	January	978	
30	February	987	
31	March	1,099	
32	April	1,243	
33	May	1,364	
34	June	1,559	
35	July	1,815	
36	August	1,800	
37	September	1,527	
38	October	1,028	
39	November	992	
40	December	1,006	
41	Total	15,397	-
42	12 month Average	1,283	-

V. Notes

3 These are the Wholesale Loads by month, as reported in FF1, p. 400.

2024

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

е	(a)	(b)	Year = 2024 (c)	(d)	(e)	(f)	Year = 2024 (g)	(h)
e).	(d)	Projected Beg of Year	Projected End of Year	Projected Avg. Balance	References for	Actual Beg of Year	Actual End of Year	Actual Avg. Balance
	Deferred Taxes - Account 281	Balance	Balance	<u>(b+c)/2</u>	Actual Data	Balance	Balance	<u>(f+g)/2</u>
	Tax Amortization - Pollution Control Facilities	(932,061)	(900,697)	(916,379)				-
				0				
				0				
	Total Account 281	(932,061)	(900,697)	(916,379)	FF1, p. 272-273, In 8 (b) and (k)	0	0	C
	Deferred Taxes - Account 282							
	Liberalized Depreciation:							
)	Electric Distribution Electric Transmission	(288,185,313) (702,461,889)	(295,063,747) (722,332,653)	(291,624,530) (712,397,271)				-
2	Electric Production	(442,922,218)	(446,879,012)	(444,900,615)				-
3	Electric General	(58,067,976)	(62,008,869)	(60,038,423)				-
5	Electric Intangible Electric Non Utility	(2,031,149) (2,688,938)	(1,779,607) (2,675,513)	(1,905,378) (2,682,225)				-
5	Electric Non Ounty	(2,000,930)	(2,075,515)	(2,082,223)				-
,	Subtotal Liberalized Depreciation	(1,496,357,482)	(1,530,739,401)	(1,513,548,442)		0	0	-
3	FAS 109 Plant AFUDC Equity	(40,984,628)	(39,623,003)	(40,303,816)				_
)	FAS 109 Plant Prior Flow Through	510,039,582	491,107,359	500,573,471				-
	Excess ADIT				FE4 - 074 075 la 0 (b) factorete			
2	FAS 109 Plant Excess ADIT - Protected FAS 109 Plant Excess ADIT - Unprotected			-	FF1, p. 274-275, ln 6 (k) footnote FF1, p. 274-275, ln 6 (k) footnote			-
Ļ	Total Account 282	(1,027,302,528)	(1,079,255,045)	(1,053,278,787)	FF1, p. 274-275, In 9 (b) and (k)	0	0	0
5	Deferred Taylog Account 202	-						
; ,	Deferred Taxes - Account 283 Liberalized Depreciation - Software	(159,473)	(145,824)	(152,649)				-
3	Liberalized Depreciation - Software Electric Intangible	(17,789,763)	(18,478,577)	(18,134,170)				-
)	Liberalized Depreciation - Non-Utility SchM-107 - Pension Expense	(75,086) (32,332,935)	(57,831) (32,656,777)	(66,458) (32,494,856)				-
,)	SchM-107 - Pension Expense SchM-128 - Book Unamort. Cost Of Reacquired Debt	(4,138,753)	(32,050,777) (3,950,204)	(32,494,656) (4,044,478)				-
	SchM-138 - Rate Case Expense	(1,797,347)	(1,528,252)	(1,662,799)				-
2	SchM-147 - State Tax Deduction Cash Vs Accrual - 283 SchM-168 - Reg Asset-NOx	(195,156) (424,528)	(195,156) 0	(195,156) (212,264)				-
ļ	SchM-178 - Interest Income on Disputed Tax	(424,528)	0	(212,204)				-
5	SchM-179 - DSM/CIP	(1,868)	(1,868)	(1,868)				-
) ,	SchM-186 - Deferred Fuel Costs SchM-187 - Reg Asset/Liability Transmission Attachment O	(4,932,599)	(1,929,787) 0	(3,431,193)				-
3	SchM-189 - OCI Treasury	(601)	(601)	(601)				-
)	SchM-192 - Texas Margin Tax	(853,330)	(853,330)	(853,330)				-
)	SchM-195 - Renewable Energy Standard SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	0	0	-				-
2	SchM-207 - Mark to Market Adjust	(473,668)	(473,668)	(473,668)				-
3	SchM-217 - Reg Asset - Texas Surcharge (DTL)	0	0	-				-
5	SchM-270 - Non Plant Rate Change SchM-271 - Non Operating	0	0	-				-
5	SchM-275 - Reg Asset - Miscellaneous	(1,706,048)	(3,449,365)	(2,577,706)				-
<u> </u>	SchM-299 - Operating Lease	(90,056,764)	(82,820,023)	(86,438,393)				-
3	SchM-300 - Reg A/L - Emergency Spec Response	(992,214)	(422,052)	(707,133)				-
)	Total Account 283	(155,930,132)	(146,963,313)	(151,446,722)	FF1, p. 276-277, In 19 (b) and (k)	0	0	-
2	Deferred Taxes - Account 190							
3	Basis Difference - Electric Distribution	8,547,783	8,996,022	8,771,903				-
Ļ	Basis Difference - Electric Transmission	24,786,916	26,118,016	25,452,466				-
5	Basis Difference - Electric Production Basis Difference - Electric General	13,424,099 1,155,764	13,357,170 1,407,177	13,390,634 1,281,471				-
,	Basis Difference - Electric Intangible	54,585	44,382	49,483				-
3	Ť			-				-
))	Subtotal Basis Difference	47.969.147	49,922,766	48.945.956		0	0	_
,				-		5	0	-
2	Basis Difference - CIAC Elec Distribution	22,498,951	21,659,546	22,079,248				-
3 L	Basis Difference - CIAC Elec Transmission Basis Difference - CIAC Elec Production	13,559,236 21,716	13,815,143 19,325	13,687,190 20,520				-
5	Basis Difference - CIAC Elec General	12,122	11,408	11,765				-
								_
j	Basis Difference - CIAC Elec Non Utility	15,754,272	16,623,840	16,189,056				
5 - 5	Basis Difference - CIAC Elec Non Utility Subtotal Basis Difference - CIAC	15,754,272 51,846,296	16,623,840 52,129,262	16,189,056 51,987,779		0	0	-
, 3 9	Subtotal Basis Difference - CIAC	51,846,296	52,129,262	51,987,779 -		0	0	-
, 3 9)	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback	51,846,296 1,150	52,129,262 1,150	51,987,779 - 1,150		0	0	-
- 3 9 0	Subtotal Basis Difference - CIAC	51,846,296 1,150 21,316	52,129,262 1,150 4,469	51,987,779 - 1,150 12,892		0	0	- - -
	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-108 - Accrued Vacation Paid SchM-109 - Employee Incentive	51,846,296 1,150 21,316 1,158,173 748,450	52,129,262 1,150 4,469 1,158,173 770,902	51,987,779 - 1,150 12,892 1,158,173 759,676		0	0	
, 3)) 2 3	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-108 - Accrued Vacation Paid SchM-109 - Employee Incentive SchM-111 - Post Employment Benefits - FAS 106(Short Term)	51,846,296 1,150 21,316 1,158,173 748,450 2,301,876	52,129,262 1,150 4,469 1,158,173 770,902 2,424,319	51,987,779 - 1,150 12,892 1,158,173 759,676 2,363,098		0	0	
	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-108 - Accrued Vacation Paid SchM-109 - Employee Incentive	51,846,296 1,150 21,316 1,158,173 748,450 2,301,876 20,109	52,129,262 1,150 4,469 1,158,173 770,902 2,424,319 9,831	51,987,779 - 1,150 12,892 1,158,173 759,676 2,363,098 14,970		0	0	
	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-109 - Accrued Vacation Paid SchM-110 - Post Employment Benefits - FAS 106(Short Term) SchM-112 - Post Employment Benefits FAS 112 SchM-116 - Bad Debt SchM-116 - Inventory Reserve	51,846,296 1,150 21,316 1,158,173 748,450 2,301,876	52,129,262 1,150 4,469 1,158,173 770,902 2,424,319	51,987,779 - 1,150 12,892 1,158,173 759,676 2,363,098		0	0	
7 3 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-108 - Accrued Vacation Paid SchM-109 - Employee Incentive SchM-112 - Post Employment Benefits - FAS 106(Short Term) SchM-112 - Post Employment Benefits FAS 112 SchM-116 - Bad Debt SchM-118 - Inventory Reserve SchM-119 - Electric Vehicle Credit	51,846,296 1,150 21,316 1,158,173 748,450 2,301,876 20,109 2,917,193 65,819	52,129,262 1,150 1,158,173 770,902 2,424,319 9,831 2,900,435 65,819	51,987,779 1,150 12,892 1,158,173 759,676 2,363,098 14,970 2,908,814 65,819		0	0	
	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-109 - Accrued Vacation Paid SchM-110 - Post Employment Benefits - FAS 106(Short Term) SchM-112 - Post Employment Benefits FAS 112 SchM-116 - Bad Debt SchM-116 - Inventory Reserve	51,846,296 1,150 21,316 1,158,173 748,450 2,301,876 20,109 2,917,193	52,129,262 1,150 4,469 1,158,173 770,902 2,424,319 9,831 2,900,435	51,987,779 1,50 12,892 1,158,173 759,676 2,363,098 14,970 2,908,814		0	0	
, , , , , , , , , , , , , , , , , , ,	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-108 - Accrued Vacation Paid SchM-109 - Employee Incentive SchM-112 - Post Employment Benefits - FAS 106(Short Term) SchM-112 - Post Employment Benefits FAS 112 SchM-116 - Bad Debt SchM-118 - Inventory Reserve SchM-119 - Electric Vehicle Credit SchM-127 - Litigation Reserve SchM-134 - Non-Qualified Pension Plans - 190	51,846,296 1,150 21,316 1,158,173 748,450 2,301,876 20,109 2,917,193 65,819 312,810 1,223,356 76,477	52,129,262 1,150 4,469 1,158,173 770,902 2,424,319 9,831 2,900,435 65,819 312,810 1,284,523 69,103	51,987,779 1,150 12,892 1,158,173 759,676 2,363,098 14,970 2,908,814 65,819 312,810 1,253,940 72,790		0	0	
, , , , , , , , , , , , , , , , , , ,	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-108 - Accrued Vacation Paid SchM-109 - Employee Incentive SchM-119 - Post Employment Benefits - FAS 106(Short Term) SchM-112 - Post Employment Benefits FAS 112 SchM-116 - Bad Debt SchM-119 - Post Employment Benefits FAS 112 SchM-119 - Ilectric Vehicle Credit SchM-119 - Litigation Reserve SchM-130 - Deferred Compensation Plan Reserve SchM-134 - Non-Qualified Pension Plan s - 190 SchM-136 - Performance Share Plan	51,846,296 1,150 21,316 1,158,173 748,450 2,301,876 2,0109 2,917,193 65,819 312,810 1,223,356 76,477 73,685	52,129,262 1,150 4,469 1,158,173 770,902 2,424,319 9,831 2,900,435 65,819 312,810 1,284,523 69,103 154,921	51,987,779 1,150 12,892 1,158,173 759,676 2,363,098 14,970 2,908,814 65,819 		0	0	
, , , , , , , , , , , , , , , , , , ,	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-109 - Employee Incentive SchM-111 - Post Employment Benefits - FAS 106(Short Term) SchM-112 - Post Employment Benefits - FAS 106(Short Term) SchM-118 - Bad Debt SchM-118 - Inventory Reserve SchM-119 - Electric Vehicle Credit SchM-119 - Electric Vehicle Credit SchM-119 - Deferred Compensation Plan Reserve SchM-134 - Non-Qualified Pension Plans - 190 SchM-136 - Non-Coulified Pension Plans - 190 SchM-137 - R&E Credit	51,846,296 1,150 21,316 1,158,173 748,450 2,301,876 2,0109 2,917,193 65,819 312,810 1,223,356 76,477 73,685 11,508,227	52,129,262 1,150 4,469 1,158,173 770,902 2,424,319 9,831 2,900,435 65,819 312,810 1,284,523 69,103 154,921 11,814,763	51,987,779 1,150 12,892 1,158,173 759,676 2,363,098 14,970 2,908,814 65,819 312,61 1,253,940 72,790 114,303 11,661,495		0	0	
	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-109 - Employee Incentive SchM-111 - Post Employment Benefits - FAS 106(Short Term) SchM-112 - Post Employment Benefits - FAS 106(Short Term) SchM-112 - Post Employment Benefits - FAS 112 SchM-118 - Inventory Reserve SchM-118 - Inventory Reserve SchM-119 - Litigation Reserve SchM-130 - Deferred Compensation Plan Reserve SchM-130 - Deferred Compensation Plans - 190 SchM-137 - ReE Credit SchM-137 - REE Credit SchM-137 - REE Credit SchM-136 - State Tax Deduction Cash Vs Accrual - 190 SchM-152 - Rate Refund	51,846,296 1,150 21,316 1,158,173 748,450 2,301,876 2,0109 2,917,193 65,819 312,810 1,223,356 76,477 73,685	52,129,262 1,150 4,469 1,158,173 770,902 2,424,319 9,831 2,900,435 65,819 312,810 1,284,523 69,103 154,921	51,987,779 1,150 12,892 1,158,173 759,676 2,363,098 14,970 2,908,814 65,819 		0	0	
	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-109 - Employee Incentive SchM-119 - Employee Incentive SchM-112 - Post Employment Benefits - FAS 106(Short Term) SchM-112 - Post Employment Benefits FAS 112 SchM-118 - Bad Debt SchM-119 - Electric Vehicle Credit SchM-119 - Electric Vehicle Credit SchM-119 - Electric Vehicle Credit SchM-119 - Deferred Compensation Plan Reserve SchM-134 - Non-Qualified Pension Plans - 190 SchM-136 - Performance Share Plan SchM-136 - Performance Share Plan SchM-137 - R&E Credit SchM-146 - State Tax Deduction Cash Vs Accrual - 190 SchM-152 - Rate Refund SchM-174 - New Hire Retention Credit	51,846,296 1,150 21,316 1,158,173 748,450 2,301,876 2,0109 2,917,193 65,819 312,810 1,223,356 76,477 73,685 11,508,227 196,296 485,168	52,129,262 1,150 4,469 1,158,173 770,902 2,424,319 9,831 2,900,435 65,819 312,810 1,284,523 69,103 154,921 11,814,763 196,296 468,939	51,987,779 1,150 12,892 1,158,173 759,676 2,363,098 14,970 2,908,814 65,819 312,810 1,253,940 72,790 114,303 11,661,495 196,296 477,053		0	0	
	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-108 - Accrued Vacation Paid SchM-109 - Employee Incentive SchM-110 - Post Employment Benefits - FAS 106(Short Term) SchM-112 - Post Employment Benefits FAS 112 SchM-116 - Bad Debt SchM-118 - Inventory Reserve SchM-119 - Electric Vehicle Credit SchM-119 - Electric Vehicle Credit SchM-130 - Deferred Compensation Plan Reserve SchM-130 - Deferred Compensation Plan Reserve SchM-134 - Non-Qualified Pension Plans - 190 SchM-136 - Performance Share Plan SchM-137 - R&E Credit SchM-146 - State Tax Deduction Cash Vs Accrual - 190 SchM-152 - Rate Refund SchM-174 - New Hire Retention Credit SchM-174 - Interest Income on Disputed Tax	51,846,296 1,150 21,316 1,158,173 748,450 2,301,876 20,109 2,917,193 65,819 312,810 1,223,356 76,477 73,685 11,508,227 196,296 485,168 448,180	52,129,262 1,150 4,469 1,158,173 770,902 2,424,319 9,831 2,900,435 65,819 312,810 1,284,523 69,103 154,921 11,814,763 196,296 468,939 448,180	51,987,779 1,150 12,892 1,158,173 759,676 2,363,098 14,970 2,908,814 65,819 312,810 1,253,940 72,790 114,303 11,661,495 196,296 477,053 448,180		0	0	
, , , , , , , , , , , , , , , , , , ,	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-109 - Employee Incentive SchM-119 - Employee Incentive SchM-112 - Post Employment Benefits - FAS 106(Short Term) SchM-112 - Post Employment Benefits FAS 112 SchM-116 - Bad Debt SchM-119 - Electric Vehicle Credit SchM-119 - Electric Vehicle Credit SchM-119 - Deferred Compensation Plan Reserve SchM-134 - Non-Qualified Pension Plans - 190 SchM-136 - Performance Share Plan SchM-137 - R&E Credit SchM-146 - State Tax Deduction Cash Vs Accrual - 190 SchM-152 - Rate Refund SchM-174 - New Hire Retention Credit SchM-174 - New Hire Retention Credit SchM-178 - Interest Income on Disputed Tax SchM-179 - DSWCIP	51,846,296 1,150 21,316 1,158,173 748,450 2,301,876 2,0109 2,917,193 65,819 312,810 1,223,356 76,477 73,685 11,508,227 196,296 485,168	52,129,262 1,150 4,469 1,158,173 770,902 2,424,319 9,831 2,900,435 65,819 312,810 1,284,523 69,103 154,921 11,814,763 196,296 468,939	51,987,779 1,150 12,892 1,158,173 759,676 2,363,098 14,970 2,908,814 65,819 312,810 1,253,940 72,790 114,303 11,661,495 196,296 477,053		0	0	
- 3990 <u>2</u> 3↓ 555 - 3990 <u>2</u> 3↓ 555 - 890	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-109 - Employee Incentive SchM-111 - Post Employment Benefits - FAS 106(Short Term) SchM-111 - Post Employment Benefits - FAS 106(Short Term) SchM-112 - Post Employment Benefits - FAS 112 SchM-118 - Inventory Reserve SchM-118 - Inventory Reserve SchM-119 - Electric Vehicle Credit SchM-119 - Deferred Compensation Plan Reserve SchM-130 - Deferred Compensation Plan Reserve SchM-134 - Nor-Qualified Pension Plans - 190 SchM-134 - Performance Share Plan SchM-137 - R&E Credit SchM-136 - Performance Share Plan SchM-137 - Interest Income on Disputed Tax SchM-174 - Interest Income on Disputed Tax SchM-179 - DSM/CIP SchM-180 - IntC Grant SchM-180 - Deferred Fuel Costs	51,846,296 1,150 21,316 1,158,173 748,450 2,301,876 2,301,876 55,819 312,810 1,223,356 76,477 73,685 11,508,227 196,296 485,168 448,180 37,389	52,129,262 1,150 4,469 1,158,173 770,902 2,424,319 9,831 2,900,435 65,819 312,810 1,284,523 69,103 154,921 11,814,763 196,296 468,939 448,180 37,389	51,987,779 1,150 12,892 1,158,173 759,676 2,363,098 14,970 2,908,814 65,819 - 312,810 1,253,940 72,790 114,303 11,661,495 196,296 477,053 - 448,180 37,389		0	0	
, , , , , , , , , , , , , , , , , , ,	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-109 - Accrued Vacation Paid SchM-119 - Post Employment Benefits - FAS 106(Short Term) SchM-111 - Post Employment Benefits - FAS 106(Short Term) SchM-112 - Post Employment Benefits - FAS 106(Short Term) SchM-118 - Bad Debt SchM-119 - Electric Vehicle Credit SchM-127 - Litigation Reserve SchM-130 - Deferred Compensation Plan Reserve SchM-130 - Deferred Compensation Plan Reserve SchM-134 - Non-Qualified Pension Plans - 190 SchM-136 - Performance Share Plan SchM-137 - R&E Credit SchM-146 - State Tax Deduction Cash Vs Accrual - 190 SchM-174 - New Hire Retention Credit SchM-174 - New Hire Retention Credit SchM-174 - New Hire Retention Credit SchM-174 - DSM/CIP SchM-180 - ITC Grant SchM-186 - Deferred Fuel Costs SchM-187 - Reg Asset/Liability Transmission Attachment O	51,846,296 1,150 21,316 1,158,173 748,450 2,301,876 20,109 2,917,193 65,819 312,810 1,223,356 76,477 73,685 11,508,227 196,296 485,168 448,180	52,129,262 1,150 4,469 1,158,173 770,902 2,424,319 9,831 2,900,435 65,819 312,810 1,284,523 69,103 154,921 11,814,763 196,296 468,939 448,180	51,987,779 1,150 12,892 1,158,173 759,676 2,363,098 14,970 2,908,814 65,819 312,810 1,253,940 72,790 114,303 11,661,495 196,296 477,053 448,180		0	0	
- 3990 <u>2</u> 34 557 3990 <u>2</u> 34 557 3990	Subtotal Basis Difference - CIAC SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation SchM-109 - Employee Incentive SchM-111 - Post Employment Benefits - FAS 106(Short Term) SchM-111 - Post Employment Benefits - FAS 106(Short Term) SchM-112 - Post Employment Benefits - FAS 112 SchM-118 - Inventory Reserve SchM-118 - Inventory Reserve SchM-119 - Electric Vehicle Credit SchM-119 - Deferred Compensation Plan Reserve SchM-130 - Deferred Compensation Plan Reserve SchM-134 - Nor-Qualified Pension Plans - 190 SchM-134 - Performance Share Plan SchM-137 - R&E Credit SchM-136 - Performance Share Plan SchM-137 - Interest Income on Disputed Tax SchM-174 - Interest Income on Disputed Tax SchM-179 - DSM/CIP SchM-180 - IntC Grant SchM-180 - Deferred Fuel Costs	51,846,296 1,150 21,316 1,158,173 748,450 2,301,876 2,301,876 55,819 312,810 1,223,356 76,477 73,685 11,508,227 196,296 485,168 448,180 37,389	52,129,262 1,150 4,469 1,158,173 770,902 2,424,319 9,831 2,900,435 65,819 312,810 1,284,523 69,103 154,921 11,814,763 196,296 468,939 448,180 37,389	51,987,779 1,150 12,892 1,158,173 759,676 2,363,098 14,970 2,908,814 65,819 - 312,810 1,253,940 72,790 114,303 11,661,495 196,296 477,053 - 448,180 37,389		Ο	0	

96	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48				-				-
97	SchM-203 - Fed NOL Benefit				-				
98	SchM-205 - State Only NOL		145,940	131,428	138,684				-
99	SchM-207 - Mark to Market Adjust		0	0	-				-
100	SchM-213 - Rate Refund Reserve		0	0	-				-
101	SchM-223 - Unamortized ITC		0	0	-				-
102	SchM-226 - Performance Recognition Award		17,991	18,170	18,081				-
103	SchM-261 - Section 59e Adjustment		11,429,381	9,085,657	10,257,519				-
104	SchM-262 - Federal Only NOL - Non Operating		0	0	-				-
105	SchM-263 - Federal Only NOL - Production		0	0	-				-
106	SchM-264 - Federal Only NOL - Transmission		0	0	-				-
107	SchM-265 - Federal Only NOL - General		0	0	-				-
108	SchM-266 - Federal Only NOL - Distribution		0	0	-				-
109	SchM-273 - Regulatory Liability - Rate Change				-				-
110	SchM-274 - Regulatory Differences - Excess Deferred Taxes				-				-
111	SchM-299 - Operating Lease		90,056,764	82,820,023	86,438,393				-
112	SchM-PTC - Deferred PTCs - Hale		231,997,920	285.091.920	258,544,920				-
113	SchM-PTC - Deferred PTCs - Sagamore		159,968,284	215,699,284	187,833,784				-
114	SchM NOL - NOL Excess ADIT		,	,	-				
115	Other Non-plant		0	0	-				-
116									
117									
118	Deficient ADIT								
119	FAS 109 Plant Deficient ADIT - Protected		0	0		FF1, p. 234, In 5 (c) footnote			
120	FAS 109 Plant Deficient ADIT - Unprotected		(26.802.676)	(25,519,472)	(26,161,074)	FF1, p. 234, In 5 (c) footnote			
121	Total Account 190	-	590,903,167	692.525.934	641,714,550	FF1, p. 234, In 18 (b) and (c)	0	0	
122		-	;;			,		-	
123	Total Deferred Taxes			-	(563,927,338)				
124				=	(000,021,000)				
124	Unamortized Balance of Abandoned Incentive Plant								
125	(See Formula Template Note E found on pages 6 and 11.)								
126	(See Formula Template Note E found on pages 6 and 11.)				-				-
127	Total Abandoned Incentive Plant	-	0	0	<u> </u>	Company Records	0	0	
	Total Abandoned Incentive Plant	-	U	U	-	Company Records	0	U	-
129									
130	Unamortized Balance of Extraordinary Property Loss (Note E)								
131	(See Formula Template Note E found on pages 6 and 11.)				-				-
132		_	_		-			-	-
133	Total Extraordinary Property Loss	-	0	0	-	Company Records	0	0	-
134									
135		-							
136	Land Held for Future Use				-	FF1, p. 214		0	-

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

12 Mo

Input for 13 Month Average Rate Base Calculations														Table 20
Input for 15 Month Average Nate base Calculations	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(1)	(m)	(n)
PROJECTED	()	()	()	()	()			S PLANT IN SERVICI		07	()	()	()	()
Line Plant in Service														13 Mo Average
No. Function	1/1/2024	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	Balance
1 Production Steam	2,076,694,558	2,079,372,793	2,079,661,858	2,083,165,814	2,084,961,104	2,100,734,759	2,107,330,537	2,108,892,727	2,110,510,813	2,169,275,976	2,185,388,836	2,191,147,006	2,130,737,667	2,115,990,342
2 Less Asset Retirement Costs (Note 1)	51,758,784	51,758,784	51,758,784	51,758,784	51,758,784	51,758,784	51,758,784	51,758,784	51,758,784	51,758,784	51,758,784	51,758,784	51,758,784	51,758,784
3 Production Other	1,898,967,732	1,898,972,993	1,899,434,621	1,899,445,650	1,899,457,226	1,905,152,080	1,905,158,509	1,905,504,243	1,905,522,241	1,905,537,481	1,906,257,346	1,913,956,060	1,914,448,628	1,904,447,293
4 Less Asset Retirement Costs	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323
5 Adjustment to Production (WsD.5, Ins 1+2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Production Net of ARC and Adj.	3,874,746,183	3,877,429,679	3,878,180,373	3,881,695,358	3,883,502,223	3,904,970,732	3,911,572,940	3,913,480,864	3,915,116,947	3,973,897,349	3,990,730,076	4,004,186,959	3,944,270,188	3,919,521,528
7														
8 Transmission	4,336,794,689	4,337,235,263	4,342,819,764	4,354,483,911	4,360,716,049	4,391,647,567	4,390,683,235	4,390,793,145	4,390,747,002	4,390,786,080	4,396,810,670	4,424,355,188	4,498,734,456	4,385,123,617
9 Less Asset Retirement Costs	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029
10 Adjustment to Transmission (WsD.5, In 3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Transmission Net of ARC and Adj.	4,336,769,660	4,337,210,234	4,342,794,735	4,354,458,883	4,360,691,020	4,391,622,538	4,390,658,207	4,390,768,116	4,390,721,974	4,390,761,051	4,396,785,641	4,424,330,159	4,498,709,428	4,385,098,588
12														
13 Distribution	2,126,822,784	2,133,873,806	2,139,960,936	2,150,977,902	2,163,210,048	2,178,951,501	2,192,296,958	2,204,773,576	2,216,023,080	2,226,928,542	2,237,338,658	2,247,091,799	2,296,660,768	2,193,454,643
14 Less Asset Retirement Costs	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368
15 Adjustment to Distribution (WsD.5, In 4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Distribution Net of ARC and Adj.	2,119,355,417	2,126,406,439	2,132,493,568	2,143,510,534	2,155,742,680	2,171,484,133	2,184,829,591	2,197,306,208	2,208,555,713	2,219,461,174	2,229,871,290	2,239,624,432	2,289,193,401	2,185,987,275
17														
18 General	726,958,811	733,227,013	738,156,320	744,240,382	749,916,802	756,029,955	761,634,298	766,021,629	770,711,640	777,020,450	783,128,843	787,623,336	829,812,538	763,421,694
19 Less Asset Retirement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Adjustment to General (WsD.5, In 5)	(29,933,991)	(32,284,867)	(33,844,545)	(34,898,932)	(36,708,809)	(36,908,954)	(37,069,433)	(37, 166, 822)	(37,208,461)	(37,250,100)	(37,291,739)	(37,333,378)	(37,375,017)	(35,790,388)
21 General Net of ARC and Adj.	697,024,820	700,942,146	704,311,776	709,341,450	713,207,993	719,121,002	724,564,865	728,854,807	733,503,179	739,770,350	745,837,104	750,289,958	792,437,521	727,631,306
22														
23 Intangible - Software	373,531,283	374,053,759	375,013,857	380,792,914	381,408,983	382,201,182	387,530,441	387,593,305	387,616,617	391,254,037	391,836,589	392,370,354	399,649,593	384,988,686
24 Adjustment to Intangible (WsD.5, In 6)	(17,504,704)	(17,504,704)	(17,504,704)	(18,982,773)	(19,019,517)	(19,056,261)	(19,192,077)	(19,192,077)	(19, 192, 077)	(19,327,893)	(19,327,893)	(19,327,893)	(20,208,704)	(18,872,406)
25 Total Intangible Net of Adj.	356,026,579	356,549,055	357,509,153	361,810,141	362,389,467	363,144,921	368,338,364	368,401,227	368,424,540	371,926,144	372,508,696	373,042,461	379,440,889	366,116,280
26														
27 Total Gross Plant In Service	11,539,769,857	11,556,735,626	11,575,047,357	11,613,106,574	11,639,670,211	11,714,717,043	11,744,633,980	11,763,578,624	11,781,131,393	11,860,802,565	11,900,760,943	11,956,543,743	12,070,043,651	11,747,426,274
28 Less Total Asset Retirement Costs 29	108,408,503	108,408,503	108,408,503	108,408,503	108,408,503	108,408,503	108,408,503	108,408,503	108,408,503	108,408,503	108,408,503	108,408,503	108,408,503	108,408,503
	44 404 004 054	44 440 007 400	44 400 000 054	44 504 000 074	44 504 004 700	44 000 000 540	44 000 005 477	44.055.470.404	44 070 700 000	44 750 004 000	44 700 050 440	44 040 405 040	44 004 005 440	44 000 047 774
30 Total Gross Plant in Service Net of ARC	11,431,361,354	11,448,327,123	11,466,638,854	11,504,698,071	11,531,261,708	11,606,308,540	11,636,225,477	11,655,170,121	11,672,722,890	11,752,394,062	11,792,352,440	11,848,135,240	11,961,635,148	11,639,017,771
31														
32 (Note 1 - ARC not included in projected balar	ce amounts.)													
33 34 PRO JECTED									1747101					

34	PROJECTED						PROJECTE	D BALANCES DEPRI	CIATION & AMORTI	ZATION					
35	Accumulated Depreciation & Amortization														13 Mo Average
36	Function	1/1/2024	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	Balance
37	Production Steam	1,531,994,341	1,538,059,652	1,544,045,025	1,549,175,631	1,553,688,121	1,559,606,432	1,565,614,281	1,571,700,585	1,577,695,136	1,583,339,966	1,588,774,971	1,594,120,474	1,525,391,342	1,560,246,612
38	Production Other	371,326,945	377,447,155	383,562,836	389,678,993	395,756,362	401,887,753	408,062,088	414,241,918	420,422,261	426,602,659	432,784,367	438,978,162	445,223,093	408,151,892
	Production - Intangible Amortization	8,109,335	8,157,897	8,206,678	8,255,460	8,304,241	8,353,023	8,401,804	8,450,585	8,499,367	8,548,148	8,596,929	8,645,711	8,694,492	8,401,821
	Adjustment to Production (WsD.5, Ins 11+12)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Production	1,911,430,621	1,923,664,704	1,935,814,539	1,947,110,084	1,957,748,724	1,969,847,207	1,982,078,173	1,994,393,088	2,006,616,764	2,018,490,773	2,030,156,266	2,041,744,347	1,979,308,926	1,976,800,325
42		050 105 000	050 005 054		000 705 740	070.010.150	000 010 500			700 010 000	710 000 001	745 757 764	700 004 044	700 540 574	000 551 301
43	Transmission	650,485,838 38,390,842	656,605,951 38,549,409	663,111,621 38,708,024	669,725,746	676,312,453 39,025,352	683,046,569	690,024,814 39,342,682	696,848,281 39,501,349	703,616,238 39,660,016	710,032,061 39,818,410	715,757,784 39,976,810	722,061,614 40,135,211	726,543,574 40,293,624	689,551,734 39,342,495
44	Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 13)	38,390,842	38,549,409	38,708,024	38,866,687	39,025,352	39,184,016	39,342,682	39,501,349	39,660,016	39,818,410	39,976,810	40,135,211	40,293,624	39,342,495
45	Total Transmission	688.876.680	695,155,361	701.819.646	708,592,433	715.337.805	722.230.585	729.367.496	736.349.630	743.276.254	749.850.471	755.734.594	762.196.825	766.837.198	728.894.229
40		000,070,000	053,133,301	701,019,040	700,392,433	713,337,003	722,230,303	129,301,490	730,345,030	743,270,234	745,030,471	133,134,334	702, 190,023	700,037,190	120,034,225
48	Distribution	447.112.341	449,409,134	451,707,594	453,984,563	456.082.496	458,230,377	460,298,343	462,569,650	464,951,406	467.527.324	470,240,211	473.232.131	476.257.240	460.892.524
	Distribution - Intangible Amortization	2,649,523	2.674.988	2,700,591	2,725,986	2,751,311	2,776,854	2,803,021	2.830.741	2,858,921	2,887,935	2,917,347	2,947,758	2,978,485	2,807,959
	Adjustment to Distribution (WsD.5, In 14)	2,010,020	2,07 1,000	2,700,001	2,120,000	2,701,011	2,110,001	2,000,021	2,000,7 11	2,000,021	2,001,000	2,017,017	2,011,100	2,070,100	2,007,000
	Total Distribution	449.761.865	452.084.122	454,408,185	456,710,550	458.833.807	461.007.231	463.101.364	465.400.391	467.810.327	470.415.259	473.157.558	476,179,888	479.235.725	463,700,483
52															
53	General	296,599,192	300,462,582	304,342,125	308,218,054	312,074,665	315,914,092	319,857,078	323,826,895	327,792,067	331,780,089	335,781,470	339,718,087	343,462,713	319,986,854
54	General - Intangible Amortization	1,290,407	1,306,939	1,323,471	1,340,002	1,356,534	1,373,066	1,389,598	1,406,129	1,422,661	1,439,193	1,455,725	1,472,256	1,488,788	1,389,598
	Adjustment to General (WsD.5, In 15)	(2,620,599)	(2,802,580)	(2,995,423)	(3,195,528)	(3,403,589)	(3,617,233)	(3,831,879)	(4,047,242)	(4,262,990)	(4,478,970)	(4,695,181)	(4,911,624)	(5,128,298)	(3,845,472)
	Total General	295,268,999	298,966,940	302,670,172	306,362,528	310,027,610	313,669,925	317,414,796	321,185,783	324,951,738	328,740,312	332,542,013	336,278,719	339,823,203	317,530,980
57															
58	Intangible - Software	217,958,428	220,856,451	223,770,019	226,741,312	229,714,121	232,697,502	235,754,006	238,810,312	241,850,141	244,917,465	247,980,606	250,980,826	253,914,841	235,842,002
	Adjustment to Intangible (WsD.5, In 16)	(1,629,504)	(1,918,358)	(2,207,211)	(2,502,642)	(2,804,802)	(3,107,269)	(3,411,020)	(3,715,904)	(4,020,787)	(4,326,802)	(4,633,949)	(4,941,096)	(5,252,458)	(3,420,908)
	Total Intangible	216,328,923	218,938,093	221,562,808	224,238,670	226,909,319	229,590,234	232,342,985	235,094,408	237,829,354	240,590,662	243,346,657	246,039,729	248,662,383	232,421,094
61	Total Assumption of Demonstration	0.007.540.050	0.004.004.470	0.040.700.004	0 070 700 007	0.000.044.007	0 440 005 000	0 440 050 004	0 400 407 000	3.494.477.109	0 540 000 000	0 5 40 000 004	0 500 440 400	0 540 077 004	0 400 000 040
63	Total Accumulated Depreciation Total Accumulated Amortization	3,297,518,658 268,398,534	3,321,984,473 271,545,685	3,346,769,201 274,708,783	3,370,782,987 277,929,448	3,393,914,097 281,151,560	3,418,685,223 284,384,461	3,443,856,604 287,691,110	3,469,187,329 290,999,116	3,494,477,109 294,291,106	3,519,282,099 297,611,150	3,543,338,801 300,927,417	3,568,110,468 304,181,761	3,516,877,961 307,370,230	3,438,829,616 287,783,874
64	Total Accumulated Amontization	200,390,334	271,545,005	214,100,103	211,929,440	201,151,500	204,304,401	207,091,110	290,999,110	294,291,100	297,011,150	300,927,417	304,101,701	307,370,230	201,103,014
65	Total Accumulated Depr & Amortization	3.563.296.592	3.590.727.578	3.618.482.560	3.645.516.907	3.671.662.067	3.699.452.451	3,727,715,835	3,756,139,203	3,784,505,225	3.812.414.279	3.839.571.037	3.867.380.605	3.819.119.894	3,722,768,019
66	Total Accumulated Depr & Amonazation	0,000,200,002	0,000,121,010	0,010,402,000	0,040,010,001	0,011,002,001	0,000,402,401	0,727,710,000	0,100,100,200	0,704,000,220	0,012,414,210	0,000,011,001	0,001,000,000	0,010,110,004	0,722,700,013
67	PROJECTED NET PLANT IN SERVICE														
68	Production	1,963,315,562	1.953.764.975	1,942,365,834	1,934,585,274	1,925,753,499	1.935.123.525	1.929.494.767	1,919,087,776	1,908,500,183	1.955.406.576	1,960,573,809	1.962.442.613	1.964.961.262	1,942,721,204
	Transmission	3,647,892,980	3,642,054,873	3,640,975,090	3,645,866,449	3,645,353,216	3.669.391.953	3,661,290,711	3.654.418.486	3,647,445,720	3,640,910,580	3,641,051,047	3,662,133,334	3,731,872,230	3,656,204,359
	Distribution	1.669.593.552	1,674,322,317	1,678,085,384	1,686,799,985	1.696.908.872	1.710.476.902	1,721,728,227	1,731,905,817	1,740,745,386	1.749.045.916	1,756,713,733	1,763,444,543	1,809,957,676	1.722.286.793
	General	401,755,821	401,975,205	401,641,603	402.978.922	403,180,383	405,451,076	407,150,069	407,669,025	408,551,441	411,030,038	413,295,091	414,011,239	452,614,317	410,100,325
	Intangible	155,572,856	153,197,308	151,243,838	154,051,602	151,694,862	149,503,680	151,776,436	148,782,993	145,766,476	146,336,572	143,855,983	141,389,528	145,734,752	149,146,684
73	•		,	. , ,	. ,	. ,	.,,		.,,	.,,	.,	.,	,	.,	., .,
74	Total Projected Net Plant in Service	7,838,130,770	7,825,314,678	7,814,311,749	7,824,282,232	7,822,890,832	7,869,947,136	7,871,440,209	7,861,864,097	7,851,009,205	7,902,729,683	7,915,489,663	7,943,421,257	8,105,140,237	7,880,459,365
75															
76	Net Plant in Service Check Total	7,868,064,761	7,857,599,545	7,848,156,294	7,859,181,164	7,859,599,641	7,906,856,090	7,908,509,642	7,899,030,918	7,888,217,666	7,939,979,783	7,952,781,402	7,980,754,635	8,142,515,254	7,916,249,752

Worksheet D.1 Table 20

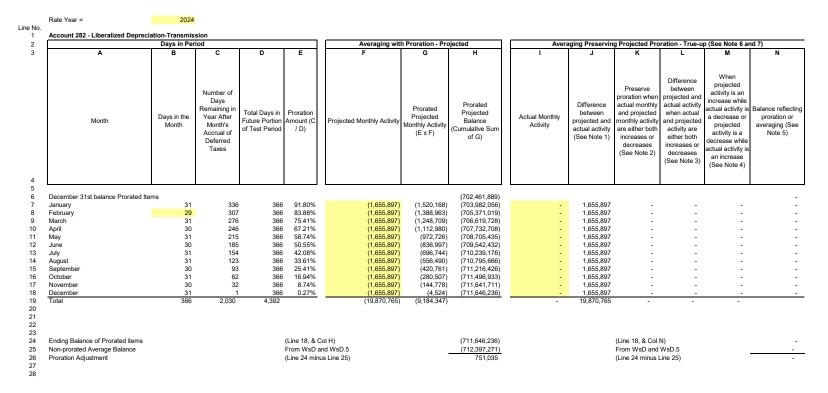
Southwestern Public Service Company Worksheet D.1 Rate Base - 13 Month Average

Worksheet D.1 Rate Base - 13 Month Average														Table 21
Input for 13 Month Average Rate Base Calculations	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)
ACTUAL	(a)	(D)	(0)	(u)	(e)	(1)			(1)	0)	(K)	(1)	(11)	(1)
Line Plant in Service						-	INTOAL BALANOLU	I LANT IN OLIVIOL						13 Mo Average
No. Function	1/1/2024	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	Balance
77 Production Steam														0
78 Less Asset Retirement Costs														0
79 Production Other														0
80 Less Asset Retirement Costs														0
81 Adjustment to Production (WsD.5, Ins 27+28)		0	0	0	0	0	0	0	0	0	0	0	0	
82 Production Net of ARC and Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83														
84 Transmission														0
85 Less Asset Retirement Costs		0	0		0	0	0	0	0	0	0	0		0
86 Adjustment to Transmission (WsD.5, In 29)	0	0	0	0	0	0	0	0	0	0	0	0	0	
87 Transmission Net of ARC and Adj. 88	0	0	0	0	0	0	0	0	U	0	0	0	0	0
88 89 Distribution														0
90 Less Asset Retirement Costs														0
91 Adjustment to Distribution (WsD.5, In 30)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92 Distribution Net of ARC and Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	
93		0	•	Ŭ			v	v	v	0	ů.	ů.	Ŭ	<u> </u>
94 General														0
95 Less Asset Retirement Costs														0
96 Adjustment to General (WsD.5, In 31)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97 General Net of ARC and Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98														
99 Intangible - Software														0
100 Adjustment to Intangible (WsD.5, In 32)	0	0	0	0	0	0	0	0	0	0	0	0	0	
101 Total Intangible Net of Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102														
103 Total Gross Plant In Service	0	0	0	0	0	0	0	0	0	0	0	0	0	
104 Less Total Asset Retirement Costs 105	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105 106 Total Gross Plant in Service Net of ARC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107	0	0	U	0	0	U	U	U	U	U	U	U	0	0
107														
109 <u>ACTUAL</u>						ACTUAL		CIATION & AMORTIZA						
110 Accumulated Depreciation & Amortization						ACTUAL	BALANCES DEFRE							13 Mo Average
111 Function	1/1/2024	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	Balance
112 Production Steam	1/ 1/2024	110112024	212012024	010112024	4/30/2024	0/01/2024	0/00/2024	110112024	0/01/2024	3/30/2024	10/01/2024	11/00/2024	12/01/2024	0
113 Production Other														ő
114 Production - Intangible Amortization														ő
115 Adjustment to Production (WsD.5, Ins 38+39)	0	0	0	0	0	0	0	0	0	0	0	0	0	Ō
116 Total Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117														
118 Transmission														0
119 Transmission - Intangible Amortization														0
120 Adjustment to Transmission (WsD.5, In 40)	0	0	0	0	0	0	0	0	0	0	0	0	0	
121 Total Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122														

117														
118 Transmission														0
119 Transmission - Intangible Amortization														0
120 Adjustment to Transmission (WsD.5, In 40)	0	0	0	0	0	0	0	0	0	0	0	0	0	ů
121 Total Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	U	U	0	U	U	U	U	U	U	U	U	U	0
122														
123 Distribution														0
124 Distribution - Intangible Amortization														0
125 Adjustment to Distribution (WsD.5, In 41)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
126 Total Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
127														
128 General														0
129 General - Intangible Amortization														0
130 Adjustment to General (WsD.5, In 42)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131 Total General	0	0	0	0	0	0	0	0	0	0	0	0	0	<u> </u>
132	J	0	0	U	0	U	U	U	U	U	5	0	U	5
														0
133 Intangible - Software														0
134 Adjustment to Intangible (WsD.5, In 43)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135 Total Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
136														
137 Total Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
138 Total Accumulated Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
139														
140 Total Accumulated Depr & Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
141														
142 ACTUAL NET PLANT IN SERVICE														
143 Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
143 Froduction 144 Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
145 Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
145 Distribution 146 General	0	0	0	0	0	0	0	0	U	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
147 Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
148														
149 Total Projected Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150														
151 Net Plant in Service Check Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
152														
153 GSU PLANT IN SERVICE PROJECTED	135,798,025	135,737,044	135,676,063	135,615,081	135,554,100	135,692,259	135,631,278	135,570,296	135,509,315	135,448,333	135,387,352	135,326,370	134,914,437	135,527,689
154	,	,	,	,	,	,	,	,		,	,	,		,
155 GSU PLANT IN SERVICE ACTUAL														0
100 COOT EART IN CERVICE ACTUAL														0

Southwestern Public Service Company Accumulated Deferred Income Taxes Proration Factor

WsD.2 ADIT Proration Factor Table 21A



29 30	Account 282 - Liberalized Deprecia	ation-General a Days in Per				Averaging	h Proration - Pr	piected	٨	aina Prosonsia	a Projected Pro	ration - True ··	p (See Note 6 ar	ad 7)
30 31	A	B B	C	D	E	F	G G	H	I	J	g Projected Pro K	L	p (See Note 6 an M	N N
32	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	Projected Monthly Activity	Prorated	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 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)
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	December 31st balance Prorated Iter January February March April May June July July July September October November December December Total	ms 31 30 30 31 30 31 31 31 31 30 31 366	336 307 276 246 215 155 154 123 93 62 32 2 2,030	366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366	83.88% 75.41% 67.21% 58.74% 50.55% 42.08% 33.61% 25.41% 16.94%	(199 790) (199,790) (199 790) (199 780) (199 780) (199 790) (199 790) (199 790) (199 790) (199 790) (199 790) (2,397,480)	(167,583) (150,661) (134,285) (117,363) (100,987) (84,065) (67,143) (50,766) (33,844) (17,468) (546)	(57,642,377) (57,923,375) (58,144,036) (58,278,321) (58,395,684) (58,496,671) (58,680,735) (58,647,878) (58,698,644) (58,732,488) (58,749,956) (58,750,502)		199,790 199,790 199,790 199,790 199,790 199,790 199,790 199,790 199,790 199,790 2,397,480	- - - - - - - - - - - - - - - - - - -		- - - - - - - - - - - - - - - - - - -	
50 51 52 53 54 55 56 57	Ending Balance of Prorated items Non-prorated Average Balance Proration Adjustment Account 283 - Liberalized Deprecia				(Line 46, & C From WsD a (Line 52 minu	nd WsD.5 Is Line 53)		(58,750,502) (58,841,117) 90,615			(Line 46, & Col From WsD and (Line 52 minus I	WsD.5 ∟ine 53)		
58 59	Α	Days in Per B	riod C	D	E	Averaging with	h Proration - Pro G	ojected H	Avera	aging Preservin J	g Projected Pro K	ration - True-u L	p (See Note 6 ar M	nd 7) N
60	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	Projected Monthly Activity	Prorated	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 (See Note 3)	When projected activity is an 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)
61 62	December 31st balance Prorated Iter	ms						(17,949,236)						-
63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78	January February March April May June July August September October November December Total	31 29 31 30 31 31 31 31 31 30 31 366	336 307 276 246 215 185 154 123 93 36 2 32 32 1 2,030	366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366 366	83.88% 75.41% 67.21% 58.74% 50.55% 42.08% 33.61% 25.41% 16.94% 8.74%	(56 264) (56 264)	(9,531) (4,919) (154)	(18,000,888) (18,048,088) (18,090,511) (18,128,327) (18,161,378) (18,213,491) (18,232,400) (18,2246,966) (18,256,227) (18,261,147) (18,261,300)		56,264 56,264 56,264 56,264 56,264 56,264 56,264 56,264 56,264 56,264 56,264 56,264 56,264 56,264		-		-

A B C D E D F D H 1 J K L M N Hurth Dage in Bin Number of Dage in Bin Tele Dage in Bin Tele Dage in Bin Tele Dage in Bin Number of Dage in Bin Numbe		Days in Pe	hoir			Averaging wit	h Proration - Pr	piected	Δυσε	aging Pressruin	a Projected Pro	ration - True	in (See Note 6 ar	nd 7)
	Α			D	Е				I					
aniny 31 336 386 91.00% 110225 10.00% 24.485.74 1110255 1	Month		Days Remaining in Year After Month's Accrual of Deferred	Future Portion	Amount (C	Projected Monthly Activity	Projected Monthly Activity	Prorated Projected Balance (Cumulative Sum		between projected and actual activity	proration when actual monthly and projected monthly activity are either both increases or decreases	Difference between projected and actual activity when actual and projected activity are either both increases or decreases	projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	Balance refk proration averaging (Note 5)
aniny 31 336 386 91.00% 110225 10.00% 24.485.74 1110255 1														
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terch 31 276 366 75.41% 110282 85.648 25.65.41 - (110.825) - - - ord 33 226 366 2.55.45 110.065 66.09 25.21.36.07 - (110.825) - <td>January</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td>	January										-	-	-	
optimized processor 3.0 2.26 3.6 67.21% 110.252 7.655 22.335.137 - (110.252) - - - viry 3.1 1.21 3.66 5.75% 110.252 7.65% 22.335.137 - (110.252) - - - viry 3.1 1.23 3.66 2.24% 110.252 3.235.137 - (110.252) - - - viry 3.1 1.23 3.66 2.24% 110.252 3.66 2.24% 110.252 3.24% 110.252 1.66 1.11<											-	-	-	
$ \frac{1}{97} + \frac{3}{10} \frac{3}{10} \frac{1}{10} \frac{3}{10} \frac{3}{10$	April										-	-	-	
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age the max 154 36 42.06% 110.025 2.5.45,700 110.025 1 110.025 1 <t< td=""><td>June</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td><td></td></t<>	June										-	-	-	
segendar r 30 0 93 386 25.41% 110.025 22.186 25.72% 1 (10.025) 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	July		154	366	42.08%	110,925	46,673			(110,925)	-	-	-	
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$\frac{1}{1200} \frac{1}{1200} \frac{1}{1000} \frac{1}{1000$	Fotal								-		-	-	-	
A B C D E Month Days in the Bernaming in Month Number of Days in the Month Total Days in Protein Month Protected Taxes Protected (i) Difference Protected Projected and projected (i) Difference Difference proteinor when actual activity is actual activity is (See Nole 3) Neeconber 31st balance Prorated Items (are 30 33 <th>Account 190 - Basis Difference-</th> <th></th> <th></th> <th></th> <th></th> <th>A</th> <th>h Brovoti C</th> <th>visated</th> <th></th> <th>aina Dr'</th> <th></th> <th>rotion T</th> <th>m (Pag N-4- C</th> <th>ad 7)</th>	Account 190 - Basis Difference-					A	h Brovoti C	visated		aina Dr'		rotion T	m (Pag N-4- C	ad 7)
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ebnuary 29 307 366 83.88% 20,101 16.861 1.245,663 - (20,101) -	Month		Year After Month's Accrual of Deferred	Future Portion	Amount (C	Projected Monthly Activity	Projected Monthly Activity	Projected Balance (Cumulative Sum		between projected and actual activity	monthly activity are either both increases or decreases	and projected activity are either both increases or decreases	a decrease or projected activity is a decrease while actual activity is an increase	Balance refle proration averaging (Note 5)
farch 31 276 366 75.41% 20,101 15,158 1,260,821 - (20,101) - <td>December 31st balance Prorated</td> <td>Month</td> <td>Year After Month's Accrual of Deferred Taxes</td> <td>Future Portion of Test Period</td> <td>Amount (C / D)</td> <td></td> <td>Projected Monthly Activity (E x F)</td> <td>Projected Balance (Cumulative Sum of G) 1,210,349</td> <td></td> <td>between projected and actual activity (See Note 1)</td> <td>monthly activity are either both increases or decreases (See Note 2)</td> <td>and projected activity are either both increases or decreases</td> <td>a decrease or projected activity is a decrease while actual activity is an increase</td> <td>proratior averaging</td>	December 31st balance Prorated	Month	Year After Month's Accrual of Deferred Taxes	Future Portion of Test Period	Amount (C / D)		Projected Monthly Activity (E x F)	Projected Balance (Cumulative Sum of G) 1,210,349		between projected and actual activity (See Note 1)	monthly activity are either both increases or decreases (See Note 2)	and projected activity are either both increases or decreases	a decrease or projected activity is a decrease while actual activity is an increase	proratior averaging
pril 30 246 366 67.21% 20,101 13,510 1,274,331 - (20,101) - <td>December 31st balance Prorated January</td> <td>Month Items 31</td> <td>Year After Month's Accrual of Deferred Taxes 336</td> <td>Future Portion of Test Period</td> <td>Amount (C / D) 91.80%</td> <td>20,101</td> <td>Projected Monthly Activity (E x F) 18,453</td> <td>Projected Balance (Curnulative Sum of G) 1,210,349 1,228,802</td> <td></td> <td>between projected and actual activity (See Note 1) (20,101)</td> <td>monthly activity are either both increases or decreases (See Note 2)</td> <td>and projected activity are either both increases or decreases</td> <td>a decrease or projected activity is a decrease while actual activity is an increase</td> <td>proratior averaging</td>	December 31st balance Prorated January	Month Items 31	Year After Month's Accrual of Deferred Taxes 336	Future Portion of Test Period	Amount (C / D) 91.80%	20,101	Projected Monthly Activity (E x F) 18,453	Projected Balance (Curnulative Sum of G) 1,210,349 1,228,802		between projected and actual activity (See Note 1) (20,101)	monthly activity are either both increases or decreases (See Note 2)	and projected activity are either both increases or decreases	a decrease or projected activity is a decrease while actual activity is an increase	proratior averaging
fay 31 215 366 58.74% 20,101 11,808 1,286,139 - (20,101) -	December 31st balance Prorated January February	Month Items 31 29	Year After Month's Accrual of Deferred Taxes 336 307	Future Portion of Test Period 366 366	Amount (C / D) 91.80% 83.88%	20,101 20,101	Projected Monthly Activity (E x F) 18,453 16,861	Projected Balance (Cumules Sum of G) 1,210,349 1,228,802 1,245,663		between projected and actual activity (See Note 1) (20,101) (20,101)	monthly activity are either both increases or decreases (See Note 2)	and projected activity are either both increases or decreases	a decrease or projected activity is a decrease while actual activity is an increase	proratior averaging
uly 31 154 366 42.08% 20,101 8.458 1,304,757 - (20,101)	December 31st balance Prorated	Month Items 31 29 31	Year After Month's Accrual of Deferred Taxes 336 307 276	Future Portion of Test Period 366 366	Amount (C / D) 91.80% 83.88% 75.41%	20,101 20,101 20,101	Projected Monthly Activity (E x F) 18,453 16,861 15,158	Projected Balance (Cumulative Sum of G) 1,210,349 1,228,802 1,245,663 1,260,821		between projected and actual activity (See Note 1) (20,101) (20,101) (20,101)	monthly activity are either both increases or decreases (See Note 2)	and projected activity are either both increases or decreases	a decrease or projected activity is a decrease while actual activity is an increase	proratior averaging
ugust 31 123 366 33.61% 20,101 6.755 1.311.512 - (20,101) - <td>December 31st balance Prorated January February March April May</td> <td>Month Items 31 29 31 30 31 30 31</td> <td>Year After Month's Accrual of Deferred Taxes 336 307 276 246 215</td> <td>Future Portion of Test Period 366 366 366 366</td> <td>Amount (C / D) 91.80% 83.88% 75.41% 67.21% 58.74%</td> <td>20,101 20,101 20,101 20,101 20,101</td> <td>Projected Monthly Activity (E x F) 18,453 16,861 15,158 13,510 11,808</td> <td>Projected Balance (Cumulative Sum of G) 1,210,349 1,228,063 1,226,623 1,260,821 1,274,331 1,226,139</td> <td></td> <td>between projected and actual activity (See Note 1) (20,101) (20,101) (20,101) (20,101)</td> <td>monthly activity are either both increases or decreases (See Note 2)</td> <td>and projected activity are either both increases or decreases</td> <td>a decrease or projected activity is a decrease while actual activity is an increase</td> <td>proratior averaging</td>	December 31st balance Prorated January February March April May	Month Items 31 29 31 30 31 30 31	Year After Month's Accrual of Deferred Taxes 336 307 276 246 215	Future Portion of Test Period 366 366 366 366	Amount (C / D) 91.80% 83.88% 75.41% 67.21% 58.74%	20,101 20,101 20,101 20,101 20,101	Projected Monthly Activity (E x F) 18,453 16,861 15,158 13,510 11,808	Projected Balance (Cumulative Sum of G) 1,210,349 1,228,063 1,226,623 1,260,821 1,274,331 1,226,139		between projected and actual activity (See Note 1) (20,101) (20,101) (20,101) (20,101)	monthly activity are either both increases or decreases (See Note 2)	and projected activity are either both increases or decreases	a decrease or projected activity is a decrease while actual activity is an increase	proratior averaging
implement 30 93 366 25.41% 20,011 5,108 1,316,620 - (20,101) -<	December 31st balance Prorated January February March April May June	Month Items 31 29 31 30 31 30 31 30	Year After Month's Accrual of Deferred Taxes 336 307 276 246 215 185	Future Portion of Test Period 366 366 366 366 366	Amount (C / D) 91.80% 83.88% 75.41% 67.21% 58.74% 50.55%	20,101 20,101 20,101 20,101 20,101 20,101	Projected Monthly Activity (E × F) 18,453 16,861 15,158 13,510 11,808 10,160	Projected Balance (Cumulative Sum of G) 1,210,349 1,228,802 1,245,663 1,260,821 1,274,331 1,226,299		between projected and actual activity (See Note 1) (20,101) (20,101) (20,101) (20,101) (20,101)	monthly activity are either both increases or decreases (See Note 2)	and projected activity are either both increases or decreases	a decrease or projected activity is a decrease while actual activity is an increase	proratior averaging
victober 31 62 366 16,94% 20,101 3,405 1,320,025 - (20,101) - - - lowember 30 32 366 8,74% 20,101 1,757 1,321,782 - (20,101) - - - object 31 1 366 0.27% 20,101 55 1,321,837 - (20,101) - - - otal 366 2,030 4,392 241,210 111,488 - (241,210) - - - inding Balance of Prorated items (Line 130, & Col H) 1,321,837 (Line 130, & Col N) - - - inding Balance of Prorated items From WsD and WsD.5 1,330,954 From WsD and WsD.5	December 31st balance Prorated January February March April May June June	Month Items 31 29 31 30 31 30 31 30 31	Year After Month's Accrual of Deferred Taxes 336 307 276 246 215 185 154	Future Portion of Test Period 366 366 366 366 366 366	Amount (C / D) 91.80% 83.88% 75.41% 67.21% 58.74% 50.55% 42.08%	20,101 20,101 20,101 20,101 20,101 20,101 20,101	Projected Monthly Activity (E x F) 18,453 16,861 15,158 13,510 11,808 10,160 8,458	Projected Balance (Cumulative Sum of G) 1,210,349 1,228,802 1,245,663 1,260,821 1,274,331 1,286,139 1,296,299 1,304,757		between projected and actual activity (See Note 1) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101)	monthly activity are either both increases or decreases (See Note 2)	and projected activity are either both increases or decreases	a decrease or projected activity is a decrease while actual activity is an increase	proratior averaging
lovember 30 32 366 8.74% 20,101 1,757 1,321,782 - (20,101) -	December 31st balance Prorated January February March April May June June Juny August	Month Items 31 30 31 30 31 30 31 31 31	Year After Month's Accrual of Deferred Taxes 336 307 276 246 245 154 185 154 123	Future Portion of Test Period 366 366 366 366 366 366 366 366	Amount (C / D) 91.80% 83.88% 75.41% 67.21% 58.74% 50.55% 42.08% 33.61%	20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101	Projected Monthly Activity (E x F) 18,453 16,861 15,158 13,510 11,808 10,160 8,458 6,755	Projected Balance (Cumulative Sum of G) 1,210,349 1,228,802 1,245,663 1,260,821 1,274,331 1,286,139 1,296,299 1,304,757 1,311,512		between projected and actual activity (See Note 1) (20, 101) (20, 101) (20, 101) (20, 101) (20, 101) (20, 101) (20, 101) (20, 101) (20, 101)	monthly activity are either both increases or decreases (See Note 2)	and projected activity are either both increases or decreases	a decrease or projected activity is a decrease while actual activity is an increase	proratior averaging
lecember 31 1 366 0.27% 20,101 55 1,321,837 - (20,101) -	December 31st balance Prorated January February March April June July June July September	Month Items 31 30 31 30 31 31 30 31 31 31 31 31	Year After Month's Accrual of Deferred Taxes 336 307 276 246 215 185 154 153 154 153 933	Future Portion of Test Period 366 366 366 366 366 366 366 366 366	Amount (C / D) 91.80% 83.88% 75.41% 67.21% 58.74% 50.55% 42.08% 33.61% 25.41%	20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101	Projected Monthly Activity (E x F) 18,453 16,861 15,158 13,510 11,808 10,160 8,458 6,755 5,108	Projected Balance (Curnulative Sum of G) 1,210,349 1,228,802 1,245,663 1,260,821 1,274,331 1,276,139 1,296,299 1,304,757 1,311,512 1,316,620		between projected and actual activity (See Note 1) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101)	monthly activity are either both increases or decreases (See Note 2)	and projected activity are either both increases or decreases	a decrease or projected activity is a decrease while actual activity is an increase	proratior averaging
inding Balance of Prorated items (Line 130, & Col H) 1,321,837 (Line 130, & Col N) Ion-prorated Average Balance From WsD and WsD.5 <u>1,330,954</u> From WsD and WsD.5	December 31st balance Prorated January February March April May June June Juny August	Month Items 31 30 31 30 31 31 30 31 31 31 31 31 31 31	Year After Month's Accrual of Deferred Taxes 336 307 276 246 215 185 185 185 123 303 23 26 24 26 215 26 26 26 26 26 26 26 26 26 26 26 26 26	Future Portion of Test Period 366 366 366 366 366 366 366 366 366 36	Amount (C / D) 91.80% 83.88% 75.41% 67.21% 58.74% 50.55% 42.08% 33.61% 25.41% 16.94%	20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101	Projected Monthly Activity (E x F) 18,453 16,861 15,158 13,510 11,808 10,160 8,458 6,755 5,108 3,405	Projected Balance (Cumulative Sum of G) 1,210,349 1,228,002 1,245,663 1,260,821 1,274,331 1,286,139 1,296,299 1,304,757 1,311,512 1,316,620 1,320,025		between projected and actual activity (See Note 1) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101)	monthly activity are either both increases or decreases (See Note 2)	and projected activity are either both increases or decreases	a decrease or projected activity is a decrease while actual activity is an increase	proratior averaging
Ion-prorated Average Balance From WsD and WsD.5 <u>1,330,954</u> From WsD and WsD.5	December 31st balance Prorated January February March April May June July August September October November December	Month Items 311 300 311 300 311 300 311 300 311 300 311 300 311 300 311 300 311 300 311 301 30	Year After Month's Accrual of Deferred Taxes 336 307 276 246 215 185 154 123 99 62 232 1	Future Portion of Test Period 366 366 366 366 366 366 366 366 366 36	Amount (C / D) 91.80% 83.88% 67.21% 58.74% 50.55% 42.08% 33.61% 25.41% 16.94% 8.74%	20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101	Projected Monthly Activity (E x F) 18,453 16,861 15,158 13,510 11,508 10,160 8,458 6,755 5,108 3,405 1,757 55	Projected Balance (Curnulative Sum of G) 1,210,349 1,228,802 1,245,663 1,260,821 1,274,331 1,286,139 1,296,299 1,304,757 1,311,512 1,316,620 1,320,025 1,321,782		between projected and actual activity (See Note 1) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101)	monthly activity are either both increases or decreases (See Note 2)	and projected activity are either both increases or decreases	a decrease or projected activity is a decrease while actual activity is an increase	proration averaging
Ion-prorated Average Balance From WsD and WsD.5 <u>1,330,954</u> From WsD and WsD.5	December 31st balance Prorated January February March April May June July August September October November December	Month Items 311 300 311 300 311 300 311 300 311 300 311 300 311 300 311 300 311 300 311 301 30	Year After Month's Accrual of Deferred Taxes 336 307 276 246 215 185 154 123 99 62 232 1	Future Portion of Test Period 366 366 366 366 366 366 366 366 366 36	Amount (C / D) 91.80% 83.88% 67.21% 58.74% 50.55% 42.08% 33.61% 25.41% 16.94% 8.74%	20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101	Projected Monthly Activity (E x F) 18,453 16,861 15,158 13,510 11,508 10,160 8,458 6,755 5,108 3,405 1,757 55	Projected Balance (Curnulative Sum of G) 1,210,349 1,228,802 1,245,663 1,260,821 1,274,331 1,286,139 1,296,299 1,304,757 1,311,512 1,316,620 1,320,025 1,321,782		between projected and actual activity (See Note 1) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101)	monthly activity are either both increases or decreases (See Note 2)	and projected activity are either both increases or decreases	a decrease or projected activity is a decrease while actual activity is an increase	proration averaging
	December 31st balance Prorated January February March April May June July August September October	Month Items 311 300 311 300 311 300 311 300 311 300 311 300 311 300 311 300 311 300 311 301 30	Year After Month's Accrual of Deferred Taxes 336 307 276 246 215 185 154 123 99 62 232 1	Future Portion of Test Period 366 366 366 366 366 366 366 366 366 36	Amount (C / D) 91.80% 83.88% 67.21% 58.74% 50.55% 42.08% 33.61% 25.41% 16.94% 8.74%	20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101 20,101	Projected Monthly Activity (E x F) 18,453 16,861 15,158 13,510 11,508 10,160 8,458 6,755 5,108 3,405 1,757 55	Projected Balance (Curnulative Sum of G) 1,210,349 1,228,802 1,245,663 1,260,821 1,274,331 1,286,139 1,296,299 1,304,757 1,311,512 1,316,620 1,320,025 1,321,782		between projected and actual activity (See Note 1) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101)	monthly activity are either both increases or decreases (See Note 2)	and projected activity are either both increases or decreases	a decrease or projected activity is a decrease while actual activity is an increase	proration averaging
roration Adjustment (Line 136 minus Line 137) (9,117) (Line 136 minus Line 137)	December 31st balance Prorated January February March April June July Jugust September October November December Total Ending Balance of Prorated items	Month Items 311 300 311 300 311 300 311 300 311 366	Year After Month's Accrual of Deferred Taxes 336 307 276 246 215 185 154 123 99 62 232 1	Future Portion of Test Period 366 366 366 366 366 366 366 366 366 36	Amount (C / D) 91.80% 83.88% 75.41% 67.21% 58.74% 50.55% 42.08% 75.41% 16.94% 0.27% (Line 130, & C	20,101 20	Projected Monthly Activity (E x F) 18,453 16,861 15,158 13,510 11,508 10,160 8,458 6,755 5,108 3,405 1,757 55	Projected Balance (Curnulative Sum of G) 1,210,349 1,228,802 1,245,663 1,260,821 1,274,331 1,286,139 1,296,299 1,304,757 1,311,512 1,316,620 1,320,025 1,321,837		between projected and actual activity (See Note 1) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101) (20,101)	monthly activity are either both increases or decreases (See Note 2) - - - - - - - - - - - - - - - - - - -	and projected activity are either both increases (See Note 3) - - - - - - - - - - - - - - - - - - -	a decrease or projected activity is a decrease while actual activity is an increase	proration averaging

141 142	Account 190 - Basis Difference-CIA	AC Transmissio Days in Per				Averaging with	h Proration - Pro	viceted	Aver	aina Drocondo	a Drainated Dra	ration True u	p (See Note 6 ar	ad 7)
142	A	B	C	D	E	F	G	H	Avera	J	K K	L	p (See Note 6 al M	N N
144 145	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		Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)
146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161	December 31st balance Prorated Iter January February March April May June July August September October November December Total	ns 31 29 30 31 30 31 30 31 30 31 31 30 31 366	336 307 276 246 215 185 154 123 93 62 32 32 2,030	366 366 366 366 366 366 366 366 366	91.80% 83.88% 75.41% 67.21% 58.74% 50.55% 42.08% 33.61% 25.41% 16.94% 8.74% 0.27%	21,326 21,326 21,326 21,326 21,326 21,326 21,326 21,326 21,326 21,326 21,326 21,326 21,326 21,326 21,326	19,578 17,888 16,082 14,334 12,527 10,779 8,973 7,167 5,419 3,613 1,865 58 118,281	13,559,236 13,578,813 13,596,701 13,612,783 13,627,117 13,639,644 13,650,423 13,665,936 13,666,563 13,667,594 13,677,459 13,677,517		(21,326) (21,326) (21,326) (21,326) (21,326) (21,326) (21,326) (21,326) (21,326) (21,326) (21,326) (21,326) (21,326) (21,326) (21,326) (21,326)				
162 163 164 165 166 167 168 169 170 171	Ending Balance of Prorated items Non-prorated Average Balance Proration Adjustment Account 190 - Basis Difference-CI/A	AC General Days in Per B	iod C	F	Line 158, & (From WsD ar Line 164 min	nd WsD.5 us Line 165)	h Proration - Pro G	13,677,517 13,687,190 (9,673) Djected	Avera		(Line 158, & Cc From WsD and (Line 164 minus g Projected Pro K	WsD.5 Line 165)	p (See Note 6 ai	- - 1d 7)
172	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	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 awhile actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	
183 184 185 186 187 188	December 31st balance Prorated Iter January February March April May June July August September October November December Total	ns 31 29 31 30 30 31 31 31 31 30 31 30 31 366	336 307 276 246 215 185 154 123 93 62 32 32 32 32 32	366 366 366 366 366 366 366 366 366	91.80% 83.88% 75.41% 67.21% 58.74% 50.55% 42.08% 33.61% 25.41% 16.94% 8.74% 0.27%	(59) (59) (59) (59) (59) (59) (59) (59)	(45) (40) (35) (30) (25) (20) (15) (10) (5) (0)	11,972 11,932 11,867 11,867 11,842 11,822 11,807 11,797 11,792 11,792		59 59 59 59 59 59 59 59 59 59 59 59 59				
189 190 191 192 193 194 195 196	Ending Balance of Prorated items Non-prorated Average Balance Proration Adjustment			F	Line 186, & (From WsD ar Line 192 min	nd WsD.5		11,792 11,765 27			(Line 186, & Co From WsD and (Line 192 minus	WsD.5		

Account 190 - Federal Only NOL	Transmission Days in Per	riod			Averaging wit	h Proration - Pr	piected	Aver	aging Preservin	ng Projected Pro	oration - True-u	p (See Note 6 a	nd 7)
Α	В	С	D	E	F	G	н	I	J	к	L	м	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	are either both	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 reflecti proration or averaging (See Note 5)
December 31st balance Prorated It													
January February	31 29	336 307		91.80% 83.88%	-	-	-	-		-	-		
March	31	276		75.41%		-	-	1		-	-	-	
April	30			67.21%	-	-	-	-	-	-	-	-	
May June	31 30	215 185		58.74% 50.55%			-	1		-			
July	31	154		42.08%		-	-	1	-	-	-	-	
August	31	123		33.61%	•	-	-	-	-	-	-	-	
September October	30 31	93 62		25.41% 16.94%		-	-	1	-	-		-	
November	30			8.74%		-	-	1	-	-	-	-	
December	31	1		0.27%	-	-	-	-	-	-	-	-	
Total	366	2,030	4,392		-	-		-	-	-	-	-	
Ending Balance of Prorated items Non-prorated Average Balance Proration Adjustment Account 190 - Federal Only NOL				(Line 214, & (From WsD ar (Line 220 mir	nd WsD.5 us Line 221)					(Line 214, & Co From WsD & V (Line 220 minus	/sD.5 s Line 221)		
А	Days in Per B	riod C	D	E	Averaging wit	h Proration - Pr G	bjected H	Avera	aging Preservin	ng Projected Pro K	ration - True-u	p (See Note 6 a M	nd 7) 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)	are either both	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 reflec proration or averaging (S Note 5)
December 31st balance Prorated It							-						
January February	31 29	336 307		91.80% 83.88%	1	-	-	1		-	-	-	
March	31	276	366	75.41%		-	-	-	-	-	-	-	
April May	30 31	246 215		67.21% 58.74%	-	-	-	-	-	-	-	-	
June	30	185		50.55%		1	-						
July	31	154		42.08%	•	-	-	-	-	-	-	-	
August September	31 30	123 93		33.61% 25.41%	-	-	-			-	-	-	
October	31	62	366	16.94%	-	-	-	-	-	-	-	-	
November	30 31			8.74%		-	-	-	-	-	-	-	
December Total	31	2,030	366 4,392	0.27%	-	-	· · ·	-					
Ending Balance of Prorated items Non-prorated Average Balance				(Line 242, & (From WsD ar (Line 248 mir			-			(Line 242, & Co From WsD and (Line 248 minus	WsD.5		

255 256	Account 182 - Excess ADIT Federa	I Only NOL - T Days in Per				Averaging wit	h Proration - Pr	ojected	Avera	aging Preservin	g Projected Pro	oration - True-u	p (See Note 6 a	nd 7)
257	A	B	С	D	E	F	G	́н	I	J	к	L	M	N
258	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)
259 260	December 31st balance Prorated Iter	ns						10,982,027						
261	January	31	336			(24,083)		10,959,918	-	24,083	-	-	-	-
	February	29	307			(24,083)		10,939,717		24,083	-	-	-	-
263 264	March April	31 30	276 246			(24,083) (24,083)		10,921,556 10,905,369		24,083 24,083	-	-	-	-
	May	31	240			(24,003)		10,891,221		24,003	-			
	June	30	185			(24,083)		10,879,048	-	24,083	-	-	-	-
	July	31	154		42.08%	(24,083)		10,868,915	-	24,083	-	-	-	-
268 269	August September	31 30	123 93			(24,083)		10,860,821 10,854,701	-	24,083 24,083	-	-	-	-
	October	30	93			(24,083) (24,083)	(6,120) (4,080)	10,854,701	1	24,083	-	-	-	-
	November	30	32		8.74%	(24,083)	(2,106)	10,848,516		24,083	-	-	-	-
272	December	31	1	000	0.27%	(24,083)	(66)	10,848,450		24,083	-	-		-
273 274	Total	366	2,030	4,392		(289,000)	(133,577)		-	289,000	-	-	-	
284	Account 182 - Excess ADIT Federa	Days in Per	iod				h Proration - Pr		Avera	aging Preservin			p (See Note 6 a	
285	A	в	с	D	E	F	G	н	I	J	к	L	м	N
286	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 (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 Iter							-						-
289	January	31	336			-	-	-	-	-	-	-	-	-
	February March	29 31	307 276			-	-	-	-	-	-	-	-	-
	April	30	246		67.21%									
293	May	31	215	366	58.74%	-	-	-	-	-	-	-	-	-
	June	30	185			-	-	-	-	-	-	-	-	-
	July	31	154			-	-	-		-	-	-	-	-
	August September	31 30	123 93			-	-	-	-	-	-	-	-	-
	October	31	62		16.94%									
299	November	30	32		8.74%		-	-			-	-	-	-
300	December	31	1	366	0.27%	-	-	-	-	-	-	-		-
301 302	Total	366	2,030	4,392		-	-		-	-	-	-	-	
303 304 305 306 307	Ending Balance of Prorated items Non-prorated Average Balance Proration Adjustment				(Line 300, & From WsD.3 (Line 306 mir	Excess ADIT		-			(Line 300, & Co From WsD.3 E (Line 306 minus	xcess ADIT		

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

2) Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.

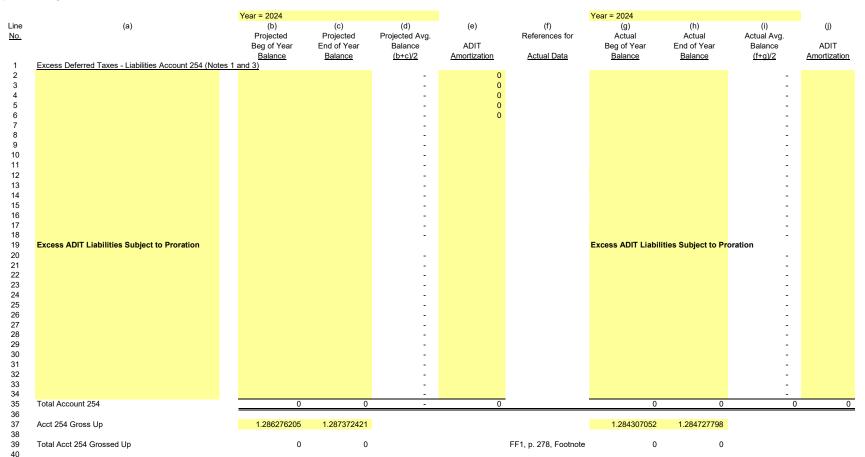
3) Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.

 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.

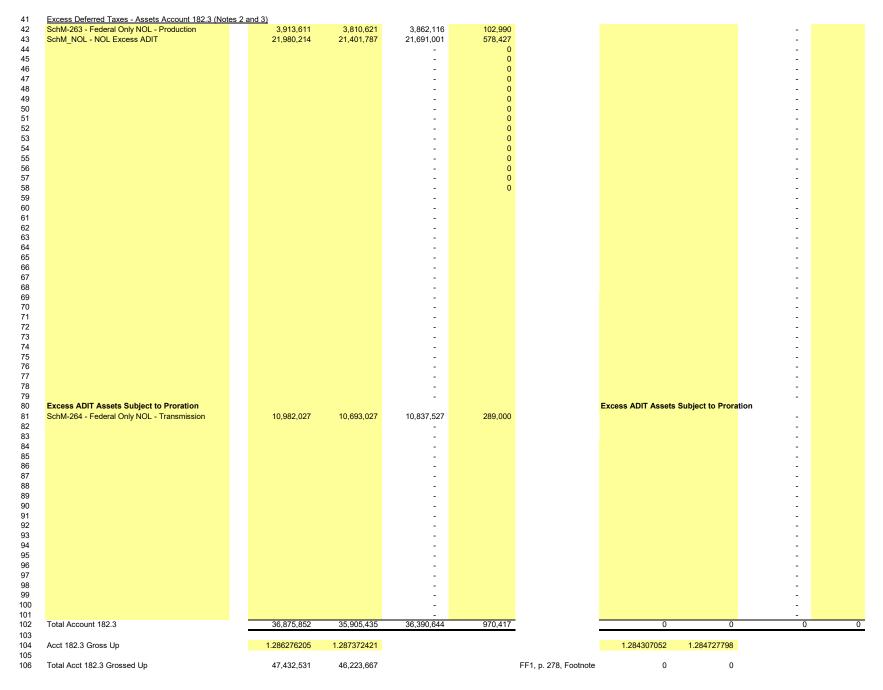
6) The methodolgy to remove double averaging from the true-up ADIT Proration calculation is effective June 27, 2018.
 7) Excess/deficient ADIT resulting from the enactment of the Tax Reform and Jobs Act is included beginning January 1, 2018 (with the 2018 True-Up)

NOTES

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



Worksheet D.3 Table 21B



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 = 2024

(a)	(b) (c) Retail, Production		(d)	(e)	(f)	(g) Total Included	(h) Remaining
Identification	<u>Total (Note 1)</u>	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Income Tax Expense (d)+(e)+(f)	Amortization Period (Note 2)
Excess ADIT Amortization - Distribution ARAM	(1,344,676)	(1,344,676)	-	-	-		ARAM
Excess ADIT Amortization - Transmission ARAM	(2,131,092)	-	(2,131,092)	-	-		ARAM
Excess ADIT Amortization - Production ARAM	(6,130,650)	(6,130,650)	-	-	-		ARAM
Excess ADIT Amortization - General ARAM	(1,430,200)	-	-	-	(1,430,200)		ARAM
Excess ADIT Amortization - Intangible ARAM	(1,226,346)		-	-	(1,226,346)		ARAM
Excess ADIT Amortization - Non-Utility ARAM		-	-	-			ARAM
		-	-	-	-		
	-	-	-	-	-		
	-	-	-	-	-		
	-	-	-	-	-		
Subtotal	(12,262,964)	(7,475,326)			(2,656,545)		
Transmission Allocator [TP, GP or W/S]		0.0000%	<u>93.3010%</u>	36.4790%	<u>14.1210%</u>		
Total		0	(1,988,330)	0	(375,131)	(2,363,461)	

Southwestern Public Service Company

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

Non-Plant Excess ADIT Amortization, Projected for Billing Year = 2024

(a)	(b)	(c) Retail, Production		(e)	(f)	(g) Total Included	(h) Remaining
Identification	Total (Note 1)	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Income Tax Expense (d)+(e)+(f)	Amortization Period (Note 2)
0	-	-					
C	-			-			
0	-	-					
0	-			-			
	-	-					
	-	-					
	-	-					
SchM-263 - Federal Only NOL - Production	102,990	102,990					ARAM
SchM_NOL - NOL Excess ADIT	578,427	578,427					ARAM
C					-		
0					-		
U							
0		-		-			
					-		
0					-		
0	-				-		
0				-			
0		-					
0		-					
		-					
0							
	-	-					
C	-	-					
0		-					
C		-					
0		-					
0		-					
0		-					
U							
SchM-264 - Federal Only NOL - Transmission	289,000		289,000	-			ARAM
			,500				
Subtotal	970,417	681,417	289,000	-			
Transmission Allocator [TP, GP or W/S]		0.0000%		36.4790%	14.1210%		
Total		0	269,640	0	0	269,640	1

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

Plant Excess ADIT Amortization, Actual for Billing Year = 2024

(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 <u>(d)+(e)+(f)</u>	(h) Remaining Amortization Period (Note 2)
Excess ADIT Amortization - Distribution ARAM		-	-	-	-		ARAM
Excess ADIT Amortization - Transmission ARAM		-	-	-	-		ARAM
Excess ADIT Amortization - Production ARAM		-	-	-	-		ARAM
Excess ADIT Amortization - General ARAM		-	-	-	-		ARAM
Excess ADIT Amortization - Intangible ARAM			-	-	-		ARAM
Excess ADIT Amortization - Non-Utility ARAM		-	-	-	-		ARAM
		-	-	-	-		
	-	-	-	-	-		
	-	-	-	-	-		
	-	-	-	-	-		
Subtotal	-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
Total		0	0	0	0	0	

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

Non-Plant Excess ADIT Amortization, Actual for Billing Year = 2024

(a)	(b)	(c) Retail, Production & Other	Transmission	(e) Plant	(f) Labor	(g) Total Included in Income Tax Expense	
Identification	Total (Note 1)	Related	Related	Related	Related	<u>(d)+(e)+(f)</u>	Period (Note 2)
0		-					2 Years
0				-			2 Years
0		-					2 Years
0				-			2 Years
0		-					2 Years
0		-					2 Years
0		-					
0		-					
0	-	-					
SchM-263 - Federal Only NOL - Production	-			-			2 Years
SchM_NOL - NOL Excess ADIT	-	-					2 Years
0							2 Years
0							2 Years
0							2 Years
0							2 Years
0		-					2 Years
0	-			-			2 Years
0							2 Years
0							2 Years
0							2 Years
0				-			2 Years
0		-					2 Years
0	-	-					2 Years
0		-					2 Years
0	-	-					ARAM
0							2 Years
0		-					
0		-					
0		-					
0		-					
0		-					
0		-					
0		-					
0		-					
0		-					
0		-					
SchM-264 - Federal Only NOL - Transmission			-	-	-		
0					-		
Subtotal	-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
Total		0	0	0	0	0	

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

Southwestern Public Service Company

Worksheet D.5 Adjustments to Rate Base

sheet D.5 Adjustments to Rate Base						(f)				<i>m</i>				
	(a)	(b)	(c)	(d)	(e)		(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)
Plant in Service Adjustments							PROJECTED BAL							13 Mo Averaç
Function Production Steam	1/1/2024	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	Balance
Production Other														
Transmission Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	
General	(29,933,991)	(32,284,867)	(33,844,545) (34,898,932)	(36,708,809)	(36,908,954)) (37,166,822)	(37,208,461)	(37,250,100)	(37,291,739)	(37,333,378)	(37,375,017)	(35,790,3
Intangible	(17,504,704)	(17,504,704)	(17,504,704	(18,982,773)	(19,019,517)	(19,056,261)	(19,192,077)) (19,192,077)	(19,192,077)	(19,327,893)	(19,327,893)	(19,327,893)	(20,208,704)	(18,872,4
Total Gross Plant in Service	(47,438,695)	(49,789,571)	(51,349,249) (53,881,705)	(55,728,326)	(55,965,215)	(56,261,510)) (56,358,899)	(56,400,538)	(56,577,993)	(56,619,632)	(56,661,271)	(57,583,720)	(54,662,7
Accumulated Depreciation & Amortization Adjustment	nts													13 Mo Averag
Function	1/1/2024	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	Balance
Production Steam Production Other														
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	
General	(2,620,599)	(2,802,580)) (3,195,528)	(3,403,589)	(3,617,233)	(3,831,879)		(4,262,990)	(4,478,970)	(4,695,181)	(4,911,624)	(5,128,298)	(3,845,4
Intangible - Software Total Accumulated Depr & Amortization	(1,629,504) (4,250,104)	(1,918,358) (4,720,938)) (2,502,642)) (5,698,169)	(2,804,802) (6,208,391)	(3,107,269) (6,724,502)	(3,411,020) (7,242,900)) (3,715,904)) (7,763,145)	(4,020,787) (8,283,777)	(4,326,802) (8,805,772)	(4,633,949) (9,329,131)	(4,941,096) (9,852,720)	(5,252,458) (10,380,756)	(3,420,9 (7,266,3
	(1,200,101)	(1,720,000)	(0,202,001	(0,000,100)	(0,200,001)	(0,721,002)	(1,212,000)) (1,100,110)	(0,200,111)	(0,000,112)	(0,020,101)	(0,002,120)	(10,000,100)	(1,200,0
PROJECTED NET PLANT IN SERVICE														
Production Steam Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transmission	0	0	0	0	0	0	0	-	0	0	0	0	0	
Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Intangible	(27,313,391) (15,875,200)	(29,482,287) (15,586,347)) (31,703,404)) (16,480,131)	(33,305,220) (16,214,715)	(33,291,721) (15,948,992)) (33,119,580)) (15,476,173)	(32,945,471) (15,171,290)	(32,771,130) (15,001,091)	(32,596,557) (14,693,944)	(32,421,754) (14,386,797)	(32,246,719) (14,956,245)	(31,944,9 (15,451,4
Total Projected Net Plant in Service	(43,188,591)	(45,068,633)) (48,183,535)	(49,519,935)	(49,240,713)) (48,595,754)	(48,116,761)	(47,772,221)	(47,290,502)	(46,808,551)	(47,202,964)	(47,396,4
Plant in Service Adjustments							ACTUAL BALAN	NCES						13 Mo Avera
Function	1/1/2024	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	Balance
Production Steam														
Production Other Transmission														
Distribution														
General														
ntangible Fotal Gross Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0			0	0	0	0	0	U	0	
					0	0								
					0									
Function France Production Steam Production Other Transmission	nt 1/1/2024	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	13 Mo Avera Balance
Function Steam Production Steam Transmission Obstribution General General Intangible - Software	nt 1/1/2024	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024		10/31/2024		12/31/2024	13 Mo Avera Balance
Function Steam Production Steam Transmission Obstribution General General Intangible - Software	nt 1/1/2024 0	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	<u>9/30/2024</u> 0	0	11/30/2024	12/31/2024	
Function Production Steam Production Other Transmission Distribution General Inlangible - Software Total Accumulated Depr & Amortization ACTUAL NET PLANT IN SERVICE	1/1/2024	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	4/30/2024 0	0	0	0	0	0	0	0	0	
Function Production Steam Production Other Transmission Distribution General Intargible - Software Total Accumulated Depr & Amortization ACTUAL NET PLANT IN SERVICE Production Steam Production Other	1/1/2024	0	0	0 0 0	0	0	0	0 0 0	0	0	0	0	0	
Function Function Froduction Steam Cathering Froduction Cher Froduction Cher Cathering Froduction Cher Froduct	0	0	0 0 0 0 0 0	0 0 0 0 0 0	0	0	0 0 0 0 0 0	0	0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	
Function Production Content Production Other Production Content Solition Content Solition Content Seneral Intagible - Software Cottal Accumulated Depr & Amortization ACTUAL NET PLANT IN SERVICE Production Other Fransmission Distribution Seneral Seneral Seneral	1/1/2024 0 0 0 0 0 0 0	0 0 0	0 0 0	0 0 0 0 0 0	0	0 0 0 0 0	0 0 0 0 0	0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	
Terduction Steam Production Content Production Other Transmission Distribution General Contain Account Active Production Steam Production Steam Production Other Transmission Distribution General Intangible	1/1/2024 0 0 0 0 0 0 0 0 0 0 0	0	0 0 0 0 0 0	0 0 0 0 0 0	0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	
Function Production Steam Production Other Transmission Distribution General Intagible - Software Total Accountulated Depr & Amortization ACTUAL NET PLANT IN SERVICE Production Other Transmission Distribution General Intagible Total Actual Net Plant in Service	1/1/2024 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	
Function Production Steam Production Other Transmission Spiribution General Intaglable - Software Total Accumulated Depr & Amortization ACTUAL NET PLANT IN SERVICE Production Steam Production Other Spiribution Spiribution Spiribution Spiribution Spiribution Jointhoution Gala Actual Net Plant in Service Counculated Deferred Income Tax Adjustment	1/1/2024 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	Balance
Function Production Steam Production Other Transmission Distribution General Intangible - Software Total Accumulated Depr & Amortization ACTUAL NET PLANT IN SERVICE Production Steam Production Other Transmission Distribution General Intangible Transmission Distribution General Intangible Total Actual Net Plant in Service Accumulated Deferred Income Tax Adjustment Account 281	1/1/2024 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0		0 0 0 0 0	Balance
Function Production Steam Production Other Transmission Splithuition General Total Accumulated Depr & Amortization ACTUAL NET PLANT IN SERVICE Production Steam Production Steam Transmission Splithuition Splithuition Production Other Transmission Splithuition General Transmission Splithuition General Transmission Splithuition General Tradplie Fold Actual Net Plant in Service Accumulated Deferred Income Tax Adjustment Account 281	1/1/2024 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
Function Production Stepson Production Other Transmission Jsirbution Seneral Total Accumulated Depr & Amortization Actual NET PLANT IN SERVICE Production Other Production Other Production Other Production Other Production Other Porduction Other Porduction Other Porduction Issue Paral Inangibie Total Actual Net Plant in Service Accumulated Deferred Income Tax Adjustment Account 281 Tax Amortization - Pollution Control Facilities	1/1/2024 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
	1/1/2024 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
	1/1/2024 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
	1/1/2024 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 rtization Expense Ad PRO D	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
	1/1/2024 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
	1/1/2024	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
Function Production Steam Production Other transmission Steinburd Setting Setting Accoundled Depr & Amortization Production Steam Production Control Facilities Accoundled Deferred Income Tax Adjustment Account 281 Electric Dransmission Electric Transmission Electric Ceneral Electric Control Facilities Account 282 Electric Ceneral Electric Ceneral Electric Ceneral Electric Cont Utily Account 283	1/1/2024	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
	1/1/2024	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
Function Production Steam roduction Other transmission sistrbuttion ieneral transpible - Software otal Accumulated Depr & Amortization ACTUAL NET PLANT IN SERVICE troduction Steam roduction Other transmission sistrbuttion other transmission sistrbuttion reduction Other transmission sistrbuttion reneral trangible otal Actual Net Plant in Service ccounulated Deferred Income Tax Adjustment tax Amortization - Pollution Control Facilities sccount 281 tax Amortization - Pollution Control Facilities tectric Intransmission Electric Transmission Electric Ceneral Electric Non Utility tectrot Read Depreciation - Software Electric Intrangible Electric Depreciation - Software Electric Intangible	1/1/2024 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
Function Production Steam Production Other 'ransmission Sistibution Sentral Accuration Carluant State Otal Accumulated Depr & Amortization Actual Net PLANT IN SERVICE 'roduction Steam 'roduction Other 'ransmission Distribution General tangbibe 'otal Actual Net Plant in Service 'ax Amortization - Pollution Control Facilities Account 281 'ax Amortization - Pollution Control Facilities Electric Distribution Electric Transmission Electric Transmission Electric Ceneral Electric Contral Second Electric Contral Second 'Electric Intrangible Electric Contral Electric Intrangible Electric Non Utiliy Koco	1/1/2024	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 rtization Expense Ad PRO D	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
Punction Punction Production Steam Production Other Transmission Jestibution Seneral Actual Net PLANT IN SERVICE Actual Net PLANT IN SERVICE Actual Net Plant in Service Call Actual Net Plant in Service Accumulated Deprecedation Actual Net Plant in Service Call Actu	1/1/2024	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 rtization Expense Ad PRO D	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
	1/1/2024	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 rtization Expense Ad PRO D	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
Function Function Function Forduction Steam Production Other Transmission Distribution General Actual NET PLANT IN SERVICE Production Steam Production Other Transmission Distribution General Intangible Total Actual Net Plant in Service Accumulated Depred Amortization Actual Net Plant in Service Accumulated Deformed Income Tax Adjustment Account 281 Electric Distribution Electric Distribution Electric Distribution Electric Intangible SchM-107 - Fension Expense SchM-147 - State Tax Deduction Cash Vs Accrual - 283 SchM-167 - State Tax Deduction Cash Vs Accrual - 283 SchM-167 - State Tax Deduction Cash Vs Accrual - 283	1/1/2024	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 rtization Expense Ad PRO D	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
	1/1/2024	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 rtization Expense Ad PRO D	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
	1/1/2024	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 rtization Expense Ad PRO D	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
	1/1/2024	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 rtization Expense Ad PRO D	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
Function Function Function Forduction Steam Production Other Transmission Distribution General Intangible - Software Intangible - Software Intangible - Software ACTUAL NET PLANT IN SERVICE Production Other Transmission Distribution General Intangible Control Actual Net Plant in Service Account 281 Tata Acroation - Pollution Control Facilities Account 281 Electric Distribution Electric Distribution Electric Distribution Electric Intangible Electric Intangible Electric Intangible Electric Intangible Electric Intangible Electric Intangible SoftM-128	1/1/2024	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 rtization Expense Ad PRO D	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
Function Functi	1/1/2024	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 rtization Expense Ad PRO D	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
Function Function Function Forduction Steam Production Other Transmission Distribution General Intangible - Software Intangible - Software Intangible - Software ACTUAL NET PLANT IN SERVICE Production Other Transmission Distribution General Intangible Control Actual Net Plant in Service Account 281 Tata Accual Net Plant in Service Account 281 Electric Distribution Electric Distribution Electric Distribution Electric Intangible Electric Intangible Electric Intangible Electric Intangible Electric Intangible Electric Intangible SoftM-128	1/1/2024	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 rtization Expense Ad PRO D	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance
Production Other Production Other Transmission Distribution General Intangible - Software Total Accumulated Depr & Amortization ACTUAL NET PLANT IN SERVICE Production Other Transmission Distribution General Intangible Total Accumulated Deferred Income Tax Adjustment Accumulated Deferred Income Tax Adjustment Account 281 Tax Amortization - Pollution Control Facilities Account 282 Electric Distribution Electric Transmisson Electric Transmisson Electric General Electric General Electric General Electric General Electric General Electric General Electric General Electric General	1/1/2024	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 rtization Expense Ad PRO D	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance

Worksheet D.5 Table 21D

87				
88	Account 190			
89	Basis Difference - Electric Distribution	-		-
90	Basis Difference - Electric Transmission	-		-
91	Basis Difference - Electric Production	-		-
92	Basis Difference - Electric General	-		-
93	Basis Difference - Electric Intangible	-		-
94	Basis Difference - CIAC Elec Distribution	-		-
95	Basis Difference - CIAC Elec Transmission	-		-
96	Basis Difference - CIAC Elec Production	-		-
97	Basis Difference - CIAC Elec General	-		-
98	Basis Difference - CIAC Elec Non Utility	-		-
99	SchM-102 - Fuel Tax Credit - Inc Addback	-		-
100	SchM-103 - Environmental Remediation	-		-
101	SchM-108 - Accrued Vacation Paid	-		-
102	SchM-109 - Employee Incentive	-		-
103	SchM-111 - Post Employment Benefits - FAS 106(Short Term)			-
104	SchM-112 - Post Employment Benefits FAS 112	-		-
105	SchM-116 - Bad Debt			-
106	SchM-118 - Inventory Reserve	-		
107	SchM-119 - Electric Vehicle Credit			
108	SchM-127 - Litigation Reserve			
109	SchM-130 - Deferred Compensation Plan Reserve			
110	SchM-134 - Non-Qualified Pension Plans - 190	_		
111				
	SchM-137 - R&E Credit			
113	SchM-146 - State Tax Deduction Cash Vs Accrual - 190			
114		-		-
115	SchM-178 - Interest Income on Disputed Tax	-		-
	Schmeing - DSM/CIP	-		-
	SchM-179 - DSW/CIP SchM-180 - ITC Grant	-		-
117 118		-		-
	SchM-186 - Delened Fuel Costs SchM-187 - Reg Asset/Liability Transmission Attachment O	-		-
119 120	SchM-187 - Reg AsserLiability Hansmission Attachment O SchM-188 - Contributions Carryover	-		-
		-		-
121	SchM-189 - OCI Treasury SchM-192 - Texas Margin Tax	-		-
122 123		-		-
	SchM-195 - Renewable Energy Standard	-		-
124 125	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 SchM-205 - State Only NOL	-		-
125	SchM-205 - State Only NOL SchM-207 - Mark to Market Adjust	-		-
	SchM-207 - Mark to Market Adjust SchM-213 - Rate Refund Reserve	-		-
127		-		
128 129	SchM-223 - Unamortized ITC SchM-226 - Performance Recognition Award	-		
		-		•
130	SchM-261 - Section 59e Adjustment	-		
131		-		
132	SchM-263 - Federal Only NOL - Production	-		-
133	SchM-264 - Federal Only NOL - Transmission	-		
	SchM-265 - Federal Only NOL - General	-		-
135	SchM-266 - Federal Only NOL - Distribution	-		
136	SchM-273 - Regulatory Liability - Rate Change	-		
137	SchM-274 - Regulatory Differences - Excess Deferred Taxes	-		•
138	SchM-299 - Operating Lease	-		•
139	SchM-PTC - Deferred PTCs - Hale	-		•
140		-		•
141		-		•
142		-		· ·
143	Total Adjustments to ADIT	2 102 692	0 0	~
144	Total Adjustments to ADIT 2,456,748 3,748,619	3,102,683	0 0	0

Southwestern Public Service Company

Workpaper 1 - AGIS

1	Plant in Service Adjustments	(a)	(b)	(c)	(d)	(e)	(f)	(g) PROJECTE	(h) ED BALANCES	(i) S	(j)	(k)	(I)	(m)	(n) 13 Mo Average
Line No.	Function	1/1/2024	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	Balance
	Insmission	0	0	0	0	0	0	0	0	0		0	0	0	0
	tribution neral	0 (29,933,991)	0 (32,284,867)	0 (33,844,545)	(34 898 932)		0 (36,908,954)	0 (37.069.433)	0 (37,166,822)	(37 208 461)	0 (37,250,100)	0 (37 201 730	0 (37,333,378)	0 (37,375,017)	(35,790,388)
	angible	(17,504,704)	(17,504,704)	(17,504,704)			(19,056,261)		(19,192,077)) (19,327,893)) (19,327,893)	(20,208,704)	(18,872,406)
5 6 Acc	cumulated Depreciation & Amortization Adjustm	nonte													13 Mo Average
7	Function	1/1/2024	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	Balance
	Insmission	0	0	0	0		0	0	0	0		0	0	0	0
Dis 0 Gei	tribution	0 (2,620,599)	0 (2,802,580)	0 (2,995,423)	0 (3,195,528)	0 (3,403,589)	0 (3,617,233)	0 (3,831,879)	0 (4,047,242)	0 (4,262,990)		0	0) (4,911,624)	0 (5,128,298)	0 (3,845,472)
	angible - Software	(1,629,504)	(1,918,358)	(2,207,211)			(3,107,269)	(3,411,020)		(4,020,787)		(4,633,949		(5,252,458)	(3,420,908)
2	Ŭ	(1,020,000)	(1,210,000)	(_,,,,	(_,==,=,	(_,)	(0,000,000)	(0,00,000)	(-,,, -, -, -, -, -, -, -, -, -, -,	(1,020,101)	, (.,,,	(1,000,010)	, (.,,,	(0,000)	(0,
3 1 Tro	PROJECTED NET PLANT IN SERVICE	. 0	0	0	0	0	0	0	0	0	0	0	0	0	0
	tribution	0	0	0	0	0	0	0	0	0	0	0		0	0
6 Ger		(27,313,391)	(29,482,287)	(30,849,121)	(31,703,404)	(33,305,220)	(33,291,721)	(33,237,554)	(33,119,580)	(32,945,471)) (32,771,130)) (32,421,754)	(32,246,719)	(31,944,916)
7 Inta	angible	(15,875,200)	(15,586,347)	(15,297,493)	(16,480,131)	(16,214,715)	(15,948,992)		(15,476,173)	(15,171,290)) (15,001,091)	(14,693,944) (14,386,797)	(14,956,245)	(15,451,498)
								ACTUAL	BALANCES						
ne	Plant in Service Adjustments	111/0004	1/04/0004	0/00/0004	0/04/0004	4/00/0004	5/04/0004	0/00/0004	7/04/0004	0/04/0004	0/00/0004	10/01/0001	44/00/0004	10/01/0001	13 Mo Average
o. 8 Tra	Function	1/1/2024	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	Balance
19 Dis 20 Ger 21 Inta 22	neral														0 0 0
3 Acc	cumulated Depreciation & Amortization Adjustm														13 Mo Average
24	Function	1/1/2024	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	Balance
	Insmission tribution														0
Gei															0
8 Inta	angible - Software														0
9 D	ACTUAL NET PLANT IN SERVICE														
	Insmission	. 0	0	0	0	0	0	0	0	0	0	0	0	0	0
	tribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Gei		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Inta 5	angible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	cumulated Deferred Income Tax Adjustment	PROJE	ECTED BALANCE	s		ACT	UAL BALANCES		D	epreciation and Am	nortization Exp	ense Adiustment			
7	·····	Beginning Balance	Ending Balance	Average Balance		Beginning Balance	Ending Balance	Average Balance				PROJECTED BALANCES		ACTUAL BALANCES	
	count 282											Depreciation Expense		Depreciation Expense	
	ectric Distribution	0	0	-						ransmission		0			
	ectric Transmission ectric General	0 1,696,250	0 2,578,296	- 2,137,273				-		istribution lectric General		(2 507 608	N N		
	ectric General	760,498	2,578,296	2,137,273 965,411						lectric General		(2,507,698	,		
2		100,430	.,110,020	500,411					-	loou to mangible					
	count 283														
	beralized Depreciation - Software	0	0	-				-	-			Amortization Expense		Amortization Expense	
	beralized Depreciation - Software Electric Intangible	0	0	-				-		eneral		(2 600 054	N N		
46									Ir	ntangible - Software		(3,622,954)		

Electric Distribution Electric Transmission Electric Production Electric General Electric Intangible Electric Non Utility

Southwestern Public Service Company Worksheet E - Rate Base Adjustments

Worksheet E Table 22

ADIT Account 281 Projected for Billing Year = 2024

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	()
Acc. No.	Identification	Avg Balance from WsD	& Other <u>Related</u>	Transmission <u>Related</u>	Plant Related	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	Description
281	Tax Amortization - Pollution Control Facilities	(916,379)	(916,379)	-	-	-		Property basis difference resulting from accelerated tax amortization versus book depreciation on qualified pollution control equipment.
281		-	-	-	-	-		
281		-	-	-	-	-		
Subtotal		(916,379)	(916,379)	-	-	-		
	ments (Avg. Balance from WsD.5)							
281		-	-	-	-	-		
	109 Above if not separately removed	-	-	-	-	-		
Less FASB	106 Above if not separately removed	-	-	-	-	-		
Total		(916,379)	(916,379)	-	-	-		
Transmissio	n Allocator [TP, GP or W/S]		0.0000%	93.3010%	36.4790%	14.1210%		
Total			0	0	0	0	0	

ADIT Account 282 Projected for Billing Year = 2024

Acc. No.	Identification	Avg Balance <u>from WsD</u>	(D) Retail, Production & Other <u>Related</u>	(E) Transmission <u>Related</u>	(F) Plant <u>Related</u>	(G) Labor <u>Related</u>	(H) Total Included in Rate Base <u>(E)+(F)+(G)</u>	(I) Description
282 Libe	eralized Depreciation - Distribution	(291,624,530)	(291,624,530)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 Libe	eralized Depreciation - Transmission	(712,397,271)	-	(712,397,271)	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 Libe	eralized Depreciation - Production	(444,900,615)	(444,900,615)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 Libe	eralized Depreciation - General	(60,038,423)		-	-	(60,038,423)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 Libe	eralized Depreciation - Intangible	(1,905,378)		-	-	(1,905,378)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 Libe	eralized Depreciation - Non-Utility	(2,682,225)	(2,682,225)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
	S 109 Plant AFUDC Equity	(40,303,816)	(40,303,816)					Per FAS 109, regulated enterprises are required to record deferred taxes on AFUDC equity.
282 FAS	S 109 Plant Prior Flow Through	500,573,471	500,573,471					Per FAS 109, regulated enterprises are required to record accumulated deferred income taxes on all temporary differences, whether flowed through or normalized. This item reflects ADIT on temporary differences previously flowed through based on their revenue impact.
	S 109 Plant Excess ADIT - Protected	-	-					
282 FAS	S 109 Plant Excess ADIT - Unprotected	-	-					
Subtotal		(1,053,278,787)	(278,937,715)	(712,397,271)	-	(61,943,801)		
	nts (Avg. Balance from WsD.5)							
	ectric Distribution	-	-					
	ectric Transmission ectric General	-		-		2,137,273		
	ectric General	2,137,273 965,411				2,137,273 965.411		
	Above if not separately removed	905,411				900,411		
	Above if not separately removed	-	-	-	-	-		
	stment - Transmission (from WsD.2)	751,035	-	751,035	-	-		
	stment - General & Intangible (from WsD.2)	90.615		701,000		90,615		
Total		(1.049.334.453)	(278,937,715)	(711.646.236)	-	(58,750,502)		
Transmission A	Allocator [TP, GP or W/S]	(1,212,001,100)	0.0000%	93.3010%	36.4790%	14.1210%		
Total	• • •		0	(663,973,054)	0	(8,296,158)	(672,269,213)	

ADIT Account 283 Projected for Billing Year	ar = 2024
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ADIT Account 283 Projected	-	(0)	(P)		(E)	(0)	4 15	(N
(A)	(B)	(C) Avg Balance	(D) Retail, Production & Other	(E) Transmission	(F) Plant	(G) Labor	(H) Total Included in Rate Base	(1)
Acc. No.	Identification	from WsD	Related	Related	Related	Related	(E)+(F)+(G)	Description
283 Liberalized Dep		(152,649)				(152,649)		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 Dep	reciation - Software Electric Intangible	(18,134,170)				(18,134,170)		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 Dep	reciation - Non-Utility	(66,458)	(66,458)					This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of non-utility only.
283 SchM-107 - Per		(32,494,856)	(32,494,856)					This item reflects ADIT on the net temporary timing difference between pension expense accrued and the actual cash funding of the trust. Since SPS did not include the prepaid pension asset in rate base, it has excluded ADIT on pension expense.
283 SchM-128 - Boo	ok Unamort. Cost Of Reacquired Debt	(4,044,478)			(4,044,478)			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 - Rat	e Case Expense	(1,662,799)	(1,662,799)					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 - Sta	te Tax Deduction Cash Vs Accrual - 283	(195,156)			(195,156)			This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
283 SchM-168 - Reg	g Asset-NOx	(212,264)	(212,264)					For book purposes the deferral of the allowances expensed concurrent with the monthly emission of nitric oxide / nitrogen dioxide (NOx) in New Mexico as allowed in the 2011 New Mexico Rate Case. For tax purposes expense of the allowances are recognized as incurred.
	erest Income on Disputed Tax	-						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.
284 SchM-179 - DS	M/CIP	(1,868)	(1,868)					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 - Def	erred Fuel Costs	(3,431,193)	(3,431,193)					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-187 - Reg O	g Asset/Liability Transmission Attachment	-	-					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-189 - OC	l Treasury	(601)	(601)					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-192 - Tex	xas Margin Tax	(853,330)	(853,330)					This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
	newable Energy Standard		-					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 on the current period.
283 SchM-201 - Sta 48	te Tax Deduction Cash vs Accrual - Fin	-	-					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-207 - Ma	rk to Market Adjust	(473,668)	(473,668)					The Tax Cuts and Jobs Act was passed in 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	g Asset - Miscellaneous	(2,577,706)	(2,577,706)					This item is the temporary timing difference associated with Federal NOL differences in rates between the unrecognized tax benefits (35%) vs accumulated deferred income taxes (21%) and will reverse when the underlying FIN 48 differences are reversed.
283 SchM-299 - Op	erating Lease	(86,438,393)	(86,438,393)					and win reverse within the undergravity in the duration of the end
	g A/L - Emergency Spec Response	(707,133)	(707,133)					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	C)	-					As a result of the guidance, SPS recognized a right-of-use asse change in accounting treatment results in a book/tax timing diffe

Subtotal	(151,446,722)	(128,920,269)	-	(4,239,634)	(18,286,819)		
ADIT Adjustments (Avg. Balance from WsD.5)							
283 Liberalized Depreciation - Software	-				-		
283 Liberalized Depreciation - Software Electric Intangible	-				-		
Less FASB 109 Above if not separately removed	-	-	-	-	-		
Less FASB 106 Above if not separately removed	-	-	-	-	-		
Proration Adjustment - Software (from WsD.2)	25,519				25,519		
Total	(151,421,203)	(128,920,269)	-	(4,239,634)	(18,261,300)		
Transmission Allocator [TP, GP or W/S]		<u>0.0000%</u>	<u>93.3010%</u>	<u>36.4790%</u>	<u>14.1210%</u>		
Total		0	0	(1,546,576)	(2,578,678)	(4,125,254)	

ADIT Account 254 Projected for Billing Year = 2024

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD.3	& Other Related	Transmission Related	Plant Related	Labor Related	in Rate Base (E)+(F)+(G)	Description
254	0	-	-					This item reflects the average non-plant excess ADIT liability balance.
254	Ő	-			-			This item reflects the average non-plant excess ADIT liability balance.
254	0	-	-					This item reflects the average non-plant excess ADIT liability balance.
254	0	-			-			This item reflects the average non-plant excess ADIT liability balance.
254	0	-	-					This item reflects the average non-plant excess ADIT liability balance.
254	0	-	-					
254	0	-	-					
254	0	-	-					
254	0	-	-					
Excess ADIT	Liabilities Subject to Proration							
Subtotal - P		-	-	-	-	-		
	ljustment - (from WsD.2)	-						
Total		-	-	-	-	-		
	n Allocator [TP, GP or W/S]		0.00000%	93.30100%	36.4790%	14.12100%		
Total			-	-	-	-	-	

Southwestern Public Service Company Worksheet E - Rate Base Adjustments Worksheet E Table 23

ADIT Account 190 Projected for Billing Year = 2024

(A)	(B)	(C)	(D) Retail. Production	(E)	(F)	(G)	(H) Total Included	()
Acc. No.	Identification	Avg Balance from WsD	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	Description
190	Basis Difference - Distribution	8,771,903	8,771,903					This item reflects ADIT on tax only originating timing differences for avoided cost interest,
190	Basis Difference - Transmission	25,452,466		25,452,466				pension and benefits capitalized, and ESOP dividends capitalized. This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Production	13,390,634	13,390,634					This item reflects ADIT on tax only originating timing differences for avoided cost interest,
190	Basis Difference - General	1,281,471				1,281,471		pension and benefits capitalized, and ESOP dividends capitalized. 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	49,483				49,483		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	22,079,248	22,079,248					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Transmission	13,687,190		13,687,190				This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Production	20,520	20,520					This item reflects ADIT on tax only originating timing difference for taxable Contributions In
190	Basis Difference - CIAC General	11,765				11,765		Aid of Construction (CIAC). This item reflects ADIT on tax only originating timing difference for taxable Contributions In
190	Basis Difference - CIAC Elec Non Utility	16,189,056	16,189,056					Aid of Construction (CIAC). 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	1,150			1,150			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	12,892	12,892					Used in orrectad equiprimit. 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	1,158,173				1,158,173		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	759,676				759,676		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 Te	2,363,098	2,363,098					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	14,970				14,970		This pertains to long-tem disability (LICD) (which are deducted). This pertains to long-tem disability (LICD) 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	2,908,814	2,908,814					Book expense includes the amount of expected uncollectible accounts receivable. For tax purposes, only those uncollectible accounts receivable actually written off are deductible. This item reflects the net of the bad debt provision (added back to taxable income) and uncollectible accounts receivable actually written off (which are deducted from taxable income.)
190	SchM-118 - Inventory Reserve	65,819	65,819					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	-			-			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
190	SchM-127 - Litigation Reserve	312,810	312,810					becomes great enough to begin using carryforward credits. This item reflects the ADIT resulting from the net temporary timing differences between book
	SchM-130 - Deferred Compensation Plan Reserve	1,253,940				1,253,940		recognition of possible outcomes from litigation and the actual payments made. 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 employeer 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	72,790		-	-	72,790		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 Posteriment 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.

	Identification 36 - Performance Share Plan	Avg Balance <u>from WsD</u> 114,303	Retail, Production & Other <u>Related</u>	Transmission <u>Related</u>	Plant	Labor	Total Included in Rate Base	
	36 - Performance Share Plan	114,303			Related	Related	(E)+(F)+(G)	Description
190 SchM-13						114,303		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.
	37 - R&E Credit	11,661,495	11,661,495					settlement is deductione under section for in the year of payment per NS Code Sec. 401. 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-14	46 - State Tax Deduction Cash Vs Accrual - 190	196,296			196,296			This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
	52 - Rate Refund	477,053	477,053					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-17	74 - New Hire Retention Credit	-				-		This item adds back to income the amount of the credit claimed for federal tax purposes.
	78 - Interest Income on Disputed Tax	448,180	448,180					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.
	79 - DSM/CIP	37,389	37,389					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-18	80 - 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-18	86 - Deferred Fuel Costs	-	-					This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.
190 SchM-18	87 - Reg Asset/Liability Transmission Attachment (1,052,795	1,052,795					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-18	88 - Contributions Carryover	-	-					For book purces, 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-18	89 - OCI Treasury	114,798	114,798					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-19	92 - 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) 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-19	95 - Renewable Energy Standard	684,067	684,067					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-20	01 - 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.
	03 - Fed NOL Benefit 05 - State Only NOL	- 138,684	- 138,684					This item reflects the deferred tax asset resulting from SPS's allocated portion of the
190 SchM-21	13 - Rate Refund Reserve	-	-					following states NOLs for Oklahoma, New Mexico, and Oklahoma. 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.
190 SchM-22	26 - Performance Recognition Award	18,081				18,081		This tax adjustment reverses the book income adjustments. 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 be accurred theorem on book they difference exists.
190 SchM-26	61 - Section 59e Adjustment	10,257,519			10,257,519			performance has occurred; therefore, a book/tax difference exists Per IRS Code Sec. 461 the expenses for any amounts paid to retail customers for the
190 SchM-26	62 - Federal Only NOL - Non Operating	-	-					Distributive Generation Program are deducted in the current tax year for taxable income. This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal
190 SchM-26	63 - Federal Only NOL - Production	-	-					NOL's classified as non-operating. This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal
190 SchM-26	64 - Federal Only NOL - Transmission	-		-				NOL's classified as production. 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	-				-		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	-	-					This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal
								NOL's classified as distribution.
190	SchM-273 - Regulatory Liability - Rate Change	-	-					This item reflects ADIT on the temporary timing difference of the refund agreed to be paid to
								customers for the sale of Lubbock assets.
190	SchM-274 - Regulatory Differences - Excess Deferred Tax	-	-					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	86,438,393	86,438,393					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-PTC - Deferred PTCs - Hale	258,544,920	258.544.920					The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per-
100		200,011,020	200,011,020					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	187,833,784	187,833,784					The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per-
100	ounine ro - Beleficur ros - ouganiore	101,000,104	101,000,104					kilowatt-hour (kWh) tax credit for electricity generated by gualified 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								r ros against his current year tax hability, r ros may be carried forward for 20 years.
	FAS 109 Plant Deficient ADIT - Protected							
190	FAS 109 Flant Delicient ADTI - Flotected	-	-					
190	FAS 109 Plant Deficient ADIT - Unprotected	(26,161,074)	(26,161,074)					
Subtotal		641.714.551	587.385.278	39.139.656	10,454,965	4.734.652		
	tments (Avg. Balance from WsD.5)	041,714,551	307,303,270	39,139,030	10,434,903	4,734,032		
190	inchts (Avg. Bulance nom Wab.o)							
190								
	Other Non-plant		-		-	-		
100								
		-						
Less FASB	109 Above if not separately removed		-	-	-	-		
	106 Above if not separately removed	-	-	-	-			
	djustment - Transmission (from WsD.2)	(59,983)		(59,983)				
	djustment - General & Intangible (from WsD.2)	(9,090)		(,)	1	(9,090)		
	djustment - Tranmission NOL (from WsD.2)	-		-	1	(0,000)		
	djustment - General NOL (from WsD.2)	-				-		
Total		641,645,478	587,385,278	39,079,673	10,454,965	4,725,562	641.645.478	
	on Allocator [TP, GP or W/S]	011,010,470	0.0000%	93.3010%	36.4790%	14.1210%	011,010,470	
Total			0.00076	36,461,726	3,813,867	667.297	40,942,889	
			0	00,401,720	0,010,007	001,201	40,042,003	1

Southwestern Public Service Company Worksheet E - Rate Base Adjustments

ADIT Account 182.3 Projected for Billing Year = 2024

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD.3	& Other Related	Transmission Related	Plant Related	Labor Related	in Rate Base (E)+(F)+(G)	Description
182.3	SchM-263 - Federal Only NOL - Production	3,862,116	3,862,116					This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM NOL - NOL Excess ADIT	21,691,001	21,691,001					This item reflects the average non-plant excess ADIT asset balance.
182.3	(-				-		This item reflects the average non-plant excess ADIT asset balance.
182.3	(- (-		This item reflects the average non-plant excess ADIT asset balance.
182.3	(-				-		This item reflects the average non-plant excess ADIT asset balance.
182.3	(-				-		This item reflects the average non-plant excess ADIT asset balance.
182.3	(- (-					This item reflects the average non-plant excess ADIT asset balance.
182.3	(-			-			This item reflects the average non-plant excess ADIT asset balance.
182.3	() -				-		This item reflects the average non-plant excess ADIT asset balance.
182.3	() -				-		This item reflects the average non-plant excess ADIT asset balance.
182.3	() -				-		This item reflects the average non-plant excess ADIT asset balance.
182.3	(-			-			This item reflects the average non-plant excess ADIT asset balance.
182.3	() -	-					This item reflects the average non-plant excess ADIT asset balance.
182.3	() -	-					This item reflects the average non-plant excess ADIT asset balance.
182.3	() -	-					This item reflects the average non-plant excess ADIT asset balance.
182.3	(- (-		This item reflects the average non-plant excess ADIT asset balance.
182.3	(-					This item reflects the average non-plant excess ADIT asset balance.
182.3	(-					This item reflects the average non-plant excess ADIT asset balance.
182.3	(-					This item reflects the average non-plant excess ADIT asset balance.
182.3	(This item reflects the average non-plant excess ADIT asset balance.
182.3		-						5
182.3		-						
182.3		-						
182.3		-	-					
182.3		-						
182.3		-						
182.3		-						
102.0	Y							
Excess ADIT	Assets Subject to Proration							
	SchM-264 - Federal Only NOL - Transmission	10,837,527		10,837,527				This item reflects the average non-plant excess ADIT asset balance.
182.3		10,001,021		10,001,021		-		This item reflects the average non-plant excess ADIT asset balance.
102.0	Y							
Subtotal - Pr	rojected	36,390,644	25,553,117	10,837,527	-	-		
	justment - Transmission NOL (from WsD.2)	10.923	20,000,117	10,007,027	_			
	justment - General NOL (from WsD.2)	10,920		10,320				
Total		36,401,567	25,553,117	10,848,450		-	36,401,567	
	n Allocator [TP, GP or W/S]	00,401,007	0.0000%	93.3010%	36.4790%	14.1210%	00,401,007	
Total		1	0.000//0	10,121,713	30.4730%	14.121070	10,121,713	
		-	-	13,121,710	-	_	13,121,110	

Unamortized Balance of Abandoned Incentive Plant Projected for Billing Year = 2024

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

Unamortized Balance of Extraordinary Property Loss Projected for Billing Year = 2024

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

Southwestern Public Service Company

Worksheet E - Rate Base Adjustments

Worksheet E Table 24

ADIT Account 281 Actual for Billing Year = 2024

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	<u>Identification</u>	Avg Balance <u>from WsD</u>	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base (<u>(E)+(F)+(G)</u>	Description
281	Tax Amortization - Pollution Control Facilities	-	-	-	-	-		Property basis difference resulting from accelerated tax amortization versus book depreciation on qualified pollution control equipment.
281		-	-	-	-	-		
	1, p. 272-273			-	-	-		
ADIT Adjust	ments (Avg. Balance from WsD.5)							
281								
	09 Above if not separately removed	-		-	-	-		
Less FASB 1	06 Above if not separately removed	-		-	-	-		
Total		-		-	-	-		
Transmissio	n Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Accoun	t 282 Actual for Billing Year = 2024							
(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	Description
282	Liberalized Depreciation - Distribution	-	-	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
	Liberalized Depreciation - Transmission	-	-	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
	Liberalized Depreciation - Production	-	-	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
	Liberalized Depreciation - General	-	-	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
	Liberalized Depreciation - Intangible	-		-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
	Liberalized Depreciation - Non-Utility	-	-	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	FAS 109 Plant AFUDC Equity	-						Per FAS 109, regulated enterprises are required to record deferred taxes on AFUDC equity.
292	FAS 109 Plant Excess ADIT - Protected							
	FAS 109 Plant Excess ADIT - Protected	-						
202								
Subtotal - FF	-1, p. 274-275	-	-	-	-	-		
	ments (Avg. Balance from WsD.5)							
	Electric Distribution Adjustment	-				-		
	09 Above if not separately removed	-	-	-	-	-		
	Less FASB 106 Above if not separately removed		-	-	-	-		
	ljustment - Transmission (from WsD.2)			-				
Proration Ad Total	justment - General & Intangible (from WsD.2)					-		
	n Allocator [TP, GP or W/S]	-	0.0000%	0.0000%	0.0000%	0.0000%		
Total			0.0000 %	0.000078	0.000070	0	0	

ADIT Account 283 Actual for Billing Year = 2024

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Transmission Related	Plant Related	Labor Related	in Rate Base (E)+(F)+(G)	Description
283	Liberalized Depreciation - Software	-				-		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	-				-		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	-	-					This item reflects ADIT on the net temporary timing difference between pension expense accrued and the actual cash funding of the trust. Since SPS did not include the prepaid pension asset in rate base; it has excluded ADIT on pension expense.
283	SchM-128 - Book Unamort. Cost Of Reacquired Debt	-			-			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	-	-					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-168 - Reg Asset-NOx	-	-					For book purposes the deferral of the allowances expensed concurrent with the monthly emission of nitric oxide / nitrogen dioxide (NOx) in New Mexico as allowed in the 2011 New Mexico Rate Case. For tax purposes expense of the allowances are recognized as incurred.
283	SchM-178 - Interest Income on Disputed Tax	-	-					This item reflects ADIT on the net temporary timing difference between net interest income on proposed audit adjustments that have been charged to book income and deducted for tax purposes, but cash has not yet been received.
283	SchM-186 - Deferred Fuel Costs	-	-					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-187 - Reg Asset/Liability Transmission Attachment (-	-					For book purposes, items reported in Other Comprehensive Income (OCI) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to derivative instruments used to mitigate market risk and to enhance operations not qualifying for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities), which are recorded at fair value. This ADFIT amount reflects the taxes on OCI related to these types of derivative instruments.
	SchM-189 - OCI Treasury	-	-					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-192 - Texas Margin Tax	-	-					This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.

000	O I M 105 D I I I I I I I I I I I I I I I I I I							
283	SchM-195 - Renewable Energy Standard	-	-					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-201 - State Tax Deduction Cash vs Accrual - Fin 48	-	-					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-207 - Mark to Market Adjust	-	-					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	-	-					This item is the temporary timing difference associated with Federal NOL differences in rates
								between the unrecognized tax benefits (35%) vs accumulated deferred income taxes (21%)
								and will reverse when the underlying FIN 48 differences are reversed.
283	SchM-299 - Operating Lease	-	-					SPS has certain regulatory recovery mechanisms that are tax sensitive. For book purposes,
	5							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.
000								
283	SchM-300 - Reg A/L - Emergency Spec Response	-	-					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	0 F1, p. 276-277	-						
	tments (Avg. Balance from WsD.5)	-	-	-	-	-		
	Liberalized Depreciation - Software Adjustment							
283	Liberalized Depreciation - Software Adjustment	-				-		
LOSS EASB	109 Above if not separately removed							
	106 Above if not separately removed	-				-		
	djustment - Software (from WsD.2)	-	-	-	-	-		
Total	ujusunent - Software (from WSD.2)	-						
	on Allocator [TP. GP or W/S]	-	0.0000%	0.0000%	0.0000%	0.0000%		
Total	טון אווטנמנטו [וד, פר טו אוא]		0.0000%	0.0000%	0.0000%	0.0000%	^	
TUTAL			0	0	0	0	0	

Southwestern Public Service Company Worksheet E - Rate Base Adjustments

ADIT Account 254, Actual for Billing Year = 2024

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD.3	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	Description
254	0	-	-					This item reflects the average non-plant excess ADIT liability balance.
254	0	-			-			This item reflects the average non-plant excess ADIT liability balance.
254	0	-	-					This item reflects the average non-plant excess ADIT liability balance.
254	0	-			-			This item reflects the average non-plant excess ADIT liability balance.
254	0	-	-					This item reflects the average non-plant excess ADIT liability balance.
254	0	-	-					This item reflects the average non-plant excess ADIT liability balance.
254	0	-	-					This item reflects the average non-plant excess ADIT liability balance.
254	0	-	-					This item reflects the average non-plant excess ADIT liability balance.
254	0	-	-					This item reflects the average non-plant excess ADIT liability balance.
Excess ADI	Liabilities Subject to Proration							
Subtotal - A		-	-	-	-	-		
	djustment - Software (from WsD.2)	-						
Total		-	-	-	-	-		
	on Allocator [TP, GP or W/S]		0.00000%	0.00000%	0.00000%	0.00000%		
Total			-	-	-	-	-	

Worksheet E

Table 24

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	Description
190	Basis Difference - Distribution	-	-					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	-		-				This item reflects ADIT on tax only originating timing differences for avoided cost interest,
190	Basis Difference - Production	-	-					pension and benefits capitalized, and ESOP dividends capitalized. This item reflects ADIT on tax only originating timing differences for avoided cost interest,
190	Basis Difference - General							pension and benefits capitalized, and ESOP dividends capitalized. 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	-				-		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	-	-					This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - CIAC Transmission	-		-				This item reflects ADIT on tax only originating timing difference for taxable Contributions In
190	Basis Difference - CIAC Production	-	-					Aid of Construction (CIAC). This item reflects ADIT on tax only originating timing difference for taxable Contributions In
190	Basis Difference - CIAC General					-		Aid of Construction (CIAC). This item reflects ADIT on tax only originating timing difference for taxable Contributions In
	Basis Difference - CIAC Elec Non Utility							Aid of Construction (CIAC). 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	-			-			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	-	-					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					-		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
190	SchM-109 - Employee Incentive	-				-		amount of vacation pay actually used during the year plus the following 2.5 months. This item reflects the ADIT resulting from the net temporary difference on the incentives paid
190	SchM-111 - Post Employment Benefits - FAS 106(Short T					-		to employees accrued in one year and paid is the subsequent year. 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	-				-		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
190	SchM-116 - Bad Debt	-	-					from taxable income). 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	-			-			This item is the difference between the book accrual (which is an addition to taxable income)
190	SchM-119 - Electric Vehicle Credit	-			-			and write offs (deductions from taxable income). 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
190	SchM-127 - Litigation Reserve					-		becomes great enough to begin using carryforward credits. This item reflects the ADIT resulting from the net temporary timing differences between book
190	SchM-130 - Deferred Compensation Plan Reserve	-						recognition of possible outcomes from litigation and the actual payments made. 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
400								taxable income) and payments (which are deducted from taxable income).
190	SchM-134 - Non-Qualified Pension Plans - 190	-				-		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	-				-		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	-	-					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.

ADIT Account 190 Actual for Billing Year = 2024

190	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	-			-		This item reflects ADIT on the temporary timing difference between state income taxes
							 accrued and state income taxes paid.
	SchM-152 - Rate Refund	-					 The second state of the se
	SchM-174 - New Hire Retention Credit SchM-178 - Interest Income on Disputed Tax	-				-	 This item adds back to income the amount of the credit claimed for federal tax purposes. This item reflects ADIT on the net temporary timing difference between net interest income
100		_	-				on proposed audit adjustments that have been charged to book income and deducted for ta purposes, but cash has not yet been received.
190	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 fo 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	-	-				This item reflects the ADIT resulting from the net temporary timing difference between
190	SchM-187 - Reg Asset/Liability Transmission Attachment	-	-				Inclusion of cost for electric generation and eventual recovery of costs from customers. This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
190	SchM-188 - Contributions Carryover	-	-				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
190	SchM-189 - OCI Treasury	-					timing difference will reverse at such time when taxable income is sufficient enough. 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 qualifyin 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	-	-				Insuriments. Texas Gross Margin Tax – For book purposes, per Statement of Financial Accounting Standards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises are require to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balance must be calculated using the most recent income tax rates in effect as of the balance shee 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).
	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
	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	-	-				FIN 48 Adjustment (Federal, State, & Credits) recognize the ongoing recognition of change in measurement of uncertain tax positions as reflected as a component of income tax expense and are outside the test year.
190	SchM-203 - Fed NOL Benefit	-					
190	SchM-205 - State Only NOL	-	-				This item reflects the deferred tax asset resulting from SPS's allocated portion of the following states NOLs for Oklahoma, New Mexico, and Oklahoma.
190	SchM-207 - Mark to Market Adjust	-	-				For book purposes, in complying with FASB Statement 133, "Accounting for Derivative Instruments and Hedging Activities", SPS has elected to treat most activity as balance she 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	-	-				Book revenue is adjusted currently for estimated amounts that will be refunded to custome 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	-	-				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 th underlying utility property to which the investment tax credits relate. The ITC will be fully amortized in 2021.
	SchM-226 - Performance Recognition Award	-				-	The recipient of a Performance Recognition Award has up to two years to use the award. I book purposes, a liability is recorded on the books and reversed when the award is used. I 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	-	-				 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.
	SchM-262 - Federal Only NOL - Non Operating	-		-			 This item reflects the deferred tax asset resulting from SPS's allocated portion of the feder NOL's classified as non-operating.
	SchM-263 - Federal Only NOL - Production	-				-	This item reflects the deferred tax asset resulting from SPS's allocated portion of the feder. NOL's classified as production.
	SchM-264 - Federal Only NOL - Transmission	-	-				 This item reflects the deferred tax asset resulting from SPS's allocated portion of the feder NOL's classified as transmission.
190	SchM-265 - Federal Only NOL - General	-	-				This item reflects the deferred tax asset resulting from SPS's allocated portion of the feder NOL's classified as general.
	SchM-266 - Federal Only NOL - Distribution	-					This item reflects the deferred tax asset resulting from SPS's allocated portion of the feder
	SchM-273 - Regulatory Liability - Rate Change						NOL's classified as distribution. This item reflects ADIT on the temporary timing difference of the refund agreed to be paid

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Image: Status Image: S									federal and state income tax rate. Excess deferred taxes at Southwestern Public Service
Image: Section of the sectio									Company ("SPS") at the present time are driven by changes in the state composite income
Image: Section of the sectio									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
And Anti-Content PTCs - Hale Image: Content of Conten									
And Anti-Content PTCs - Hale Image: Content of Conten	190	SchM-299 - Operating Lease	-	-					SPS adopted the leasing guidance under ASC 842 on January 1, 2019 which states that
As a reall of the guidance, SPS recoipized an operating lease liability for took purposes. This change in accounting teames it realls to the guidance, SPS recoipized an operating lease liability for took purposes. Conseponding: SPS records a defined tax seet 0 FERO: 10 related to the operating the guidance seet 0 FERO: 10 related to the operating the set of the company of the		5 5							PPAs should be included in lease payments for classification and measurement purposes
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Proration Adjustment - General NOL (from WsD.2)									
Total - - - Transmission Allocator [TP, GP or W/S] 0.0000% 0.0000% 0.0000% 0.0000%					-				
Transmission Allocator [TP, GP or WS] 0.0000% 0.0000% 0.0000% 0.0000%		ijustment - General NOL (from WsD.2)					-		
			-	-	-	-	-		
Total 0 0 0 0 0		n Allocator [fP, GP or W/S]							
	Total			0	0	0	0	0	

ADIT Account 182.3, Actual for Billing Year = 2024

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD.3	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	Description
	SchM-263 - Federal Only NOL - Production	-			-			This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM_NOL - NOL Excess ADIT	-	-					This item reflects the average non-plant excess ADIT asset balance.
182.3	0	-				-		This item reflects the average non-plant excess ADIT asset balance.
182.3	0	-				-		This item reflects the average non-plant excess ADIT asset balance.
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182.3	0	-	-					This item reflects the average non-plant excess ADIT asset balance.
182.3	0	-	-					This item reflects the average non-plant excess ADIT asset balance.
182.3	0	-	-					This item renects the average non-plant excess ADT asset balance.
182.3	0	-	-					
182.3	0	-	-					
182.3	0	-	-					
	0	-	-					
182.3	0	-	-					
182.3	0	-	-					
182.3	0	-						
	Assets Subject to Proration							
	SchM-264 - Federal Only NOL - Transmission	-		-				This item reflects the average non-plant excess ADIT asset balance.
182.3	0	-				-		This item reflects the average non-plant excess ADIT asset balance.
Subtotal - A	ctual	-	-	-	-	-		
Proration A	djustment - Transmission NOL (from WsD.2)			-				
	djustment - General NOL (from WsD.2)					-		
Total		-	-	-	-	-		
Transmissio	on Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
Total				-	-	-	-	
. 5141			-	-	-	-	-	

Southwestern Public Service Company Worksheet E - Rate Base Adjustments

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

Unamortized Balance of Extraordinary Property Loss Actual for Billing Year = 2024

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

Worksheet E Table 25

0

0

0

0

0

Line <u>No.</u>

> 57 58

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60

Total Plant Related:

Balances (a)	(b)	(c)	(d)
	Balance at 1/1/2024	Balance at <u>12/31/2024</u>	Projected Average Balance
Plant Related:	1/1/2024	12/31/2024	Dalance
16510-Prepayments-Insurance	9,063,421	10,543,715	9,803
16515-Prepayments-Auto Licensing			
Total Plant Related:	9,063,421	10,543,715	9,803
	0,000,421	10,040,710	0,000
Labor Related:			
16519-Prepayments-Benefits	9,297	(91)	4
165295-Prepayments Hardware Maintenance	189,175	80,137	134
16516-Prepayments-I/T Related Total Labor Related:	<u>378,850</u> 577,321	295,751 375,797	337
	577,521	575,797	476
Transmission Related:			
Total Transmission Related:	0	0	
Other - Not Included:			
16512-Prepayments-NERC Fees	311,398	349,227	330
16526-Prepayments-Other Distribution Utility	0	91,516	45
16518-Prepayments-Pollution Emissions	2,688,436	957,079	1,822
16520-Prepayments-Energy Eff.	8,560	8,361	8
16527-Prepaid Interest - Commercial Paper	4,360	8,594	6
Total Other Not Included:	3,012,753	1,414,777	2,213
		· · ·	· · · ·
Total Prepayments Balances:	12,653,496	12,334,289	12,493
Calculation of Actual Average Balances for the Bill	ing Period 01/01/2024 to 12/31/20	24	
Diant Delated:	Beginning of	End of	Actual Avera
Plant Related: 16510-Prepayments-Insurance	<u>Year Balance</u>	Year Balance	Balance
16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing			

61				
62	Labor Related:			
63	16519-Prepayments-Benefits			0
64	165295-Prepayments Hardware Maintenance			0
65	16516-Prepayments-I/T Related			0
66				0
67				0
68				0
69				0
70	Total Labor Related:	0	0	0
		0	0	0
71				
72	Transmission Related:			
73				0
74				0
75				0
76				0
77				0
78	Total Transmission Related:	0	0	0
79				
80	Other - Not Included:			
81	16512-Prepayments-NERC Fees			0
82	16526-Prepayments-Other Distribution Utility			0
83	16527-Prepaid Interest - Commercial Paper			0
84	Prepaids - Income Taxes - Federal			0
85	16523-Prepaid Taxes State			0
86	16520-Prepayments-Energy Eff.			0
87				0
88				0
89				0
90	16518-Prepayments-Pollution Emissions			0
91	Interest - Credit Facility Fee			0
92	Total Other Not Included:	0	0	0
93				
94	Total Prepayments Balances:	0	0	0
95		, i i i i i i i i i i i i i i i i i i i		
96	II. MATERIALS AND SUPPLIES			
	II. MATERIALS AND SUPPLIES			
97				
98	Calculation of Projected Average Balances Based on Actual from Projected Average Based On Actual fr			<i>i</i> n
99	(a)	(b)	(c)	(d)
100		FF1, 2022	FF1, 2022	Projected Average
101		Beg of Year	End of Year	Balance
102	Materials and Supplies - Transmission - FF1, p. 227, In 8	1,007,778	1,313,715	1,160,747
103	Materials and Supplies - Other - FF1, p. 227, In 11	97,351	586,082	341,717
104				
105				
106	Calculation of Actual Average Balances Based on Actual from FF1:			
107				
107		FF1, 2024	FF1, 2024	Actual Average
108		Beg of Year	,	Balance
	Materials and Supplies Transmission FE1 p. 227 Jr. 9	<u>bey of real</u>	<u>End of Year</u>	
	Materials and Supplies - Transmission - FF1, p. 227, In 8			0
111	Materials and Supplies - Other - FF1, p. 227, In 11			0

Southwestern Public Service Company Worksheet F.1 - Unfunded Reserves

or Billing Year = 2024 (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
List of all reserves:	FERC Account for Accrual/Balance	Beginning Balance	Ending Balance	Average Balance		Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is NOT	Enter the percentage	Allocation (Plant or Labor Allocator)	Allocation Factor	Allocated to Transmission
	131, 182.3, 228.3,									
2421006-Accrued Qualified Pen Post 158	254, 926*	(4,410,000)) (4,410,000)	(4,410,000		1	1	Labor	14.12%	-
2421016-Accrued Postretirement Medical Post 158	128, 182.3, 254	0	0	-	0	1	1	Labor	14.12%	
2421036-Accrued Nonqualified Pension - SERP	182.3, 232, 926*	(1,197,000) (1,197,000)	(1,197,000) 1	1	1	Labor	14.12%	(169,028
2421021-Accrued Postemployment - FAS 112	232, 926*	(154,903) (154,903)	(154,903) 1	1	1	Labor	14.12%	(21,874
242001-Prepaids - VEBA Trust	143, 228.4, 232, 926*	338,189	338,189	338,189	0	1	1	Labor	14.12%	
	107, 154, 163, 184, 232, 236, O&M									
2026002-Freight - Accrual	expense	(9,242		(9,242)		0	1	Plant	36.48%	-
2027266-AP - IBNR Medical Claims	107, 232, 926*	(691,666		(691,666) 1	1	1	Labor	14.12%	(97,670
2030001-AP - Unclaimed AP Checks	107, 131	(96,751)) (96,751)	(96,751) 1	0	1	Plant	36.48%	
2030006-AP - Unclaimed CRS Property	131, 142, 232, 234, 242 O&M expense	(328,992	(328,992)	(328,992	1	0	1	Plant	36.48%	
2030021-AP - Unclaimed UHC Checks	131, 232	(748		(748)		0	1	Plant	36.48%	
2243006-AP - Non Union Incentive Plan	107, 184, 232, 920	(3,724,152		(3,724,152		1	1	Labor	14.12%	(525,88
2243021-AP - Executive PSP - Current	232, 253, 920	(205,703		(205,703)		1	1	Labor	14.12%	(29,047
2244001-AP - Vacation Liability	184	(6,547,535		(6,547,535	·	1	1	Labor	14.12%	(924,57
2244011-AP - 401K - Co Match	131, 184	(3,165,805		(3,165,805		1	1	Labor	14.12%	(447,04
2143011-Current Inc Tx Pay-UnrecogTxBenefit-Fed Perm	283, 410.1	(1,114,260		(1,114,260		0	1	Plant	36.48%	
2143031-Current Inc Tx Pay-UnrecogTxBenefit-St Perm	283, 410.1	(466,987		(466,987		0	1	Plant	36.48%	
2244031-AP - NonQualified Pen Post 158	182.3, 219, 228.3	(219,000		(219,000		1	1	Labor	14.12%	
2246036-Pole Contact Rentals	589	(172,165) (172,165)	(172,165) 1	0	1	Plant	36.48%	-
2246041-Provision for Inj and Dam - Suits Pending	228.3, 925	(1,100,000) (1,100,000)	(1,100,000) 1	1	1	Labor	14.12%	(155,331
2246046-Provision for Penalties Pending	426.3	(63,333) (63,333)	(63,333) 1	0	1	Plant	36.48%	
2246071-Liability Miscellaneous	131, 142, 232, 451	(1,079) (1,079)	(1,079) 1	0	1	Plant	36.48%	
2252001-Environmental Liability	253, O&M expense	(21,117) (21,117)	(21,117	1	0	1	Plant	36.48%	

Notes:

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(*
List of all reserves:	FERC Account for Accrual/Balance	Beginning Balance	Ending Balance	Average Balance	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Allocation Factor	Alloc: Transi
2421006-Accrued Qualified Pen Post 158	131, 182.3, 228.3, 254	4, 926*		-	0	1	1	Labor	0.00%	
2421016-Accrued Postretirement Medical Post 158	128, 182.3, 254			-	0	1	1	Labor	0.00%	
2421036-Accrued Nonqualified Pension - SERP	182.3, 232, 926*			-	1	1	1	Labor	0.00%	
2421021-Accrued Postemployment - FAS 112	232, 926*			-	1	1	1	Labor	0.00%	
1242001-Prepaids - VEBA Trust	143, 228.4, 232, 926*			-	0	1	1	Labor	0.00%	
2026002-Freight - Accrual	107, 154, 163, 184, 23	32, 236, O&M expense		-	1	0	1	Plant	0.00%	
2027266-AP - IBNR Medical Claims	107, 232, 926*			-	1	1	1	Labor	0.00%	
2030001-AP - Unclaimed AP Checks	107, 131			-	1	0	1	Plant	0.00%	
2030006-AP - Unclaimed CRS Property	131, 142, 232, 234, 24	42 O&M expense		-	1	0	1	Plant	0.00%	
2030021-AP - Unclaimed UHC Checks	131, 232			-	1	0	1	Plant	0.00%	
2243006-AP - Non Union Incentive Plan	107, 184, 232, 920			-	1	1	1	Labor	0.00%	
2243021-AP - Executive PSP - Current	232, 253, 920			-	1	1	1	Labor	0.00%	
2244001-AP - Vacation Liability	184			-	1	1	1	Labor	0.00%	
2244011-AP - 401K - Co Match	131, 184			-	1	1	1	Labor	0.00%	
2143011-Current Inc Tx Pay-UnrecogTxBenefit-Fed Perm	283, 410.1			-	1	0	1	Plant	0.00%	
2143031-Current Inc Tx Pay-UnrecogTxBenefit-St Perm	283, 410.1			-	1	0	1	Plant	0.00%	
2244031-AP - NonQualified Pen Post 158	182.3, 219, 228.3			-	0	1	1	Labor	0.00%	
2246036-Pole Contact Rentals	589			-	1	0	1	Plant	0.00%	
2246041-Provision for Inj and Dam - Suits Pending	228.3, 925			-	1	1	1	Labor	0.00%	
2246046-Provision for Penalties Pending	426.3			-	1	0	1	Plant	0.00%	
2246071-Liability Miscellaneous	131, 142, 232, 451			-	1	0	1	Plant	0.00%	
2252001-Environmental Liability	253, O&M expense			-	1	0	1	Plant	0.00%	

Notes: A

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

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

ine	(a) FERC	(b)	(c) Projected	(d) FF1, Reference	(e) Actual			
No. A	Account No.	Description	Amount	for Actual	Amount			
1		TRANSMISSION EXPENSES						
2		OPERATION						
3	560	Supervision and Engineering	8,197,600	p. 320-323, ln 83, (b)				
4	561.0	Load Dispatching	0	p. 320-323, In 84, (b)				
5	561.1	Load Dispatching - Reliability	7,580	p. 320-323, ln 85, (b)				
6	561.2	Load Dispatching - Monitor & Operate Transmission System	3,027,826	p. 320-323, In 86, (b)				
7	561.3	Load Dispatching - Transmission Service & Scheduling	0	p. 320-323, ln 87, (b)				
8	561.4	Scheduling, System Control & Dispatch Services	4,267,354	p. 320-323, In 88, (b)				
9 10	561.5 561.6	Reliability, Planning and Standards Development Transmission Service Studies	0 86,723	p. 320-323, ln 89, (b) p. 320-323, ln 90, (b)				
11	561.7	Generation Interconnection Studies	102,138	p. 320-323, In 90, (b)				
12	561.8	Reliability, Planning and Standards Development Services	2,912,813	p. 320-323, In 92, (b)				
13	562	Station Expenses	1,457,560	p. 320-323, In 93, (b)				
14	562.1	Energy Storage Equipment	0	p. 320-323, In 93.1, (b)				
15	563	Overhead Line Expenses	2,337,916	p. 320-323, ln 94, (b)				
16	564	Underground Line Expenses	0	p. 320-323, ln 95, (b)				
17	565	Transmission of Electricity by Others	135,677,509	p. 320-323, ln 96, (b)				
18	566	Miscellaneous Transmission Expenses	3,206,693	p. 320-323, In 97, (b)				
19	567	Rents	1,698,335	p. 320-323, In 98, (b)	0			
20 21		Total Operation	162,980,047		0			
22		MAINTENANCE						
23	568	Supervision and Engineering	0	p. 320-323, In 101, (b)				
24	569	Structures	0 0	p. 320-323, In 102, (b)				
25	569.1	Computer Hardware	0	p. 320-323, In 103, (b)				
26	569.2	Computer Software	0	p. 320-323, In 104, (b)				
27	569.3	Communication Equipment	0	p. 320-323, In 105, (b)				
28	569.4	Miscellaneous Regional Transmission Plant	0	p. 320-323, In 106, (b)				
29	570	Station Equipment	1,150,293	p. 320-323, In 107, (b)				
30 31	570.1 571	Energy Storage Equipment Overhead Lines	0 856,979	p. 320-323, ln 107.1, (b) p. 320-323, ln 108, (b)				
32	572	Underground Lines	000,979	p. 320-323, In 108, (b) p. 320-323, In 109, (b)				
33	573	Miscellaneous Transmission Plant	0	p. 320-323, In 110, (b)				
34	010	Total Maintenance	2,007,272	p. 020-020, in 110, (b)	0			
35			_,					
36		Total Transmission O&M	164,987,319		0			
37								
38		Less: All 561 Accounts	10,404,435		0			
39		Add Back: Account 561.6 - Transmission Service Studies	86,723		0			
40		Add Back: Account 561.7 - Generation Interconnection Studies	102,138		0			
41		Less: Account 565 - Transmission of Electricity by Others	135,677,509		0			
42		Transmission O&M Expense Adjustment (Note 1)	48,991					
43 44		Total Net Transmission Expense	19,143,227		0			
44 45		Total Net Transmission Expense	19,143,227		0			
46		ADMINISTRATIVE AND GENERAL						
47		OPERATION						
48	920	Administrative and General Salaries	36,563,990	p. 320-323, In 181, (b)				
49	921	Office Supplies and Expense	24,309,542	p. 320-323, In 182, (b)				
50	922	(Less) Administrative Expense Transferred	24,864,422	p. 320-323, In 183, (b)				
51	923	Outside Services Employed	7,926,706	p. 320-323, In 184, (b)				
52	924	Property Insurance	3,327,135	p. 320-323, In 185, (b)				
53	925	Injury and Damages	14,116,588	p. 320-323, In 186, (b)				
54	926	Employee Pensions and Benefits	27,925,795	p. 320-323, In 187, (b)				
55 56	928	Regulatory Commission Expenses	9,067,734	p. 320-323, In 189, (b)				
57	929 930.1	(Less) Duplicate Charges-Cr. General Advertising Expenses	1,533,266 1,305,633	p. 320-323, ln 190, (b) p. 320-323, ln 191, (b)				
58	930.2	Miscellaneous General Expenses	1,821,013	p. 320-323, In 191, (b)				
59	931	Rents	18,490,447	p. 320-323, In 193, (b)				
60		Total Operation	118,456,897		0			
61								
62		MAINTENANCE						
53	935	Maintenance of General Plant	548,851	p. 320-323, In 196, (b)				
64			(0.5.0.0	000 000 E				
65 20		Less: Account 926 Retail Pension Tracker		b. 320-323 Footnote Data				
66 67		Less: Account 926 Retail Pension Tracker Amortization		b. 320-323 Footnote Data				
57 58		Less: O&M Expenses (Note 1) Less: Retail Advanced Grid A&G Costs (Note 2)	39,796					
59 59		Loss	704,700		0			
70			104,100		0			
71		TOTAL ADMINISTRATIVE AND GENERAL	118,301,048		0			
72								
'3	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
'4				Projected				Actual
75			Direct	Payroll Billed	Total Projected		Direct	Payroll Bill
6		Wages and Salaries Allocator	Payroll	from Service Corp.	Amount		Payroll	from Service
7		Production	33,939,645	11,709,972	45,649,616	p. 354-355, ln 20(b)		
'8 '9		Transmission Regional Market	6,535,158 0	6,655,174 531,506	13,190,332 531,506	p. 354-355, ln 21(b) p. 354-355, ln 22(b)		
9 80		Distribution	13,912,505	2,444,433	16,356,938	p. 354-355, in 22(b) p. 354-355, in 23(b)		
30 31		Other	6,849,500	4,573,518		p. 354-355, In 24-26(b)		
32		64.6.	0,040,000	4,010,010	11,420,017	p. 004-000, ill 24-20(D)		
		Total	61,236,808	25,914,603	87,151,410	-		0
33								

(i) Total Actual <u>Amount</u>

0

Southwestern Public Service Company Worksheet H - Miscellaneous Expenses	Projected				Southwestern Public Service Com Worksheet H - Miscellaneous Expo					Worksheet Table
No. 1 2 (a) 3 4	Acct 928 Projecte (b)	(c) 100% Non-	(d) 100% Transmission	2024 (e) Transmission		Acct 928 Actual for Billing Year = (f)	(g) 100% Non-	(h) 100% Transmission	2024 (i) Transmission	(j)
5 Description 6 Non-Transmission Related	Expense 8,650,051	Transmission 8.650.051	Specific	Allocated	Non-Transmission Related	Expense	Transmission	Specific	Allocated	Explanation
7 Transmission Related	417,683	0,000,001	- 417,683				-		-	
8	-	-	-	-						
9	-	-	-	-						
10 Total 928 11	9,067,734	8,650,051	417,683	-						
12										
13	Acct 930.2 Project			2024		Acct 930.2 Actual for Billing Year =			2024	
14 Industry Association Dues 15 Balance of Account 930.2	1,157,990 663,024	1,157,990	-		Industry Association Dues Balance of Account 930.2		-		_	
16	-	-	-							
17										
18 19	-	-	-							
20										
21 Total 930.2 22	1,821,013	1,157,990	-	663,024						
22 23 Transmission Safety & Siting Advertising (Other Than in A	cct 930.1) Projecte	d for Year =		2024		Actual Transmission Safety & Siting for Year =			2024	
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 =	2024	
Line	(a)	(b)	(c) Projected	(d) Projected	(e) Projected Total
Line No.	Description	Reference	Depreciation Expense	Amortization Expense	Depr. & Amort. Expense
1 2	Steam Production Other Production		75,050,073 74,566,326	585,158 0	75,635,231 74,566,326
		WsD.5, lns 58 + 59, col (k) and			
3 4 5	Adjustment to Production Total Production	WsD.5, Ins 67 + 68, col (k)	0 149,616,399	0 585,158	0
6	Transmission		104,526,830	1,927,663	106,454,494
7	Adjustment to Transmission	WsD.5, ln 60, col (k) and WsD.5, ln 69, col (k)	0	0	0
8 9	Total Transmission		104,526,830	1,927,663	106,454,494
10	Distribution		56,745,449	351,461	57,096,909
11	Adjustment to Distribution	WsD.5, ln 61, col (k) and WsD.5, ln 70, col (k)	0	0	0
12	Total Distribution	W3D.0, III 70, COI (K)	56,745,449	351,461	57,096,909
13 14	General		38,320,350	735	38,321,086
45		WsD.5, In 62, col (k) and		0	
15 16	Adjustment to General Total General	WsD.5, ln 71, col (k)	<u>(2,507,698)</u> 35,812,652	0 735	(2,507,698) 35,813,388
17 18	Intangible - Computer Software			35,956,414	35,956,414
		WsD.5, In 63, col (k) and			00,000,414
19 20 21	Adjustment to Intangible Total Intangible	WsD.5, In 72, col (k)	0	(3,622,954) 32,333,460	<u>(3,622,954)</u> 32,333,460
22	Total		346,701,330	35,198,477	381,899,808
23 24			Actual Year =	2024	
25			Actual	Actual	Actual Total
26 27			Actual Depreciation Expense	Actual Amortization Expense	Actual Total Depr. & Amort. Expense
26 27 28	Steam Production	FF1 p. 336-337 footnote	Depreciation	Amortization	Depr. & Amort. Expense
26 27	Steam Production Other Production	FF1, p. 336-337, footnote FF1, p. 336-337, footnote WsD.5, lns 58 + 59, col (m) and	Depreciation	Amortization	Depr. & Amort.
26 27 28 29 30	Other Production Adjustment to Production		Depreciation Expense	Amortization Expense	Depr. & Amort. Expense 0 0
26 27 28 29 30	Other Production	FF1, p. 336-337, footnote WsD.5, lns 58 + 59, col (m) and	Depreciation Expense	Amortization Expense	Depr. & Amort. Expense 0 0
26 27 28 29 30 31 32	Other Production Adjustment to Production	FF1, p. 336-337, footnote WsD.5, lns 58 + 59, col (m) and WsD.5 lns 67 + 68, col (m) FF1, p. 336-337, footnote	Depreciation Expense	Amortization Expense	Depr. & Amort. Expense 0 0
26 27 28 29 30 31 32 33	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission	FF1, p. 336-337, footnote WsD.5, lns 58 + 59, col (m) and WsD.5 lns 67 + 68, col (m)	Depreciation Expense 0 0	Amortization Expense 0 0	Depr. & Amort. Expense 0 0 0 0 0
26 27 28 29 30 31 32 33 34 35 36	Other Production Adjustment to Production Total Production Transmission	FF1, p. 336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p. 336-337, footnote WsD.5, In 60, col (m) and	Depreciation Expense 0 0	Amortization Expense 0 0	Depr. & Amort. Expense 0 0 0 0
26 27 28 29 30 31 32 33 34 35	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission	FF1, p. 336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p. 336-337, footnote WsD.5, In 60, col (m) and WsD.5, In 69, col (m) FF1, p. 336-337, footnote	Depreciation Expense 0 0	Amortization Expense 0 0	Depr. & Amort. Expense 0 0 0 0 0
26 27 28 29 30 31 32 33 34 35 36 37	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission	FF1, p. 336-337, footnote WsD.5, lns 58 + 59, col (m) and WsD.5 lns 67 + 68, col (m) FF1, p. 336-337, footnote WsD.5, ln 60, col (m) and WsD.5, ln 69, col (m)	Depreciation Expense 0 0	Amortization Expense 0 0	Depr. & Amort. Expense 0 0 0 0 0 0
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution	FF1, p. 336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p. 336-337, footnote WsD.5, In 60, col (m) and WsD.5, In 69, col (m) FF1, p. 336-337, footnote WsD.5, In 61, col (m) and	Depreciation Expense 0 0 0	Amortization Expense 0 0 0	Depr. & Amort. Expense 0 0 0 0 0 0
26 27 28 29 30 31 32 33 34 35 36 37 38 39	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution	 FF1, p. 336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p. 336-337, footnote WsD.5, In 60, col (m) and WsD.5, In 69, col (m) FF1, p. 336-337, footnote WsD.5, In 61, col (m) and WsD.5, In 70, col (m) FF1, p. 336-337, footnote 	Depreciation Expense 0 0 0 0	Amortization Expense 0 0 0 0	Depr. & Amort. Expense 0 0 0 0 0 0 0 0 0
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution	FF1, p. 336-337, footnote WsD.5, lns 58 + 59, col (m) and WsD.5 lns 67 + 68, col (m) FF1, p. 336-337, footnote WsD.5, ln 60, col (m) and WsD.5, ln 69, col (m) FF1, p. 336-337, footnote WsD.5, ln 61, col (m) and WsD.5, ln 70, col (m)	Depreciation Expense 0 0 0 0	Amortization Expense 0 0 0 0	Depr. & Amort. Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution General	 FF1, p. 336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p. 336-337, footnote WsD.5, In 60, col (m) and WsD.5, In 69, col (m) FF1, p. 336-337, footnote WsD.5, In 61, col (m) and WsD.5, In 70, col (m) FF1, p. 336-337, footnote WsD.5, In 62, col (m) and 	Depreciation Expense 0 0 0 0 0 0	Amortization Expense 0 0 0 0 0 0	Depr. & Amort. Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution General Adjustment to General	 FF1, p. 336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p. 336-337, footnote WsD.5, In 69, col (m) FF1, p. 336-337, footnote WsD.5, In 61, col (m) and WsD.5, In 70, col (m) FF1, p. 336-337, footnote WsD.5, In 62, col (m) and WsD.5, In 71, col (m) FF1, p. 336-337, footnote 	Depreciation Expense 0 0 0 0 0 0 0	Amortization Expense 0 0 0 0 0 0 0 0	Depr. & Amort. Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution General Adjustment to General Total General Intangible - Computer Software	 FF1, p. 336-337, footnote WsD.5, lns 58 + 59, col (m) and WsD.5 lns 67 + 68, col (m) FF1, p. 336-337, footnote WsD.5, ln 60, col (m) and WsD.5, ln 69, col (m) FF1, p. 336-337, footnote WsD.5, ln 61, col (m) and WsD.5, ln 62, col (m) FF1, p. 336-337, footnote WsD.5, ln 71, col (m) FF1, p. 336-337, footnote WsD.5, ln 62, col (m) and WsD.5, ln 71, col (m) 	Depreciation Expense 0 0 0 0 0 0 0	Amortization Expense 0 0 0 0 0 0 0 0 0 0 0 0	Depr. & Amort. Expense 0
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution General Adjustment to General Total General	 FF1, p. 336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p. 336-337, footnote WsD.5, In 69, col (m) FF1, p. 336-337, footnote WsD.5, In 61, col (m) and WsD.5, In 70, col (m) FF1, p. 336-337, footnote WsD.5, In 62, col (m) and WsD.5, In 71, col (m) FF1, p. 336-337, footnote 	Depreciation Expense 0 0 0 0 0 0 0	Amortization Expense 0 0 0 0 0 0 0 0	Depr. & Amort. Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution General Adjustment to General Total General Intangible - Computer Software Adjustment to Intangible	 FF1, p. 336-337, footnote WsD.5, lns 58 + 59, col (m) and WsD.5 lns 67 + 68, col (m) FF1, p. 336-337, footnote WsD.5, ln 60, col (m) and WsD.5, ln 69, col (m) FF1, p. 336-337, footnote WsD.5, ln 61, col (m) and WsD.5, ln 62, col (m) FF1, p. 336-337, footnote WsD.5, ln 71, col (m) FF1, p. 336-337, footnote WsD.5, ln 62, col (m) and WsD.5, ln 71, col (m) 	Depreciation Expense 0	Amortization Expense 0 0 0 0 0 0 0 0 0 0 0 0 0	Depr. & Amort. Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

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

Worksheet J Table 30

		Projected for Bil	ling Year =	2024	
	(A)	(B)	(C)	(D)	
Line			Excluded from	Included in	
<u>No.</u>	Description	Expense	Rev Requirement	Rev Requirement	
1	LABOR RELATED:				
2	Payroll Taxes	8,294,888	-	8,294,888	
3	,	-	-	-	
4		-	-	-	
5 6	Subtotal Labor Related	8,294,888	-	8,294,888	
7	PLANT RELATED:				
8	Texas Property Tax		-	-	
9	New Mexico Property Tax		-	-	
10	Oklahoma Property Tax		-	-	
11 12	Kansas Property Tax Subtotal Plant Related - Property	82,980,000	-	82,980,000	
13	Subiolar Fiant Related - Troperty	02,300,000	-	02,300,000	
14	OTHER:				
15	Texas Use	(597,663)		(597,663)	
16	Miscellaneous Use Tax	-		-	
17 18	FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts	7,540,739	7,540,739	_	
19	New Mexico Franchise		7,040,709		
20	Oklahoma Franchise	20,000		20,000	
21	Kansas Franchise	-		-	
22 23	City Franchise Fees	11,620,902	11,620,902	-	
23 24	Subtotal Franchise & Gross Receipts	19,181,641	19,161,641	(577,663)	
25		10,101,011	10,101,011	(011,000)	
26	Total Taxes Other Than Income	109,858,865	19,161,641	90,697,225	
27					
28 29		-			
29 30	Investment Tax Credit Amortized	-		-	
31					
32		Actual for Billing	Veer -	2024	
		Actual for Blining	j rear –		
33	(A)	(B)	(C)	(D)	(E)
33 34		(B) FF1	(C)	(D) Excluded from	Included in
33 34 35	(A) <u>Description</u>	(B)	-	(D)	• •
33 34		(B) FF1	(C)	(D) Excluded from	Included in
33 34 35 36	Description	(B) FF1 <u>Reference</u> 262-263.	(C)	(D) Excluded from	Included in
33 34 35 36 37	Description	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	(C)	(D) Excluded from	Included in
33 34 35 36 37 38	Description	(B) FF1 <u>Reference</u> 262-263.	(C)	(D) Excluded from	Included in
33 34 35 36 37 38 39	Description	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	(C)	(D) Excluded from	Included in
33 34 35 36 37 38	Description	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	(C)	(D) Excluded from	Included in
33 34 35 36 37 38 39 40 41 42	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	(C) <u>Expense</u>	(D) Excluded from	Included in
33 34 35 36 37 38 39 40 41 42 43	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED:	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.I	(C) <u>Expense</u>	(D) Excluded from	Included in
 33 34 35 36 37 38 39 40 41 42 43 44 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.J 262-263.14.15.I	(C) <u>Expense</u>	(D) Excluded from	Included in
33 34 35 36 37 38 39 40 41 42 43	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED:	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.I	(C) <u>Expense</u>	(D) Excluded from	Included in
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax New Mexico Property Tax Kansas Property Tax Kansas Property Tax	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.J 262-263.14.15.I 262-263.19.20.I	(C) <u>Expense</u>	(D) Excluded from	Included in
 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1	(C) <u>Expense</u>	(D) Excluded from	Included in
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Kansas Property Tax Subtotal Plant Related - Property	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1	(C) <u>Expense</u>	(D) Excluded from	Included in
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax New Mexico Property Tax Kansas Property Tax Kansas Property Tax	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.J 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1	(C) <u>Expense</u>	(D) Excluded from	Included in
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Kansas Property Tax Subtotal Plant Related - Property OTHER:	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1	(C) <u>Expense</u>	(D) Excluded from	Included in
 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS:	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.J 262-263.14.15.1 262-263.19.20.1 262-263.28.29.1 262-263.28.29.1 262-263.32.1 262-263.31.1	(C) <u>Expense</u>	(D) Excluded from	Included in
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1	(C) <u>Expense</u>	(D) Excluded from	Included in
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 9 50 51 52 53 54 55	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OXHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.J 262-263.14.15.1 262-263.14.25.1 262-263.24.25.1 262-263.24.25.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) <u>Expense</u>	(D) Excluded from	Included in
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.J 262-263.14.15.1 262-263.19.20.1 262-263.28.29.1 262-263.28.29.1 262-263.32.1 262-263.31.1	(C) <u>Expense</u>	(D) Excluded from	Included in
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\end{array}$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.J 262-263.14.15.1 262-263.14.25.1 262-263.24.25.1 262-263.24.25.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) <u>Expense</u>	(D) Excluded from	Included in
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 95\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 59\\ \end{array}$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise Kansas Franchise City Franchise Fees	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.J 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.16.1 262-263.23.1	(C) <u>Expense</u>	(D) Excluded from	Included in
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 95\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 90\\ 60\\ \end{array}$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Kansas Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise Oklahoma Franchise Kansas Franchise	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.J 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.16.1 262-263.23.1	(C) <u>Expense</u>	(D) Excluded from	Included in
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 44\\ 45\\ 46\\ 47\\ 48\\ 9\\ 50\\ 51\\ 52\\ 54\\ 55\\ 56\\ 57\\ 58\\ 9\\ 60\\ 61\\ \end{array}$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Kansas Property Tax Subtotal Plant Related - Property OTHER: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise Others: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise & Gross Receipts Subtotal Franchise & Gross Receipts	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.J 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.16.1 262-263.23.1	(C) <u>Expense</u>	(D) Excluded from	Included in
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 950\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 90\\ 60\\ \end{array}$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise Kansas Franchise City Franchise Fees	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.J 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.16.1 262-263.23.1	(C) <u>Expense</u>	(D) Excluded from	Included in
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Kansas Property Tax Subtotal Plant Related - Property OTHER: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise Others: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise & Gross Receipts Subtotal Franchise & Gross Receipts	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.J 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.16.1 262-263.23.1	(C) <u>Expense</u>	(D) Excluded from	Included in
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 9\\ 51\\ 52\\ 53\\ 55\\ 57\\ 58\\ 90\\ 61\\ 62\\ 63\\ \end{array}$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise City Franchise Fees Subtotal Franchise & Gross Receipts Subtotal Franchise & Gross Receipts	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.19.20.1 262-263.28.29.1 262-263.28.29.1 262-263.31.1 262-263.31.1 262-263.33.1	(C) <u>Expense</u>	(D) Excluded from	Included in

Southwestern Public Service Company

Worksheet K - Capital Structure

Line <u>No.</u> 1	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(a)</u>	(h) PROJECTED E		Û	<u>(k)</u>	<u>(I)</u>	<u>(m)</u>	<u>(n)</u>	<u>(o)</u>
2	Common Equity - Projected	4/4/2024	4/24/2024	2/22/2024	2/24/2024	4/20/2024	E124/2024	6/20/2024	7/24/2024	0/24/2024	0/20/2024	40/24/2024	44/20/2024	40/04/0004	13 Month
4	Proprietary Capital	<u>1/1/2024</u> 3,957,400,515	<u>1/31/2024</u> 3,981,016,779	<u>2/28/2024</u> 3,994,075,579	<u>3/31/2024</u> 3,958,480,163	<u>4/30/2024</u> 4,001,984,565	<u>5/31/2024</u> 4,054,249,020	<u>6/30/2024</u> 4,128,109,916	<u>7/31/2024</u> 4,185,540,678	<u>8/31/2024</u> 4,245,645,236	<u>9/30/2024</u> 4,129,077,319	<u>10/31/2024</u> 4,153,650,997	<u>11/30/2024</u> 4,176,807,144	4,130,478,752	Average Balance 4,084,347,436
5 6	Less Preferred Stock Less Acct 216.1 Unapprop. Undist. Sub. Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Less Acct 219.1-Accum Other Compre. Income	(1,083,091)	(1,078,929)	(1,075,035)	(1,070,873)	(1,066,845)	(1,062,683)	(1,058,656)	(1,054,494)	(1,050,332)	(1,046,304)	(1,042,142)	(1,038,114)	(1,033,952)	(1,058,573)
9	Common Equity Balances (In 4 - In 5 - In 6 - In 7)	3,958,483,605	3,982,095,708	3,995,150,614	3,959,551,037	4,003,051,410	4,055,311,704	4,129,168,571	4,186,595,172	4,246,695,568	4,130,123,623	4,154,693,139	4,177,845,258	4,131,512,704	4,085,406,009
10 11	Long Term Debt - Projected							PROJECTED E	BALANCES						
12 13	Bonds	3,100,000,000	3,100,000,000	3,100,000,000	3,100,000,000	3,100,000,000	3,100,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,180,769,231
14 15	Less Reacquired Bonds Other Long Term Debt	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	0 250,000,000
16 17	Debt Balances (In 13 - In 14 + In 15)	3,350,000,000	3,350,000,000	3,350,000,000	3,350,000,000	3,350,000,000	3,350,000,000	3,500,000,000	3,500,000,000	3,500,000,000	3,500,000,000	3,500,000,000	3,500,000,000	3,500,000,000	3,430,769,231
18 19		0,000,000,000	0,000,000,000	0,000,000,000	0,000,000,000	0,000,000,000	0,000,000,000	ACTUAL BA		0,000,000,000	0,000,000,000	0,000,000,000	0,000,000,000	0,000,000,000	0,400,700,201
20	Common Equity - Actual	Actual	Actual	Actual	Actual	Actual	Actual			Actual	Actual	Actual	Actual	Actual	13 Month
21 22	Proprietary Capital	<u>1/1/2024</u>	<u>1/31/2024</u>	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	<u>9/30/2024</u>	<u>10/31/2024</u>	<u>11/30/2024</u>	<u>12/31/2024</u>	Average Balance 0
23 24 25	Less Preferred Stock Less Acct 216.1 Unapprop. Undist. Sub. Earnings Less Acct 219.1-Accum Other Compre. Income														0
26 27			0	0	0	0	0	0	0	0	0	0	0	0	0
28	Common Equity Bal (In 22 - In 23 - In 24 - In 25)	U	U	U	U	U	U	-		U	U	U	U	U	U
29 30	Long Term Debt - Actual							ACTUAL BA	LANCES						
31 32	Bonds	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	0
33 34	Less Reacquired Bonds Other Long Term Debt														0
35 36	Debt Balances (In 32 - In 33 + In 34)	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	· · · ·	Ū	· ·	Ŭ	·	•	•	-	Ū	U	U	U	U	U	U
38 39	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	(d) Projected	<u>(e)</u>	<u>(f)</u>	(g) FF1, Reference	(h) Actual/forecast	<u>(i)</u>						
40 41	Cost of Debt - Annual Interest Expense			2024			for Actual	<u>2024</u>							
42	Interest on Long Term Debt Less: Financial Hedge Gain/Expense and Interest Rate	Dorivativo (In 62)		149,669,157 63,354			p. 114-117, In 62 (c)	0							
44	Plus: Allowed Hedge and Interest Rate Derivative Rece			63,354				0							
45 46	Amortization of Debt Discount and Expense Amortization of Loss on Reacquired Debt			1,991,902 843,865			p. 114-117, ln 63 (c) p. 114-117, ln 64 (c)								
	Less: Interest on Long Term Credit Facility Less: Amort of Premium on Debt			0 327,844			p. 256-257 (m) p. 114-117, ln 65 (c)								
49	Less: Amort of Gain on Reacquired Debt			027,044			p. 114-117, In 66 (c)								
50 51	Total Interest Expense (In 42 - In 43 + In 44 + In 45 +	+ in 46 - in 47 - in	48 - In 49)	152,177,079				0							
52 53	Average Cost of Debt			4.44%	(in 51 / in 17, col	o)		0.00%	(In 51 / In 36, col	o)					
54 55	Preferred Stock Cost														
56 57	Dividends on Preferred Stock Average Cost of Preferred Stock		ĺ	0	(In 56 / In 5 , col	0)	p. 118-119, ln 29 (c)	0	(In 56 / In 23 , col	0)					
58	-					~,		0.00%		/					
59 60	Financial Hedge Amortization and Interest Rate Der Series due 2033 6% Financial Hedge	rivative (Enter Gai	ns as a Negative	Number) 63,354											
61 62	Series E due 2016 5.6% Financial Hedge Total Hedge Amortization and Interest Rate Derivative			63,354				0							
63	-							0							
64 65	Total Average Capital Balance (In 9 + In 17) Financial Hedge Recovery Limit - 7.5 Basis Points of Te	otal Capital		7,516,175,240 0.00075				0 0.00075							
66 67	Limit of Recoverable Amount Recoverable Hedge Amortization & Interest Rate Derivati	ive (Lesser of In 62	or In 66)	5,637,131 63,354				0							

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

I. Development of **Projected** Composite State Income Tax Rate for Billing Period Beginning 01/01/24

State Income Tax Rate - New Mexico	5.9000%
Apportionment Factor	30.3228%
Projected Effective State Income Tax Rate	1.7890%
State Income Tax Rate - Kansas	7.0000%
Apportionment Factor	0.2189%
Projected Effective State Income Tax Rate	0.0153%
State Income Tax Rate - Oklahoma	4.0000%
Apportionment Factor	0.2875%
Projected Effective State Income Tax Rate	0.0115%
State Income Tax Rate - Texas	0.7500%
Apportionment Factor	58.8500%
Projected Effective State Income Tax Rate	0.4414%
Total Composite State Income Tax Rate	2.2572%

II. Development of **Actual** Composite State Income Tax Rate for Billing Period Beginning 01/01/24

State Income Tax Rate - New Mexico Apportionment Factor Actual Effective State Income Tax Rate		0.0000%
State Income Tax Rate - Kansas Apportionment Factor		
Actual Effective State Income Tax Rate		0.0000%
State Income Tax Rate - Oklahoma Apportionment Factor		
Actual Effective State Income Tax Rate		0.0000%
State Income Tax Rate - Texas Apportionment Factor		
Actual Effective State Income Tax Rate		0.0000%
Total Composite State Income Tax Rate	-	0.0000%

Southwestern Public Service Company Worksheet M - Direct Assigned Radial Lines

Table 33

	Projected for Billing Year =		2024		(Note 1)													
			(a)		(b)	(c)		(d)	(e)	(f)		(g)		(h)		(i)		(j)
						Last Actual			Radial Line R	eclassifica	ation				ATRR - TP Allocat		r Adj	
						Net Plant			Month/Year			Prorate				Prorate		Gross
						Carrying Charge		Revenue	In Service			Revenue	Ti	rue-Up		Gross		Plant
Line						(Input)	R	Requirement	of Reclass	Prorate	R	equirement	Adj	ustment		Plant		Adjustment
No.		G	ross Plant		Net Plant	(Annual Rate)	Co	ol (b) * Col (c)	Input	Input	Col (f)/12 * Col (d)	Col (g) - Col (d)	Col (1	f)/12 * Col (a)	Col	(i) - Col (a)
1	Radial Line Direct Assignment (Workshee	et O)																
2	Bailey County	\$	705	\$	636	12.03%	\$	77		12	\$	77	\$	-	\$	705	\$	-
3	Big Country	\$	2,315,315	\$	1,365,562	12.03%	\$	164,277		12	\$	164,277	\$	-	\$	2,315,315	\$	-
4	CVEC	\$	2,168,617	\$	1,758,731	12.03%	\$	211,575		12	\$	211,575	\$	-	\$	2,168,617	\$	-
5	Deaf Smith	\$	6,796,485	\$	6,224,937	12.03%	\$	748,860		12	\$	748,860	\$	-	\$	6,796,485	\$	-
6	Farmers	\$	20,608	\$	17,354	12.03%	\$	2,088		12	\$	2,088	\$	-	\$	20,608	\$	-
7	Green Belt	\$	2,460,859	\$	2,203,099	12.03%	\$	265,033		12	\$	265,033	\$	-	\$	2,460,859	\$	-
8	Lamb County	\$	2,459	\$	2,063	12.03%	\$	248		12	\$	248	\$	-	\$	2,459	\$	-
9	Lighthouse	\$	351,252	\$	294,882	12.03%	\$	35,474		12	\$	35,474	\$	-	\$	351,252	\$	-
10	LPL	\$	922,796	\$	838,498	12.03%	\$	100,871		12	\$	100,871	\$	-	\$	922,796	\$	-
11	Lyntegar	\$	2,740,652	\$	1,995,220	12.03%	\$	240,025		12	\$	240,025	\$	-	\$	2,740,652	\$	-
12	Rita Blanca	\$	1,360	\$	689	12.03%	\$	83		12	\$	83	\$	-	\$	1,360	\$	-
13	South Plains	\$	44,147	\$	33,335	12.03%	\$	4,010		12	\$	4,010	\$	-	\$	44,147	\$	-
14	Tri County	\$	1,606	\$	1,016	12.03%	\$	122		12	\$	122	\$	-	\$	1,606	\$	-
15																		
16	Wholesale Network to Radial																	
17																		
18	Retail Network to Radial																	
19																		
20	Wholesale Radial to Network																	
21																		
22	Retail Radial to Network																	
23																		
24																		
25	Total Plant Direct Assigned	\$	17,826,861	\$	14,736,022		\$	1,772,743			\$	1,772,743	\$	-	\$	17,826,861	\$	-
		-	,0,001	~	,		Ŧ	.,,			Ŧ	.,	Ŧ		Ŧ	,.20,001	7	

Note 1 - Actual 2022 year end balances will be used for the Gross and Net Plant amounts.

Southwestern Public Service Company Worksheet N - Meter Investment

Projected (1) for Billing Year =		2024										
Line Number of		Average Replacement Cost per			Total Replacement		Allocated Meter		Average Allocated Meter Investment	No. of Delivery	Total Meter	
<u>No.</u>	Meter Type	<u>Meters</u>		<u>Meter (2)</u>		Cost		Investment	Investment		<u>Points</u>	Investment
1	SC	388,617		\$ 17	<mark>'9</mark> \$	\$	69,562,443	\$ 41,907,636		108		
2	TR	8,642		\$ 2,87	<mark>′1</mark> \$	\$	24,811,182	\$ 14,947,405		1730		
3	TR-IDR	1,914		\$ 13,3 ⁻	<mark>4</mark>	\$	25,482,996	\$ 15,352,137		8021	221	\$ 1,772,641
4	Total	399,173			\$	\$	119,856,621	\$ 72,207,178	(3)			
5	Gross Plant Ca	rrying Charge (4)									10.11%
6	Revenue Requi	rement										\$ 179,214

(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 FF1, p. 204-207, In 70, col (g).

(4) Based on the last actual amount.

Southwestern Public Service Company

Worksheet O - Radial Line Investment

Line		Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial		
No.		Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer	Reclass?
	Projected for Billing Year = 2024 (Note 1)								
	In Service Prior to October 1, 2005:								
1		\$ 705						Bailey County	
2		\$ 2,315,315			\$ 1,365,562			Big Country	
3		\$ 2,062,873		\$ 2,062,873				CVEC	
4		\$ 103,886						CVEC	
5		\$ 1,858						CVEC	
6		\$ 294,122		\$ 294,122				Deaf Smith	
7		\$			\$ 1,387,830			Deaf Smith	
8		\$						Deaf Smith	
10	5	\$ 3,742,130 \$ 416,957						Deaf Smith Deaf Smith	
11		\$ 1,290			\$ 1,018			Deaf Smith	
12		\$ 353,513		\$ 353,513				Deaf Smith	
13		\$ 68,575		\$ 68,575				Deaf Smith	
14		\$ 122,350			\$ 109,888			Deaf Smith	
15		\$ 317		\$ 317				Deaf Smith	
16		\$ 451		\$ 451				Deaf Smith	
17		\$ 5,517						Deaf Smith	
18		\$ 1,744			\$ 1,551			Deaf Smith	
19		\$ 100 \$			\$ 97			Deaf Smith	
20	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$ 1,589	\$ 1,338	\$ 1,589	\$ 1,338			Farmers	
21	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$ 19,018			\$ 16,015			Farmers	
22	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$ 2,460,859	\$ 2,203,099	\$ 2,460,859	\$ 2,203,099			Green Belt	
23		\$ 967 \$			\$ 835			Lamb County	
24		\$ 1,492			\$ 1,227			Lamb County	
25		\$ 329,309			\$ 276,460			Lighthouse	
26		\$ 21,943		\$ 21,943				Lighthouse	
27		\$ 32,309			\$ 29,320			LPL	
28		\$ 146,644						LPL	
29		\$ 218,115		\$ 218,115				LPL	
30		\$ 35,698			\$ 33,078			LPL	
31		\$ 468,161 \$ 21.869		\$ 468,161				LPL LPL	
32					\$ 21,634				
33 34		\$ 433,460 \$ 8,209			\$ 261,402 \$ 6,310			Lyntegar	
35		\$						Lyntegar Lyntegar	
36		\$		\$ 1,168,613				Lyntegar	
37		\$ 193.636			\$ 172.408			Lyntegar	
38		\$ 243,317						Lyntegar	
39		\$ 38,388			\$ 32,425			Lyntegar	
40		\$ 1.411 S						Lyntegar	
41		\$ 68		\$ 68				Lyntegar	
42		\$ 894			\$ 624			Lyntegar	
43		\$ 2,157			\$ 1,506			Lyntegar	
44		\$ 942			\$ 543			Lyntegar	
45		\$ 1,360			\$ 689			Rita Blanca	
46	Elec Tran-Line OH-TX- 69KV-Lambton-7 Mile Corner	\$ 32,775	\$ 26,306	\$ 32,775	\$ 26,306			South Plains	
47	Elec Tran-Line OH-TX-115KV-Carlisle Int-Lubbock South Int	\$ 1,725			\$ 995			South Plains	
48		\$ 2,436		\$ 2,436				South Plains	
49		\$ 7,211		\$ 7,211				South Plains	
50		\$ 1,606		\$ 1,606				Tri County	
51		\$ 745,409				\$ 745,409 \$	561,530		
52		\$ 648,815				\$ 648,815 \$	518,461		
53		\$ 201,424				\$ 201,424 \$	160,956		
54		\$ 658,302				\$ 658,302 \$	526,042		
55		\$ 1,532,837				\$ 1,532,837 \$	1,224,873		
56		\$ 328,688				\$ 328,688 \$	262,651		
57		\$ 732,115				\$ 732,115 \$	585,025		
58		\$				\$ 503,988 \$ \$ 20,421 \$	272,155		
59	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 20,421	\$ 11,779			\$ 20,421 \$	11,779	515	

Worksheet O Table 35

Worksheet O - Radial Line Investment

Line		Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial		
No.		Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer	Reclass?
	Projected for Billing Year = 2024 (Note 1)								
	In Service Prior to October 1, 2005:		* • • • • • • • • • • • • • • • • • • •					000	
60		\$ 46,512 \$ 23,501				\$ 46,512 \$ 23,501			
61	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash								
62									
63						\$ 119,801			
64		\$ 463,384 \$ 19,776				\$ 463,384			
65						\$ 19,776			
66		\$ 37,410				\$ 37,410			
67		\$ 53,800				\$ 53,800 \$ 119,761			
68		\$ 119,761							
69		\$ 32,473				\$ 32,473			
70		\$ 5,399				\$ 5,399			
71		\$ 79,062				\$ 79,062			
72		\$ 16,776				\$ 16,776			
73		\$ 846				\$ 846			
74		\$ 642				\$ 642			
		\$ 540				\$ 540			
76		\$ 98,947				\$ 98,947			
77		\$ 2,560				\$ 2,560			
78		\$ 810				\$ 810			
79		\$ 280,696				\$ 280,696			
80		\$ 157,249				\$ 157,249			
81		\$ 3,940,611				\$ 3,940,611			
82		\$ 51,177				\$ 51,177			
83		\$ 978,379				\$ 978,379			
84		\$ 272,613				\$ 272,613			
85		\$ 1,125				\$ 1,125			
86		\$ 2,344				\$ 2,344			
87		\$ 2,719				\$ 2,719			
88	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 10,865				\$ 10,865			
89		\$ 8,149				\$ 8,149			
90	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 6,596				\$ 6,596			
91	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 1,059,308				\$ 1,059,308			
92		\$ 4,580				\$ 4,580			
93		\$ 6,198				\$ 6,198			
94		\$ 5,642,185				\$ 5,642,185			
95	Elec Tran-Line OH-NM-115KV-Pecos Int-Seven Rivers Int (T-62)	\$ 639,326	\$ 613,559			\$ 639,326	\$ 613,559	SPS	
96	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$ 106	\$ 95			\$ 106	\$ 95	SPS	
97		\$ 45,091				\$ 45,091			
98		\$ 737				\$ 737			
99		\$ 194				\$ 194			
100		\$ 1,797				\$ 1.797			
		\$ 206				\$ 206			
	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$ 430				\$ 430			
		\$ 67,974				\$ 67,974			

Worksheet O - Radial Line Investment

Line		Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial		
No.	Radial Line / Asset Location	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer	Reclass?
	Projected for Billing Year = 2024 (Note 1)								
	In Service Prior to October 1, 2005:								
104		\$ 138,084				\$ 138,084			
105	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 4,218	\$ 3,714			\$ 4,218	\$ 3,714	SPS	
106	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	62,160	\$ 54,736			\$ 62,160	\$ 54,736	SPS	
107	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-Livingston Ridge Sub (U-08)	\$ 423,066	\$ 389,964			\$ 423,066	\$ 389,964	SPS	
108			\$ 424,007				\$ 424,007		
109			\$ 415,490				\$ 415,490		
110						\$ 358		SPS	
111	Elec Tran-Line OH-NM-115KV-LYNC-QUDA-115-01 (U-39)					\$ 29,364			
112			\$ 418			\$ 422		SPS	
113		2,303				\$ 2,303			
114			\$527 \$280.020					SPS	
115 116		307,691				\$ 307,691 \$ 3,573			
117						\$ 3,573 \$ 1,183		SPS	
118			\$				\$ 1,379		
119		53,782				\$ 53,782			
120	5000		\$ 1,484			\$ 1,758			
121			\$ 446					SPS	
122			\$ -				\$ -	SPS	
123	Elec Tran-Line OH-NM-115KV-Pecos Intg-North Canal Sub (W-61)					\$ 379,113	\$ 280,828	SPS	
124		226,156	\$ 198,350			\$ 226,156	\$ 198,350	SPS	
125	Elec Tran-Line OH-NM-115KV-FEC Intg-Pleasant Hill Sub (W-64)	\$ 320,634	\$ 266,842			\$ 320,634	\$ 266,842	SPS	
126	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)					\$ 130,007			
127		\$ 42,771				\$ 42,771			
128			\$ 565,679				\$ 565,679		
129						\$ 1,311			
130		5 118,128				\$ 118,128			
131			\$ 4,861,611			\$ 5,262,080			
132		1,183,398				\$ 1,183,398			
133			\$ 3,004,258			\$ 3,251,730			
134			\$ 1,027,472 \$ 367.080				\$ 1,027,472		
135	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line St Line Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line St Lin					\$ 397,317 \$ 3,571,105			
130			\$ 3,299,320 \$ 138.334			\$ 3,571,105 \$ 221,123			
138		\$ 1,390,044				\$ 1,390,044			
139						\$ 589,412			
140		392,438				\$ 392,438			
141		2,168				\$ 2,168			
142			\$ 2,412,974			\$ 2,695,288			
143			\$ 732			\$ 749		SPS	
144			\$ 1,099,938			\$ 1,209,593			
145	Elec Tran-Line OH-TX- 69KV-Coulter Intg-Soncy (Y-72)		\$-				\$-	SPS	
146			\$ 941,714			\$ 1,048,012			
147	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub		\$ 329,512				\$ 329,512		
148						\$ 177,014			
149						\$ 102,885			
150		5 702,113				\$ 702,113			
151		\$ 320,740				\$ 320,740			
152			\$ 486,188				\$ 486,188		
153		590,069 5159.673	\$ 571,932				\$ 571,932		
154						•			
155 156			\$ 749 \$ 162,499			\$ 958 \$ 207,734		SPS	
150		827,024				\$ 207,734 \$ 827,024			
157						\$ 191,926			
150			\$ 1,266,024			\$ 1,377,346			
160			\$ 4,320,185			\$ 4,700,063			
161						\$ 271,183			
		5 100,162				\$ 100,162			

Worksheet O - Radial Line Investment

Line	De diel Lies / Asset Lassting	Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial	0	Deals
No.	Radial Line / Asset Location Projected for Billing Year = 2024 (Note 1)	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer	Reclass
	In Service Prior to October 1, 2005:								
400		\$ 170.396	¢ 405.000			¢ 470.000	\$ 135.920	000	
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 170,396 \$ 991				\$ 170,396 \$ 991		SPS	
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 991				\$ 81.170			
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 74,974				\$ 74,974			
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 74,974				\$ 1,394			
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 199,518				\$ 199,518			
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 199,518				\$ 199,518		SPS	
	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 3,656,525				\$ 3,656,525			
	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 2,632,356				\$ 2,632,356			
	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 2,632,356 \$ 325,753				\$ 2,032,350 \$ 325.753			
	Elec Tran-Line OH-TX- 69KV-Northwest Intg-Hastings (Z-34)								
	Elec Tran-Line UG-TX- 69KV-Lawrence Park Sub-Soncy Sub Elec Tran-Line OH-TX- 69KV-Structure #465-Bailey Co Sub (TX Portion) (Z-50)	\$ 481,332 \$ 52,559				\$ 481,332 \$ 52,559			
	Elec Tran-Line OH-TX- 69KV-Lubbock East Int-Garza Post								
	Elec Tran-Line OH-TX- 69KV-Lynn Co Intg-Graham Intg (Z-61)	\$ 43,688 \$ 609,283				\$ 43,688			
	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap					\$ 609,283 \$ 3,144,825			
	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap								
	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 3,893,641				\$ 3,893,641			
	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 26,264				\$ 26,264			
	Elec Tran-Line OH-TX- 69KV-Gaines Co Int-Legacy Sub (Z-80)	\$ 134,212				\$ 134,212			
	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Cox Intg (Z-83)	\$ 179,990 \$ 232,526				\$ 179,990			
	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)					\$ 232,526			
	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 515,778 \$ 4,338				\$ 515,778 \$ 4,338			
	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)								
	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 14,702				\$ 14,702			
	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$ 525,893				\$ 525,893			
	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$ 1,896 \$ 8.420				\$ 1,896			
	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int					\$ 8,420			
	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Terry Co Int	\$ 2,490				\$ 2,490			
	Elec Tran-Line OH-TX-115KV-Sunset Sub-Puckett West Sub (T-37)	\$ 137,244				\$ 137,244			
	Elec Tran-Line OH-TX-115KV-Pringle-Phillips Cogen (T-49)	\$ 9,330				\$ 9,330			
	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	\$ 766				\$ 766		SPS	
	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)		\$ -			\$ -	\$ -	SPS	
	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)		\$ -			\$ -	\$ -	SPS	
	Elec Tran-Line OH-TX-115KV-Hereford Sub-Cargill Sub (T-58)	\$ 547				\$ 547		SPS	
	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$ 1,657				\$ 1,657			
	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$ 1,264,726				\$ 1,264,726			
	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$ 1,040,990				\$ 1,040,990			
	Elec Tran-Line OH-TX-115KV-Randall Co Int-Happy Int	\$ 3,777 \$ 1.017				\$ 3,777			
	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)					\$ 1,017		SPS	
	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$ 28,238				\$ 28,238			
	Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap	\$ 633,869				\$ 633,869			
	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst (T-89)	\$ 3,572				\$ 3,572			
	Elec Tran-Line OH-TX-115KV-Russell Pool Substation-Higg Substation (T-91)	\$ 101,246				\$ 101,246			
	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 70,695				\$ 70,695			
	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 56,107				\$ 56,107			
209	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 14,962	\$ 14,323			\$ 14,962	\$ 14,323	SPS	

Worksheet O Table 35

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Worksheet O - Radial Line Investment

AL -		Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial		
No.	Radial Line / Asset Location	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer	Reclass?
	Projected for Billing Year = 2024 (Note 1)								
	In Service Prior to October 1, 2005: EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 176,550	\$ 169,015			\$ 176,550	169,015	SPS	
			\$ 2,435			\$ 2,544			
212	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)		\$ 2,077			\$ 2,169			
			\$ 8,477			\$ 9,175		SPS	
			\$ 76,056			\$ 80,272			
		*	\$ 42,785 \$ 9.326			\$ 43,246			
		• •,• •=	\$			\$ 9,842 \$ 111		SPS	
			\$ 72			\$ 74		SPS	
			\$ 131,265			\$ 212,048			
			\$ 250,191			\$ 273,472	250,191	SPS	
			\$ 7,114			\$ 8,317			
			\$ 30,186			\$ 35,289			
		\$ 19,685 \$ 98,428	\$ 16,388 \$ 69,575			\$ 19,685 \$ 98,428		SPS	
			\$ 69,575 \$ 164,651			\$ 98,428 \$ 201,354		SPS	
			\$ 14,292			\$ 18,275			
			\$ 6,005			\$ 7,679			
			\$ 781			\$ 998		SPS	
			\$ 6,185			\$ 7,909			
			\$ 124,786			\$ 159,561			
			\$ 601			\$ 768		SPS	
			\$ 99,397			\$ 112,643	\$ 99,397	SPS	
			\$- \$180			\$ 255	5 180	SPS SPS	
			\$ 21,582			\$ 30,632			
			\$ 6,811			\$ 9,771			
			\$ 1,086,682			\$ 1,226,301			
		\$ 428,591	\$ 233,287			\$ 428,591	233,287	SPS	
		• •,•••	\$ 2,946			\$ 3,703			
			\$ 27,236			\$ 52,303			
			\$ 386,844			\$ 498,676			
			\$ 85,751 \$ 656			\$ 110,540 \$ 925			
			\$ 030 \$ 81.379			\$ 118,102			
	Elec Tran-Line OH-TX-115KV-Dallum Co Int-Sherman Co Sw Sta (W-05)	• · · • • · · • •	\$ 7,339			\$ 9,579			
	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Seminole Interchange (W-11)	• •,•••	\$ 76,837			\$ 99,412			
								SDS	
	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29)	\$ 3,234	\$ 2,838			\$ 3,234	2,030		
			\$2,838 \$2,017			\$ 3,234 \$ 2,298			
248 249	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34)	\$ 2,298 \$ 108,703	\$ 2,017 \$ 86,355			\$ 2,298 \$ 108,703	2,017 86,355	SPS SPS	
248 249 250	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34)	\$ 2,298 \$ 108,703 \$ 9,905	\$ 2,017			\$ 2,298	2,017 86,355	SPS SPS	
248 249 250 251	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochittree County Interchange (W-29) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-Gaines County Intg-Johnson Draw (W-35)	\$ 2,298 \$ 108,703 \$ 9,905 \$ -	\$2,017 \$86,355 \$7,956 \$-	\$ 17.826.861		\$ 2,298 \$ 108,703 \$ 9,905	2,017 86,355 7,956	SPS SPS	_
248 249 250 251	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochitree County Interchange (W-29) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-Gaines County Intg-Johnson Draw (W-35)	\$ 2,298 \$ 108,703 \$ 9,905	\$2,017 \$86,355 \$7,956 \$-	\$ 17,826,861		\$ 2,298 \$ 108,703 \$ 9,905	2,017 86,355 7,956	SPS SPS	_
248 249 250 251 252	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochittree County Interchange (W-29) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-Gaines County Intg-Johnson Draw (W-35)	\$ 2,298 \$ 108,703 \$ 9,905 \$ -	\$2,017 \$86,355 \$7,956 \$-	\$ 17,826,861		\$ 2,298 \$ 108,703 \$ 9,905	2,017 86,355 7,956	SPS SPS SPS	
248 249 250 251 252 South	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochitree County Interchange (W-29) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-Gaines County Intg-Johnson Draw (W-35) Total In Service Prior to October 1, 2005	\$ 2,298 \$ 108,703 \$ 9,905 \$ -	\$2,017 \$86,355 \$7,956 \$-	\$ 17,826,861		\$ 2,298 \$ 108,703 \$ 9,905	2,017 86,355 7,956	SPS SPS SPS	orksheet O Table 35
248 249 250 251 252 South	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochitree County Interchange (W-29) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-Gaines County Intg-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company	\$ 2,298 \$ 108,703 \$ 9,905 \$ - \$ 100,893,725	\$ 2,017 \$ 86,355 \$ 7,956 \$ - \$ 81,734,307		\$ 14,736,022	\$ 2,298 \$ 108,703 \$ 9,905 \$ 83,066,864	2,017 86,355 7,956 66,998,286	SPS SPS SPS	
248 249 250 251 252 South Works	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochitree County Interchange (W-29) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-Gaines County Intg-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment	\$ 2,298 \$ 108,703 \$ 9,905 \$ 100,893,725 Total Radial	\$ 2,017 \$ 86,355 \$ 7,956 \$ - \$ 81,734,307 Total Radial	Wholesale Radial	\$ 14,736,022 Wholesale Radial	\$ 2,298 3 \$ 108,703 3 \$ 9,905 3 \$ 83,066,864 3 Retail Radial	2,017 86,355 7,956 66,998,286 Retail Radial	SPS SPS SPS	Table 35
248 249 250 251 252 South Works Line <u>No.</u>	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochitree County Interchange (W-29) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-Gaines County Intg-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company	\$ 2,298 \$ 108,703 \$ 9,905 \$ - \$ 100,893,725	\$ 2,017 \$ 86,355 \$ 7,956 \$ - \$ 81,734,307		\$ 14,736,022	\$ 2,298 \$ 108,703 \$ 9,905 \$ 83,066,864	2,017 86,355 7,956 66,998,286	SPS SPS SPS	
248 249 250 251 252 South Works Line <u>No.</u>	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochitree County Interchange (W-29) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet 0 - Radial Line Investment Radial Line / Asset Location	\$ 2,298 \$ 108,703 \$ 9,905 \$ 100,893,725 Total Radial	\$ 2,017 \$ 86,355 \$ 7,956 \$ - \$ 81,734,307 Total Radial	Wholesale Radial	\$ 14,736,022 Wholesale Radial	\$ 2,298 3 \$ 108,703 3 \$ 9,905 3 \$ 83,066,864 3 Retail Radial	2,017 86,355 7,956 66,998,286 Retail Radial	SPS SPS SPS	Table 35
248 249 250 251 252 South Works Line <u>No.</u>	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochitree County Interchange (W-29) Elec Tran-Line OH-TX-115KV-AIFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-Gaines County Intg-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment <u>Radial Line / Asset Location</u> <u>Projected for Billing Year = 2024 (Note 1)</u> In Service October 1, 2005 and Later:	\$ 2,298 \$ 108,703 \$ 9,905 \$ 100,893,725 Total Radial	\$ 2.017 \$ 86,355 \$ 7,956 \$	Wholesale Radial	\$ 14,736,022 Wholesale Radial	\$ 2,298 \$ 108,703 \$ 9,905 \$ 83,066,864 \$ 84,053 \$ 83,066,864 \$ 84,053 \$ 84,055 \$ 84,055\$ \$ 84,055\$\$ 84,055\$ \$ 84,055\$ \$ 84,055\$	8 2,017 86,355 7,956 7,956 66,998,286 Retail Radial <u>Net Plant \$</u> 334,909 334,909	SPS SPS SPS W <u>Customer</u> SPS	Table 35
248 249 250 251 252 South Works Line <u>No.</u> 253 254	Elec Tran-Line OH-TX-115KV-ADFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-Gaines Courty Intg-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment Radial Line / Asset Location Projected for Billing Year = 2024 (Note 1) In Service October 1, 2005 and Later: Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 2,298 \$ 108,703 \$ 9,905 \$	\$ 2,017 \$ 86,355 \$ 7,956 \$	Wholesale Radial	\$ 14,736,022 Wholesale Radial <u>Net Plant \$</u>	\$ 2,298 3 \$ 108,703 5 \$ 9,905 5 \$ 83,066,864 5 Retail Radial <u>Gross Plant \$</u> \$ 372,860 5 \$ 1,325,680 5	\$ 2,017 86,355 7,956 \$ 66,998,286 7,956 7,956 Retail Radial Net Plant \$ 334,909 \$ 1,200,846 1,200,846 1,200,846	SPS SPS SPS V Customer SPS SPS	Table 35
248 249 250 251 252 South Works Line <u>No.</u> 253 254 255	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment Radial Line / Asset Location Projected for Billing Year = 2024 (Note 1) In Service October 1, 2005 and Later: Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Rayae Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Rayae Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Rayae Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Rayae Intg-Navaja 455 (W-22)	\$ 2,298 \$ 108,703 \$ 9,905 \$	\$ 2,017 \$ 86,355 \$ 7,956 \$	Wholesale Radial	\$ 14,736,022 Wholesale Radial <u>Net Plant \$</u>	\$ 2,298 3 \$ 108,703 3 \$ 9,905 3 \$ 83,066,864 3 Retail Radial <u>Gross Plant \$</u> \$ 372,860 3 \$ 1,325,680 3 \$ 1,325,680 3	\$ 2,017 \$ 86,355 \$ 7,956 \$ 66,998,286 Retail Radial Net Plant \$ \$ 334,909 \$ 1,200,846 \$ 88,896	SPS SPS SPS V Customer SPS SPS SPS SPS	Table 35
248 249 250 251 252 South Works Line <u>No.</u> 253 254 255 256	Elec Tran-Line OH-TX-115KV-ADFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment <u>Radial Line / Asset Location</u> <u>Projected for Billing Year = 2024 (Note 1)</u> In Service October 1, 2005 and Later: Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Ragie Creek Intg-Navajo 4&5 (W-22) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 2,298 \$ 108,703 \$ 9,905 \$	\$ 2,017 \$ 86,355 \$ 7,956 \$ - \$ 81,734,307 Total Radial <u>Net Plant \$</u> \$ 334,909 \$ 1,200,846 \$ 88,896 \$ 148,678	Wholesale Radial	\$ 14,736,022 Wholesale Radial <u>Net Plant \$</u>	\$ 2,298 \$ 108,703 \$ 9,905 \$ 83,066,864 \$ 83,066,864 \$ 83,066,864 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,96,881 \$ 196,881 \$ 196,88	\$ 2,017 86,355 86,355 7,396 \$ 66,998,286 86,998,286 86,998,286 86,998,286 1,200,846 88,896 1,200,846 88,896 84,678 148,678	SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS	Table 35
248 249 250 251 252 South Works Line <u>No.</u> 253 254 255 256 257	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochitree County Interchange (W-29) Elec Tran-Line OH-TX-115KV-AIFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-Gaines County Intg-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment Radial Line / Asset Location Projected for Billing Year = 2024 (Note 1) In Service October 1, 2005 and Later: Elec Tran-Line OH-NM-115KV-Roavel Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 2,298 \$ 108,703 \$ 9,905 \$	\$ 2,017 \$ 86,355 \$ 7,956 \$ 81,734,307 Total Radial <u>Net Plant \$</u> \$ 334,909 \$ 1,200,846 \$ 8,896 \$ 39,882	Wholesale Radial	\$ 14,736,022 Wholesale Radial <u>Net Plant \$</u>	\$ 2,298 3 \$ 108,703 3 \$ 9,905 3 \$ 83,066,864 3 Retail Radial <u>Gross Plant \$</u> \$ 372,860 3 \$ 1,325,690 3 \$ 161,155 3 \$ 196,881 3 \$ 196,881 3 \$ 2,812 3 \$ 2,812 3 \$ 2,812 3 \$ 3,812 4 \$ 2,812 3 \$ 3,812 4 \$ 3,915 5 \$	\$ 2,017 \$ 86,355 \$ 7,956 66,998,286 Retail Radial <u>Net Plant \$</u> \$ 334,909 \$ 1,200,846 \$ 88,896 \$ 148,678 \$ 39,878	SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS	Table 35
248 249 250 251 252 South Works Line <u>No.</u> 253 254 255 256 257 258	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment Radial Line / Asset Location Projected for Billing Year = 2024 (Note 1) In Service October 1, 2005 and Later: Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-22) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 2,298 \$ 108,703 \$ 9,905 \$	\$ 2,017 \$ 86,355 \$ 7,956 \$ \$ 81,734,307 Total Radial <u>Net Plant \$</u> \$ 334,909 \$ 1,200,846 \$ 88,866 \$ 88,866 \$ 148,678 \$ 39,862 \$ 29,325	Wholesale Radial	\$ 14,736,022 Wholesale Radial <u>Net Plant \$</u>	\$ 2,298 3 \$ 108,703 3 \$ 9,905 3 \$ 83,066,864 3 Retail Radial <u>Gross Plant \$</u> \$ 372,860 3 \$ 1,325,680 3 \$ 1,325,680 3 \$ 1,325,680 3 \$ 196,881 3 \$ 196,881 3 \$ 52,812 3 \$ 38,833 3	\$ 2,017 \$ 86,355 \$ 7,956 \$ 66,998,286 Net Plant \$ \$ 334,909 \$ 1,200,846 \$ 88,865 \$ 148,678 \$ 29,325	SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS	Table 35
248 249 250 251 252 South Works 253 254 255 256 256 257 257 257 258 259	Elec Tran-Line OH-TX-115KV-APERAC-Inhonson Draw (W-34) Elec Tran-Line OH-TX-115KV-APERAC-Lohnson Draw (W-34) Elec Tran-Line OH-TX-115KV-Gaines County Intg-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment <u>Radial Line / Asset Location</u> Projected for Billing Year = 2024 (Note 1) In Service October 1, 2005 and Later: Elec Tran-Line OH-NM-115KV-Roswell Inty-Sierra Sub (#2 (U-06) Elec Tran-Line OH-NM-115KV-Roswell Inty-Sierra Sub (#2 (U-06) Elec Tran-Line OH-NM-115KV-Ragie Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 2,208 \$ 108,703 \$ 9,905 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 1325,690 \$ 1,325,690 \$ 161,155 \$ 196,881 \$ 52,812 \$ 38,833 \$ 1,837,7039	\$ 2,017 \$ 86,355 \$ 7,956 \$	Wholesale Radial	\$ 14,736,022	\$ 2,298 \$ 108,703 \$ 9,905 \$ 83,066,864 \$ 83,066,864 \$ 83,066,864 \$ 1,325,690 \$ 161,155 \$ 161,155 \$ 164,155 \$ 16	\$ 2,017 \$ 86,355 \$ 7,956 66,998,286 Retail Radial <u>Net Plant \$</u> \$ 334,909 1,200,846 \$ 48,896 \$ 148,678 \$ 39,882 \$ 29,325 \$ 1,553,020	SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS	Table 35
248 249 250 251 252 South Works Line <u>No.</u> 253 254 255 256 257 258 259 269 269	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment Radial Line / Asset Location Projected for Billing Year = 2024 (Note 1) In Service October 1, 2005 and Later: Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Kagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotilo Sub (W-26)	\$ 2,298 \$ 108,703 \$ 9,905 \$	\$ 2,017 \$ 86,355 \$ 7,956 \$ \$ 81,734,307 Total Radial <u>Net Plant \$</u> \$ 334,909 \$ 1,200,846 \$ 88,866 \$ 88,866 \$ 148,678 \$ 39,862 \$ 29,325	Wholesale Radial	\$ 14,736,022	\$ 2,298 3 \$ 108,703 3 \$ 9,905 3 \$ 83,066,864 3 Retail Radial <u>Gross Plant \$</u> \$ 372,860 3 \$ 1,325,680 3 \$ 1,325,680 3 \$ 1,325,680 3 \$ 196,881 3 \$ 196,881 3 \$ 52,812 3 \$ 38,833 3	\$ 2,017 \$ 86,355 \$ 7,956 \$ 66,998,286 Retail Radial Net Plant \$ \$ 334,909 \$ 148,678 \$ 29,325 \$ 148,678 \$ 39,825 \$ 1,553,020 \$ 103,877	SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS	Table 35
248 249 250 251 252 South Works Line <u>No.</u> 253 254 255 256 257 258 259 260 261	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AGines County Intg-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment <u>Radial Line / Asset Location</u> <u>Projected for Billing Year = 2024 (Note 1)</u> In Service October 1, 2005 and Later: Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-25) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotilo Sub (W-25) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotilo Sub (W-25)	\$ 2,298 \$ 108,703 \$ 9,905 \$	\$ 2,017 \$ 86,355 \$ 7,956 \$	Wholesale Radial	\$ 14,736,022	\$ 2,298 \$ 108,703 \$ 9,905 \$ 8,066,864 \$ 8,066,864 \$ 8,066,864 \$ 1,325,680 \$ 1,327,820 \$ 3,833 \$ 1,337,039 \$ 1,22,874 \$ 1,2	5 2,017 66,355 7,356 66,998,286 98,286 Net Plant 5 6 334,909 5 1,200,846 6 148,678 5 2,9325 5 1,553,020 5 1,553,020 6 103,877 6 60,012	SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS	Table 35
248 249 250 251 252 South Works Line <u>No.</u> 253 254 255 256 257 258 259 260 261 262 262	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment <u>Radial Line / Asset Location</u> <u>Projected for Billing Year = 2024 (Note 1)</u> In Service October 1, 2005 and Later: Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-07) Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-07) Elec Tran-Line OH-NM-115KV-K-Bagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Pacos Intg-Ocotillo Sub (W-25) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25) Elec Tran-Line OH-NM-115KV-Pacos Intg-Ocotillo Sub (W-25) Elec Tran-Line OH-NM-115KV-Rober-PirtM-115-01 (U-28)	\$ 2,298 \$ 108,703 \$ 9,905 \$	\$ 2,017 \$ 86,355 \$ 7,956 \$ \$ 81,734,307 \$ 1,200,846 \$ 1,200,846 \$ 1,200,846 \$ 1,200,846 \$ 1,486,678 \$ 39,882 \$ 29,325 \$ 1,553,020 \$ 1,03,877 \$ 606,012	Wholesale Radial	\$ 14,736,022	\$ 2,298 \$ 108,703 \$ 9,905 \$ 83,066,864 \$ 83,066,864 \$ 83,066,864 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,325,680 \$ 1,96,881 \$ 52,812 \$ 196,881 \$ 196,885 \$ 196,855 \$ 196,8555 \$ 19	\$ 2,017 \$ 86,355 \$ 7,956 \$ 66,998,286 Retail Radial Net Plant \$ \$ 334,909 \$ 1,200,846 \$ 8,896 \$ 148,678 \$ 29,325 \$ 1,553,020 \$ 103,877 \$ 606,012 \$ 39,806	SPS SPS SPS SPS SPS Customer SPS SPS SPS SPS SPS SPS SPS SPS SPS SP	Table 35
248 249 250 251 252 South Works Line <u>No.</u> 253 254 256 256 256 257 258 259 260 261 262 263 263	Elec Tran-Line OH-TX-115KV-ADFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-ADFRAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment Radial Line / Asset Location Projected for Billing Year = 2024 (Note 1) In Service October 1, 2005 Source Company sheet O - Radial Line Investment Elec Tran-Line OH-NM-115KV-Rosvell Inty-Sierra Sub (#2 (U-06) Elec Tran-Line OH-NM-115KV-Rosvell Inty-Sierra Sub (#2 (U-06) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-V-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotilo Sub (W-25) Elec Tran-Line OH-NM-115KV-ADSV-PHTM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-ADSV-PHTM-115-01 (U-28)	\$ 2,298 \$ 108,703 \$ 9,905 \$ - \$ 100,893,725 \$ 100,893,739 \$ 122,874 \$ 122,874 \$ 126,840 \$ 1,998 \$ 1,998	\$ 2,017 \$ 86,355 \$ 7,956 \$	Wholesale Radial	\$ 14,736,022	\$ 2,298 \$ 108,703 \$ 9,905 \$ 33,066,864 \$ 3,066,864 \$ 3,066,864 \$ 372,860 \$ 1,325,600 \$ 161,155 \$ 196,881 \$ 196,881 \$ 196,881 \$ 1,325,800 \$ 161,155 \$ 196,881 \$ 122,874 \$ 1,327,039 \$ 1,328,7039 \$ 1,338,7039 \$ 1,328,7039 \$	\$ 2,017 \$ 86,355 \$ 7,956 \$ 66,998,286 Retail Radial Net Plant \$ \$ 334,909 \$ 1,200,846 \$ 9,882 \$ 1,200,846 \$ 9,882 \$ 1,553,020 \$ 1,03,877 \$ 9,806 \$ -	SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS	Table 35
248 249 250 251 252 South Works 253 254 255 256 257 258 256 257 258 259 260 261 262 263 264 262	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment Radial Line / Asset Location Projected for Billing Year = 2024 (Note 1) In Service October 1, 2005 Sond Later: Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotilo Sub (W-25) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotilo Sub (W-25) Elec Tran-Line OH-NM-115KV-RobBF-PHTM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-Pecos Intg-Navajo Sub (W-26) Elec Tran-Line OH-NM-115KV-Pecos Intg-Kaljore Sub (W-26) Elec Tran-Line OH-NM-115KV-Pecos Intg-Kaljore Sub (W-26)	\$ 2,298 \$ 108,703 \$ 9,905 \$	\$ 2,017 \$ 86,355 \$ 7,956 \$ - 81,734,307 Vet Plant S \$ 334,909 \$ 1,200,846 \$ 88,896 \$ 148,678 \$ 29,325 \$ 1,1253,020 \$ 103,877 \$ 606,012 \$ 039,806 \$ 1,553,020 \$ 103,877 \$ 606,012 \$ 39,806 \$ 39,806 \$ 39,802 \$ 30,802 \$ 30,	Wholesale Radial	\$ 14,736,022	\$ 2,298 \$ 108,703 \$ 9,905 \$ 8,066,864 \$ 8,066,864 \$ 8,066,864 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,327,860 \$ 1,327,870 \$	\$ 2,017 \$ 86,355 7,956 \$ 66,998,286 Retail Radial Net Plant \$ \$ 334,909 \$ 1,200,846 \$ 88,805 \$ 29,325 \$ 1,48,678 \$ 9,806 \$ 139,806 \$ 39,806 \$ 836,234	SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS	Table 35
248 249 250 251 252 South Works 253 254 255 256 256 257 258 259 260 261 262 263 264 265 265 266	Elec Tran-Line OH-TX-115KV-Aperakovanova Interchange-Ochittee County Interchange (W-29) Elec Tran-Line OH-TX-115KV-AperRaC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AperRaC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment <u>Radial Line / Asset Location</u> <u>Projected for Billing Year = 2024 (Note 1)</u> In Service October 1, 2005 and Later: Elec Tran-Line OH-NM-115KV-Roswell Inty-Sterra Sub (J-10) Elec Tran-Line OH-NM-115KV-Roswell Inty-Sterra Sub (J-10) Elec Tran-Line OH-NM-115KV-Roswell Inty-Sterra Sub (J-10) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25) Elec Tran-Line OH-NM-115KV-Rober-PHTM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-ROBF-PHTM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-Potrales Intg-Kilgore Sub (W-66) Elec Tran-Line OH-NM-115KV-Potrales Intg-Kilgore Sub (W-66)	\$ 2,208 \$ 108,703 \$ 9,905 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 122,874 \$ 38,833 \$ 1,827,039 \$ 1,22,874 \$ 1,22,874 \$ 3,74,041 \$ 3,74	\$ 2,017 \$ 86,355 \$ 7,956 \$	Wholesale Radial	\$ 14,736,022	\$ 2.298 \$ 108,703 \$ 9,905 \$ 9,905 \$ 3,066,864 \$ 3,066,864 \$ 3,066,864 \$ 3,066,864 \$ 3,0366,864 \$ 3,72,860 \$ 1,325,690 \$ 1,96,881 \$ 52,812 \$ 1,83,7039 \$ 1,22,874 \$ 1,28,7039 \$ 1,28,7039 \$ 1,28,7039 \$ 1,28,7039 \$ 1,28,7039 \$ 1,28,7039 \$ 1,41,998 \$ -1 \$ -1 \$ -1 \$ -1 \$ -1 \$ -1 \$ -1 \$ -1 \$ -1 \$ -1 \$ -1 </td <td>\$ 2,017 \$ 86,355 \$ 7,956 \$ 66,998,286 Retail Radial <u>Net Plant \$</u> \$ 334,909 \$ 1,200,846 \$ 48,896 \$ 148,678 \$ 1,500,846 \$ 39,882 \$ 1,55,020 \$ 1,55,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,553,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 39,806 \$ 2,2,325 \$ 38,6,344 \$ 2,8,792</td> <td>SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS</td> <td>Table 35</td>	\$ 2,017 \$ 86,355 \$ 7,956 \$ 66,998,286 Retail Radial <u>Net Plant \$</u> \$ 334,909 \$ 1,200,846 \$ 48,896 \$ 148,678 \$ 1,500,846 \$ 39,882 \$ 1,55,020 \$ 1,55,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,553,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 39,806 \$ 2,2,325 \$ 38,6,344 \$ 2,8,792	SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS	Table 35
248 249 250 251 251 252 South Works 255 256 257 258 258 259 260 261 262 263 264 265 266 266 266	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment Radial Line / Asset Location Projected for Billing Year = 2024 (Note 1) In Service October 1, 2005 Source Company Sheet O - Radial Line Investment Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Roade IIng-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Ing-Navajo 485 (W-22) Elec Tran-Line OH-NM-115KV-Eagle Creek Ing-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Pacos Ing-Ocotillo Sub (W-25) Elec Tran-Line OH-NM-115KV-LSOP-OTINI Sub (W-25) Elec Tran-Line OH-NM-115KV-LSOP-OTINI Sub (W-25) Elec Tran-Line OH-NM-115KV-LSOP-OTINI Sub (W-25) Elec Tran-Line OH-NM-115KV-LSOP-OTINI Sub (W-25) Elec Tran-Line OH-NM-115KV-ROB-F-PITM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-ROB-F-PITM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66) Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66) Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ 2,298 \$ 108,703 \$ 9,905 \$ - \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 1,325,690 \$ 16,155 \$ 196,881 \$ 1,325,690 \$ 16,155 \$ 196,881 \$ 52,812 \$ 38,833 \$ 1,837,039 \$ 122,874 \$ 716,840 \$ 41,998 \$ - \$ 5 -	\$ 2,017 \$ 86,355 \$ 7,956 \$ - 81,734,307 Value 1 101,200,246 \$ 1,200,246 \$ 1,200,246 \$ 1,200,246 \$ 48,696 \$ 1,200,246 \$ 339,802 \$ 2,9,325 \$ 1,553,020 \$ 103,877 \$ 606,012 \$ 39,802 \$ 3,982 \$ 2,9,325 \$ 1,553,020 \$ 103,877 \$ 606,012 \$ 39,862 \$ 3,982 \$ 3	Wholesale Radial	\$ 14,736,022	\$ 2,298 \$ 108,703 \$ 9,905 \$ 8,066,864 \$ 8,066,864 \$ 1,325,680 \$ 1,325,680 \$ 1,325,680 \$ 16,155 \$ 196,881 \$ 196,881 \$ 196,881 \$ 122,874 \$ 1,837,039 \$ 122,874 \$ 7,16,840 \$ 2,812 \$ 41,988 \$ - \$ 951,317 \$ 374,041 \$ 2,6172 \$ 2,66,712 \$ 2,66,81 \$ 1,325,680 \$	\$ 2,017 \$ 86,355 \$ 7,956 \$ 66,998,286 Retail Radial <u>Net Plant \$</u> \$ 334,909 \$ 1,200,846 \$ 48,896 \$ 148,678 \$ 1,500,846 \$ 39,882 \$ 1,55,020 \$ 1,55,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 1,553,020 \$ 1,53,020 \$ 1,53,020 \$ 1,53,020 \$ 39,806 \$ 2,2,325 \$ 38,6,344 \$ 2,8,792	SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS	Table 35
248 249 250 251 252 South Works 255 256 256 256 256 256 256 256 256 266 26	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment <u>Radial Line / Asset Location</u> Projected for Billing Year = 2024 (Note 1) In Service October 1, 2005 and Later: Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-07) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Peagle Creek Intg-Navajo 3 (W-25) Elec Tran-Line OH-NM-115KV-Pagle Creek Intg-Navajo 3 (W-26) Elec Tran-Line OH-NM-115KV-NDEF-PHTM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-Pagle Step K-100 (W-26) Elec Tran-Line OH-NM-115KV-Pagle Step K-100 (W-26) Elec Tran-Line OH-NM-115KV-Note Loving Sub-China Draw Sub (W-72)	\$ 2,298 \$ 108,703 \$ 9,905 \$ - \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 10,893,725 \$ 10,893,725 \$ 372,860 \$ 1,325,690 \$ 37,039 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 37,039 \$ 1,325,690 \$ 1,325,690 \$ 37,039 \$ 1,327,039 \$ 1,337,039 \$ 2,612 \$ 3,612 \$ 3,612	\$ 2,017 \$ 86,355 \$ 7,956 \$ 81,734,307 1011 Radial <u>Net Plant \$</u> \$ 334,909 \$ 1,200,846 \$ 88,866 \$ 88,866 \$ 88,866 \$ 148,678 \$ 39,862 \$ 103,877 \$ 606,012 \$ 39,806 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Wholesale Radial	\$ 14,736,022	\$ 2,298 \$ 108,703 \$ 9,905 \$ 9,905 \$ 83,066,864 \$ 3,066,864 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 161,155 \$ 196,881 \$ 52,812 \$ 168,833 \$ 1,837,039 \$ 1,837,041 \$ 2,61,122 \$ 1,837,039 \$	S 2,017 5 86,355 7,956 66,998,286 Retail Radial Net Plant 5 5 334,909 5 1,200,846 5 148,678 39,882 29,325 5 1,533,020 6 0,60,012 5 3,986 6 - 6 88,86,234 5 328,792 5 22,121	SPS SPS SPS SPS SPS Customer SPS SPS SPS SPS SPS SPS SPS SPS SPS SP	Table 35
248 249 250 251 252 South Works 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 265 266 267 268 269	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment Radial Line / Asset Location Projected for Billing Year = 2024 (Note 1) In Service October 1, 2005 Some Later: Elec Tran-Line OH-NM-115KV-Rosvell Inty-Sierra Sub (#2 (U-06) Elec Tran-Line OH-NM-115KV-Rosvell Inty-Sierra Sub (#2 (U-06) Elec Tran-Line OH-NM-115KV-Rosvell Inty-Sierra Sub (U-13) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25) Elec Tran-Line OH-NM-115KV-Decos Intg-Ocotillo Sub (W-25) Elec Tran-Line OH-NM-115KV-Decos Intg-Ocotillo Sub (W-26) Elec Tran-Line OH-NM-115KV-Nother Loving Sub-China Draw Sub (W-72) Elec Tran-Line OH-NM-115KV-Noth Loving Sub-China Draw Sub (W-72) Elec Tran-Line OH-NM-115KV-Noth Loving Sub-China Draw Sub (W-79)	\$ 2.208 \$ 108,703 \$ 9,905 \$ - \$ 100,893,725 \$ 100,893,735 \$ 102,870 \$ 122,874 \$ 122,874 \$ 122,874 \$ 122,874 \$ 128,744 \$ 14,998 \$ 2,61,722 \$ 3,74,041 \$ 2,61,722 \$ 2,874,041 \$ 3,935,051 \$ 100,051,051 \$ 100,051,051,051 \$ 100,051,051,051,051 \$ 100,051,051,051,051 \$ 1	\$ 2,017 \$ 86,355 \$ 7,956 \$ 7,956 \$ 81,734,307 Total Radial <u>Net Plant \$</u> \$ 334,909 \$ 1,200,846 \$ 1,200,846 \$ 1,200,846 \$ 1,200,846 \$ 1,200,846 \$ 1,200,846 \$ 1,200,846 \$ 3,982 \$ 2,322 \$ 1,553,020 \$ 103,877 \$ 606,012 \$ 39,806 \$ - \$ 836,234 \$ 328,792 \$ 2,2121 \$ - \$ 2,2121 \$ - \$ 5,755,182	Wholesale Radial	\$ 14,736,022	\$ 2.298 \$ 108,703 \$ 9,905 \$ 9,905 \$ 83,066,864 \$ 1,325,690 \$ 161,155 \$ 196,881 \$ 196,881 \$ 196,881 \$ 196,881 \$ 196,881 \$ 196,881 \$ 1,325,690 \$ 161,155 \$ 196,881 \$ 1,325,690 \$ 161,155 \$ 196,881 \$ 1,325,690 \$ 161,155 \$ 1,325,690 \$ 161,155 \$ 1,325,690 \$ 161,155 \$ 1,325,690 \$ 161,155 \$ 1,325,690 \$ 161,155 \$ 5,212 \$ 3,74,041 \$ \$ 2,51,317 \$ 3,74,041 \$ 2,6,172 \$ 2,830,151 \$ 8,830,151 \$ 1,857 \$ 1,857	\$ 2,017 \$ 86,355 \$ 7,956 \$ 66,998,286 Retail Radial Net Plant \$ \$ 334,909 \$ 1,200,846 \$ 334,909 \$ 1,200,846 \$ 334,909 \$ 1,200,846 \$ 334,909 \$ 1,200,846 \$ 39,806 \$ 1,553,020 \$ 1,553,020 \$ 39,806 \$ - \$ 338,792 \$ 338,792 \$ 338,792 \$ 338,792 \$ 2,2121 \$ 7,555,182	SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS	Table 35
248 249 250 251 252 South Works 253 254 255 256 257 258 260 261 262 263 264 265 264 265 264 266 266 266 266 266 266 266 266 266	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment Radial Line / Asset Location Projected for Billing Year = 2024 (Note 1) In Service October 1, 2005 State 11 In Service October 1, 2005 State 11 In Service October 1, 2005 State 11 Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Roadrunner Sub (W-25) Elec Tran-Line OH-NM-115KV-Pecos Intg-Octolilo Sub (W-25) Elec Tran-Line OH-NM-115KV-LOSO-PHTM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-LOSO-PHTM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-NOBE-PHTM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-NOBE-PHTM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-NOBE-PHTM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-NOBE-PHTM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-NOBE Sub (W-66) Elec Tran-Line OH-NM-115KV-NOBE Sub Sub (W-26) Elec Tran-Line OH-NM-115KV-NOBE Sub Sub China Draw Sub (W-72) Elec Tran-Line OH-NM-115KV-NORT Loving Sub-China Draw Sub (W-72) Elec Tran-Line OH-NM-115KV-NORT Loving Sub-China Draw Sub (W-72) Elec Tran-Line OH-NM-115KV-NORT Loving Sub-China Draw Sub (W-72) Elec Tran-Line OH-NM-115KV-Pondreson Sub-Chine Traw Sub (W-74) Elec Tran-Line OH-NM-115KV-Pondreso	\$ 2,298 \$ 108,703 \$ 9,905 \$	\$ 2,017 \$ 86,355 \$ 7,956 \$	Wholesale Radial	\$ 14,736,022	\$ 2,298 \$ 108,703 \$ 9,905 \$ 9,905 \$ 83,066,864 \$ 1,325,680 \$ 1,325,680 \$ 1,325,680 \$ 16,811 \$ 52,812 \$ 16,841 \$ 52,812 \$ 38,833 \$ 1,837,039 \$ 1,22,874 \$ 716,840 \$ 1,837,039 \$ 1,22,874 \$ 38,833 \$ 1,837,039 \$ 12,874 \$ 374,041 \$ 2,6172 \$ 374,041 \$ 2,6172 \$ 8,830,151 \$ 8,830,151 \$ 8,62,6125 \$ 5,57,16,251 \$ 5,5	\$ 2,017 \$ 86,355 \$ 7,956 \$ 66,998,286 Retail Radial Net Plant \$ 1 \$ 334,909 \$ 1,200,846 \$ 8,89,882 \$ 29,325 \$ 1,13,877 \$ 606,012 \$ 328,702 \$ 836,234 \$ 328,702 \$ 22,121 \$ 7,555,182 \$ 7,556,3700	SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS	Table 35
248 249 250 250 251 252 South Works 253 254 255 256 257 258 259 261 263 264 263 264 265 266 264 265 266 264 265 266 267 267 270	Elec Tran-Line OH-TX-115KV-ADFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-ADFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-ADFRAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment <u>Radial Line / Asset Location</u> Projected for Billing Year = 2024 (Note 1) In Service October 1, 2005 and Later: Elec Tran-Line OH-NM-115KV-Rosvell Inty-Sierra Sub (1/21) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-26) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-72) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-72) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-72) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-73) Elec Tran-Line OH-NM-115KV-Pecos Int	\$ 2,208 \$ 108,703 \$ 9,905 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 122,874 \$ 372,860 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,327,840 \$ 1,22,874 \$ 3,833 \$ 1,837,039 \$ 1,22,874 \$ 3,843 \$ 1,22,874 \$ 3,12,840 \$ 1,22,874 \$ 1,22,874 \$ 3,12,840 \$ 1,22,874 \$ 1,22,122,122 \$ 1,22,122 \$ 1,222 \$ 1	\$ 2,017 \$ 86,355 \$ 7,956 \$	Wholesale Radial	\$ 14,736,022	\$ 2,298 \$ 108,703 \$ 9,905 \$ 9,905 \$ 83,066,864 \$ 1,325,680 \$ 1,325,680 \$ 1,325,680 \$ 16,811 \$ 52,812 \$ 16,841 \$ 52,812 \$ 38,833 \$ 1,837,039 \$ 1,22,874 \$ 716,840 \$ 1,837,039 \$ 1,22,874 \$ 38,833 \$ 1,837,039 \$ 12,874 \$ 374,041 \$ 2,6172 \$ 374,041 \$ 2,6172 \$ 8,830,151 \$ 8,830,151 \$ 8,62,6125 \$ 5,57,16,251 \$ 5,5	\$ 2,017 \$ 86,355 \$ 7,956 \$ 66,998,286 \$ 66,998,286 \$ 86,355 \$ 334,909 \$ 1,200,846 \$ 88,896 \$ 1,200,846 \$ 88,896 \$ 1,553,020 \$ 1,553,020 \$ 1,553,020 \$ 3,882 \$ 28,872 \$ 28,872 \$ 22,121 \$ 7,555,182 \$ 7,555,182 \$ 5,063,790 \$ 3,02,212	SPS SPS SPS SPS SPS Customer SPS SPS SPS SPS SPS SPS SPS SPS SPS SP	Table 35
248 249 250 251 252 South Works 255 255 255 255 255 255 255 255 255 25	Elec Tran-Line OH-TX-115KV-APERAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-15KV-APERAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-APERAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment <u>Radial Line / Asset Location</u> <u>Projected for Billing Year = 2024 (Note 1)</u> In Service October 1, 2005 and Later: Elec Tran-Line OH-NM-115KV-Roswell Inty-Sierra Sub (U-13) Elec Tran-Line OH-NM-115KV-Roswell Inty-Sierra Sub (U-13) Elec Tran-Line OH-NM-115KV-Roswell Inty-Sierra Sub (U-13) Elec Tran-Line OH-NM-115KV-Roswell Inty-Sierra Sub (V-23) Elec Tran-Line OH-NM-115KV-Lagie Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Lagie Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Lagie Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-26) Elec Tran-Line OH-NM-115KV-Potales Intg-Kilgore Sub (W-26) Elec Tran-Line OH-NM-115KV-Potales Intg-Kilgore Sub (W-26) Elec Tran-Line OH-NM-115KV-NoTBF-PHTM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-NotBF Loving Sub-China Draw Sub (W-72) Elec Tran-Line OH-NM-115KV-NotBF-PHTM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-NotBF-	\$ 2.208 \$ 108,703 \$ 9.905 \$ 9.905 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 137,2860 \$ 141,155 \$ 122,874 \$ 122,874 \$ 128,7039 \$ 128,7039 \$ 128,8703 \$ 128,8703 \$ 716,840 \$ 74,041 \$ 5,716,251 \$ 3,376,152 \$ 5,4,866 \$ 1,818,935	\$ 2,017 \$ 86,355 \$ 7,956 \$	Wholesale Radial	\$ 14,736,022	\$ 2.298 \$ 108,703 \$ 9,905 \$ 9,905 \$ 3,066,864 \$ 3,066,864 \$ 3,066,864 \$ 3,066,864 \$ 3,066,864 \$ 3,72,860 \$ 1,325,690 \$ 1,96,881 \$ 5,2,812 \$ 1,83,7039 \$ 1,22,874 \$ 1,28,7039 \$ 1,22,874 \$ 1,41,998 \$ 7,16,840 \$ 7,40,41 \$ 2,6,172 \$ 3,74,041 \$ 2,6,172 \$ 3,74,041 \$ 2,6,172 \$ 3,74,041 \$ 5,716,251 \$ 3,376,152 \$ 5,4,866 \$ 1,818,935	\$ 2,017 \$ 86,355 \$ 86,355 \$ 7,956 \$ 66,998,286 Retail Radial <u>Net Plant \$</u> \$ 334,909 \$ 1,200,846 \$ 48,896 \$ 148,675 \$ 15,3020 \$ 103,877 \$ 666,938,282 \$ 29,325 \$ 1,553,020 \$ 103,877 \$ 666,012 \$ 836,234 \$ 22,121 \$ 5,063,790 \$ 3,102,212 \$ 48,672 \$ 1,869,647	SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS	Table 35
248 249 250 251 252 South Works 253 254 255 255 255 255 255 255 255 255 256 257 268 269 260 261 262 263 264 265 266 266 267 266 266 267 266 267 271 272 273	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment Radial Line / Asset Location Projected for Billing Year = 2024 (Note 1) In Service October 1, 2005 State Later: Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Roade Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Lagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Roets Intg-Octollio Sub (W-25) Elec Tran-Line OH-NM-115KV-Necos Intg-Octollio Sub (W-25) Elec Tran-Line OH-NM-115KV-NoBF-PHTM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-NOBF Lec Tran-Line OH-NM-1	\$ 2,298 \$ 108,703 \$ 9,905 \$ - \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 1,025,690 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,325,690 \$ 1,61,155 \$ 196,881 \$ 5,84,833 \$ 1,327,404 \$ 122,874 \$ 716,840 \$ 41,998 \$ - \$ 951,317 \$ 26,172 \$ - \$ 951,317 \$ 3,74,041 \$ 26,172 \$ - \$ 5,716,251 \$ 3,376,152 \$ 5,4856 \$ 1,818,935 \$ 1,818,93	\$ 2,017 \$ 86,355 \$ 7,956 \$ -7 \$ 81,734,307 Total Radial <u>Net Plant \$</u> \$ 334,909 \$ 1,200,846 \$ 88,696 \$ 1,200,846 \$ 39,862 \$ 29,325 \$ 1,555,020 \$ 103,877 \$ 6006,012 \$ 39,802 \$ 29,325 \$ 1,555,020 \$ 328,792 \$ 22,121 \$ -5 \$ 5,063,790 \$ 3,02,212 \$ 4,8762 \$ 1,649,647 \$ 1,049,647 \$ 1,06,890 \$ 1,059,046 \$ 1,055,182 \$ 1,055,182	Wholesale Radial	\$ 14,736,022	\$ 2.298 \$ 108,703 \$ 9,905 \$ 9,905 \$ 8,066,864 \$ 8,066,864 \$ 3,066,864 \$ 3,066,864 \$ 3,066,864 \$ 3,066,864 \$ 3,066,864 \$ 3,066,864 \$ 3,066,864 \$ 3,026,860 \$ 1,325,690 \$ 1,61,155 \$ 196,881 \$ 1,96,881 \$ 1,96,881 \$ 1,22,874 \$ 1,837,039 \$ 1,237,039 \$ 1,216,840 \$ 4,128 \$ 4,128 \$ 4,128 \$ 2,61,127 \$ 8,830,151 \$ 3,376,152 \$ 5,4856 \$ 1,818,935 > 1,246,557	\$ 2,017 \$ 86,355 \$ 7,956 \$ 66,998,286 Retail Radial Net Plant 5 \$ 334,909 \$ 1,200,846 \$ 8,896 \$ 1,48,678 \$ 29,325 \$ 1,553,020 \$ 338,979 \$ 36,872 \$ 1,553,020 \$ 36,872 \$ 36,234 \$ 2,2,121 \$ 7,555,182 \$ 7,555,182 \$ 3,00,212 \$ 4,762 \$ 1,06,890 \$ 1,049,647 \$ 1,06,890	SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS	Table 35
248 249 250 251 252 South Works 253 254 255 256 255 256 257 258 259 260 261 262 263 264 265 266 265 266 265 266 265 266 267 268 267 271 272 273	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-35) Total In Service Prior to October 1, 2005 western Public Service Company sheet O - Radial Line Investment Radial Line / Asset Location Projected for Billing Year = 2024 (Note 1) In Service October 1, 2005 State Later: Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06) Elec Tran-Line OH-NM-115KV-Roade Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Lagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Roets Intg-Octollio Sub (W-25) Elec Tran-Line OH-NM-115KV-Necos Intg-Octollio Sub (W-25) Elec Tran-Line OH-NM-115KV-NoBF-PHTM-115-01 (U-28) Elec Tran-Line OH-NM-115KV-NOBF Lec Tran-Line OH-NM-1	\$ 2.208 \$ 108,703 \$ 9.905 \$ 9.905 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 100,893,725 \$ 137,2860 \$ 141,155 \$ 122,874 \$ 122,874 \$ 128,7039 \$ 128,7039 \$ 128,8703 \$ 128,8703 \$ 716,840 \$ 74,041 \$ 5,716,251 \$ 3,376,152 \$ 5,4,866 \$ 1,818,935	\$ 2,017 \$ 86,355 \$ 7,956 5 81,734,307 7 total Radial <u>Net Plant \$</u> \$ 334,909 \$ 1,200,846 \$ 88,696 \$ 1,200,846 \$ 88,696 \$ 1,200,846 \$ 39,882 \$ 29,325 \$ 1,555,020 \$ 103,877 \$ 6006,012 \$ 39,802 \$ 29,325 \$ 1,555,020 \$ 328,792 \$ 22,121 \$	Wholesale Radial	\$ 14,736,022	\$ 2.298 \$ 108,703 \$ 9,905 \$ 9,905 \$ 3,066,864 \$ 3,066,864 \$ 3,066,864 \$ 3,066,864 \$ 3,066,864 \$ 3,72,860 \$ 1,325,690 \$ 1,96,881 \$ 5,2,812 \$ 1,83,7039 \$ 1,22,874 \$ 1,28,7039 \$ 1,22,874 \$ 1,41,998 \$ 7,16,840 \$ 7,40,41 \$ 2,6,172 \$ 3,74,041 \$ 2,6,172 \$ 3,74,041 \$ 2,6,172 \$ 3,74,041 \$ 5,716,251 \$ 3,376,152 \$ 5,4,866 \$ 1,818,935	\$ 2,017 \$ 86,355 \$ 7,956 \$ 66,998,286 Retail Radial Net Plant 5 \$ 334,909 \$ 1,200,846 \$ 8,896 \$ 1,48,678 \$ 29,325 \$ 1,553,020 \$ 338,979 \$ 36,872 \$ 1,553,020 \$ 36,872 \$ 36,234 \$ 2,2,121 \$ 7,555,182 \$ 7,555,182 \$ 3,00,212 \$ 4,762 \$ 1,06,890 \$ 1,049,647 \$ 1,06,890	SPS SPS SPS SPS SPS SPS SPS SPS SPS SPS	Table 35

276 Elec Tran-Line OH-TX-115KV-Amarillo South Intg-Spring Draw Sub (T-86)	\$	3,389,035 \$	2,464,994		\$	3,389,035 \$	2,464,994 SPS	
277 Elec Tran-Line OH-TX-115KV-East Sta-Rolling Hills Sub (U-11)	\$	- \$	-		\$	- \$	- SPS	
278 Elec Tran-Line OH-TX-115KV-Rolling Hills Sub-Cherry Street Sub (W-47)	\$	160,425 \$	133,416		\$	160,425 \$	133,416 SPS	
279 Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$	5,782,475 \$	5,007,334		\$	5,782,475 \$	5,007,334 SPS	
280 Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$	790,770 \$	684,768		\$	790,770 \$	684,768 SPS	
281 Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$	3,713,091 \$	3,215,351		\$	3,713,091 \$	3,215,351 SPS	
282 Elec Tran-Line OH-TX-115KV-Newhart-Lamton (W-53)	\$	6,940 \$	5,738		\$	6,940 \$	5,738 SPS	
283 Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$	4,343 \$	3,636		\$	4,343 \$	3,636 SPS	
284 Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$	520,668 \$	435,820		\$	520,668 \$	435,820 SPS	
285 Elec Tran-Line OH-TX-115KV-Wheeler Co Int-Coburn Creek Sub (W-78)	\$	7,165,205 \$	6,340,750		\$	7,165,205 \$	6,340,750 SPS	
286 Elec Tran-Line OH-TX-115KV-Hereford Northeast Int-New Centre Street Sub (W-82)	\$	4,971,566 \$	4,497,132		\$	4,971,566 \$	4,497,132 SPS	
287 Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$	3,550,226 \$	2,343,463		\$	3,550,226 \$	2,343,463 SPS	
288 Total In Service October 1, 2005 and Later		\$57,326,746	\$48,999,040	\$0	\$0	\$57,326,746	\$48,999,040	
289 Total Projected SPS Radial Plant	_	\$158,220,471	\$130,733,347	\$17,826,861	\$14,736,022	\$140,393,610	\$115,997,326	
290 Note 1 - Actual 2022 year end balances are used for the projected amounts.								

Worksheet O - Radial Line Investment

Line <u>No.</u> 291 <u>Actual for 1</u>		Total Radial <u>Gross Plant \$</u>	Total Radial <u>Net Plant \$</u>	Wholesale Radial <u>Gross Plant \$</u>	Wholesale Radial <u>Net Plant \$</u>	Retail Radial <u>Gross Plant \$</u>	Retail Radial <u>Net Plant \$</u>	<u>Customer</u>	<u>Reclass?</u>		
000 In Comdee I	Delay to October 4, 0005										

291	Actual for Year = 2024
292	2 In Service Prior to October 1, 2005:
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Worksheet O Table 35

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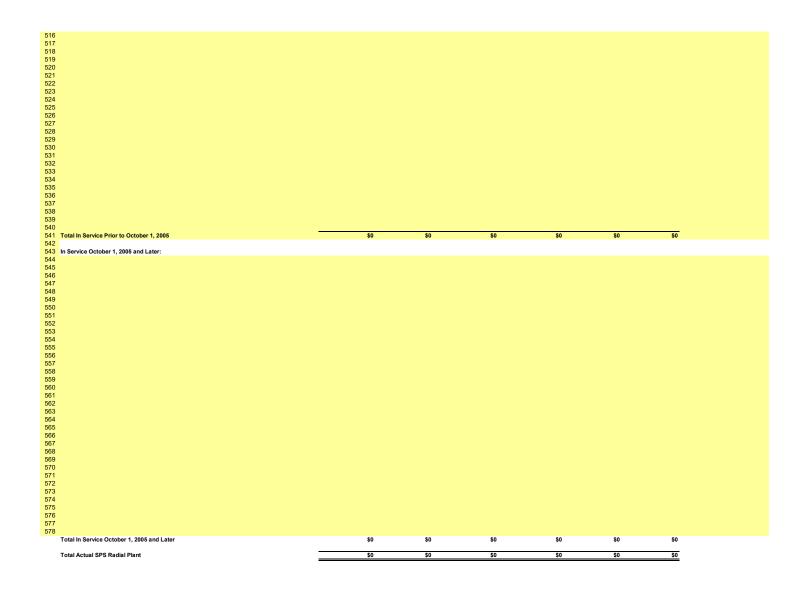
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Worksheet P

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

Determine the Revenue Requirement for Base Plan Upgrades I.

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2024

Project 69

Device-Drinkard 115 kV Capacitor - UID 50379

No.											
1			SUMMARY OF BPU UPGRADES]					
2	(a) Investmen	(b)		(c) Projected Plant	(d) Projected Revenue	(e) Actual Plant	(f) Actual Revenu	(g) Iel SPP Base Plan	(h) 2022 SPP Base Plan	(i)	(j) 2024 Projected
4	Year	Project Descrip	tion	Investment Balance	Requirement	Investment Balance		True-up Amount		True-up Amount Int.	Revenue Reg.
5	2024	Project 1	XFR-Bailey County 115/69kV Transformer - UID 10094, 10095	2,487,498	208,962	2,487,498		208,962	(7,297)	(753)	200,912
6	2024	Project 2	XFR-Mustang Station North 230/115kV Transformer - UID 10091	2,151,823	181,430	2,151,823	((6,343)	(655)	174,433
7	2024	Project 3	XFR-Denver City 115/69kV Transformer - UID 10021, 10022	2,660,479	221,923	2,660,479	((7,732)	(798)	213,393
8 9	2024 2024	Project 4	XFR-Hockley County Interchange 115/69kV Transformer - UID 10098, 10099	1,984,719 2,211,176	172,584	1,984,719	((6,090)	(628)	165,866 184,485
9 10	2024	Project 5 Project 6	XFR-Terry County Interchange 115/69kV Transformer - UID 10096, 10097 XFR-Roswell Interchange 115kV - 69kV Transformer - UID 10103	2,211,176 753,103	191,954 65,487	2,211,176 753,103	((6,770) (2,311)	(699) (238)	62,938
11	2024	Project 7	Multi-Seven Rivers-Pecos-Potash 230 kV - UID 10320, 10321, 10322	18,987,777	1,667,922	18,987,777	((59,032)	(6,092)	1,602,798
12	2024	Project 8	XFR-Yoakum County Interchange 230/115kV Transformer - UID 10332	1,445,643	127,841	1,445,643	((4,533)	(468)	122,841
13	2024	Project 9	Multi-Seminole-Hobbs 230 kV UID 10185, 10186, 10187, 10188, 10189, 10190	21,688,257	1,924,342	21,688,257	(,	(68,306)	(7,049)	1,848,987
14	2024	Project 10	XFR-Nichols 230/115kV Transformer - UID 10199	6,614,400	586,879	6,614,400	((20,832)	(2,150)	563,897
15	2024	Project 11	XFR-Lubbock East 115/69kV Transformer - 10210, 10211	2,591,006	229,892	2,591,006	((8,160)	(842)	220,891
16 17	2024 2024	Project 12 Project 13	XFR-Hale County 115/69kV Transformer - UID 10202, 10203 XFR-Cochran 115/69kV Transformer - UID 10323, 10324	2,281,837 2,887,700	204,448 258,778	2,281,837 2,887,700	((7,277) (9,212)	(751) (951)	196,419 248,615
18	2024	Project 14	Line-Curry County-North Clovis Conversion - UID 10183	722,209	65,113	722,209	((2,322)	(240)	62,552
19	2024	Project 15	Multi-Stateline-Graves Project 230/115 kV transformer 115 kV - UID 10317, 10318, 10319	14,337,080	1,312,790	14,337,080	,		(47,016)	(4,852)	1,260,922
20	2024	Project 16	Multi-Legacy Interchange 69 kV Tap, 115/69 kV Transformer - UID 10822, 10823, 10824	11,007,560	1,009,163	11,007,560	(0 1,009,163	(36,155)	(3,731)	969,277
21	2024	Project 17	Multi-Eagle Creek 115 and 69 kV Taps-115/69 kV Transformer - UID 10825, 10826, 10828	10,341,638	975,906	10,341,638	((35,238)	(3,637)	937,032
22	2024	Project 18	Multi-Dallam-Channing-Tascosa-Potter 115 kV - UID 10704, 10705, 11321, 11322	47,408,644	4,416,339	47,408,644	(,,	(158,913)	(16,400)	4,241,027
23 24	2024 2024	Project 19 Project 20	Multi-Hitchland-Texas Co 230 kV and 115 kV - UID 10200, 10201, 10326, 10327, 10328, 10329, 10330, 10331 11506 Line - Cayon East - Randall 115kV Ckt 1 Rebuild	99,673,263 6,299,283	9,302,557 676,984	99,673,263 0	(,,	(334,905) (25,825)	(34,562) (2,665)	8,933,090 648,494
24	2024	Project 20 Project 21	Multi-Cherry Sub Add 230 kV source & 115 kV Hastings Conversion - UID 11019, 11020, 11021, 11023, 11378	24,403,372	2,368,940	24,403,373	((86,175)	(8,893)	2,273,872
26	2024	Project 22	Line-Maddox Sanger SW 115 kV - UID 11029, 11316	2,172,696	203,603	2,172,696	,		(7,338)	(757)	195,508
27	2024	Project 23	Line-Maddox Station Monument 115 kV - UID 11036	1,363,405	127,140	1,363,405	((4,577)	(472)	122,091
28	2024	Project 24	Line-Brasher Tap-Roswell Interchange 115 kV - UID 11038	70,485	6,743	70,485	((244)	(25)	6,474
29	2024	Project 25	Line-Chaves CoRoswell Interchange 69/115 kV Voltage Conversion - UID 10829	8,755,385	841,449	8,755,385	((30,530)	(3,151)	807,768
30 31	2024 2024	Project 26 Project 27	Line-Plant X Station-Tolk Station West 230 kV Ckt 1 - UID 10206 Line-Terry Country Interchange-Wolfforth Interchange 115 kV CKT1 - UID 10207	42,257 1,114,783	3,799 101,938	42,257 1,114,783	(,	(135) (3,650)	(14) (377)	3,651 97,912
32	2024	Project 28	Line-Ocotillo Sub conversion 115 KV - UID 10757	2,606,913	241,687	2,606,913	((8,685)	(896)	232,106
33	2024	Project 29	XFR-Randall County Interchange 230/115 kV Transformer CKT 2 - UID 11033	8,201,772	776,139	8,201,772	((28,046)	(2,894)	745,199
34	2024	Project 30	Multi-Newhart Interchange 230 230/115 kV Transformer CKT 1 - UID 11040	13,087,676	1,277,183	13,087,676	((46,523)	(4,801)	1,225,859
35	2024	Project 31	Multi-Newhart Interchange 230 230/115 kV Transformer CKT 1 - UID 11041	19,533,721	1,906,160	19,533,715	(,,	(69,434)	(7,166)	1,829,560
36	2024	Project 32	Multi-Centre StHereford NE 115 kV Ckt 1 and Cetre St. and Hereford 115 kV Load Conversion - UID 11127	9,565,221	989,937	9,560,339	((36,586)	(3,776)	949,576
37 38	2024 2024	Project 33 Project 34	Line-Cunningham-Buckeye Tap 115 kV reconductor - UID 11046 Multi-TUCO-Woodward 345 kV - UID 11085	3,346,590 13,509,974	319,661 1,288,561	3,346,590 13,227,768	((11,579) (46,517)	(1,195) (4,800)	306,886 1,237,243
30 39	2024	Project 35	XFR-Kingsmill Interchantge 115/69 kV Transformer Ckt 2 - UID 11096	4,539,977	429,937	4,539,977	((15,538)	(1,604)	412,795
40	2024	Project 36	XFR-Northeast Hereford Int 115/69 kV Transformer CKT 1 & 2 - UID 11100, 11359	7,534,041	716,257	7,534,041	,		(25,914)	(2,674)	687,669
41	2024	Project 37	Line-Portales-Zodiac 69 kV to 115 kV Conversion - UID 11101	8,003,118	787,970	8,003,118	((28,768)	(2,969)	756,234
42	2024	Project 38	Multi-Move load from East Clovis 69 kV to East Clovis 115 kV - UID 11102	715,117	67,889	715,117	((2,455)	(253)	65,180
43	2024	Project 39	XFR - Happy County 115/69 kV Transformers - UID 11009	1,171,079	116,044	1,171,079	(,	(4,243)	(438)	111,363
44 45	2024 2024	Project 40 Project 41	Line-Harrington-Randall County 230 kV - UID 11121 XFR-Eddy County 230/115 kV Transformer CKT 2 - UID 11173	159,083 4,338,126	15,054 412,471	159,083 4,338,126	((544) (14,923)	(56) (1,540)	14,454 396,009
40	2024	Project 42	Line-Randall-Amarillo South Interchange 230 kv CKT 1 - UID 11177	12,282,082	1,162,232	12,282,082	((41,923)	(4,334)	1,115,900
47	2024	Project 43	Multi-Hitchland-Woodward 345 kV - UID 11242, 11243	9,355,020	901,560	9,355,020	((32,734)	(3,378)	865,448
48	2024	Project 44	Line-Wolfforth-Yuma Interchange 115 kV Ckt 1 Wave Trap - UID 11319	117,509	11,131	117,509	((402)	(41)	10,688
49	2024	Project 45	Multi-Cochran-Whiteface 115 kV - UID 51358	4,458,342	467,331	4,148,150	((17,324)	(1,788)	448,219
50 51	2024 2024	Project 46 Project 47	Convert Lynn County Load to 115 kV - UID 11353 Multi - Walkemeyer Tap - Walkemeyer 345/115 kV - UID 51236	8,236,157	808,419 0	8,236,157	((29,491)	(3,043)	775,885 0
51	2024	Project 47 Project 48	Device-Bushland Interchange 230 kV Capacitor - UID 50236	1,902,669	182.279	1,902,669	((6,609)	(682)	174.988
53	2024	Project 49	Sub-Move Lines Lea County 230/115 kV Sub to Hobbs Interchange - UID 50402	10,806,401	1,043,303	10,806,401	((37,899)	(3,911)	1,001,493
54	2024	Project 50	Multi-Cedar Lake Interchange 115 kV - UID 50406	6,488,528	632,437	6,488,528	(632,437	(23,031)	(2,377)	607,030
55	2024	Project 51	50958 Multi - Road Runner 115 kV Loop Rebuild	2,498,758	262,981	2,469,677	(,	(9,758)	(1,007)	252,216
56 57	2024	Project 52	XFR-TUCO 115/69 kV Transformer Ckt 3 -UID 10195	3,104,279	299,721	3,104,279	((10,888)	(1,124)	287,709
57 58	2024 2024	Project 53 Project 54	Line-Curry-Bailey 115kV - UID 10597 Multi-TUCO-Woodward 345kV - UID 10936	38,988,824 204,525,290	3,931,271 19,866,305	38,988,793 204,514,662	((144,383) (722,793)	(14,900) (74,591)	3,771,988 19,068,921
59	2024	Project 55	Intrepid West - Red Bluff - UID 50521	2,032,320	19,800,303	2,032,320	(,,	(722,793) (6,964)	(74,591) (719)	184,937
60	2024	Project 56	Multi-New Hart Interchange 230/115 kV - UID 11042	15,042,744	1,454,876	15,042,744	((52,874)	(5,457)	1,396,546
61	2024	Project 57	Multi-New Hart Interchange 230/115 kV - UID 11043	16,441,743	1,578,603	16,441,743	(0 1,578,603	(57,261)	(5,909)	1,515,433
62	2024	Project 59	Multi-New Hart Interchange 230/115 kV - UID 11045	17,478,124	1,701,956	17,478,124	((61,962)	(6,394)	1,633,600
63 64	2024 2024	Project 60 Project 61	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11052 Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11053	15,605,958 11,286,017	1,521,442 1,101,354	15,605,958 11,286,017	(,-=.,=	(55,407) (40,118)	(5,718) (4,140)	1,460,317 1,057,095
65	2024	Project 62	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11053 Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11054	16,081,415	1,101,354	16,081,415	(,	(40,118) (57,113)	(4,140) (5,894)	1,505,172
66	2024	Project 63	Multi-Kress Interchange-Kiser-Cox 115 kV - UID 11107, 11109, 50450	28,129,554	2,744,056	28,129,554	((99,947)	(10,314)	2,633,795
67	2024	Project 64	Deaf Smith Coutnty 230/115 transformer upgrade ckt 1 - UID 50516	2,972,018	297,468	2,972,018	(297,468	(10,905)	(1,125)	285,438
68	2024	Project 65	Line-Hitchland-Woodward District EHV 345 kV Double Circuit - UID 11241	51,279,400	4,951,228	51,279,400	((179,861)	(18,561)	4,752,806
69 70	2024 2024	Project 66	Line-North Plainview Line Tap 115 kV - UID 11383 Substation - North Plainview 115 kV - UID 11384	455,713 422,025	45,356	455,713 422,025	((1,660) (1,499)	(171)	43,525
70 71	2024 2024	Project 67 Project 68	XFR-Spearman 115/69/13.2 Ckt 1 Upgrade - UID 11384	422,025	41,175 85,578	422,025	((1,499) (3,096)	(155) (320)	39,521 82,162
72	2024	Project 69	Device-Drinkard 115 kV (2 and the UD) 1003	1 378 016	134 929	1 378 016		134,020	(3,030)	(508)	129 502

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73	2024	Project 70	Device-Crosby Co. 115kV Capacitor - UID 50401	1,375,747	135,780	1,375,747	0 135,		(512)	130,307
74 75	2024 2024	Project 71	Multi-Bowers-Howard 115kV Ckt 1 - UID 50453, 50591	41,008,246	4,046,431	41,008,246	0 4,046, 0 270		(15,254)	3,883,365
76	2024	Project 72 Project 73	XFR-Chaves 230/115 Transformer Ckt 2 - UID 10629 XFR-Graham 115/69 kV Ckt 1 - UID 11110	2,751,184 1,315,033	270,091 131,600	2,751,184 1,315,033	0 270, 0 131,		(1,017) (498)	259,220 126,277
70	2024	Project 74	XFR-Lubbock South 230/115/13.2 kV Ckt 2 - UID 11507	5,024,544	491,788	5,024,544	0 491,		(1,850)	472,011
78	2024	Project 75	Floyd County 115 Cap Bank Comm - UID 50523	1,780,179	174,764	1,780,179	0 174,		(658)	167,731
79	2024	Project 76	Eddy County 230/115 kV Transformer Ckt 1 - UID 11064	3,425,792	347,195	3,425,792	0 347,		(1,318)	333,111
80	2024	Project 77	XFR-Potash Junction 115/69 kV Ckt 1 - UID 50560	2,295,097	226,967	2,295,097	0 226,		(856)	217,816
81	2024	Project 78	Sub-Convert Muleshoe East 69 KV to 115 kV - UID 11104	1,560,746	155,055	1,560,746	0 155,		(585)	148,796
82	2024	Project 79	Line-Osage Station and Line Re-termination - UID 11315	11,320,931	1,151,733	11,320,373	0 1,151,		(4,375)	1,104,967
83	2024	Project 80	XFR-Grassland 230/115 kV Transformer Ckt 1 - UID 11317	3,895,976	387,843	3,895,976	0 387,		(1,465)	372,179
84	2024	Project 81	Line-Randall-South Georgia 115kV Reconductor - UID 11358	4,647,732	472,705	4,647,732	0 472,	05 (17,397)	(1,795)	453,512
85	2024	Project 82	Line-Convert Soncy Load to 115 kV - UID 11372	6,489,912	655,387	6,480,282	0 655,	87 (24,079)	(2,485)	628,823
86	2024	Project 83	Multi-Potter-Channing-/Dallam 230 kV Conversion - UID 11512	2,619,794	260,221	2,619,794	0 260,		(983)	249,718
87	2024	Project 84	Channing - Potter County 230 kV Ckt 1 - UID 11514	888,733	88,177	888,733	0 88,		(333)	84,619
88	2024	Project 85	Multi-Cedar Lake Interchange 115kV - UID 50407	9,502,419	938,233	9,502,419	0 938,		(3,537)	900,418
89	2024	Project 86	XFR-Grapevine 230/115 Transformer Ckt 1 - UID 50506	560,166	53,918	560,166	0 53,		(202)	51,759
90	2024	Project 87	XFR-Deaf Smith Couty Interchange 230/115 kV Ckt 1 - UID 50515	3,383,354	338,092	3,383,354	0 338,		(1,279)	324,424
91 92	2024	Project 88	Line-Ochiltree-Tri-County Cole 115 kV Ckt 1 - UID 50517 51450 XFR-Sundown 230/115 kV Transformer	10,290,976	1,020,650	10,290,976	0 1,020, 0 856.		(3,852)	979,467
92 93	2024 2024	Project 89 Project 90	Line-Atoka-Eagle Creek 115 kV Ckt 1 - UID 50546	7,840,848 24,537,677	856,039 2,568,427	24,513,328	0 856, 0 2,568,		(7,653) (10,006)	774,223 2,461,464
93	2024	Project 91	XFR-Happy County 115/69 kV Transformers - UID 11007	1,987,401	2,508,427 200,617	1,987,401	0 2,508,		(10,000) (761)	192,487
95	2024	Project 92	Multi-Bowers-Howard 115 kV Ckt 1 - UID 11067	2,986,636	292,994	2,986,636	0 292,		(1,103)	281,205
96	2024	Project 93	Line-Carlisle-Wolfforth 230 kV - UID 11017	29,260,626	3,008,743	29,166,951	0 3,008,		(10,594)	2,895,495
97	2024	Project 94	XFR-Swisher 230/115 kV Transformer Ckt 1 Upgrade - UID 11318	2,984,935	296,559	2,984,935	0 296,		(1,120)	284,588
98	2024	Project 95	50957 Multi - Road Runner 115 kV Loop Rebuild	2,343,495	246,614	2,332,087	0 246,		(944)	236,520
99	2024	Project 96	51050 XFR - Yoakum County Interchange 230/115 kV Ckts 1 and 2	2,706,130	285,241	3,105,033	0 285,		(1,093)	273,562
100	2024	Project 97	XFR-Crosby Co. 115/69 kV Transformer Ckt 1 - UID 11355, 11356	4,175,359	412,721	4,175,359	0 412,		(1,557)	396,081
101	2024	Project 98	XFR - Hereford Interchange 115/69 kV #1 and #2 - UID 51549	539,421	57,768	0	0 57,	68 (2,152)	(222)	55,394
102	2024	Project 99	Device-Kingsmill 115kV Capacitors - UID 50505	959,201	93,460	959,201	0 93,	60 (3,403)	(351)	89,706
103	2024	Project 100	Multi-Potter-Channing-Dallam 230 kV Conversion - UID 11515	9,885,450	981,538	9,885,450	0 981,		(3,706)	941,922
104	2024	Project 101	XFR-Howard 115/69 kV Transformers - UID 50504	1,574,317	153,625	1,574,317	0 153,		(577)	147,452
105	2024	Project 102	Device-Howard 115kV Capacitors - UID 50507	1,274,080	123,199	1,274,080	0 123,		(462)	118,259
106	2024	Project 103	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50563	4,591,699	473,751	4,613,627	0 473,		(1,806)	454,450
107	2024	Project 104	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50564	4,754,677	494,074	4,754,907	0 494,		(1,886)	473,910
108	2024	Project 105	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50565	15,363,314	1,585,600	15,363,314	0 1,585,		(6,044)	1,520,995
109	2024	Project 106	XFR-Potash Junction 115/69 kV Ckt 2 - UID 50561	2,351,184	227,709	2,351,184	0 227,		(854)	218,577
110	2024	Project 107	Quahada Switching Station 115 kV - UID 50693	7,548,072	744,330	7,543,921	0 744,		(2,852)	713,838
111	2024 2024	Project 108	Multi-Potash Junction-Road Runner 230/115 kV Ckt 1 - UID 50708, 50709	61,281,388	6,070,946	61,281,858	0 6,070,		(22,910)	5,826,041
112 113	2024	Project 109 Project 110	Sub - Coulter 115 kV - UID 61840 Line-Chavis-Price-CV Pines-Capitan 115 kV Ckt 1 - UID 50722	256,154 13,537,912	27,578 1,391,108	0 13,567,207	0 27, 0 1,391,		(106) (5,297)	26,443 1,334,487
113	2024	Project 111	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50452	13,537,912	1,464,254	14,133,970	0 1,464,		(5,583)	1,404,574
114	2024	Project 112	XFR-Hitchland 230/115 kV Ckt 2 Transfomer - UID 11508	7,016,496	713,684	7,016,496	0 713,		(2,711)	684,707
116	2024	Project 113	UID 112364	354,550	38,911	1,010,400	0 38,		527	44,549
117	2024	Project 114	Sub - Denver City Interchange South 115kV - UID112365	458,379	50,132	Ő	0 50,		738	58,018
118	2024	Project 115	UID 112425	119,527	13,085	0	0 13,		235	15,598
119	2024	Project 116	Line-Canyon East Sub-Canyon West Sub 115 kV Ckt 2 - UID 50636	4,417,682	442,292	4,417,682	0 442,		(1,673)	424,403
120	2024	Project 117	UID 112433	401,083	44,036	0	0 44,		171	45,865
121	2024	Project 118	Device-Eagle Creek 115 kV - UID 50378	1,416,993	142,456	1,416,993	0 142,	56 (5,229)	(540)	136,687
122	2024	Project 119	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50447	132,921,221	14,336,174	0	0 14,336,		(53,539)	13,763,844
123	2024	Project 120	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50451	10,382,461	1,097,254	9,701,619	0 1,097,	54 (40,748)	(4,205)	1,052,301
124	2024	Project 121	Bushland Interchange-Deaf Smith Co Interchange 230 Ckt 1 - UID 50513	249,126	25,120	249,126	0 25,		(95)	24,102
125	2024	Project 122	Line-Mustang-Shell CO2 115 kV Ckt 1 - UID 50637	18,978,593	2,000,981	18,699,621	0 2,000,	81 (74,190)	(7,656)	1,919,134
126	2024	Project 123	Line-Chavis-Price-CV Pines-Capitan 115 kV Ckt 1 - UID 50723	0	0	0	0	0 0	0	0
127	2024	Project 124	112399 Line - J08 Line Terminal Upgrade	207,053	23,942	0	0 23,		0	23,942
128	2024	Project 125	Sub-Curry County 115 kV - UID 50794	2,914,941	302,189	2,906,744	0 302,		(1,153)	289,863
129	2024	Project 126	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50819	20,972,765	2,173,673	20,954,418	0 2,173,		(8,293)	2,085,017
130 131	2024 2024	Project 127	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50820	26,809,225 5,441,812	2,779,318 563,959	26,780,303	0 2,779, 0 563.		(10,605)	2,665,953 540,957
132	2024	Project 128	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50849	6,172,633		5,441,812			(2,152) (2,441)	
132	2024	Project 129 Project 130	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50850 Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50854	7,320,292	639,753 758,624	6,172,633 7,321,077	0 639, 0 758,		(2,441)	613,660 727,683
134	2024	Project 131	Multi-Potash Junction-Road Runner 345 kV Conv UID 50862	6,881,385	712,245	6,881,385	0 712,		(2,717)	683,204
135	2024	Project 132	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50863	2,612,219	271,480	2,071,702	0 271,		(1,236)	258,261
136	2024	Project 133	Device-China Draw and Road Runner 115 kV SVC - UID 50864	27,256,274	2,732,123	27,256,274	0 2,732,		(10,340)	2,621,589
137	2024	Project 134	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50868	6,133,566	634,735	6,133,566	0 634,		(2,421)	608,856
138	2024	Project 135	Multi-Yeso Hills-China Draw-Wood Draw 115 kV - UID 50869	0	0	0	0	0 0	Ó	0
139	2024	Project 136	Line-Hopi Sub-North Loving-China Draw 115 kV Ckt 1 - UID 50870	10,544,402	1,036,862	10,544,402	0 1,036,	62 (37,842)	(3,905)	995,114
140	2024	Project 137	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50871	5,073,431	524,951	5,073,756	0 524,		(2,002)	503,549
141	2024	Project 138	Line - Cox Interchange - Hale Co. Interchange 115 kV - UID 51818	9,984,304	1,099,616	0	0 1,099,	16 (212,417)	(21,921)	865,277
142	2024	Project 139	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51439	2,581,533	262,417	2,582,377	0 262,	17 (9,657)	(997)	251,763
143	2024	Project 140	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51441	1,141,788	116,140	1,142,099	0 116,		(441)	111,424
144	2024	Project 141	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51442	268,334	27,869	268,950	0 27,		(106)	26,733
145	2024	Project 142	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51443	162,507	16,529	162,507	0 16,		(63)	15,858
146	2024	Project 143	Multi-Andrews-NEF 230/115 kV Ckt 1 - UID 50881	12,167,543	1,217,874	12,167,543	0 1,217,		(4,607)	1,168,620
147	2024	Project 144	Multi-Andrews-NEF 230/115 kV Ckt 1 - UID 50882	4,557,084	453,221	4,557,084	0 453,		(1,712)	434,921
148 149	2024	Project 145	Line-Hopi Sub-North Loving-China Draw 115 kV Ckt 1 - UID 50883	11,383,872	1,119,144	11,383,872	0 1,119,		(4,215)	1,074,086
149 150	2024 2024	Project 146 Project 147	Line - Chavis - Price - CV Pines - Capitan 115 kV Ckt 2 - UID 50724 Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50924	1,659,463 6,213,510	170,886 638,675	1,659,463 6,070,005	0 170, 0 638,		(651) (2,432)	163,926 612,678
150	2024	Project 148	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - 01D 50924 Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - 01D 50925	2,734,780	276,555	2,734,780	0 838,		(2,432) (1,049)	265,343
151	2024	Project 149	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - 01D 50925 Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - 01D 50926	2,734,780 11,983,630	1,229,531	2,734,780	0 276,		(4,680)	1,179,504
153	2024	Project 150	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50920	8,478,439	857,444	8,478,439	0 857,		(3,252)	822,677
154	2024	Project 151	Line-China Draw-Wood Draw 115 kV Ckt 1 - UID 50931	14,970,946	1,526,405	14,358,816	0 1,526,		(6,060)	1,461,622
155	2024	Project 152	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50951	5,759,219	582,396	5,759,219	0 582,		(2,209)	558,782
156	2024	Project 153	Multi-Road Runner 115 kV Loop Rebuild - UID 50952	4,345,012	457,188	4,354,881	0 457,		(1,751)	438,475
157	2024	Project 154	Sub-Hale County 115 kV - UID 61834	50,372	5,272	50,372	0 5,		(20)	5,056
158	2024	Project 155	OPIE 3 Roadrunner - China Draw 345 kV - UID 92153	37,658,628	4,190,332	0	0 4,190,	32 419,751	43,318	4,653,400
159	2024	Project 156	Line-Ochoa-Ponderosa Tap 115 kV Ckt 1 Rebuild - UID 50954	4,170,327	432,163	4,170,327	0 432,	63 (15,976)	(1,649)	414,538

									(1 = 10)	(1.50)	
160	2024	Project 157	Multi-Yeso Hills-China Draw-Wood Draw 115 kV - UID 50988	385,890	40,749	385,890	0	40,749	(1,513)	(156)	39,080
161 162	2024 2024	Project 158 Project 159	XFR-Tuco 230/115 kV Ckt 1 - UID 50992 XFR-Yoakum County Interchange 230/115 kV Ckts 1 and 2 - UID 51039	73,024 2,313,129	7,724 243,369	73,024 2,331,345	0	7,724 243,369	(287) (9,029)	(30) (932)	7,407 233,407
163	2024	Project 160	Multi - Kiowa - North Loving - China Draw 345/115 kV Ckt 1 - 50852	6,869,042	711,936	6,859,949	0	711,936	(26,321)	(2,716)	682,898
164	2024	Project 161	OPIE 3 Roadrunner - China Draw 345 kV - UID 92154	33,072,506	3,679,823	0,009,949	0	3,679,823	120,986	12,486	3,813,295
165	2024	Project 162	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51109	3,492,138	361,377	3,500,391	0 0	361,377	(13,355)	(1,378)	346,644
166	2024	Project 163	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51110	1,793,599	187,472	1,793,599	Ő	187,472	(6,945)	(717)	179,810
167	2024	Project 164	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51111	5,903,694	610,110	5,903,694	0	610,110	(22,541)	(2,326)	585,243
168	2024	Project 165	Carlisle Interchange-Tuco Interchange 230 kV Ckt 1 - UID 51112	511,320	51,321	511,320	0	51,321	(1,883)	(194)	49,244
169	2024	Project 166	Multi-Road Runner 115 kV Loop Rebuild - UID 51131	2,833,989	295,626	3,065,895	0	295,626	(10,946)	(1,130)	283,550
170	2024	Project 167	Device-China Draw and Road Runner 115 kV SVC - UID 51132	29,988,901	3,001,602	29,988,901	0	3,001,602	(110,038)	(11,356)	2,880,209
171	2024	Project 168	Line - Cox Intg - Hale Co Intg 115 kV Rebuild - UID 51623	0	0	0	0	0	0	0	0
172	2024	Project 169	Sub-Amoco-Sundown 230 kV Terminal Upgrades - UID 51140	646,690	67,924	648,565	0	67,924	(2,520)	(260)	65,145
173	2024	Project 170	50922 Wolfforth 230/115 kV Ckt 1 Transformer	4,182,299	459,776	0	0	459,776	(12,860)	(1,327)	445,589
174	2024	Project 171	Sub - Nichols 230 kV - UID 71949	94,230	10,148	0	0	10,148	(378)	(39)	9,731
175	2024	Project 172	Device-Plains Interchange 115 kV Cap Bank - UID 51163	1,713,571	177,330	1,722,391	0	177,330	(6,554)	(676)	170,100
176	2024	Project 173	50943 Northwest to Rolling Hills 115kV, R	5,296,642	583,151	0	0	583,151	26,070	2,690	611,911
177 178	2024 2024	Project 174 Project 175	Sub-Amarillo South 230 kV Terminal Upgrades - UID 51170 Line-PCA Interchange-Quahada 115 kV Ckt 1 Rebuild - UID 51189	0 10,041,782	0 1,018,409	0 10,047,925	0	0 1,018,409	0 (37,455)	(3,865)	0 977,088
179	2024	Project 176	Line - Livingston Ridge - Wipp 115 kV Ckt1 Rebuild - UID 51565	327,401	35,993	10,047,525	0	35,993	3,446	356	39,795
180	2024	Project 177	Line - Mustang - Seminole 115 kV Ckt 1 New Line - UID 51478	10,496,774	1,146,016	0	0	1,146,016	(54,180)	(5,591)	1,086,244
181	2024	Project 178	XFR-Lynn County 115/69 kV Ckt 1 Transformer - UID 51270	240,991	25,448	240,941	0	25,448	(940)	(97)	24,411
182	2024	Project 179	72095 Carlisle-Murphy 115kV Terminal Upgrades	0	0	0	0	0	(29,553)	(3,050)	(32,603)
183	2024	Project 180	Device-Cargill 115 kV Cap Bank - UID 51214	1,785,488	186,878	1,786,375	0	186,878	(6,925)	(715)	179,238
184	2024	Project 181	Multi-Road Runner 115 kV Loop Rebuild - UID 51245	1,301,750	134,162	1,301,830	0	134,162	(4,953)	(511)	128,699
185	2024	Project 182	Multi-Road Runner 115 kV Loop Rebuild - UID 51250	1,503,977	160,145	1,095,981	0	160,145	27,255	2,813	190,212
186	2024	Project 183	Line - Mustang - Seminole 115 kV Ckt 1 New Line - UID 51480	2,368,344	258,571	0	0	258,571	(9,693)	(1,000)	247,878
187	2024	Project 184	XFR-Newhart 230/115 kV Ckt 2 - UID 11010	8,690,368	878,806	8,690,368	0	878,806	(32,299)	(3,333)	843,174
188	2024	Project 185	Line-Canyon East-Randall 115 kV Ckt 1 Rebuild - UID 51481	3,919,865	415,360	2,824,252	0	415,360	(15,436)	(1,593)	398,331
189	2024	Project 186	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50457	80,580,971	8,509,309	80,359,997	0	8,509,309	(312,947)	(32,296)	8,164,066
190	2024	Project 187	Line-Bowers-Canadian 69kV Rebuild - UID 50503	29,282,319	2,866,625	29,282,319	0	2,866,625	(104,505)	(10,785)	2,751,336
191	2024	Project 188	Line-Oxy Permian Sub-West Bender Sub 115 kV Ckt 1 - UID 50690	620,842	62,577	620,842	0	62,577	(2,298)	(237)	60,042
192	2024	Project 189	Multi-Hobbs-Kiowa 345/230 kV Ckt 1 - UID 50851	11,799,992	1,219,377	11,799,992	0	1,219,377	(45,050)	(4,649)	1,169,678
193	2024	Project 190	Multi-Hobbs-Kiowa 345/230 kV Ckt 1 - UID 50875	53,138,892	5,492,549	53,187,061 0	0	5,492,549	(202,933)	(20,942)	5,268,674
194 195	2024 2024	Project 191 Project 192	92151 XFR-McDowell 230/115 kV Ckt 1 XFR-Carlisle 230/115 kV Ckt 1 - UID 11509	15,321,083 3,083,752	270,569 318,634	3,083,752	0	270,569 318,634		0	270,569 305,648
195	2024	Project 192 Project 193	92121 XFR-McDowell 230/115 kV Ckt 1	6,366,173	112,427	3,083,732	0	112,427	(11,771)	(1,215)	111,855
190	2024	Project 193	Multi - Tolk Yoakum Tap 230/115 kV Substation - UID 51550	0,300,173	112,427	0	0	112,427	(518)	(53)	0
198	2024	Project 194	XFR-Seminole 230/115 kV #1 and #2 - UID 50920, 50921	5,395,371	564,760	5,344,644	0	564,760	(22,600)	(2,332)	539,828
199	2024	Project 196	Multi-Walkemeyer Tap-Walkemeyer 345/115 kV - UID 51235	13,807,195	1,434,044	13,451,732	0	1,434,044	(53,045)	(5,474)	1,375,526
200	2024	Project 197	Multi-RIAC 115 kV Voltage Conversion - UID 51237	4,298,472	449,151	4,340,182	0 0	449,151	(16,639)	(1,717)	430,794
201	2024	Project 198	122883 K10 - Lubbock South Upgrades	1,020,104	114,656	0	Ő	114,656	2,187	226	117,068
202	2024	Project 199	Multi - Artesia County 115 kV - UID 51452	0	0	0	0	0	0	0	0
203	2024	Project 200	Multi - Artesia County 115 kV - UID 51453	2,172,949	227,194	2,154,755	0	227,194	(12,216)	(1,261)	213,717
204	2024	Project 201	Sub-Hobbs-Yoakum Tap 230kV Substion and Transmission - 51432	16,070,185	1,590,006	16,071,032	0	1,590,006	(58,578)	(6,045)	1,525,383
205	2024	Project 202	112362	488,683	53,724	0	0	53,724	(15,064)	(1,555)	37,106
206	2024	Project 203	112363	2,380,268	264,574	0	0	264,574	265,567	27,406	557,547
207	2024	Project 204	Sub-Eddy Co. 230 kV Bus Tie - UID 51408	20,487,313	2,190,895	22,110,087	0	2,190,895	(82,690)	(8,533)	2,099,672
208	2024	Project 205	Line-Jal-Teague 115 kV Ckt 1 Rebuild & Line-Nationa - UID 51410	174,355	18,265	159,019	0	18,265	(677)	(70)	17,518
209	2024	Project 206	Line-National Enrichment Plant-Teague 115 kV Ckt 1 Rebuild - UID 51411	0	0	0	0	0	0	0	0
210	2024	Project 207	Sub - Hobbs - Yoakum Tap 230 kV Substation and Transformer - UID 51431	11,223,922	1,184,986	11,422,389	0	1,184,986	(43,951)	(4,536)	1,136,499
211	2024	Project 208	Sub-Potter CoHarrington 230 kV Terminal Upgrades - UID 51436	992,422	104,791	997,974	0	104,791	(3,891)	(402)	100,498
212	2024	Project 209	Line-Road Runner-Agave Red Hills/Ochoa/Custer Mountain 115 kV New Line - UID 51440	204,462	20,766	204,462	0	20,766	(764)	(79)	19,923
213 214	2024	Project 210	Multi-Artesia County 115 kV - UID 51451	361,062	37,791 0	361,062 0	0	37,791	(1,400)	(145)	36,246 0
214	2024 2024	Project 211 Project 212	Sub - Carlsbad - Pecos 115 kV Terminal Upgrades - UID 51567 Line-Mustang-Seminole 115 kV Ckt 1 New Line - UID 51479	2,096,074	228,840	0	0	228,840	(51,967)	(5,363)	171,510
216	2024	Project 213	Multi - Road Runner 115 kV Loop Rebuild - UID 51406	4,650,205	498,622	3,975,341	0	498,622	(1,078)	(111)	497,432
217	2024	Project 214	Multi-Hereford 115 kV Load Conversion - UID 50754	754,936	76,343	754,936	0	76,343	(2,806)	(290)	73,248
218	2024	Project 215	XFR - Pecos 230/115 kV Transformer Upgrade - UID 51566	0	0	0	0 0	0	(1,000)	(200)	0
219	2024	Project 216	XFR-Potash Junction 230/115 kV Ckt 1 - UID 50821	3,869,438	387,247	3,869,438	0	387,247	(14,196)	(1,465)	371,586
220	2024	Project 217	Multi-Road Runner 115 kV Loop Rebuild - UID 50955	2,055,758	211,580	2,055,758	0	211,580	(7,809)	(806)	202,965
221	2024	Project 218	XFR-Potash Junction 230/115 kV Transformer Upgrade - UID 50640	0	0	0	0	0	0	0	0
222	2024	Project 219	51273 Line - Byrd Tap - Cooper Ranch - Oil Center - Lea Road 115 kV Ckt 1 Rbld	0	0	0	0	0	0	0	0
223	2024	Project 220	51625 Sub - Indiana - SP - Erskine 115 kV Terminal Upgrades	0	0	0	0	0	(11,313)	(1,167)	(12,480)
224	2024	Project 221	71960 Line - Etter - Moore 115 kV	1,284,747	142,714	0	0	142,714	(10,662)	(1,100)	130,951
225	2024	Project 222	102156 OPIE 3 Roadrunner - China Draw 345 kV	64,270,850	7,004,910	0	0	7,004,910	(258,503)	(26,677)	6,719,730
226	2024	Project 223	51206 XFR-Lynn County 115/69kV Ckt 1 Transformer	1,926,224	203,383	1,943,385 0	0	203,383	(7,552)	(779)	195,052
227 228	2024	Project 224	102158 OPIE 3 Roadrunner - China Draw 345 kV	14,926,917	1,623,902	138,931	0	1,623,902	(73,307)	(7,565)	1,543,030 14,355
220	2024	Project 225	51819 Sub - Hockley County Intg 115 kV Terminal Upgrade	140,280 351,384	14,971 37,564	330,549	0	14,971	(558)	(58) (144)	
229	2024 2024	Project 226 Project 227	61850 Terry County-LG Clauene 115 kV Terminal Upgrades OPIE 3 Roadrunner - China Draw 345 kV - UID 102153	5,845,651	37,564 650,419	330,549	0	37,564 650,419	(1,400) (61,554)	(144) (6,352)	36,020 582,512
230	2024	Project 228	OPIE 3 Roadrunner - China Draw 345 kV - UID 102154	6,200,635	689,937	0	0	689,937	(9,588)	(990)	679,359
232	2024	Project 229	Multi - China Draw - Road Runner 345 kV - UID 102157	6,305,787	700,962	0	0	700,962	73,000	7,533	781,496
233	2024	Project 230	112510 Multi-Hobbs Interchange-Millen 115kV	0	0	Ő	0	0	(66)	(7)	(73)
234	2024	Project 231	122510 Multi-Hobbs Interchange-Millen 115kV	Ō	0	0	0	0	(10)	(1)	(11)
235	2024	Project 232	122869 K11 Bushland - Deaf Smith	355,138	39,785	0	0	39,785	(43,486)	(4,488)	(8,189)
236	2024	Project 233	122870	85,809	9,873	0	0	9,873	(87,629)	(9,043)	(86,799)
237	2024	Project 234	51272 Line-Byrd Tap-Cooper Ranch-Oil Center-Lea Road 115	0	0	0	0	0	(4,401)	(454)	(4,855)
238	2024	Project 235	51407 Lea Road-Oil Center 115 kV Ckt 1 Rebuild	0	0	0	0	0	(3,054)	(315)	(3,369)
239	2024	Project 236		0	0	0	0	0	0	0	0
240	2024	Project 237		0	0	0	0	0	0	0	0
241	2024	Project 238		0	0	0	0	0	0	0	0
242 243	2024	Project 239 Project 240		0	0	0	0	0	0	0	0 0
243 244	2024 2024	Project 240 Project 241		0	0	0	0	0	0	0	0
244 245	2024 2024	Project 241 Project 242		0	0	0	0	0	0	0	0
245	2024	Project 242		0	0	0	0	0	0	0	0
		,			-	-	-	-	-		-

247	2024	Project 244	0	0	0	0	0	0	0	0
248	2024	Project 245	0	0	0	0	0	0	0	0
249	2024	Project 246	0	0	0	0	0	0	0	0
250	2024	Project 247	0	0	0	0	0	0	0	0
251	2024	Project 248	0	0	0	0	0	0	0	0
252	2024	Project 249	0	0	0	0	0	0	0	0
253	2024	Project 250	0	0	0	0	0	0	0	0
254	2024	Project 251	0	0	0	0	0	0	0	0
255	2024	Project 252	0	0	0	0	0	0	0	0
256	2024	Project 253	0	0	0	0	0	0	0	0
257	2024	Project 254	0	0	0	0	0	0	0	0
258	2024	Project 255	0	0	0	0	0	0	0	0
259	2024	Project 256	0	0	0	0	0	0	0	0
		Total Revenue Requirement and True-up Amount	2,185,649,083	218,306,758	1,802,500,094	0	218,306,758	(7,133,819)	(736,200)	210,436,739

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

Worksheet P Table 36

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

Upgrades and Generator Interconnection Facilities.

Worksheet P - Revenue Requirement for Base Plan Upgrades, Service Upgrades, Sponsored

III. Depreciation Rates

	Projected	Actual	
	Worksheet P	Worksheet P	
Year	Depr Rate	Depr Rate	
2006	1.8840	1.8840	
2007	1.8840	1.8840	
2008	1.8840	1.8840	
2009	1.8840	1.8840	
2010	1.8840	1.8840	
2011	1.8840	1.8840	
2012	1.8840	1.8840	
2013	1.8840	1.8840	
2014	1.8840	1.8840	
2015	1.8840	1.8840	
2016	1.8840	1.8840	
2017	1.8840	1.8840	
2018	1.8840	1.8840	
2019	2.3793	2.3793	
2020	2.4205	2.4205	
2021	2.4222	2.4222	
2022	2.4222	2.4222	
2023	2.4300	#DIV/0!	
2024	2.4300	#DIV/0!	
2025	2.4300		Projected Ref. Table 2, Line 40.1, col(5) Actual Ref. Table 7, Line 176.1 col(5)
2026	2.4300	#DIV/0!	
2027	2.4300	#DIV/0!	
2028	2.4300	#DIV/0!	
2029	2.4300	#DIV/0!	
2030	2.4300	#DIV/0!	
2031	2.4300	#DIV/0!	
2032 2033	2.4300 2.4300	#DIV/0! #DIV/0!	
2033	2.4300	#DIV/0!	
2034	2.4300	#DIV/0!	
2036	2.4300	#DIV/0!	
2037	2.4300	#DIV/0!	
2038	2.4300	#DIV/0!	
2039	2.4300	#DIV/0!	
2040	2.4300	#DIV/0!	
2041	2.4300	#DIV/0!	
2042	2.4300	#DIV/0!	
2043	2.4300	#DIV/0!	
2044	2.4300	#DIV/0!	
2045	2.4300	#DIV/0!	
2046	2.4300	#DIV/0!	
2047	2.4300	#DIV/0!	
2048	2.4300	#DIV/0!	
2049	2.4300	#DIV/0!	
2050	2.4300	#DIV/0!	
2051	2.4300	#DIV/0!	
2052	2.4300	#DIV/0!	
2053	2.4300	#DIV/0!	
2054	2.4300	#DIV/0!	
2055	2.4300	#DIV/0!	
2056	2.4300	#DIV/0!	
2057	2.4300	#DIV/0!	
2058	2.4300	#DIV/0! #DIV/0!	
2059 2060	2.4300 2.4300	#DIV/0! #DIV/0!	
2060	2.4300	#DIV/0! #DIV/0!	
2061	2.4300	#DIV/0! #DIV/0!	
2002	2.4000		

Table 36

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

Projected for Billing Year = 2024 (C) Accumulated Balance Projected (A) Projected (B) Line Projected No. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 Incentive CWIP Specific CWIP Incentive CWIP Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Total 15 13 month avg of current year changes to CWIP = Col C (Goes to Page 3, In 73) (E) Pre-Funded AFUDC (D) Accumulated Pre-Funded AFUDC Amortization 16 17 18 19 20 21 22 23 24 25 26 27 28 29 Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec 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 = 2024 (C) Accumulated (A) Actual (B) Actual Balance Actual Incentive CWIP Other CWIP Incentive CWIP 32 33 34 35 36 37 38 39 40 41 42 43 44 45 Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Total 46 13 month avg of prior year changes to CWIP = Col C (Goes to Page 8, In 225) (D) Accumulated (E) Pre-Funded AFUDC Pre-Funded AFUDC Amortization 47 48 49 50 51 52 53 54 55 56 57 58 59 Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec 60 Total

 61
 13 Month Avg Accumulated Pre-Funded AFUDC = Col D

 62
 Pre-Funded AFUDC Amortization = Col E

63 Note 1: Worksheet Q will remain blank until such time that SPS files for and receives FERC approval

(Goes to Page 8, In 226)

(Goes to Page 9, In 267)

64 for including specific incentive CWIP projects in the formula rate. SPS accounting records will be the

65 source of this data.

Southwestern Public Service Company Worksheet R - Incentive Projects.

Worksheet R Table 41

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

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

NO.						
1	ROE w/o incentives (From	Page 5, In 178)		10.50%		
2	ROE with additional 100 ba	sis point incentive		11.50%		
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Page 5, Ins 176 through 178					
4		<u>%</u>	Cost	Weighted cost		
5	Long Term Debt	45.65%	0.0444	0.0203		
6	Preferred Stock	0.00%	0.0000	0.0000		
7	Common Stock	54.35%	0.1150	0.0625		
8			R =	0.0828		

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

9	Rate Base (From Page 3, In 89)	2,865,215,452
10	R (from A. above)	0.0828
11	Return (Rate Base x R)	237,239,839

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

12	Return (from B. above)	237,239,839
13	CIT (From Page 4, In 131)	21.76%
14	Income Tax Calculation (Return x CIT)	51,623,389
15	ITC Adjustment (From Page 4, In 137)	-
16	Income Taxes	51,623,389

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

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

Net Revenue Requirement (From Page 2, In 33)	420,110,478
Return (From Page 4, In 139)	221,767,676
Income Taxes (From Page 4, In 138)	45,545,148
Net Revenue Requirement, Less Return and Taxes	152,797,653
	Return (From Page 4, In 139) Income Taxes (From Page 4, In 138)

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

21	Net Revenue Requirement, Less Return and Taxes	152,797,653
22	Return (from I.B. above)	237,239,839
23	Income Taxes (from I.C. above)	51,623,389
24	Net Revenue Requirement, with 100 Basis Point ROE increase	441,660,881
25	Depreciation (From Page 4, In 114)	99,323,107
26	Net Rev. Req, w/100 Basis Point ROE increase, less Depreciation	342,337,774

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

27 28 29	Net Transmission Plant (From Page 3, In 62) Net Revenue Requirement, with 100 Basis Point ROE increase FCR with 100 Basis Point increase in ROE	3,411,275,229 441,660,881 12.95%	
30	Net Rev. Reg, w/100 Basis Point ROE increase, less Dep.	342,337,774	
31	FCR with 100 Basis Point ROE increase, less Depreciation	10.04%	()
32	FCR w/o 100 Basis Point ROE increase, less Depreciation	9.40%	(
33	FCR w/o Return, Income Taxes and Depreciation	0.64%	(

 9.40%
 (use when no CIAC is associated with facilities receiving incentives)

 9.40%
 (From Page 2, In 40)

 0.64%
 (use when CIAC is associated with facilities receiving incentives)

Line

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		-		Data				
<u>No.</u> 34		Investment		Deta Current Year	llis			
35		Service Year (yyyy)			ed by FERC (Basis Po	oints)	0.40%	
36		Service Month (1-12)		FCR w/o incentives, I		· · · · · · · · · · · ·	9.40%	
37		Useful life			proved for these facilit	ies, iess dep.	9.40%	
38	-	CIAC (Yes or No)		Annual Depreciation I			-	
39 40		Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev.	Additional Rev. Credit
40 41	w/o incentives	rear	Balance	Expense	Balance	Requirement	Requirement	
	w/incentives	-	-	-	-	-		\$ -
42 43		-	-	-	-	-	\$ -	\$-
43 44	w/o incentives w/incentives	-	-	-	-	-	s -	ъ -
44	w/o incentives	-	-	-	-	-	ş -	\$-
46	w/incentives		-	-	-	-	s -	φ -
40	w/o incentives						- v	\$-
48	w/incentives			_	_	_	s -	φ -
49	w/o incentives			_	_	_	Ŷ -	\$ -
50	w/incentives				_		s -	φ -
51	w/o incentives						Ŷ	\$ -
52	w/incentives	-	-	-	-	-	s -	Ŷ
53	w/o incentives	-	-	-	-	-		\$ -
54	w/incentives	-	-	-	-	-	s -	
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 73	w/incentives w/o incentives	-	-	-	-	-	\$-	\$-
74	w/incentives	-	-	-	-	-	s -	ъ -
75	w/o incentives	-	-	-	-	-	ş -	\$-
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77	w/o incentives						- v	\$ -
78	w/incentives						s -	Ŷ
79	w/o incentives						Ŷ	\$ -
80	w/incentives	-	-	-	-	-	s -	¥
81	w/o incentives	-	-	-	-	-		\$ -
82	w/incentives	-	-	-	-	-	s -	
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	-	- 1	-	-	-	\$-	•
95	w/o incentives	-	-	-	-	-		\$-
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97	w/o incentives	-	-	-	-	-	¢	\$-
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Southwestern Public Service Company Worksheet R - Incentive Projects.

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

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

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

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

Line

Line No.				De	etails		1	
105		Investment		Current Year	sidiis		0	
105		Service Year (yyyy)			pted by FERC (Basis I	Points)	U	
107		Service Month (1-12)		FCR w/o incentives		i ointo)	9.40%	
108		Useful life			approved for these faci	lities, less dep.	9.40%	
109		CIAC (Yes or No)		Annual Depreciatio		<i>'</i>	-	
110		Investment	Beginning	Depreciation	Ending	Revenue	Additional Rev.	Additional Rev.
111		Year	Balance	Expense	Balance	Requirement	Requirement	Credit
112	w/o incentives	-	-		-	-		\$ -
113	w/incentives	-	-	-	-	-	\$-	
114	w/o incentives	-	-	-	-	-		\$ -
115	w/incentives	-	-	-	-	-	\$ -	\$ -
116 117	w/o incentives w/incentives	-	-	-	-	-	s -	ъ -
118	w/o incentives				_	_	φ -	s -
119	w/incentives	-	-	-	-	-	\$ -	Ŷ
120	w/o incentives	-	-	-	-	-		\$ -
121	w/incentives	-	-	-	-	-	\$-	
122	w/o incentives	-	-	-	-	-		\$ -
123	w/incentives	-	-	-	-	-	\$ -	
124	w/o incentives	-	-	-	-	-	s -	\$ -
125 126	w/incentives w/o incentives	-	-	-	-	-	s -	\$ -
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132	w/o incentives	-	-	-	-	-		\$ -
133	w/incentives	-	-	-	-	-	\$-	
134	w/o incentives	-	-	-	-	-	¢	\$ -
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140	w/o incentives	-	-	-	-	-		\$ -
141	w/incentives	-	-	-	-	-	\$-	
142	w/o incentives	-	-	-	-	-		\$ -
143 144	w/incentives	-	-	-	-	-	\$-	\$ -
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147	w/incentives	_	-	-	_	-	s -	Ψ -
148	w/o incentives	-	-	-	-	-		\$ -
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153 154	w/incentives w/o incentives	-	-	-	-	-	\$ -	\$ -
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161	w/incentives	-	-	-	-	-	\$ -	
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169	w/incentives	-	-	-	-	-	\$-	
170	w/o incentives	-	-	-	-	-		\$ -
171	w/incentives	-	-	-	-	-	\$ -	¢
172 173	w/o incentives w/incentives	-	-	-	-	-	s -	\$ -
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175	w/incentives							
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Southwestern Public Service Company Worksheet R - Incentive Projects.

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

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

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Line

Line				D-	taila			
<u>No.</u>		lassa a fina a mé			tails		0	
176		Investment		Current Year		N . 1	U	
177		Service Year (yyyy)			oted by FERC (Basis P	'oints)	0.40%	
178		Service Month (1-12)		FCR w/o incentives		W	9.40%	
179 180		Useful life		Annual Depreciation	pproved for these facili	ities, iess dep.	9.40%	
181		CIAC (Yes or No) Investment	Boginning	Depreciation	Ending	Revenue	- Additional Rev.	Additional Rev.
182		Year	Beginning Balance	Expense	Balance	Requirement	Requirement	Credit
183	w/o incentives	-	-		-			\$ -
184	w/incentives	-	-	-	-	-	\$-	
185	w/o incentives	-	-	-	-	-		\$ -
186	w/incentives	-	-	-	-	-	\$-	\$ -
187 188	w/o incentives w/incentives	-	-	-	-	-	s -	ъ -
189	w/o incentives						<i>ұ</i> -	\$ -
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191	w/o incentives	-	-	-	-	-		\$ -
192	w/incentives	-	-	-	-	-	\$-	
193	w/o incentives	-	-	-	-	-		\$-
194	w/incentives	-	-	-	-	-	\$-	•
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202	w/incentives	-	-	-	-	-	\$-	•
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207	w/o incentives	-	-	-	-	-		\$-
208	w/incentives	-	-	-	-	-	\$-	
209	w/o incentives	-	-	-	-	-		\$ -
210 211	w/incentives w/o incentives	-	-	-	-	-	\$ -	\$ -
211	w/incentives		-	-	-	-	s -	φ -
213	w/o incentives	-	-	-	-	-	÷	\$ -
214	w/incentives	-	-	-	-	-	\$-	
215	w/o incentives	-	-	-	-	-		\$ -
216	w/incentives	-	-	-	-	-	\$-	
217 218	w/o incentives w/incentives	-	-	-	-	-	s -	\$ -
210	w/o incentives		-	-	-	-	ş -	\$ -
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221	w/o incentives	-	-	-	-	-		\$ -
222	w/incentives	-	-	-	-	-	\$-	
223	w/o incentives	-	-	-	-	-		\$-
224	w/incentives	-	-	-	-	-	\$-	•
225 226	w/o incentives w/incentives	-	-	-	-	-	s -	\$ -
227	w/o incentives			-	-	-	Ф	\$ -
228	w/incentives	-	-	-	-	-	s -	-
229	w/o incentives	-	-	-	-	-		\$-
230	w/incentives	-	-	-	-	-	\$-	
231	w/o incentives	-	-	-	-	-		\$-
232 233	w/incentives w/o incentives	-	-	-	-	-	\$ -	\$ -
233	w/incentives		-	-	-		s -	ъ -
235	w/o incentives	-	-	-	-	-	÷	\$ -
236	w/incentives	-	-	-	-	-	\$-	
237	w/o incentives	-	-	-	-	-		\$ -
238	w/incentives	-	-	-	-	-	\$-	
239	w/o incentives	-	-	-	-	-	¢	\$ -
240 241	w/incentives w/o incentives		-	-	-	-	\$-	\$ -
241	w/incentives			-	-	-	s -	÷ -
243	w/o incentives	-	-	-	-	-		\$ -
244	w/incentives	-	-	-	-	-	\$-	
245	w/o incentives							
246	w/incentives							

\$

\$

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		Depreciation/ Amortization Rate
FERC Account	Name	(%)
Electric Intangible		
303.40	Electric Intangible Software 3 Yr	33.33
303.40	Electric Intangible Software 5 Yr	20.00
303.40	Electric Intangible Software 7 Yr	14.29
303.40	Electric Intangible Software 10 Yr	10.00
303.40	Electric Intangible Software 15 Yr	6.67
Electric Transmissi	on	
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.