Southwestern Public Service Company

Transmission

Formula Rate Template

and Supporting Worksheets

Schedule 1 Annual Revenue Requirement

2023 Projection		Rate Formula Te Utilizing Projecte For rates effective C	ed Data		-	Table 1
		SOUTHWESTERN PUBLIC				
	(1)	(2)	(3)	(4)	(5)	
Line					Transmis	
No. 1	PROJECTED REVENUE REQUIREMENT	(ln 45 )			Amou \$ 193,92	nt 23,743
2	PRIOR YEAR TRUE UP ADJUSTMENT	Input			\$ (9.87	70,061)
3	INTEREST ON PRIOR YEAR TRUE UP ADJUSTMENT - Input	mpar				53,264)
4	PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT - (Worksheet A.	1)				30,833
5	INTEREST ON PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT					17,796
6	PROJECTED REVENUE REQUIREMENT WITH TRUE UP & PRIOR PERI	OD CORRECTION (In 1 + sum lines 2	2 through 5)		\$ 183,53	39,047
7	DIVISOR					
8	Transmission Network Load	(Worksheet C)			4,68	35,000
9	RATES					
10	Annual Cost (\$/kW/Yr)	(In 6 / In 8)	39.176			
11	Network & P-to-P Rate (\$/kW/Mo)	(ln 10 / 12)	3.265			
			Peak		0	ff-Peak
12	Weekly P-To-P Rate (\$/kW/Wk)	(In 10 / 52; In 10 / 52)	0.753			0.753
13	Daily P-To-P Rate (\$/kW/Day)	(ln 12 / 6; ln 12 / 7)	0.126	Capped at weekly rate		0.108
14	Hourly P-To-P Rate (\$/MWh)	(In 13 / 16; In 13 / 24 both x 1,000)	7.875	Capped at weekly & daily rate		4.500
15	METER CHARGE					Charge
16	Revenue Requirement	(Worksheet N)			\$17	76,761
17	Number of Delivery Points	(Worksheet N)				218
18	Annual Meter Charge (\$ per delivery point) (In 16 / In 17)					\$811
19	Monthly Meter Charge (\$ per delivery point) (In 18 / 12)					\$68
20	RADIAL LINE CHARGE (Worksheet A.2)		(Annual Charge)		Monthly Ch	arge
21	Bailey County	(Worksheet A.2 , Ln 39, Col m)	\$ 41		\$	3
22	Big Country	(Worksheet A.2, Ln 40, Col m)	\$ 171,199			14,267
23	CVEC	(Worksheet A.2 , Ln 41, Col m)	\$ 217,467			18,122
24	Deaf Smith	(Worksheet A.2 , Ln 42, Col m)	\$ 170,250			14,188
	Farmers	(Worksheet A.2 , Ln 43, Col m)	\$ 2,145		\$	179
		(Worksheet A.2, Ln 44, Col m)	\$ 222,553		\$ 1	18,546
26	Green Belt					
26 26a	Lamb County	(Worksheet A.2 , Ln 45, Col m)	\$ 228		\$	19
26 26a 26b	Lamb County Lighthouse	(Worksheet A.2 , Ln 45, Col m) (Worksheet A.2 , Ln 46, Col m)	\$ 228 \$ 36,467		\$	3,039
26 26a 26b 26c	Lamb County Lighthouse LPL	(Worksheet A.2 , Ln 45, Col m) (Worksheet A.2 , Ln 46, Col m) (Worksheet A.2 , Ln 47, Col m)	\$ 228 \$ 36,467 \$ 106,764		\$ \$	3,039 8,897
26 26a 26b 26c 26d	Lamb County Lighthouse LPL Lyntegar	(Worksheet A.2, Ln 45, Col m) (Worksheet A.2, Ln 46, Col m) (Worksheet A.2, Ln 47, Col m) (Worksheet A.2, Ln 48, Col m)	\$ 228 \$ 36,467 \$ 106,764 \$ 210,637		\$ \$ \$ 1	3,039 8,897 17,553
26 26a 26b 26c 26d 26e	Lamb County Lighthouse LPL Lyntegar Rita Blanca	(Worksheet A.2, Ln 45, Col m) (Worksheet A.2, Ln 46, Col m) (Worksheet A.2, Ln 47, Col m) (Worksheet A.2, Ln 48, Col m) (Worksheet A.2, Ln 49, Col m)	\$ 228 \$ 36,467 \$ 106,764 \$ 210,637 \$ 87		\$ \$ \$ 1 \$	3,039 8,897 17,553 7
25 26 26a 26b 26c 26d 26e 26f 27	Lamb County Lighthouse LPL Lyntegar	(Worksheet A.2, Ln 45, Col m) (Worksheet A.2, Ln 46, Col m) (Worksheet A.2, Ln 47, Col m) (Worksheet A.2, Ln 48, Col m)	\$ 228 \$ 36,467 \$ 106,764 \$ 210,637		\$ \$ \$ 1	3,039 8,897 17,553
26 26a 26b 26c 26d 26e 26f 27	Lamb County Lighthouse LPL Lyntegar Rita Blanca South Plains Tri County	(Worksheet A.2, Ln 45, Col m) (Worksheet A.2, Ln 46, Col m) (Worksheet A.2, Ln 47, Col m) (Worksheet A.2, Ln 48, Col m) (Worksheet A.2, Ln 49, Col m) (Worksheet A.2, Ln 50, Col m)	\$ 228 \$ 36,467 \$ 106,764 \$ 210,637 \$ 87 \$ 4,094		\$ \$ \$ \$ \$	3,039 8,897 17,553 7 341 11
26 26a 26b 26c 26d 26e 26f 27 27	Lamb County Lighthouse LPL Lyntegar Rita Blanca South Plains Tri County ONE-TIME REFUND (Note 1)	(Worksheet A.2, Ln 45, Col m) (Worksheet A.2, Ln 46, Col m) (Worksheet A.2, Ln 47, Col m) (Worksheet A.2, Ln 48, Col m) (Worksheet A.2, Ln 49, Col m) (Worksheet A.2, Ln 50, Col m)	\$ 228 \$ 36,467 \$ 106,764 \$ 210,637 \$ 87 \$ 4,094		\$ \$ \$ \$ \$ Total One-1	3,039 8,897 17,553 7 341 11
26 26a 26b 26c 26d 26e 26f 27 27a 27a 27a	Lamb County Lighthouse LPL Lyntegar Rita Blanca South Plains Tri County ONE-TIME REFUND (Note 1) Golden Spread	(Worksheet A.2, Ln 45, Col m) (Worksheet A.2, Ln 46, Col m) (Worksheet A.2, Ln 47, Col m) (Worksheet A.2, Ln 48, Col m) (Worksheet A.2, Ln 49, Col m) (Worksheet A.2, Ln 50, Col m)	\$ 228 \$ 36,467 \$ 106,764 \$ 210,637 \$ 87 \$ 4,094		\$ \$ \$ \$ \$ Total One-1 \$	3,039 8,897 17,553 7 341 11
26 26a 26b 26c 26d 26e 26f 27 27a 27a 27b 27c	Lamb County Lighthouse LPL Lyntegar Rita Blanca South Plains Tri County ONE-TIME REFUND (Note 1) Golden Spread CVEC	(Worksheet A.2, Ln 45, Col m) (Worksheet A.2, Ln 46, Col m) (Worksheet A.2, Ln 47, Col m) (Worksheet A.2, Ln 48, Col m) (Worksheet A.2, Ln 49, Col m) (Worksheet A.2, Ln 50, Col m)	\$ 228 \$ 36,467 \$ 106,764 \$ 210,637 \$ 87 \$ 4,094		\$ \$ \$ \$ \$ \$ <b>Total One-</b> 7 \$ \$	3,039 8,897 17,553 7 341 11
26 26a 26b 26c 26d 26e 26f 27 27a 27a 27b 27c 27d	Lamb County Lighthouse LPL Lyntegar Rita Blanca South Plains Tri County ONE-TIME REFUND (Note 1) Golden Spread CVEC Farmers	(Worksheet A.2, Ln 45, Col m) (Worksheet A.2, Ln 46, Col m) (Worksheet A.2, Ln 47, Col m) (Worksheet A.2, Ln 48, Col m) (Worksheet A.2, Ln 49, Col m) (Worksheet A.2, Ln 50, Col m)	\$ 228 \$ 36,467 \$ 106,764 \$ 210,637 \$ 87 \$ 4,094		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,039 8,897 17,553 7 341 11
26 26a 26b 26c 26d 26e 26f 27 27a 27a 27b 27c 27d 27c 27d 27e	Lamb County Lighthouse LPL Lyntegar Rita Blanca South Plains Tri County ONE-TIME REFUND (Note 1) Golden Spread CVEC Farmers Lea County	(Worksheet A.2, Ln 45, Col m) (Worksheet A.2, Ln 46, Col m) (Worksheet A.2, Ln 47, Col m) (Worksheet A.2, Ln 48, Col m) (Worksheet A.2, Ln 49, Col m) (Worksheet A.2, Ln 50, Col m)	\$ 228 \$ 36,467 \$ 106,764 \$ 210,637 \$ 87 \$ 4,094		\$ \$ \$ \$ Total One-T \$ \$ \$ \$	3,039 8,897 17,553 7 341 11
26 26a 26b 26c 26d 26e 26e 26f	Lamb County Lighthouse LPL Lyntegar Rita Blanca South Plains Tri County ONE-TIME REFUND (Note 1) Golden Spread CVEC Farmers	(Worksheet A.2, Ln 45, Col m) (Worksheet A.2, Ln 46, Col m) (Worksheet A.2, Ln 47, Col m) (Worksheet A.2, Ln 48, Col m) (Worksheet A.2, Ln 49, Col m) (Worksheet A.2, Ln 50, Col m)	\$ 228 \$ 36,467 \$ 106,764 \$ 210,637 \$ 87 \$ 4,094		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,039 8,897 17,553 7 341 11

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

## Rate Formula Template Utilizing Projected Data For the Billing Period 01/01/2023 to 12/31/2023

# SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	(1)	(2)	(3)	(4)		I	(5) Fransmission Amount
28	PROJECTED REVENUE REQUIREMENT (w/o ince	nti (In 141)				\$	430,856,227
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 3,265 20,415,669 - 64,903	DA DA DA DA DA	llocator 1.00000 1.00000 1.00000 1.00000	\$	3,265 20,415,669 - 64,903 20,483,836
33	NET REVENUE REQUIREMENT (w/o incentives)	(In 28 less In 32)				\$	410,372,391
34 35 36	NET PLANT CARRYING CHARGE (w/o incentives) Annual Rate Monthly Rate	(ln 33 / ln 62 x 100) (ln 35 / 12)					12.29% 1.02%
37 38	GROSS PLANT CARRYING CHARGE (w/o incentive Annual Rate	es) (Note B) (In 33 / In 48 x 100)					10.41%
39 40	NET PLANT CARRYING CHARGE, W/O DEPRECIA Annual Rate	ATION (w/o incentives) (Note B) ( (In 33 - In 114 ) / In 62 x 100)					9.42%
40.1	BPU Depreciation Rate	(In 114 / In 48)					2.43%
41 42	NET PLANT CARRYING CHARGE, W/O DEPRECIA Annual Rate	ATION, INCOME TAXES AND RETURN ( (In 33 - In 114 - In 138 - In 139) / In 6					1.66%
43	ADDITIONAL REVENUE REQUIREMENT (w/incenti	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 Int SPP Base Plan Upgrades Revenue Requirement (Ar	erest on Prior Year True-up Adjustment		44b)		\$ <mark>\$ \$</mark> \$	223,327,108 (6,445,333) (433,128) 216,448,647
45	PROJECTED REVENUE REQUIREMENT	(In 33 + In 43 - In 44c)				\$	193,923,743

# \*\*PROJECTED\*\*

## Rate Formula Template Utilizing Projected Data For the Billing Period 01/01/2023 to 12/31/2023

# SOUTHWESTERN PUBLIC SERVICE COMPANY

		Data Sources				Total
1.1	RATE BASE CALCULATION	(See "General Notes")	Total	Allocate	or	Transmission
Line No.	(1)	(2)	(3)	(4)		(5)
46	GROSS PLANT IN SERVICE					
47	Production	WsD.1, In 6, col (n)	3,867,355,386	NA		-
48	Transmission	WsD.1, In 11, col (n)	4,211,686,228	TP	0.93615	3,942,770,062
49	Distribution	WsD.1, In 16, col (n)	1,974,815,466	NA	0.00010	-
50	General Plant	WsD.1, In 21, col (n)	\$680,798,932	W/S	0.13942	94,916,987
51	Intangible Plant	WsD.1, In 25, col (n)	\$325,822,829	W/S	0.13942	45,426,219
52	TOTAL GROSS PLANT	(sum lns 47 to 51)	11,060,478,841			4,083,113,268
53	ACCUMULATED DEPRECIATION					
54	Production	WsD.1, In 41, col (n)	1,894,935,600	NA		-
55	Transmission	WsD.1, In 46, col (n)	644,324,526	TP	0.93615	603,184,405
56	Distribution	WsD.1, In 51, col (n)	435,897,640	NA		-
57	General Plant	WsD.1, In 56, col (n)	309,311,051	W/S	0.13942	43,124,147
58	Intangible Plant	WsD.1, In 60, col (n)	201,608,449	W/S	0.13942	28,108,250
59	TOTAL ACCUMULATED DEPRECIATION	(sum lns 54 to 58)	3,486,077,266			674,416,802
60	NET PLANT IN SERVICE					
61	Production	(ln 47 - ln 54)	1,972,419,786	NA		-
62	Transmission	(ln 48 - ln 55)	3,567,361,702	10.1		3,339,585,657
63	Distribution	(ln 49 - ln 56)	1,538,917,826	NA		-
64	General Plant	(ln 50 - ln 57)	371,487,881	10.1		51,792,840
65	Intangible Plant	(ln 51 - ln 58)	124,214,380			17,317,969
66	TOTAL NET PLANT IN SERVICE	(sum lns 61 to 65)	7,574,401,575			3,408,696,466
00			1,014,401,010			0,400,000,400
67	AD ILICTMENTS TO DATE DASE	(Neta D)				
67	ADJUSTMENTS TO RATE BASE	(Note D)				
68	Account No. 281 (enter negative)	(Worksheet E)	-	NA		-
69	Account No. 282 (enter negative)	(Worksheet E)	(643,826,200)	DA		(643,826,200)
70	Account No. 283 (enter negative)	(Worksheet E)	(3,803,678)	DA DA		(3,803,678)
71	Account No. 190	(Worksheet E)	38,313,239	DA		38,313,239
72	Account No. 255 (enter negative)		-			-
72.1	Account No. 254 Excess ADIT Account No. 182.3 Deficient ADIT	(Worksheet E) (Worksheet E)	- 10,426,044	DA DA		- 10,426,044
72.2	Account No. 102.3 Dencient ADT		10,420,044	TP	0.93615	10,420,044
73		WsQ, In 15, col (C)	-			-
74	Net Pre-Funded AFUDC on CWIP included in Rate Base (enter negative)	(Note E) (Worksheet Q, In 30)	-	TP	0.93615	-
75	Unamortized Balance of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP	0.93615	-
76	Unamortized Balance of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP	0.93615	-
77	TOTAL ADJUSTMENTS	(sum lns 68 to 76)	(598,890,595)			(598,890,595)
78	LAND HELD FOR FUTURE USE (Note F)	WsD, In 136, Col d	-	TP	0.93615	-
79	WORKING CAPITAL					
80	CWC	(Note G)	-			-
81	Materials & Supplies - Transmission	WsF, In 102, col (d)	850,075	TP	0.93615	795,798
82	Materials & Supplies - Other	WsF, In 103, col (d)	10,314	GP	0.36787	3,794
83	Prepayments (Account 165) Plant Related	WsF, In 15, col (d)	7,554,546	GP	0.36787	2,779,091
84	Prepayments (Account 165) Labor Related	WsF, In 24, col (d)	700,165	W/S	0.13942	97,617
85	Prepayments (Account 165) Transmission Related	WsF, In 32, col (d)	-	TP	0.93615	-
86	Prepayments (Account 165) Other Not Allocated	WsF, In 46, col (d)	2,150,994	NA	0.00000	-
87	TOTAL WORKING CAPITAL	(sum Ins 80 to 86)	11,266,094			3,676,300
87.1	UNFUNDED RESERVES					
87.2	Unfunded Reserves	WsF.1, Total Proj., col 11	(2,066,489)	DA		(2,066,489)
88	BALANCE OF NETWORK CREDITS (enter negative)	(Note H)	-	TP	0.93615	-
		····· · · /			0.00010	
89	RATE BASE (sum Ins 66, 77, 78, 87, 87.2, 88)		6,984,710,584			2,811,415,681

# \*\*PROJECTED\*\*

## Rate Formula Template Utilizing Projected Data For the Billing Period 01/01/2023 to 12/31/2023

# SOUTHWESTERN PUBLIC SERVICE COMPANY

	EXPENSE, TAXES, RETURN & REVENUE <u>REQUIREMENTS CALCULATION</u>	Data Sources (See "General Notes")	Total	Allocate	<u>or</u>	Total <u>Transmission</u>
Line	(1)	(2)	(3)	(4)		(5)
No.						
90	OPERATION & MAINTENANCE EXPENSE		100 007 000			
91	Transmission	WsG, In 36, col (c)	162,227,232			
92	Less Total Account 561	WsG, In 38, col (c)	8,944,418			
93	Add Back Account 561.6	WsG, In 39, col (c)	-			
94	Add Back Account 561.7	WsG, In 40, col (c)	273,658			
95 96	Less Total Account 565	WsG, In 41, col (c)	134,559,941			
	Transmission O&M Expense Adjustment	WsG, In 42, col (c)	(37,906)	TD	0.00045	17,748,117
97	Transmission Subtotal	(ln 91 - ln 92 + ln 93 + ln 94 - ln 95 + ln 96 )	18,958,625	TP	0.93615	17,740,117
98	Administrative and General	WsG, In 71, col (c)	117,400,311			
99	Less: Acc. 928, Reg. Com. Exp.	WsG, In 55, col (c)	5,348,297			
100	Acct. 930.1, Gen. Advert. Exp.	WsG, In 57, col (c)	1,907,804			
101	Acct. 930.2, Miscellaneous Gen. Exp.	WsG, In 58, col (c)	1,495,577			
102	Acc. 924, Property Insurance	WsG, In 52, col (c)	5,751,099			
103	Balance of A & G	(In 98 - sum In 99 to In 102)	102,897,534	W/S	0.13942	14,345,974
104	Plus: Acct. 924, Property Insurance	(In 102)	5,751,099	GP	0.36787	2,115,657
105	Acct. 928 - Transmission Specific	(Note K) WsH In 10, col (d)	795,000	DA	1.00000	795,000
106	Acct. 928 - Transmission Allocated	(Note K) WsH In 10, col (e)	-	TP	0.93615	-
107	Acct. 930.2 - Transmission Specific	(Note K) WsH In 21, col (d)	-	TP	0.93615	-
108	Acct. 930.2 - Transmission Allocated	(Note K) WsH In 21, col (e)	722,267	W/S	0.13942	100,698
109	Transmission Safety and Siting Advertising	(Note K) WsH In 30, col (b)	-	TP	0.93615	-
110		( h 400 h- 400 )	440 405 000			47.057.000
111	A & G Subtotal	(sum lns 103 to 109)	110,165,899			17,357,329
112	TOTAL O & M EXPENSE	(ln 97 + ln 111 )	129,124,525			35,105,446
113	DEPRECIATION AND AMORTIZATION EXPENSE					
114	Transmission	Wsl, In 8, col (e)	102,336,127	TP	0.93615	95,801,965
115	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, In 31)		TP	0.93615	-
116	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP	0.93615	-
117	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP	0.93615	-
118	General	Wsl, In 16, col (e)	31,552,496	W/S	0.13942	4,399,049
119	Intangible	Wsl, In 20, col (e)	27,275,603	W/S	0.13942	3,802,765
120	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 114 to 119)	161,164,226			104,003,779
121	TAXES OTHER THAN INCOME	(Note L)				
122	Labor Related					
123	Payroll	(Worksheet J)	9,183,992	W/S	0.13942	1,280,432
124	Plant Related					
125	Property	(Worksheet J)	85,248,000	GP	0.36787	31,360,182
126	Franchise & Gross Receipts	(Worksheet J)	16,230,324	NA		-
127	Other Tax	(Worksheet J)	(13,722)	GP	0.36787	(5,048)
128	TOTAL OTHER TAXES	(sum lns 123 to 127)	110,648,594			32,635,566
129	INCOME TAXES	(Note M)				
130	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	, , , , , , , , , , , , , , , , , , ,	22.72%			
131	CIT=(T/1-T) * (1-(WCLTD/R)) =		21.99%			
132	where WCLTD=(In 176) and R= (In 179)					
133	and FIT, SIT & p are as given in Note M.					
134	1 / (1 - T) = (from In 130)		1.2940			
135	Amortized Investment Tax Credit (enter negative)	(Worksheet J)	-			
135.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	(1,992,023)			
135.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	270,548			
136	Income Tax Calculation	(In 131 * In 139)	117,038,465			47,109,150
137	ITC adjustment	(In 134 * In 135)	-	NP	0.44793	-
137.1	(Excess)/Deficient ADIT Amort Adjustment - Plant	(In 134 * In 135.1)	(2,577,678)	DA		(2,577,678)
137.2	(Excess)/Deficient ADIT Amort Adjustment - Non-Plan	nt (In 134 * In 135.2)	350,089	DA		350,089
138	TOTAL INCOME TAXES	(sum Ins 136 to 137.2)	114,810,876			44,881,561
139	RETURN (Rate Base * Rate of Return)	(ln 89 * ln 179)	532,234,947			214,229,875
140	INTEREST ON NETWORK CREDITS	(Note H)	-	TP	0.93615	-
141	REVENUE REQUIREMENT (sum Ins 112, 120, 12	28, 138, 139, 140)	1,047,983,167			430,856,227
		Rate For	mula Template			Table 5

Rate Formula Template

# \*\*PROJECTED\*\*

## Utilizing Projected Data For the Billing Period 01/01/2023 to 12/31/2023

# SOUTHWESTERN PUBLIC SERVICE COMPANY

	SUPPORTING CALCULATIONS					
Line	(1)	(2)	(3)	(4)		(5)
No.						
142	TRANSMISSION PLANT INCLUDED IN OATT Trans	. ,				4 044 696 009
143	Total transmission plant	(In 48)				4,211,686,228
144 145	Less Generator Step-up facilities Less Radial Line facilities	WsD.1, In 153, col (n)				135,330,672
145	Transmission plant included in OATT Trans Rate	(Worksheet O) (In 143 - In 144 - In 145)				133,584,289 3,942,771,267
140	Transmission plant included in OATT Trans Rate	(11 143 - 11 144 - 11 145)				3,942,771,207
147	Percent of transmission plant in OATT Trans Rate	(ln 146 / ln 143)			TP=	0.93615
148	WAGES & SALARY ALLOCATOR (W/S)	(Note O)				
149	Production	WsG, In 77, col (e)	44,210,128	NA		-
150	Transmission	WsG, In 78, col (e)	13,702,401	TP	0.93615	12,827,503
151	Regional Market	WsG, In 79, col (e)	615,779	NA		-
152	Distribution	WsG, In 80, col (e)	23,250,816	NA		-
153	Other	WsG, In 81, col (e)	10,227,250	NA		-
154	Total	(sum Ins 149 to 153)	92,006,375			12,827,503
155	W/S Allocator				W/S=	0.13942
156	GROSS PLANT ALLOCATOR (GP)					
150	Production	WsD.1, In 6 - WsD.1, In 5	3,867,355,386	(ln 47)		
157	Transmission	WsD.1, In 11 - WsD.1, In 10	4,211,686,228	(III 47) (In 48)		- 3,942,770,062
158	Distribution	WsD.1, In 16 - WsD.1, In 15	1,991,227,058	(III 48) (In 49)		3,942,770,002
160	General	WsD.1, In 21 - WsD.1, In 20	701,108,204	(In 49) (In 50)		- 94,916,987
161	Intangible	WsD.1, In 25 - WsD.1, In 24	327,970,968	(In 50) (In 51)		45,426,219
162	TOTAL GROSS PLANT (Less Adjustments)	(sum lns 157 to 161)	11,099,347,844	(1131)		4,083,113,268
163	Gross Plant Allocator	, ,			GP=	0.36787
103	Gross Plant Allocator				GP=	0.36/6/
164	NET PLANT ALLOCATOR (NP)					
165	Production	In 157 - (WsD.1, In 41 - WsD.1, In 40)	1,972,419,786	(ln 61)		-
166	Transmission	In 158 - (WsD.1, In 46 - WsD.1, In 45)	3,567,361,702	(ln 62)		3,339,585,657
167	Distribution	In 159 - (WsD.1, In 51 - WsD.1, In 50)	1,555,094,289	(ln 63)		-
168	General	In 160 - (WsD.1, In 56 - WsD.1, In 55)	389,984,171	(In 64)		51,792,840
169	Intangible	In 161 - (WsD.1, In 60 - WsD.1, In 59)	125,081,806	(ln 65)		17,317,969
170	TOTAL NET PLANT (Less Adjustments)	(sum lns 165 to 169)	7,609,941,754			3,408,696,466
171	Net Plant Allocator				NP=	0.44793
172	RETURN (R)					\$
173	Long Term Interest					138,154,245
174	Preferred Dividends	WsK, In 56, col (d)				-
175			\$	%	Cost	Weighted
176	Long Term Debt	WsK, In 17, col (o)	3,288,461,538	45.73%	0.0420	0.0192
177	Preferred Stock	WsK, In 5, col (o)	-	0.00%	0.0000	0.0000
178	Common Stock	WsK, In 9, col (o)	3,902,530,508	54.27%	0.1050	0.0570
179	Total	sum lns 176 to 178	7,190,992,046		R	0.0762
		Rate Formula	Template			Table 6

## Utilizing Projected Data For the Billing Period 01/01/2023 to 12/31/2023

## 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	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 140.
Ι	The base plan upgrade revenue requirement will be updated annually based on actual data for the prior billing period. The updated revenue requirement will be provided to the SPP no later than October 20 for billings effective January 1.
J	(Reserved for future use)
К	Includes all Regulatory Commission expense itemized in FERC Form 1 at 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) 2.17% (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, or is otherwise not eligible to be recovered under this Tariff.
0	Enter dollar amounts. Includes service company labor. Does not include contract labor.
P	

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)).

2023 Projec	ction **ACTUAL**	Rate Formula Utilizing FERC Forr For the Billing Period 01/0	m 1 Actual Data		Table 7
		SOUTHWESTERN PUBLIC	C 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 & 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	(In 185 + In 195 - In 196)			\$-

## Rate Formula Template Utilizing FERC Form 1 Actual Data For the Billing Period 01/01/2023 to 12/31/2023

## SOUTHWESTERN PUBLIC SERVICE COMPANY

			Data Sources					Total
	RATE BASE CALCULATION		(See "General Notes")	Total		Allocate	or	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, ln 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, ln 121, col (n)	-		TP	0.00000	-
208	Distribution		WsD.1, ln 126, col (n)	-		NA		-
209	General Plant		WsD.1, ln 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		(In 202 - In 209)	-				-
217	Intangible Plant		(In 203 - In 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) (Note H)

- TP 0.00000 -

241 RATE BASE (sum lns 218, 229, 230, 239, 239.2, 240)

## Rate Formula Template Utilizing FERC Form 1 Actual Data For the Billing Period 01/01/2023 to 12/31/2023

## SOUTHWESTERN PUBLIC SERVICE COMPANY

	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	<u>Total</u>	Allocator	Total <u>Transmission</u>
Line	(1)	(2)	(3)	(4)	(5)
No.	(')	(-)	(0)	(.)	(0)
242	<b>OPERATION &amp; MAINTENANCE EXPENSE</b>				
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	(ln 243 - ln 244 + ln 245 + ln 246 - ln 247 + ln 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 TP 0.00000	-
259 260	Acct. 930.2 - Transmission Specific Acct. 930.2 - Transmission Allocated	(Note K) WsH, In 21, col (h) (Note K) WsH, In 21, col (i)	-	W/S 0.00000	-
260	Transmission Safety and Siting Advertising	(Note K) WsH, In 30, col (f)	-	TP 0.00000	-
262	Transmission ballety and blung Adventising			11 0.00000	
263	A & G Subtotal	(sum lns 255 to 261)	-		-
264	TOTAL O & M EXPENSE	(ln 249 + ln 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	WsI, In 44, col (e)	-	W/S 0.00000	-
271	Intangible	WsI, In 48, col (e)		W/S 0.00000	
272	TOTAL DEPRECIATION AND AMORTIZATION	(sum lns 266 to 271)	-		-
273 274	TAXES OTHER THAN INCOME Labor Related	(Note L)			
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 Ins 275 to 279)	-		-
281	INCOME TAXES	(Note M)			
282	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		21.00%		
283	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.				
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 0.0000	) -
289.1	(Excess)/Deficient ADIT Amort Adjustment - Plant	(In 286 * In 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)	(ln 241 * ln 331)	-		-
292	INTEREST ON NETWORK CREDITS	(Note H)	-	TP 0.0000	) -
293	REVENUE REQUIREMENT (sum Ins 264, 272, 280, 290, 2	291, 292)	-		-

	**ACTUAL**	Utilizing FEF For the Billing Peri	Formula Template RC Form 1 Actual Data od 01/01/2023 to 12/31/2023		Table 10
		SOUTHWESTERN	PUBLIC SERVICE COMPANY		
	SUPPORTING CALCULATIONS				
Line	(1)	(2)	(3)	(4)	(5)
No.					
294	TRANSMISSION PLANT INCLUDED IN OATT Transmiss				
295 296	Total transmission plant Less Generator Step-up facilities	(ln 200) WsD.1, ln 155, col (n)			-
296	Less Generator Step-up facilities	(Worksheet O)			-
297 297.a	Plus Radial Line facilities true-up	(Worksheet O) (Worksheet M)			-
297.a 298	Transmission plant included in OATT Trans Rate	(In 295 - In 296 - In 297 - In 297.a)		_	
290	Transmission plant included in OATT Trans Nate	(iii 293 - iii 290 - iii 297 - iii 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 199)	
310	Transmission	WsD.1, In 87 - WsD.1, In 86		(In 200)	
311	Distribution	WsD.1, In 92 - WsD.1, In 91		(In 200) (In 201)	
312	General	WsD.1, In 97 - WsD.1, In 96		(In 202)	
313	Intangible	WsD.1, In 101 - WsD.1, In 100		(In 202) (In 203)	-
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	ln 309 - (WsD.1, ln 116 - WsD.1, ln 115)		(In 213)	
318	Transmission	In 310 - (WsD.1, In 121 - WsD.1, In 120)		(In 213) (In 214)	
319	Distribution	In 311 - (WsD.1, In 126 - WsD.1, In 125)		(In 215)	
320	General	In 312 - (WsD.1, In 131 - WsD.1, In 130)		(In 216)	
321	Intangible	In 313 - (WsD.1, In 135 - WsD.1, In 134)		(ln 217)	
322	TOTAL NET PLANT (Less Adjustments)	(sum Ins 317 to 321)	0		0
323	Net Plant Allocator			NP=	0.00000
204					¢
324	RETURN (R)			_	\$
325	Long Term Interest	WsK, In 51, col (h)			-
326	Preferred Dividends	WsK, In 56, col (h)			-
207			¢ 0/	Cost	M/sightsd
327	Long Torm Daht		\$ %	Cost	Weighted
328	Long Term Debt Preferred Stock	WsK, In 36, col (o)	- 0.00%	0.0000	0.0000
329 330	Common Stock	WsK, In 23, col (o) WsK, In 27, col (o)	- 0.00% - 0.00%	0.0000 0.1050	0.0000 0.0000
330 331	Total	sum Ins 328 to 330	- 0.00%	0.1050 R	0.0000
331	IUlai	SUIT ITS 320 10 330	-	ĸ	0.0000

### Rate Formula Template Utilizing FERC Form 1 Actual Data For the Billing Period 01/01/2023 to 12/31/2023

## 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 amount	received directly from the SPP for service under this tariff re	lecting SPS's integrated transmission f	acilities.
	Revenues associated with FERC annual cha	rges, 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	
		venue credits unless this revenue is offset by a corresponding		
В	The annual and monthly net and gross plant any Base Plan Upgrades, distribution facili	carrying charges on page 7 are to be used to compute the re ies, and radial lines.	venue requirement for directly assigned	d facilities,
С		mined using a net plant carrying charge (fixed carrying charge		
	•	each project receiving incentive rate treatment, as accepted b	y FERC by a separate docket. These i	ndividual
-		immed, for the then current year, and included here.		
D	•	alances in Accounts 281, 282, 283, 190, and 255 as adjusted		
	<b>e</b> ,	SB 106, 109, 133,158 or FASB Interpretation No. 48. Balance tilize amortization of tax credits against taxable income as dis	, i	ow throughs and
		o and the annual projection will be performed in accordance w		(6)
		se the same methodology that was used to project that year's		
	described on Table 21A of the template.)	se the same methodology that was assu to project that year a		
Е		Progress (CWIP), any related Allowance for Funds Used Dur	ng Construction (AFUDC), any unamo	rtized balances
	related to the recovery of abandoned incent	ive plant costs, any extraordinary property losses and any rela	ated depreciation and amortization exp	ense amounts.
	Formula amounts for all of the foregoing ite	ns will remain at \$0 until approved by FERC under a separate	docket.	
F		nally booked as transmission land held for future use.		
G		ain \$0 until such time as SPS files and receives FERC approv		
н		ogrades Credits, net of accumulated depreciation, due transm		
		nission Facilities consistent with Paragraph 657 of Order 2003	3-A. Excludes interest since interest is	added to the
	revenue requirement on line 292.	A still be a substant and substantial because of an analysis of the family of the substantial states of the substates of the substantial states of the substantial states of t	illian and indiants date data and	and an an an an and the second s
I	provided to the SPP no later than October 2	t will be updated annually based on actual data for the prior b	ning period. The updated revenue rec	
J	(Reserved for future use)	o for billings effective barruary 1.		
ĸ	· · · · · · · · · · · · · · · · · · ·	e itemized in FERC Form 1 at 350-351 (h). Show in Workshe	et H how these expense items are assi	aned to transmission
	<b>a , ,</b>	ng, and Industry Association Dues and Research and Develo	•	
		ude specific transmission safety-related advertising and trans	•	5
	The annual PBOP expense amount will be	based on the PBOP expense amount reported in SPS's most	recent annual actuarial valuation report	t as of
		provide a copy of that actuarial report as part of its Annual U		g to the Commission
		ory Commission Expenses, or in Acct. 165, Prepayments, sha		
L		, property and other assessments charged in the current year	. Gross receipts tax, taxes related to in	ncome,
	retail and non-transmission related taxes are			
М		re FIT is the Federal income tax rate; SIT is the State income		
		ctible for state income taxes". If the utility is taxed in more that	-	
		and how the blended or composite SIT was developed. Fur against taxable income, rather than book tax credits to Accou		
		nse by the amount of the Amortized Investment Tax Credit (F		
	(In 287) multiplied by (1/1-T). If the application		onn 1, 200.0.1/	
	Inputs Required:	FIT =	21.00	<b>%</b>
		SIT= (Worksheet L)		6 (State Income Tax Rate or Composite SIT)
		p =	0.009	(percent of FIT deductible for state purposes)
Ν	Removes the dollars of plant booked to tran	mission plant that is excluded from the Tariff because it does	not meet the Tariff's definition of Trans	mission
		step-up transformers) that is included in the development of	OATT ancillary service rates,	
	or is otherwise not eligible to be recovered	under this Tariff.		

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

P Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)). 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-Up)

Schedule 1 Rate Formula Template Southwestern Public Service Company

A. Schedule	1 - Projected ARR for Billing Period 01/01/2023 to 12/31/2023		
1	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$8,944,418
2	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$4,026,321
3	Less: Transmission Service Studies	WsG - Acct 561.6	\$0
4	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$273,658
5	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$1,316,657
6	Total 561 Costs for Projected Schedule 1 ARR	(In 1 - Sum of Ins 2 through 5)	\$3,327,782
7	Less: Schedule 1 Point to Point Projected Revenues	WsB Rev Credits	\$161,589
8	Projected Schedule 1 ARR Without True-up Adjustments	(ln 6 - ln 7)	\$3,166,193
9	Prior Year True-up Adjustment	Input from Prior Year True-up	(\$62,481)
10	Interest On Prior Year True-up Adjustment	Input from Prior Year	(\$4,056)
11	Projected Schedule 1 ARR	(ln 8 + ln 9 + ln 10)	\$3,099,656
B. Schedule	1 Rate Calculations		
12	Projected Average 12-Mo. Demand	WsC Divisor	4,685,000 kW
13	Monthly Point to Point Rate in \$/kW - Month	((In 11 /In 12) /12)	\$0.055 kW
14	Weekly Point to Point Rate in \$/kW - Weekly	((ln 11 /ln 12) /52)	\$0.013 kW
15	Daily Point to Point Rate in \$/kW - Day	((ln 11 /ln 12) /365)	\$0.002 kW
16	Hourly Point to Point Rate in \$/mW - Hourly	((in 11 /in 12)/303) ((in 11 /in 12)/8760 * 1000)	\$0.076 mW
10	Houry Point to Point Rate in \$/niv - Houry	((11111/1112)/8780 1000)	\$0.076 IIIW
17	**SECTIONS C AND D USED ONLY FOR TRUE-UP, ANNUAL UPDATE WILL BE BLAN	IK**	
C. Schedule	1 - Actual ARR for the Billing Period 01/01/2023 to 12/31/2023		
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	(In 23 - In 24)	\$0
True Up f	rom Billing Period to be Included in Projected Schedule 1 ARR:		
26	Revenue Requirement True-Up:		
27	Actual Schedule 1 ARR calculated above	(In 25)	\$0
28	Projected Schedule 1 ARR calculated above	(In 8)	\$3,166,193
29	ARR True-up Amount (Over recovery = credit; under recovery = debit)	(In 27 - In 28)	(\$3,166,193)
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)	4.685.000 kW
33	Volume Adjustment	(ln 32 - ln 31)	4,685,000
	Volume Adjustment	(11.52 - 11.51)	4,085,000
34	Projected Zonal Rate per kw-yr for the Billing Period	(In 28 / In 32)	\$0.6758
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)	\$3,166,193
37	Net Schedule 1 True-up Adjustment (Over Recovery = credit; under recovery = debit)	(ln 29 + ln 36)	\$0
38	Interest True-up Amount	(ln 68)	\$0

#### 38 Interest True-up Amount

# D. Interest Calculation: 39

40		
41	Months	
42	January - Yr 2023	
43	February	
44	March	
45	April	
46	May	
47	June	
48	July	
49	August	
50	September	
51	October	
52	November	
53	December	
54	January - Yr 2024	
55	February	
56	March	
57	April	
58	May	
59	June	
60	July	
61	August	
62	September	
63	Average Monthly Interest Rate	
64	Over/Under Recovery Amount	(In 37)
65	Average Monthly Interest Rate	(In 63)
66	Monthly Interest Recovery Amount	(In 64 * In 65)
67	Number of Months for Interest Recovery Amount	
68	Interest Recovery Amount	(In 67 * In 66)
69	Note:	
70	The interaction calculated union the interact acts and the FEDO work site	

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

72 http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub Table 12

FERC Quarterly Interest Rates 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%

Monthly Interest

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Southwestern Public Service Company

Worksheet A - Projected Billing Year True-Up Adjustment and Interest Calculation 2023 Projection

ATRR

Revenue

SPP BPU

Revenue

023 Pro	Jection		
Line			
No.			2021
1	I. Revenue Requirement True-up:		
2	Projected Revenue Requirement for the Prior Rate Year - (ARR Projected Data In 33 + In 43)	\$ 4	110,372,391
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))	\$ 2	223,327,108
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)		4,685,000 kw
12	Actual Divisor Load for the Prior Rate Year, - (WsC Divisor In 28 * 1,000)		<u>-</u> 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))	\$	39.1760
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)	\$	-

19	IV. Interest Calculation.	Projected Billing	
20		Year	
21		FERC	Monthly
22		Quarterly	Interest
23	<u>Months</u>	Interest Rates	Rate
24	January - Yr 2023		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 2024		0.0000
37	February		0.0000
38	March		0.0000
39	April		0.0000
40	May		0.0000
41	June		0.0000
42	July		0.0000
43	August		0.0000
44	September		0.0000
45	Average Monthly Interest Ra	te	0.0000

was section III now section IV

Requirement Requirement True-up True-up Over/Under Recovery Amount (ARR from In 4 & In 16 BPU from In 8 amount) line reference change 46 \$ -\$ \_ 47 Average Monthly Interest Rate (In 45) \$ -\$ -Monthly Interest Recovery Amount (In 46 x In 47) 48 \$ -\$ -Number of Months for Interest Recovery Amount 24 24 49 ATRR SPP BPU 50 Interest Recovery Amount (In 49 times In 48) Revenue Revenue \$ - \$ \_ Requirement Requirement Prior Year True-up Adjustment (line 46) - (Input to Annual Update) 51 \$ -\$ -- (Input to Annual Update) Interest on Prior Year True-up Adjustment (In 50) \$ 52 \$

53 Note:

18

IV Interest Calculation

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

55 See link to website below.

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

	stern Public Service Company et A.1 - Prior Period Correction True-Up with Interest Calculation	Worksheet A.1 Table 14
Line <u>No.</u> 1 2 3	Explanation of Prior Period Correction: Eddy County HVDC OM - Include OM credit from per book amounts into OM adjustment	
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 Wilb e Included in ATRR (line 6 year + 1 year) Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)	2019 2021 2022 2023 48
9 10	I. Revenue Requirement True-up: Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$ 123,258,460
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$ 123,263,242
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	\$4,782
13 14	II. Volume True-up: Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)	4,839,000 kw
15	Divisor for True-up Year with Prior Period Correction (input)	4,839,000 kw
16	Volume Adjustment (line 14 - line 15)	0 kw
17	Actual Zonal Rate (line 10 / line 14)	\$25.4719
18	Revised Zonal Rate (line 11 / line 15)	\$25.4729
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)	\$4,782

Month/Year	FERC Quarterly Interest Rates	Number of Days in Month	Monthly Interest Rate
January - True-up Yr Yr 2019	5.18%	31	0.004
February	5.18%	28	0.004
March	5.18%	31	0.004
April	5.45%	30	0.00
May	5.45%	31	0.004
June	5.45%	30	0.00
July	5.50%	31	0.00
August	5.50%	31	0.00
September	5.50%	30	0.00
October	5.42%	31	0.00
November	5.42%	30	0.00
December	5.42%	31	0.00
January - True-up Yr Yr 2020	4.96%	31	0.00
February	4.96%	29	0.00
March	4.96%	31	0.00
April	4.75%	30	0.00
May	4.75%	31	0.00
June	4.75%	30	0.00
July	3.43%	31	0.00
August	3.43%	31	0.00
September	3.43%	30	0.00
October	3.25%	31	0.00
November	3.25%	30	0.00
December	3.25%	31	0.00
January - True-up Yr 2021	3.25%	31	0.00
February	3.25%	28	0.00
March	3.25%	31	0.00
April	3.25%	30	0.00
May	3.25%	31	0.00
June	3.25%	30	0.00
July	3.25%	31	0.00
August	3.25%	31	0.00
September	3.25%	30	0.00
October	3.25%	31	0.00
November	3.25%	30	0.00
December	3.25%	31	0.00
January - True-up Yr 2022	3.25%	31	0.00
February	3.25%	28	0.00
March	3.25%	31	0.00
April	3.25%	30	0.00
May	3.25%	31	0.00
June	3.25%	30	0.00
July	3.60%	31	0.00
August	3.60%	31	0.00
September	3.60%	30	0.00
Average Monthly Interest Rate			0.00
Over/Under Recovery Amount			
Average Monthly Interest Rate	(In 70)		

71	Over/Under Recovery Amount (In 20 amount)		\$4,782
72	Average Monthly Interest Rate (In 70)		0.0034
73	Monthly Interest Recovery Amount (In 71 x In 72)		\$16
74	Number of Months for Interest Recovery Amount (from line 8)		48
75	Interest Recovery Amount (In 74 times In 73)		\$768
76	Prior Period Correction Adjustment (In 20)	\$4,782 (Input to Annual Update)	Ι
77	Interest on Prior Period Correction Adjustment (In 75)	\$768 (Input to Annual Update)	

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 78 79 80 81

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

Worksheet A.1 Table 14

Line <u>No.</u> 1 2 3	Explanation of Prior Period Correction: Eddy County HVDC OM - Include OM credit from per book amounts into OM adjustment			
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 7	Year Prior Period Correction Settled/Agreed (input)		2022	
8	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)		2023 36	
0	Number of Month's Filor Fellou Correction Subject to Interest ((in 7 year - in 4 year) 12)		50	
9	I. Revenue Requirement True-up:			
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$	132,756,221	
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$	132,885,945	
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	_	\$129,724	-
13	II. Volume True-up:			
14	Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)		4,840,000	kw
			.,,	
15	Divisor for True-up Year with Prior Period Correction (input)		4,840,000	kw
16	Volume Adjustment (line 14 - line 15)		0	kw
17	Actual Zonal Rate (line 10 / line 14)		\$27.4290	
18	Revised Zonal Rate (line 11 / line 15)		\$27.4558	
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)	_	\$0	-
10			ψ	-
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)		\$129,724	]

III. Interest Calculation: 21

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 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	0.0027
46	October	3.25%	31	0.0028
47	November	3.25%	30	0.0027
48	December	3.25%	31	0.0028
49	January - True-up Yr 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	Average Monthly Interest Rate			0.0030
	- ·			

59 60 61	Over/Under Recovery Amount (In 20 amount) Average Monthly Interest Rate (In 58) Monthly Interest Recovery Amount (In 59 x In 60)	\$129,724 0.0030 \$389
62	Number of Months for Interest Recovery Amount (from line 8)	36
63	Interest Recovery Amount (In 62 times In 61)	\$14,004
64 65	Prior Period Correction Adjustment (In 20)       \$129,724 (Input to Annual Update)         Interest on Prior Period Correction Adjustment (In 63)       \$14,004 (Input to Annual Update)	]

66 67 68 69

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

	tern Public Service Company t A.1 - Prior Period Correction True-Up with Interest Calculation	Worksheet A.1 Table 14
Line <u>No.</u> 1 2 3	Explanation of Prior Period Correction: Plant Excess ADIT Amortization - Include tax return true-Up from prior year	
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 2022 2023 60
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	\$ 112,064,926
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 1(	\$8,572
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 1:	\$0
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 1!	\$8,572

	FERC Quarterly	Number of Days	Monthly Interest
Month/Year	Interest Rates	in Month	Rate
January - True-up Yr 2018	4.25%	31	0.00
February	4.25%	28	0.00
March	4.25%	31	0.00
April	4.47%	30	0.00
May	4.47%	31	0.00
June	4.47%	30	0.00
July	4.69%	31	0.00
August	4.69%	31	0.00
September	4.69%	30	0.00
October	4.96%	31	0.00
November	4.96%	30	0.00
December	4.96%	31	0.00
January - True-up Yr 2019	5.18%	31	0.00
February	5.18%	28	0.00
March	5.18%	31	0.00
April	5.45%	30	0.00
May	5.45%	31	0.00
June	5 45%	30	0.00
July	5.50%	31	0.00
August	5.50%	31	0.00
September	5.50%	30	0.00
October	5.42%	31	0.00
November	5.42%	30	0.00
December	5.42%	30 31	0.00
January - True-up Yr Yr 2020	4.96%	31	0.00
	4.96%	29	0.00
February			
March	4.96%	31	0.00
April	4.75%	30	0.00
May	4.75%	31	0.00
June	4.75%	30	0.00
July	3.43%	31	0.0
August	3.43%	31	0.0
September	3.43%	30	0.0
October	3.25%	31	0.0
November	3.25%	30	0.00
December	3.25%	31	0.00
January - True-up Yr 2021	3.25%	31	0.00
February	3.25%	28	0.00
March	3.25%	31	0.00
April	3.25%	30	0.00
May	3.25%	31	0.00
June	3.25%	30	0.00
July	3.25%	31	0.00
August	3.25%	31	0.00
September	3.25%	30	0.00
October	3.25%	31	0.00
November	3.25%	30	0.00
December	3.25%	31	0.00
January - True-up Yr 2022	3.25%	31	0.00
February	3.25%	28	0.00
March	3.25%	31	0.00
April	3.25%	30	0.00
May	3.25%	31	0.00
June	3.25%	30	0.00
July	3.60%	31	0.0
August	3.60%	31	0.00
September	3.60%	30	0.00
Average Monthly Interest Rate			0.00
, worage moning interest Nate			0.0

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

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

87 Interest Recovery Amount (In 86 times In 85)

Prior Period Correction Adjustment (In 20) Interest on Prior Period Correction Adjustment (In 87) 88 89

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

90 91 92 93

\$8,572 0.0035 \$30 60

\$8,572 (Input to Annual Update) \$1,800 (Input to Annual Update)

\$1,800

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

Worksheet A.1 Table 14

Line No. Explanation of Prior Period Correction: Plant Excess ADIT Amortization - Include tax return true-Up from prior year 1 2 3 Rate Year Prior Period Correction Applicable to (input year) Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years) 2019 2021 4 5 Effective Frue-up Year for Rate Year Frue Ferior Concount (intersystem - 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) 2022 2023 6 7 8 48 9 1. Revenue Requirement True-up: Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input) \$ 123,258,460 10 11 Revised Revenue Requirement for True-up Year with Prior Period Correction (input) 123.304.206 \$45,746 12 Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10) II. Volume True-up: Divisor for Prior Period Correction True-up Year without Prior Period Correction (input) 13 4,839,000 kw 14 4,839,000 kw Divisor for True-up Year with Prior Period Correction (input) 15 16 Volume Adjustment (line 14 - line 15) 0 kw 17 Actual Zonal Rate (line 10 / line 14) \$25.4719 Revised Zonal Rate (line 11 / line 15) \$25.4813 18 \$0 19 Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17) Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19) \$45,746 20

		Number	Monthly
	Quarterly	of Days	Interest
Month/Year	Interest Rates	in Month	Rate
January - True-up Yr 2019	5.18%	31	0.0044
February	5.18%	28	0.0040
March	5.18%	31	0.0044
April	5.45%	30	0.0045
May	5.45%	31	0.0046
June	5.45%	30	0.0045
July	5.50%	31	0.0047
August	5.50%	31	0.0047
September	5.50%	30	0.0045
October	5.42%	31	0.0046
November	5.42%	30	0.0045
December	5.42%	31	0.0046
January - True-up Yr Yr 2020	4.96%	31	0.0042
February	4.96%	29	0.0039
March	4.96%	31	0.0042
April	4.75%	30	0.0039
May	4.75%	31	0.0040
June	4.75%	30	0.0039
July	3.43%	31	0.0029
August	3.43%	31	0.0029
September	3.43%	30	0.0028
October	3.25%	31	0.0028
November	3.25%	30	0.0027
December	3.25%	31	0.0028
January - True-up Yr 2021	3.25%	31	0.0028
February	3.25%	28	0.0025
March	3.25%	31	0.0028
April	3.25%	30	0.0027
May	3.25%	31	0.0028
June July	3.25% 3.25%	30 31	0.0027 0.0028
August	3.25%	31	0.0028
September	3.25%	30	0.0028
October	3.25%	31	0.0028
November	3.25%	30	0.0027
December	3.25%	31	0.0028
January - True-up Yr 2022	3.25%	31	0.0028
February	3.25%	28	0.0025
March	3.25%	31	0.0028
April	3.25%	30	0.0027
May	3.25%	31	0.0028
June	3.25%	30	0.0027
July	3.60%	31	0.0031
August	3.60%	31	0.0031
September	3.60%	30	0.0030
Average Monthly Interest Rate	0.0070		0.0034
Over/Under Recovery Amount (			
Average Monthly Interest Rate			
Monthly Interest Recovery Amo	ount (In 71 x In 72)		
Number of Months for Interest F	Recovery Amount	(from line 8)	

75 Interest Recovery Amount (In 74 times In 73)

76 77 Prior Period Correction Adjustment (In 20) Interest on Prior Period Correction Adjustment (In 75)

	48
	\$7,488
(Input to Annual Update) (Input to Annual Update)	

\$45,746 0.0034 \$156 48

78 Note:

79 80 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 81

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

Worksheet A.1 Table 14

Line <u>No.</u> 1 2 3	Explanation of Prior Period Correction: Plant Excess ADIT Amortization - Include tax return true-Up from prior year	
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)	2020 2022 2022 2023
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)	36
9 10	<ol> <li>Revenue Requirement True-up: Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)</li> </ol>	\$ 132,756,221
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$ 132,698,230
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	(\$57,991)
13	II. Volume True-up:	
14	Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)	4,840,000 kw
15	Divisor for True-up Year with Prior Period Correction (input)	4,840,000 kw
16	Volume Adjustment (line 14 - line 15)	0 kw
17	Actual Zonal Rate (line 10 / line 14)	\$27.4290
18	Revised Zonal Rate (line 11 / line 15)	\$27.4170
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)	(\$57,991)

21 III. Interest Calculation:

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 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	0.0027
46	October	3.25%	31	0.0028
47	November	3.25%	30	0.0027
48	December	3.25%	31	0.0028
49	January - True-up Yr 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	Мау	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	Average Monthly Interest Rate			0.0030

59

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

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

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

Interest Recovery Amount (In 62 times In 61) 63

Prior Period Correction Adjustment (In 20) Interest on Prior Period Correction Adjustment (In 63) 64 65

(\$57,991)	(Input to Annual Update)
(\$6,264)	(Input to Annual Update)

(\$57,991) 0.0030

(\$174)

(\$6,264)

36

66 67

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

68 69 See link to website below.

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

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

# Worksheet A.2 Table 14.1

Line <u>No.</u>

<u>No.</u> 1 2 3 4 5 6 7	I. Radial Line Interest on True-Up Calculation	(a) Revenue Requirement True-Up (Worksheet M)	(b) Month Radial Line Changed (Input)	(c) Months Subject to Interest <u>(12 - Col b)</u>	(d) Average Interest Rate (Col i)		(f) Interest Recovery Amount (Col c * Col e) 0 0
8 9 10 11 12 13	Total	\$0	_			C	0
14 15 16 17 18 19	II. Interest Rates: Month/Year	(g) FERC Quarterly Interest Rates	-	(i) Monthly Interest Rate			
20 21 22 23 24	January - Actual Yr 2021 February March April May	0.00% 0.00% 0.00% 0.00% 0.00%	29 29 31 30 30 31 30 31	0.0000 0.0000 0.0000 0.0000 0.0000			
25 26 27 28 29 30	June July August September October November	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	31 31 30 30 31 31 30 30	0.0000 0.0000 0.0000 0.0000 0.0000			
31 32 33 34 35 36	December Average Monthly Interest Rate III. Total Radial Line Charges	0.00%	5 31	0 (j) Annual	(k)	(I) Interest on	(m) Total Annual
37 38 39 40 41 42	Bailey County Big Country CVEC Deaf Smith			\$41 \$171,199 \$217,467 \$170,250	True-Up (Col a) \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	Charge (Sum Col j - I) \$41 \$171,199 \$217,467 \$170,250
43 44 45 46 47 48	Farmers Green Belt Lamb County Lighthouse LPL Lyntegar			\$2,145 \$222,553 \$228 \$36,467 \$106,764 \$210,637	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$2,145 \$222,553 \$228 \$36,467 \$106,764 \$210,637
49 50 51 52 53	Rita Blanca South Plains Tri County Total			\$87 \$4,094 \$127 \$1,142,059	\$0 \$0 \$0 \$0	\$0 \$0	\$87 \$4,094 \$127 \$1,142,059
	Note:						

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

	Disposition of Property, Projected for Billing Year =				2023					
(Revenu	e related to sale of transmission assets)		<u>(a)</u>		<u>(b)</u>		<u>(c)</u>			
						,	Adjusted Total			
Line No.			Total		Adjustments		Amount			
1	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1)						0			
2	Gain on disposition of property (Other Related)						0			
3	Total 421.1 (or other applicable acct)			0		0	0			
Gain or	Disposition of Property, Actual for Billing Year =				2023					
(Revenu	e related to sale of transmission assets)									
			<u>(a)</u>		<u>(b)</u>		<u>(c)</u>			
						,	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			
(PUCT) ha gains on Si transmissio disposition (c) on Line transaction	prior transactions, on a case-by-case basis, the Public Utilities Commission of Texass s required SPS to credit to SPS'S Texas relatil ratepayers a specified percentage of PS's disposition of certain property. Effective January 1, 2016, for each on sale or transfer transaction resulting in a gain recorded in Account 421.1 (gain on of property) or other applicable account, the amount of the gain included in Column s 1 and 4 for that transaction will equal the (i) total amount of the gain for that recorded in Account 421.1 or other applicable account. (ii) multiplied by the Texas sharing percentage specified by the PUCT for that transaction.									
Accour	nt 454, Rent from Electric Property, Projected for Billing	Year	=		2023			Tota	al Company	
(Revenu	e related to transmission facilities for pole attachments, rentals, etc.)							\$	8,767,729	
			<u>(a)</u>		<u>(b)</u>		<u>(c)</u>		<u>(d)</u>	
								A	Allocated	
Line No.			Amount		Allocator				Amount	
1	Rent from Electric Property Classified as General	\$	20,773	3	W/S		0.13942	\$	2,896	
2	Rent from Electric Property Classified as Distribution	\$	8,746,587	7	NA					
3	Rent from Electric Property Classified as Transmission									
3a	Related to Network Transmission Facilities	\$	369	э	DA		1.00000	\$	369	
3b	Related to Non-Network Transmission Facilities	\$	-		NA					
4	Rent from Electric Property Classified as Production	\$	-		NA					
5	Total Account 454 Rent from Electric Property	\$	8,767,729	9			[	\$	3,265	let Transmission Credi

Accour	at 454, Rent from Electric Property, Actual for Billing Ye	ar =	2023		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	\$-		ļ	\$-	Net Transmission Credits

### Worksheet B

Accour	nt 456.0, Other Electric Revenue, Projected for Billing Y	ear =			2023	Worksheet
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u> <u>(d)</u>		Table 16
				Allocated		
Line No.		Amount	Allocator	Amount		
1	Schedule 18- Annual Interconnection Customer O&M Charge	\$ 64,903	DA	1.00000 \$ 64,903		
2	Other Electric Revenue	\$ -	NA			
3	Total Account 456.0 Other Electric Revenue	\$ 64,903		\$ 64,903	]	
Accour	nt 456.0, Other Electric Revenue, Actuals for Billing Yea	r =			2023	
Account			(1-)	(-) (-)	2020	
		<u>(a)</u>	<u>(b)</u>	(c) (d)		
				Allocated		
Line No.		Amount	Allocator	Amount		
4	Schedule 18- Annual Interconnection Customer O&M Charge		DA	1.00000 \$ -		
5	Other Electric Revenue	\$ -	NA		•	
6	Total Account 456.0 Other Electric Revenue	\$ -		\$ -		

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)
.ine <u>No. Type Di</u>	Type Description	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>
	Divisor	Golden Spread Electric Cooperative	0	35,527,136	0	0						35,527
2	Ancillary	Golden Spread Electric Cooperative	1,062,468	0	554,131	0						1,616
	Credit	Southwest Power Pool - Point to Point		5,694,609	161,589	198,249						6,054
	Divisor	Southwest Power Pool - Network		18,484,182	0	0						18,484
	Ancillary	Southwest Power Pool - Network	271,428	0	288,305	19,325						579
	Credit	Sch. 11 - Point to Point	0	14,721,060	0	0						14,72
	Divisor	Sch. 11 - Base Plan	0	226,005,989	0	0						226,00
,												
:												
)												
)												
,												
2			1 000 000	000 100 070	1 00 1 005	0.17.57.1						
		Total	1,333,896	300,432,976	1,004,025	217,574	0	C	0 0	0	0	302,98
	Summarized b	v Type: Note 2										
	Credit	Y TYPE. Note 2	0	20,415,669	161,589	198,249	0	c	0	0	0	20,77
			0	280,017,307	0	0	0	C	) 0	0	0	280.01
6 7	Divisor Ancillary		0 1,333,896	280,017,307 0	0 842,437	0 19,325	0	0			0	280,017 2,195

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

Accoun	t 456.1, Rev	enues from Transmission of Electricity of Other	s, Actual f	or Billing Year =			2023		(Total Compa	ny - FF1, p. 328-33	0 (n))		Worksheet B Table 17
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)
Line <u>No.</u>	<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>	Total Per FERC Form <u>No. 1</u>
47	Divisor	Golden Spread Electric Cooperative											0
48 49	Ancillary	Golden Spread Electric Cooperative											0
50	Credit	Southwest Power Pool - Point to Point											0
51	Credit	Southwest Power Pool - Z2 Ongoing PTP Revenue Clawback											0
52	Divisor	Southwest Power Pool - Network											0
53	Ancillary	Southwest Power Pool - Network											0
54 55	Credit	Sch. 11 - Point to Point											0
55	Divisor	Sch. 11 - Point to Point Sch. 11 - Base Plan											0
57	DIVISOI												0
58													0
59													0
60													0
61													0
62 63													0
64													0
65													0
66													0
67													0
68													0
69													0
70 71													0
71													0
73													0
74													
75		Total		0 0	0	0	0	(	0 0	0	0		0
76													
77	Summarized b	y Type: Note 2		-									
78	Credit			0 0	0	0		(			0		0
79 80	Divisor Ancillary			<b>0 0</b> 0	<b>0</b> 0	<b>0</b> 0		(			<b>0</b> 0		<b>0</b> 0
80	Other			0 0	0	0		(			0		0
82	Total	—		0 0		0		(			0		0
83	Description of F	Revenue Types:		. v	°,	Ū	0	·		Ŭ	Ū		-

83 84 85

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

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

86 87

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

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

Line No.	Month	Network Load <sup>1</sup>	Plus: Intertie Demand²	TO's Transmission Network Load
1	January	4,235		4,235
2	February	4,266		4,266
3	March	4,171		4,171
4	April	4,458		4,458
5	May	4,951		4,951
6	June	5,307		5,307
7	July	5,635		5,635
8	August	5,650		5,650
9	September	5,013		5,013
10	October	4,184		4,184
11	November	4,124		4,124
12	December	4,223		4,223
13	Total	56,216	0	56,216
14	12-CP	4,685	0	4,685

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

Line No.	Month, Day and Year <sup>1</sup>	Hour Ending <sup>1</sup>	Network Load <sup>1</sup>	Plus: Intertie Demand <sup>2</sup>	TO's Transmission 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 <sup>3</sup>
29	January	1,119	
30	February	1,111	
31	March	1,201	
32	April	1,446	
33	May	1,520	
34	June	1,591	
35	July	1,825	
36	August	1,819	
37	September	1,343	
38	October	994	
39	November	959	
40	December	968	
41	Total	15,895	-
42	12 month Average	1,325	-

# V. Notes

 $_{\rm 3}$  These are the Wholesale Loads by month, as reported in FF1, p. 400.

Tar

2023

2023

# 2023

# Worksheet C Table 18

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

Worksheet D	
Table 19	

(a)	(b) Projected Beg of Year Balance	Year = 2023 (c) Projected End of Year Balance	(d) Projected Avg. Balance (b+c)/2	(e) References for Actual Data	(f) Actual Beg of Year Balance	Year = 2023 (g) Actual End of Year Balance	(h) Actual Av Balance <u>(f+g)/2</u>
Deferred Taxes - Account 281 Tax Amortization - Pollution Control Facilities	(971,214)	(902,848)	(937,031)				
			0				
Total Account 281	(971,214)	(902,848)	(937,031)	FF1, p. 272-273, ln 8 (b) and (k)	0	0	
Deferred Taxes - Account 282 Liberalized Depreciation:							
Electric Distribution Electric Transmission	(275,577,860) (670,417,804)	(281,778,915) (689,576,735)	(278,678,388) (679,997,269)				
Electric Production Electric General	(431,083,656) (53,150,551)	(443,451,038) (56,229,875)	(437,267,347) (54,690,213)				
Electric Intangible	(2,218,966)	(2,025,999)	(2,122,482)				
Electric Non Utility	(3,034,510)	(3,028,727)	(3,031,618)				
Subtotal Liberalized Depreciation	(1,435,483,347)	(1,476,091,289)	(1,455,787,318)		0	0	
FAS 109 Plant AFUDC Equity	(41,986,944)	(40,984,628)	(41,485,786)				
Excess ADIT FAS 109 Plant Excess ADIT - Protected	440,628,934	423,841,983	432,235,459	FF1, p. 274-275, In 6 (k) footnote			
FAS 109 Plant Excess ADIT - Unprotected Total Account 282	91,425,395 (1,477,470,291)	86,197,600 (1,517,075,917)	88,811,498 (1,497,273,104)	FF1, p. 274-275, In 6 (k) footnote FF1, p. 274-275, In 9 (b) and (k)	0	0	
Deferred Taxes - Account 283							
Liberalized Depreciation - Software Liberalized Depreciation - Software Electric Intangible	(153,900) (17,511,339)	(140,308) (17,597,478)	(147,104) (17,554,408)				
SchM-107 - Pension Expense SchM-128 - Book Unamort. Cost Of Reacquired Debt	(32,797,543) (4,321,579)	(32,219,108) (4,133,771)	(32,508,325) (4,227,675)				
SchM-138 - Rate Case Expense	(851,600)	(380,849)	(616,224)				
SchM-147 - State Tax Deduction Cash Vs Accrual - 283 SchM-168 - Reg Asset-NOx	0	0 0					
SchM-178 - Interest Income on Disputed Tax SchM-186 - Deferred Fuel Costs	0 (23,799,463)	0 (13,982,195)	(18,890,829)				
SchM-187 - Reg Asset/Liability Transmission Attachment O SchM-189 - OCI Treasury	0 (600)	0 (600)	- (600)				
SchM-192 - Texas Margin Tax	(851,600)	(851,600)	(851,600)				
SchM-195 - Renewable Energy Standard SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	(1,714,606) 0	(1,675,114) 0	(1,694,860)				
SchM-207 - Mark to Market Adjust SchM-217 - Reg Asset - Texas Surcharge (DTL)	(176,548) 0	(176,548) 0	(176,548)				
SchM-270 - Non Plant Rate Change SchM-271 - Non Operating	0	0	-				
SchM-275 - Reg Asset - Miscellaneous SchM-299 - Operating Lease	(10,323,873) (96,848,282)	(1,378,816) (89,948,342)	(5,851,344) (93,398,312)				
SchM-300 - Reg A/L - Emergency Spec Response	(407,313)	(09,940,342)	(203,657)				
Liberalized Depreciation - Non-Utility Total Account 283	(189,817,685)	(35,617)	(47,529)	EE1 a 276 277 in 10 (b) and (k)	0	0	
Deferred Taxes - Account 190	(169,617,065)	(102,320,340)	(170,109,015)	FF1, p. 276-277, In 19 (b) and (k)	0	0	
Basis Difference - Electric Distribution	6,976,566	7,390,409	7,183,487				
Basis Difference - Electric Transmission Basis Difference - Electric Production	22,970,052 13,479,445	22,659,114 12,953,291	22,814,583 13,216,368				
Basis Difference - Electric General Basis Difference - Electric Intangible	956,551 1,400	1,095,531 521	1,026,041 961				
J.			-				
Subtotal Basis Difference	44,384,013	44,098,866	44,241,439		0	0	
Basis Difference - CIAC Elec Distribution	19,571,486	18,595,644	19,083,565				
Basis Difference - CIAC Elec Transmission Basis Difference - CIAC Elec Production	11,789,125 13,529	12,715,728 10.004	12,252,427 11.766				
Basis Difference - CIAC Elec General Basis Difference - CIAC Elec Non Utility	8,424 14,119,145	7,637 14,391,098	8,030 14,255,121				
Subtotal Basis Difference - CIAC	45,501,709	45,720,110	45,610,910		0	0	
SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation	3,051 28,164	3,051 28,164	3,051 28,164				
SchM-108 - Accrued Vacation Paid SchM-109 - Employee Incentive	1,044,628 716,919	1,044,628 738,424	1,044,628 727,671				
SchM-111 - Post Employment Benefits - FAS 106(Short Term)	2,359,212 30,548	2,426,253 20,283	2,392,733 25,416				
SchM-112 - Post Employment Benefits FAS 112 SchM-116 - Bad Debt	2,462,485	2,460,253	2,461,369				
SchM-118 - Inventory Reserve SchM-119 - Electric Vehicle Credit	64,271	64,271	64,271				
SchM-127 - Litigation Reserve SchM-130 - Deferred Compensation Plan Reserve	1,487,392	1,576,635	1,532,014				
SchM-134 - Non-Qualified Pension Plans - 190 SchM-136 - Performance Share Plan	76,455 41,025	69,090 15,397	72,773 28.211				
SchM-137 - R&E Credit SchM-146 - State Tax Deduction Cash Vs Accrual - 190	14,207,569 234,629	12,458,667 234,629	13,333,118 234,629				
SchM-152 - Rate Refund	492,455	480,415	486,435				
SchM-174 - New Hire Retention Credit SchM-178 - Interest Income on Disputed Tax	465,094	465,094	465,094				
SchM-179 - DSM/CIP SchM-180 - ITC Grant	149,374	149,374	149,374				
SchM-186 - Deferred Fuel Costs SchM-187 - Reg Asset/Liability Transmission Attachment O	751,910	302,965	527,437				
SchW-189 - Contributions Carryover SchM-189 - OCI Treasury	165,335	150,756	- 158,046				
SchM-192 - Texas Margin Tax	100,335	150,756	108,046				
SchM-195 - Renewable Energy Standard SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48			-				
SchM-203 - Fed NOL Benefit SchM-205 - State Only NOL	53,316	53,316	53,316				
SchM-207 - Mark to Market Adjust SchM-213 - Rate Refund Reserve	0	0					
SchM-223 - Unamortized ITC	0 16.407	0 16.571	40.400				
SchM-226 - Performance Recognition Award SchM-261 - Section 59e Adjustment	12,475,844	10,295,028	16,489 11,385,436				
SchM-262 - Federal Only NOL - Non Operating SchM-263 - Federal Only NOL - Production	(59,329) 4,495,940	0 0	(29,664) 2,247,970				
SchM-264 - Federal Only NOL - Transmission SchM-265 - Federal Only NOL - General	1,206,394 1,691	0	603,197 846				
SchM-266 - Federal Only NOL - Distribution SchM-273 - Regulatory Liability - Rate Change	377,582	ō	188,791				
SchM-274 - Regulatory Differences - Excess Deferred Taxes	00.047.777	89,948,342	-				
SchM-299 - Operating Lease SchM-PTC - Deferred PTCs - Hale	96,848,282 180,426,239	233,731,239	93,398,312 207,078,739				
SchM-PTC - Deferred PTCs - Sagamore SchM_NOL - NOL Excess ADIT	108,445,158	165,125,158	136,785,158				
Other Non-plant	(2)	1,662	830				
Deficient ADIT							
FAS 109 Plant Deficient ADIT - Protected FAS 109 Plant Deficient ADIT - Unprotected	0 (27.719.263)	0 (26.802.676)	- (27.260.969)	FF1, p. 234, In 5 (c) footnote FF1, p. 234, In 5 (c) footnote			
Total Account 190	491,234,498	584,875,965	538,055,234	FF1, p. 234, In 5 (c) footnote FF1, p. 234, In 18 (b) and (c)	0	0	
Total Deferred Taxes		-	(1,136,323,916)			-	
Unamortized Balance of Abandoned Incentive Plant			_				
(See Formula Template Note E found on pages 6 and 11.)			-				
Total Abandoned Incentive Plan	0	0	-	Company Records	0	0	
Unamortized Balance of Extraordinary Property Loss (Note E) (See Formula Template Note E found on pages 6 and 11.)							
Total Extraordinary Property Los:				Company Records			
cour Exceditation roperty Los:	0	U		Company Records	U	0	

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

1       Production Steam       2.0         2       Less Asset Retirement Costs (Note 1)       1.8         3       Production Other       1.8         4       Less Asset Retirement Costs       1.8         5       Adjustment to Production (WsD.5, Ins 1+2)       3.8         6       Production Net of ARC and Adj.       3.8         7       Transmission       4.1         9       Less Asset Retirement Costs       4.1         10       Adjustment to Transmission (WsD.5, In 3)       4.1         11       Transmission Net of ARC and Adj.       4.1         12       Istribution       1.9         13       Distribution       1.9         14       Less Asset Retirement Costs       1.9         15       Adjustment to Distribution (WsD.5, In 4)       1.9         16       Distribution Net of ARC and Adj.       1.9         17       Transmission Net of ARC and Adj.       1.9	1/1/2023 ,054,582,181 25,842,882 ,864,660,257 49,157,323 0 ,844,042,233 ,123,447,785	1/31/2023 2,054,668,846 25,842,882 1,864,461,824 49,157,323 0 3,844,130,464	2/28/2023 2,055,074,779 25,842,882 1,870,859,713 49,157,323 0	3/31/2023 2,056,398,761 25,842,882 1,870,862,983 49,157,323	4/30/2023 2,058,252,260 25,842,882	5/31/2023 2,061,901,832	0JECTED BALANCE 6/30/2023 2,066,946,217	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	13 Mo Average Balance
Image: Constraint of the second sec	054,582,181 25,842,882 864,460,257 49,157,323 0 844,042,233 ,123,447,785	2,054,668,846 25,842,882 1,864,461,824 49,157,323 0	2,055,074,779 25,842,882 1,870,859,713	2,056,398,761 25,842,882 1,870,862,983	2,058,252,260 25,842,882	2,061,901,832						11/30/2023	12/31/2023	
1     Production Steam     2.0       2     Less Asset Retirement Costs (Note 1)     1.8       3     Production Other     1.8       4     Less Asset Retirement Costs     1.8       5     Adjustment to Production (WsD.5, In s1+2)     3.8       6     Production Net of ARC and Adj.     3.8       7     Transmission     4.1       9     Less Asset Retirement Costs     4.1       10     Adjustment to Transmission (WsD.5, In 3)     4.1       11     Transmission Net of ARC and Adj.     4.1       12     Istribution     1.9       14     Less Asset Retirement Costs     1.9       15     Adjustment to Distribution (WsD.5, In 4)     1.9       16     Distribution Net of ARC and Adj.     1.9       17     Transmission Net of ARC and Adj.     1.9	054,582,181 25,842,882 864,460,257 49,157,323 0 844,042,233 ,123,447,785	2,054,668,846 25,842,882 1,864,461,824 49,157,323 0	2,055,074,779 25,842,882 1,870,859,713	2,056,398,761 25,842,882 1,870,862,983	2,058,252,260 25,842,882	2,061,901,832								
Less Asset Retirement Costs (Note 1)       1.8         Production Other       1.8         Less Asset Retirement Costs       3.8         Adjustment to Production (W5D.5, Ins 1+2)       3.8         Production Net of ARC and Adj.       3.8         Transmission       4.1         Less Asset Retirement Costs       4.1         Adjustment to Transmission (W5D.5, In 3)       1         Transmission Net of ARC and Adj.       4.1         Distribution       1.9         Adjustment to Distribution (W5D.5, In 4)       1.9         Olstribution Net of ARC and Adj.       1.9         Distribution Net of ARC and Adj.       1.9	25,842,882 ,864,460,257 49,157,323 0 ,844,042,233 ,123,447,785	25,842,882 1,864,461,824 49,157,323 0	25,842,882 1,870,859,713	25,842,882 1,870,862,983	25,842,882			2,069,878,049	2,073,980,592	2,076,137,790	2,084,887,561	2,090,098,366	2,040,235,923	2,064,849,47
Production Other Less Asset Retirement Costs Adjustment to Production (WsD.5, Ins 1+2) Production Net of ARC and Adj. Transmission Less Asset Retirement Costs Adjustment to Transmission (WsD.5, In 3) Transmission Net of ARC and Adj. bistribution Less Asset Retirement Costs Adjustment to Distribution (WsD.5, In 4) Distribution Net of ARC and Adj.	,864,460,257 49,157,323 0 ,844,042,233 ,123,447,785	1,864,461,824 49,157,323 0	1,870,859,713	1,870,862,983		25,842,882	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882	25,842,88
Less Asset Reirement Costs         Adjustment to Production (WsD.5, Ins 1+2)         Production Net of ARC and Adj.         Transmission         Less Asset Reirement Costs         Adjustment to Transmission (WsD.5, In 3)         Transmission Net of ARC and Adj.         Distribution         Less Asset Reirement Costs         Adjustment to Transmission (WsD.5, In 4)         Joistribution         Less Asset Reirement Costs         Adjustment to Distribution (WsD.5, In 4)         Joistribution Net of ARC and Adj.	49,157,323 0 ,844,042,233 ,123,447,785	49,157,323 0			1,870,869,125	1,871,029,470	1,871,039,180	1,883,337,793	1,883,993,389	1,884,322,450	1,884,382,684	1,893,584,455	1,894,376,193	1,877,506,11
Adjustment to Production (WsD.5, Ins 1+2) Production Net of ARC and Adj. Transmission Less Asset Retirement Costs Adjustment to Transmission (WsD.5, In 3) Transmission Net of ARC and Adj. Distribution Less Asset Retirement Costs Adjustment to Distribution (WsD.5, In 4) Distribution Net of ARC and Adj. 1,9	0 ,844,042,233 ,123,447,785	0	0		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	49,157,3
Production Net of ARC and Adj. 3.8 Transmission Less Asset Retirement Costs Adjustment to Transmission (WsD.5, In 3) Transmission Net of ARC and Adj. 4,1 Distribution Less Asset Retirement Costs Adjustment to Distribution (WsD.5, In 4) Distribution Net of ARC and Adj. 1,9	,123,447,785	3,844,130,464		0	0	0	0	0	0	0	0	0	0	., . ,.
Transmission       4,1         Less Asset Retirement Costs       4,1         Adjustment to Transmission (WsD.5, in 3)       4,1         Transmission Net of ARC and Adj.       4,1         Distribution       1,9         Adjustment to Distribution (WsD.5, in 4)       1,9         Distribution Net of ARC and Adj.       1,9	,123,447,785	.,. ,, .	3,850,934,287	3,852,261,538	3,854,121,180	3,857,931,096	3,862,985,192	3,878,215,637	3,882,973,775	3,885,460,034	3,894,270,040	3,908,682,616	3,859,611,911	3,867,355,3
Less Asset Retirement Costs Adjustment to Transmission (WsD.5, In 3) Transmission Net of ARC and Adj. Distribution Less Asset Retirement Costs Adjustment to Distribution (WsD.5, In 4) Distribution Net of ARC and Adj.														
Adjustment to Transmission (WsD.5, In 3)         Transmission Net of ARC and Adj.         Distribution         Less Asset Retirement Costs         Adjustment to Distribution (WsD.5, In 4)         Distribution Net of ARC and Adj.		4,129,153,438	4,136,885,321	4,154,851,370	4,167,133,018	4,243,102,130	4,245,683,815	4,244,913,921	4,242,310,576	4,245,300,300	4,245,006,391	4,254,262,411	4,320,195,861	4,211,711,2
Transmission Net of ARC and Adj.     4.1       Distribution     1,9       Less Asset Retirement Costs     Adjustment Distribution (WsD.5, In 4)       Distribution Net of ARC and Adj.     1,9	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	25,0
Distribution Less Asset Retirement Costs Adjustment to Distribution (WsD.5, In 4) Distribution Net of ARC and Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution       1,9         Less Asset Retirement Costs       4         Adjustment to Distribution (WsD.5, In 4)       1,9         Distribution Net of ARC and Adj.       1,9	,123,422,756	4,129,128,409	4,136,860,293	4,154,826,341	4,167,107,990	4,243,077,101	4,245,658,786	4,244,888,892	4,242,285,548	4,245,275,271	4,244,981,363	4,254,237,382	4,320,170,832	4,211,686,2
Less Asset Retirement Costs     Adjustment to Distribution (WsD.5, In 4)     Distribution Net of ARC and Adj.     1,9														
Adjustment to Distribution (WsD.5, In 4) Distribution Net of ARC and Adj. 1,9	,927,978,526	1,941,940,546	1,951,936,529	1,962,701,277	1,974,638,086	1,985,153,387	1,994,665,588	2,003,768,303	2,013,329,573	2,022,283,693	2,032,358,357	2,059,758,543	2,112,515,131	1,998,694,4
Distribution Net of ARC and Adj. 1,9	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	7,467,3
· · · · · · · · · · · · · · · · · · ·	(1,505)	(5,409,043)	(7,319,311)	(9,256,969)	(11,407,827)	(13,470,791)	(15,533,755)	(17,748,568)	(20,557,966)	(23,371,043)	(26,528,770)	(29,747,224)	(32,997,922)	(16,411,5
	,920,509,653	1,929,064,135	1,937,149,850	1,945,976,941	1,955,762,891	1,964,215,228	1,971,664,465	1,978,552,367	1,985,304,240	1,991,445,282	1,998,362,219	2,022,543,952	2,072,049,841	1,974,815,4
3 General 6	653,541,267	656,155,115	660,205,645	668,499,811	672,798,963	681,963,470	705,381,570	711,464,678	717,347,093	726,611,396	740,270,800	747,713,033	772,453,809	701,108,20
Less Asset Retirement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
	(14,822,759)	(14,822,759)	(16,296,415)	(16,943,750)	(17,429,993)	(18,085,950)	(18,741,908)	(19,389,362)	(20,036,816)	(20,790,344)	(27,690,443)	(28,948,704)	(30,021,337)	(20,309,2
General Net of ARC and Adj. 6	638,718,507	641,332,356	643,909,230	651,556,061	655,368,971	663,877,520	686,639,663	692,075,316	697,310,278	705,821,051	712,580,357	718,764,329	742,432,472	680,798,9
3 Intangible - Software 3	317,355,208	317,702,953	318,200,190	320,876,084	322,059,536	326,803,213	327,726,957	328,866,027	329,174,818	331,622,155	333,022,088	334,507,384	355,705,974	327,970,9
Adjustment to Intangible (WsD.5, In 6)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,634,126)	(2,148,1
Total Intangible Net of Adj. 3	315,247,567	315,595,312	316,092,549	318,768,443	319,951,895	324,695,572	325,619,316	326,758,387	327,067,178	329,514,515	330,914,447	332,399,744	353,071,848	325,822,8
3														
	,941,365,223	10,964,082,721	10,993,162,176	11,034,190,285	11,065,750,988	11,169,953,501	11,211,443,328	11,242,228,771	11,260,136,042	11,286,277,783	11,319,927,880	11,379,924,191	11,495,482,891	11,181,840,4
Less Total Asset Retirement Costs	82,492,601	82,492,601	82,492,601	82,492,601	82,492,601	82,492,601	82,492,601	82,492,601	82,492,601	82,492,601	82,492,601	82,492,601	82,492,601	82,492,6
Total Gross Plant in Service Net of ARC 10,8	,858,872,622	10,881,590,119	10,910,669,575	10,951,697,684	10,983,258,387	11,087,460,900	11,128,950,726	11,159,736,170	11,177,643,440	11,203,785,182	11,237,435,279	11,297,431,590	11,412,990,290	11,099,347,8
(Note 1 - ARC not included in projected balance amound in projected balance amound in projected balance amound in the projected balance amound in the project of the projec	t- \													

34							PROJECTE	D BALANCES DEPR	ECIATION & AMORTI	ZATION					
35	Accumulated Depreciation & Amortization														13 Mo Average
36	Function	1/1/2023	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	Balance
37	Production Steam	1,520,151,544	1,525,773,451	1,531,530,388	1,537,157,887	1,543,100,375	1,549,187,943	1,555,294,257	1,561,427,763	1,567,511,940	1,573,627,035	1,579,703,607	1,585,959,768	1,535,865,835	1,551,253,215
38	Production Other	299,626,370	305,702,576	311,790,238	317,808,544	323,907,677	329,946,932	335,634,657	341,704,479	347,782,844	353,748,719	359,840,036	365,944,224	372,100,869	335,810,628
39	Production - Intangible Amortization	7,606,407	7,649,672	7,692,936	7,736,201	7,779,465	7,822,730	7,865,994	7,909,259	7,955,520	8,004,777	8,054,034	8,103,292	8,152,549	7,871,757
40	Adjustment to Production (WsD.5, Ins 11+12)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Total Production	1,827,384,320	1,839,125,699	1,851,013,562	1,862,702,632	1,874,787,518	1,886,957,605	1,898,794,908	1,911,041,501	1,923,250,304	1,935,380,531	1,947,597,678	1,960,007,284	1,916,119,253	1,894,935,600
42															
43	Transmission	572,037,902	577,197,786	582,671,888	588,112,928	593,609,901	599,502,988	606,261,149	613,068,982	619,714,783	625,896,446	631,899,159	637,752,554	641,868,805	606,891,944
44	Transmission - Intangible Amortization	36,526,830	36,677,778	36,828,728	36,979,682	37,130,639	37,281,599	37,432,562	37,583,528	37,734,496	37,885,467	38,036,441	38,187,418	38,338,397	37,432,582
45	Adjustment to Transmission (WsD.5, In 13)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Total Transmission	608,564,733	613,875,563	619,500,616	625,092,610	630,740,541	636,784,587	643,693,711	650,652,510	657,449,279	663,781,914	669,935,601	675,939,972	680,207,202	644,324,526
47															
48	Distribution	422,590,633	423,058,540	425,144,478	427,220,134	429,122,200	431,095,526	433,005,391	435,076,702	437,210,994	439,512,505	441,938,891	444,617,777	447,351,219	433,611,153
49	Distribution - Intangible Amortization	2,372,342	2,396,325	2,420,458	2,444,758	2,469,289	2,494,135	2,519,347	2,544,924	2,570,832	2,597,072	2,623,611	2,650,416	2,677,502	2,521,616
50	Adjustment to Distribution (WsD.5, In 14)	(8)	121,061	108,778	78,984	35,697	(30,091)	(115,483)	(216,793)	(322,540)	(449,404)	(588,660)	(748,584)	(929,639)	(235, 129)
51	Total Distribution	424,962,966	425,575,927	427,673,714	429,743,875	431,627,186	433,559,570	435,409,255	437,404,833	439,459,286	441,660,173	443,973,842	446,519,608	449,099,082	435,897,640
52															
53	General	290,457,748	293,640,185	296,780,849	299,872,118	302,999,268	306,167,765	309,490,892	312,914,296	316,353,394	319,807,642	323,332,312	326,929,017	330,475,273	309,940,058
54	General - Intangible Amortization	1,089,914	1,105,591	1,121,268	1,136,944	1,152,621	1,168,298	1,183,975	1,199,652	1,215,328	1,231,005	1,246,682	1,262,359	1,278,036	1,183,975
55	Adjustment to General (WsD.5, In 15)	(1,162,214)	(1,253,712)	(1,349,304)	(1,450,788)	(1,555,421)	(1,663,226)	(1,774,676)	(1,889,746)	(2,008,413)	(2,130,972)	(2,274,791)	(2,441,273)	(2,614,229)	(1,812,982)
56	Total General	290,385,449	293,492,064	296,552,812	299,558,275	302,596,468	305,672,837	308,900,191	312,224,202	315,560,309	318,907,675	322,304,203	325,750,103	329,139,080	309,311,051
57															
58	Intangible - Software	189,162,597	191,404,055	193,650,667	195,934,589	198,220,391	200,554,731	202,900,068	205,181,833	207,463,453	209,770,674	212,082,159	214,371,972	216,861,922	202,889,162
59	Adjustment to Intangible (WsD.5, In 16)	(1,069,780)	(1,104,908)	(1,140,035)	(1,175,162)	(1,210,290)	(1,245,417)	(1,280,544)	(1,315,672)	(1,350,799)	(1,385,926)	(1,421,054)	(1,456,181)	(1,493,502)	(1,280,713)
60	Total Intangible	188,092,816	190,299,148	192,510,632	194,759,426	197,010,102	199,309,314	201,619,524	203,866,161	206,112,654	208,384,748	210,661,105	212,915,791	215,368,420	201,608,449
61	·														
62	Total Accumulated Depreciation	3,104,864,196	3,125,372,539	3,147,917,840	3,170,171,611	3,192,739,421	3,215,901,154	3,239,686,346	3,264,192,223	3,288,573,955	3,312,592,346	3,336,714,006	3,361,203,340	3,327,662,001	3,237,506,998
63	Total Accumulated Amortization	236,758,090	239,233,421	241,714,058	244,232,174	246,752,406	249,321,494	251,901,946	254,419,195	256,939,630	259,488,996	262,042,928	264,575,456	267,308,406	251,899,092
64															
65	Total Accumulated Depr & Amortization	3,340,460,065	3,363,473,309	3,388,391,370	3,413,031,981	3,437,972,104	3,463,529,331	3,489,698,133	3,516,504,879	3,543,182,631	3,569,500,966	3,595,893,483	3,622,588,939	3,591,426,539	3,487,357,979
66															
67	PROJECTED NET PLANT IN SERVICE														
68	Production	2,016,657,912	2,005,004,765	1,999,920,725	1,989,558,906	1,979,333,663	1,970,973,491	1,964,190,284	1,967,174,136	1,959,723,471	1,950,079,503	1,946,672,362	1,948,675,332	1,943,492,657	1,972,419,785
69	Transmission	3,514,858,024	3,515,252,846	3,517,359,677	3,529,733,731	3,536,367,449	3,606,292,513	3,601,965,076	3,594,236,382	3,584,836,268	3,581,493,358	3,575,045,762	3,578,297,410	3,639,963,630	3,567,361,702
70	Distribution	1,495,546,687	1,503,488,208	1,509,476,136	1,516,233,065	1,524,135,705	1,530,655,658	1,536,255,210	1,541,147,535	1,545,844,954	1,549,785,109	1,554,388,377	1,576,024,343	1,622,950,760	1,538,917,827
71	General	348,333,058	347,840,292	347,356,418	351,997,786	352,772,502	358,204,683	377,739,471	379,851,114	381,749,969	386,913,377	390,276,154	393,014,225	413,293,393	371,487,880
72	Intangible	128,192,611	126,298,897	124,549,523	124,941,495	123,839,144	126,248,482	124,826,889	123,684,194	121,711,365	121,851,481	120,939,929	120,135,413	138,844,052	125,081,806
73															
74	Total Projected Net Plant in Service	7,503,588,293	7,497,885,008	7,498,662,478	7,512,464,984	7,516,448,463	7,592,374,827	7,604,976,930	7,606,093,362	7,593,866,028	7,590,122,829	7,587,322,584	7,616,146,723	7,758,544,492	7,575,269,000
75															
	Net Plant in Service Check Total	7,518,412,557	7,518,116,811	7,522,278,204	7,538,665,703	7,545,286,283	7,623,931,569	7,639,252,593	7,643,231,291	7,634,460,809	7,634,284,216	7,641,541,796	7,674,842,651	7,821,563,751	7,611,989,865

Worksheet D.1 Table 20

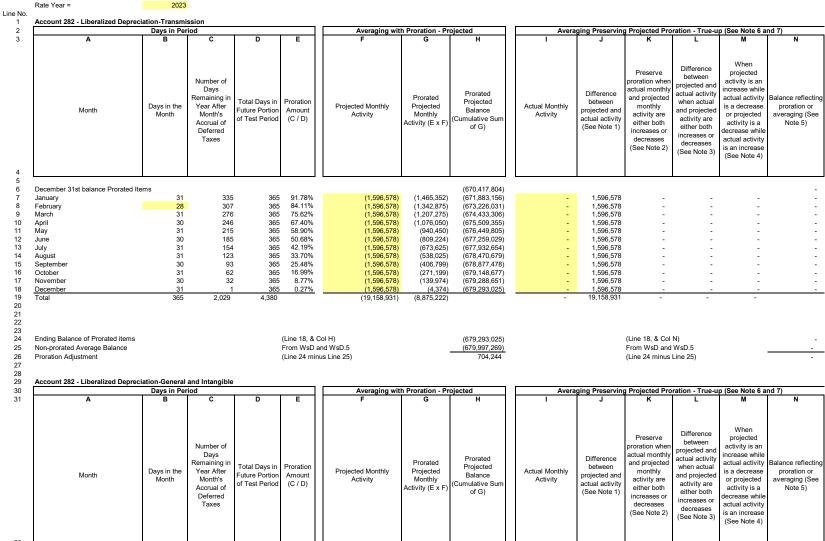
### Southwestern Public Service Company Worksheet D.1 Rate Base - 13 Month Average Input for 13 Month Average Rate Base Calculations

0

Input for 13 Month Average Rate Base Calculations	(a)	(b)	(c)	(d)	(e)	(f)	(q)	(h)	(i)	(i)	(k)	(1)	(m)	(n)
ACTUAL	(a)	(0)	(0)	(u)	(e)	(1)		S PLANT IN SERVICE	(1)	0)	(K)	(1)	(11)	(1)
Line Plant in Service														13 Mo Average
No. Function	1/1/2023	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	Balance
77 Production Steam	<u></u>						<u></u>					<u></u>		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	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
86 Adjustment to Transmission (WsD.5, In 29)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87 Transmission Net of ARC and Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88														
89 Distribution 90 Less Asset Retirement Costs														0
<ol> <li>Less Asset Retirement Costs</li> <li>Adjustment to Distribution (WsD.5, In 30)</li> </ol>	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	0
93	0	0	0	0	0	0	U	0	0	0	U	0	0	0
94 General														0
95 Less Asset Retirement Costs														ő
96 Adjustment to General (WsD.5, In 31)	0	0	0	0	0	0	0	0	0	0	0	0	0	ō
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	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	0
103 Total Gross Plant in Service 104 Less Total Asset Retirement Costs	0	0	0	0	0	0	0		0	0	0	0	0	0
104 Less Total Asset Neurement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Total Gross Plant in Service Net of ARC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107														
108														
109 ACTUAL						ACTUA	L BALANCES DEPRE	ECIATION & AMORTIZ	ZATION					
110 Accumulated Depreciation & Amortization														13 Mo Average
111 <u>Function</u>	1/1/2023	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	Balance
112 Production Steam														0
113 Production Other														0
114 Production - Intangible Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<ul><li>114 Production - Intangible Amortization</li><li>115 Adjustment to Production (WsD.5, Ins 38+39)</li></ul>	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0 0
<ul><li>114 Production - Intangible Amortization</li><li>115 Adjustment to Production (WsD.5, Ins 38+39)</li><li>116 Total Production</li></ul>	0 0	0 0	0	0 0	0 0	0	0		0	0	0	0	0	0 0 0 0
<ul> <li>114 Production - Intangible Amortization</li> <li>115 Adjustment to Production (WsD.5, Ins 38+39)</li> <li>116 Total Production</li> <li>117</li> </ul>													-	0 0 0
114         Production - Intangible Amortization           115         Adjustment to Production (WsD.5, Ins 38+39)           116         Total Production           117         Transmission													-	0 0 0 0 0
114     Production - Intangible Amortization       115     Adjustment to Production (WsD.5, Ins 38+39)       116     Total Production       117     Transmission       118     Transmission       119     Transmission       120     Adjustment to Transmission (WsD.5, In 40)													-	0 0 0 0 0 0
114     Production - Intangible Amortization       115     Adjustment to Production (WsD.5, Ins 38+39)       116     Total Production       117     Tarasmission       118     Transmission       119     Transmission - Intangible Amortization       120     Adjustment to Transmission (WsD.5, In 40)       121     Total Transmission	0		0									0	0	0 0 0 0 0 0 0
114     Production - Intangible Amortization       115     Adjustment to Production (WsD.5, Ins 38+39)       116     Total Production       117     Transmission       118     Transmission       119     Transmission       119     Transmission       110     Adjustment to Transmission (WsD.5, In 40)       121     Total Transmission       122     Zeiz	0		0									0	0	0 0 0
114     Production - Intangible Amortization       115     Adjustment to Production (WsD.5, Ins 38+39)       116     Total Production       117     Transmission       118     Transmission       119     Transmission - Intangible Amortization       120     Adjustment to Transmission (WsD.5, In 40)       121     Total Transmission       122     Distribution	0		0									0	0	0 0 0
114     Production - Intangible Amortization       115     Adjustment to Production (WsD.5, Ins 38+39)       116     Total Production       117     Transmission       118     Transmission - Intangible Amortization       119     Transmission - Intangible Amortization       120     Adjustment to Transmission (WsD.5, In 40)       121     Total Transmission       122     Distribution       123     Distribution       124     Totangible Amortization	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0	0 0 0	0 0 0	0 0 0	0	0 0 0	0 0	0 0 0
114     Production - Intangible Amortization       115     Adjustment to Production (WsD.5, Ins 38+39)       116     Total Production       117     Transmission       118     Transmission       119     Transmission - Intangible Amortization       120     Adjustment to Transmission (WsD.5, In 40)       121     Total Transmission       122     Distribution       123     Distribution - Intangible Amortization       124     Distribution - Intangible Amortization       125     Adjustment to Distribution (WsD.5, In 41)	0 0 0	0 0 0	0 0 0 0 0 0	0 0 0	0	0 0 0 0 0 0 0 0 0	0 0 0	0 0 0	0	0 0 0	0 0 0	0	0 0 0	0 0 0 0 0
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Total Production         117       Intansmission         118       Transmission - Intangible Amortization         120       Adjustment to Transmission (WsD.5, In 40)         121       Total Transmission         122       Istribution         123       Distribution         124       Distribution         125       Distribution         126       Istribution Intangible Amortization         127       Istribution Intangible Amortization         128       Distribution Intangible Amortization         129       Istribution Intangible Intervence         120       Istribution Intangible Intervence         121       Total Distribution	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0	0 0 0	0 0 0	0 0 0	0	0 0 0	0 0	0 0 0 0 0
114     Production - Intangible Amortization       115     Adjustment to Production (WsD.5, Ins 38+39)       116     Total Production       117     Transmission       118     Transmission       119     Transmission       110     Transmission (WsD.5, In 40)       121     Total Transmission (WsD.5, In 40)       122     Distribution       123     Distribution       124     Distribution - Intangible Amortization       125     Adjustment to Transmission (WsD.5, In 41)       126     Total Transmission       127     Total Intangible Amortization	0 0 0	0 0 0	0 0 0 0 0 0	0 0 0	0	0 0 0 0 0 0 0 0 0	0 0 0	0 0 0	0	0 0 0	0 0 0	0	0 0 0	0 0 0 0 0
114     Production - Intangible Amortization       115     Adjustment to Production (WsD.5, Ins 38+39)       116     Total Production       117     Intansmission       118     Transmission       119     Transmission - Intangible Amortization       120     Adjustment to Transmission (WsD.5, In 40)       121     Total Transmission       122     Distribution       123     Distribution       124     Distribution       125     Adjustment to Distribution (WsD.5, In 41)       126     Total Distribution       127     Total Distribution       128     General	0 0 0	0 0 0	0 0 0 0 0 0	0 0 0	0	0 0 0 0 0 0 0 0 0	0 0 0	0 0 0	0	0 0 0	0 0 0	0	0 0 0	
114     Production - Intangible Amortization       115     Adjustment to Production (WsD.5, Ins 38+39)       116     Trala Production       117     Transmission       118     Transmission       119     Transmission       110     Transmission       111     Transmission (WsD.5, In 40)       121     Total Transmission (WsD.5, In 40)       122     Distribution       123     Distribution Intangible Amortization       125     Adjustment to Distribution (WsD.5, In 41)       126     Total Distribution       127     General       128     General - Intangible Amortization	0 0 0	0 0 0	0 0 0 0 0 0	0 0 0	0	0 0 0 0 0 0 0 0 0	0 0 0	0 0 0	0	0 0 0	0 0 0	0	0 0 0	
114     Production - Intangible Amortization       115     Adjustment to Production (WsD.5, Ins 38+39)       116     Total Production       117     Intansmission       118     Transmission       119     Transmission - Intangible Amortization       120     Adjustment to Transmission (WsD.5, In 40)       121     Total Transmission       122     Distribution       123     Distribution       124     Distribution       125     Adjustment to Distribution (WsD.5, In 41)       126     Total Distribution       127     Total Distribution       128     General	0 0 0	0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0	0 0 0	0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Total Production         117       Transmission         118       Transmission         119       Transmission         119       Transmission         120       Adjustment to Transmission (WsD.5, In 40)         121       Total Transmission         122       Distribution         123       Distribution         124       Total Transpible Amortization         125       Adjustment to Distribution (WsD.5, In 41)         126       Total Distribution         127       General         128       General - Intangible Amortization         129       General - Intangible Amortization         129       General - Intangible Amortization         120       Adjustment to General (WsD.5, In 42)         131       Total General         132       Adjustment to General (WsD.5, In 42)	0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Total Production         117       Transmission         118       Transmission         119       Transmission         119       Transmission         110       Transmission         111       Transmission         112       Ostithuent to Transmission (WsD.5, In 40)         121       Total Transmission         122       Distribution         123       Distribution         124       Distribution         125       General         126       General         127       General         128       General         130       Total General         131       Total General         132       General         133       Intangible - Software	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	
114     Production - Intangible Amortization       115     Adjustment to Production (WsD.5, Ins 38+39)       116     Total Production       117     Transmission       118     Transmission - Intangible Amortization       119     Transmission - Intangible Amortization       120     Adjustment to Transmission (WsD.5, In 40)       121     Total Transmission       122     Distribution       123     Distribution - Intangible Amortization       124     Distribution - Intangible Amortization       125     Adjustment to Distribution (WsD.5, In 41)       126     General       127     General - Intangible Amortization       130     Adjustment to General (WsD.5, In 42)       131     Total General       132     Intangible - Software       134     Adjustment to Intangible (WsD.5, In 43)		0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0		0 0 0 0 0 0	0 0 0 0 0 0 0		
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Total Production         117       Transmission         118       Transmission         119       Transmission         119       Transmission         110       Transmission         111       Transmission         112       Otal Transmission         120       Distribution         121       Distribution         122       Distribution         123       Distribution         124       Distribution         125       General         126       General         127       General         128       General         130       Adjustment to General (WsD.5, In 42)         131       Total General         132       Hangible - Software         133       Total angible         135       Total Intangible (WsD.5, In 43)	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Total Production         117       Transmission         118       Transmission         119       Transmission         110       Transmission         111       Transmission         112       Adjustment to Transmission (WsD.5, In 40)         121       Total Transmission         122       Distribution         123       Distribution         124       Distribution         125       Adjustment to Distribution         126       General         127       General         128       General         129       General         129       General         129       General         129       General         121       Total General         122       Intangible - Software         131       Total Intangible - Software         132       Adjustment to Intangible (WsD.5, In 43)         133       Total Intangible	0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0		
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Total Production         117       Transmission         118       Transmission         119       Transmission         119       Transmission         119       Transmission         110       Adjustment to Transmission (WsD.5, In 40)         121       Total Transmission         122       Distribution         123       Distribution         124       Distribution         125       Total Distribution         126       Total Distribution         127       General         128       General         129       General         120       Adjustment to General (WsD.5, In 42)         131       Total General         132       Intangible - Software         134       Total Accumulated Depreciation	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0 0 0 0 0 0 0 0 0 0 0 0 0 0		
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Trala Production         117       Transmission         118       Transmission         119       Transmission         110       Transmission         111       Transmission         112       Adjustment to Transmission (WsD.5, In 40)         121       Total Transmission         122       Distribution         123       Distribution         124       Distribution         125       Adjustment to Distribution (WsD.5, In 41)         126       General         127       General         128       General - Intangible Amortization         139       General - Intangible Amortization         130       Adjustment to General (WsD.5, In 42)         131       Total General         132       Total Intangible - Software         133       Total Intangible         136       Total Accumulated Depreciation         137       Total Accumulated Amortization	0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0		
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Total Production         117       Inamsmission         118       Transmission         119       Transmission         119       Transmission         110       Adjustment to Transmission (WsD.5, In 40)         121       Total Transmission         122       Distribution - Intangible Amortization         123       Distribution - Intangible Amortization         124       Distribution - Intangible Amortization         125       Adjustment to Distribution (WsD.5, In 41)         126       General         129       General         131       Total General         132       Justment to General (WsD.5, In 42)         133       Total General         134       Adjustment to Inangible (WsD.5, In 43)         135       Total Intangible - Software         134       Adjustment to Inangible (WsD.5, In 43)         135       Total Intangible         136       Total Accumulated Depreciation         137       Total Accumulated Amortization         139       Software	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0 0 0 0 0 0 0 0 0 0 0 0 0 0		
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Total Production         117       Transmission         118       Transmission         119       Transmission         110       Transmission         111       Transmission         112       Adjustment to Transmission (WsD.5, In 40)         121       Total Transmission         122       Distribution         123       Distribution         124       Distribution         125       General         126       General         137       Total General         138       Total Intangible Amortization         139       General         131       Total General         132       General         133       Intangible - Software         134       Total Accumulated Depreciation         135       Total Accumulated Amortization         136       Total Accumulated Amortization         137       Total Accumulated Amortization         138       Total Accumulated Amortization         139       Total Accumulated Amortization         139       Tota	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Total Production         117       Transmission         118       Transmission         119       Transmission         119       Transmission         110       Transmission (WsD.5, In 40)         121       Total Transmission (WsD.5, In 40)         122       Distribution         123       Distribution - Intangible Amortization         124       Distribution - Intangible Amortization         125       Adjustment to Distribution (WsD.5, In 41)         126       General         127       General - Intangible Amortization         138       Adjustment to General (WsD.5, In 42)         131       Total General         132       Intangible - Software         133       Total Intangible Software         134       Adjustment to Intangible (WsD.5, In 43)         135       Total Accumulated Depreciation         138       Total Accumulated Amortization         139       Total Accumulated Amortization         139       Total Accumulated Depreciation         139       Total Accumulated Depreciation         139	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Total Production         117       Transmission         118       Transmission         119       Transmission         110       Transmission         111       Transmission (WsD.5, In 40)         112       Obstribution         112       Distribution         112       Distribution - Intangible Amortization         112       Obstribution - Intangible Amortization         112       Obstribution         112       Coll Stribution         113       Total Distribution         114       General         115       General         116       General         117       Total General         118       Total Adjustment to General (WsD.5, In 42)         118       Total Accumulated Observe         113       Total Intangible         114       Adjustment to Intangible (WsD.5, In 43)         115       Total Accumulated Amortization         116       Total Accumulated Amortization         117       Total Accumulated Depreciation         118       Total Accumulated Depreciation<	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Total Production         117       Transmission         118       Transmission - Intangible Amortization         119       Transmission         110       Adjustment to Transmission (WsD.5, In 40)         121       Otali Transmission         122       Distribution         123       Distribution - Intangible Amortization         124       Distribution - Intangible Amortization         125       General         126       General         137       Total General         138       Total Intangible Amortization         139       General         130       Total General         131       Total General         132       General         133       Intangible - Software         134       Total Accumulated Depreciation         135       Total Accumulated Depreciation         136       Total Accumulated Depreciation         137       Total Accumulated Depreciation         138       Total Accumulated Depreciation         139       Total Accumulated Depreciation         140				0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
114     Production - Intangible Amortization       115     Adjustment to Production (WsD.5, Ins 38+39)       116     Total Production       117     Transmission       118     Transmission       119     Transmission       110     Transmission (WsD.5, In 40)       121     Jatistribution       122     Distribution       123     Distribution       124     Distribution       125     Adjustment to Tonsmission (WsD.5, In 41)       126     General       127     General       128     General       129     General       129     General       131     Total Schware       133     Total Accumulated Depreciation       134     Adjustment to Intangible (WsD.5, In 42)       135     Total Accumulated Depreciation       136     Total Accumulated Depreciation       137     Total Accumulated Depreciation       138     Total Accumulated Depreciation       139     Adjustment Total Accumulated Depreciation       137     Total Accumulated Depreciation       138     Total Accumulated Depreciation       139     Actual Action       140     Total Accumulated Depreciation       154     Production       154			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						
114     Production - Intangible Amortization       115     Adjustment to Production (WsD.5, Ins 38+39)       116     Total Production       117     Transmission       118     Transmission       119     Transmission       119     Transmission       119     Transmission       111     Transmission       112     Adjustment to Transmission (WsD.5, In 40)       121     Total Transmission       122     Distribution       123     Distribution       124     Distribution       125     Total Distribution       126     General       127     General       128     General       130     Adjustment to General (WsD.5, In 42)       131     Total General       132     Total Accumulated Depreciation       133     Total Accumulated Depreciation       134     Total Accumulated Depre & Amortization       135     Total Accumulated Depreciation       136     Total Accumulated Depreciation       137     Total Accumulated Depreciation       138     Total Accumulated Depreciation       139     Total Accumulated Depreciation       141     Transmission       142     Production       144     Transmission														
114     Production - Intangible Amortization       115     Adjustment to Production (WsD.5, Ins 38+39)       116     Total Production       117     Transmission       118     Transmission       119     Transmission       110     Transmission       111     Transmission       112     Adjustment to Transmission (WsD.5, In 40)       121     Total Transmission       122     Distribution       123     Distribution       124     Distribution       125     Adjustment to Distribution (WsD.5, In 41)       126     General       127     General       128     General       130     Total Distribution       131     Total Ceneral       132     General       133     Total Accumulated Amortization       134     Total Accumulated Depreciation       135     Total Accumulated Depreciation       136     Total Accumulated Depreciation       137     Total Accumulated Depreciation       138     Total Accumulated Depreciation       139     Otal Accumulated Depreciation       131     Total Accumulated Depreciation       132     Actual Accumulated Depreciation       134     Total Accumulated Depreciation <td< td=""><td></td><td></td><td>0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td><td>0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td><td></td><td>0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
114     Production - Intangible Amortization       115     Adjustment to Production (WsD.5, Ins 38+39)       116     Total Production       117     Transmission       118     Transmission       119     Transmission       119     Transmission       119     Transmission       119     Transmission       111     Transmission       112     Adjustment to Transmission (WsD.5, In 40)       121     Total Transmission       122     Distribution       123     Distribution       124     Distribution       125     Total Distribution       126     General       127     General       128     General       129     Hangible - Software       131     Total General       132     Intangible - Software       133     Total Accumulated Depreciation       135     Total Intangible       136     Total Accumulated Amortization       137     Total Accumulated Depreciation       138     Total Accumulated Depreciation       139     Total Accumulated Depreciation       141     Transmission       142     Production       143     Intangible       144     Transmission </td <td></td>														
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Total Production         117       Transmission         118       Transmission         119       Transmission         110       Transmission         111       Transmission         112       Adjustment to Transmission (WsD.5, In 40)         121       Total Transmission         122       Distribution         123       Distribution         124       Distribution         125       General         126       General         137       Total General         138       Total Accumulated Amortization         139       General         131       Total General         132       General         133       Total Accumulated Amortization         134       Total Accumulated Amortization         135       Total Accumulated Amortization         136       Total Accumulated Amortization         137       Total Accumulated Amortization         138       Total Accumulated Amortization         140       Total Accumulated Amortization         141														
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Total Production         117       Transmission         118       Transmission         119       Transmission         111       Transmission         112       Adjustment to Transmission (WsD.5, In 40)         121       Total Transmission         122       Distribution         123       Distribution         124       Distribution         125       Adjustment to Distribution (WsD.5, In 41)         126       General         127       General         128       General         129       General         129       General         121       General         122       General         123       Intangible - Software         131       Total Accumulated Depreciation         135       Total Accumulated Amortization         136       Total Accumulated Depreciation         137       Total Accumulated Depreciation         138       Total Accumulated Depreciation         139       Adjustment to Intangible         141       Actual, NET PLA														
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Total Production         117       Transmission         118       Transmission         119       Transmission         110       Transmission         111       Transmission         112       Adjustment to Transmission (WsD.5, In 40)         112       Justribution         112       Justribution         112       Justribution         112       General         129       General         129       General         129       General         129       General         131       Total Coencal (WsD.5, In 42)         133       Intangible - Software         134       Adjustment to Intangible (WsD.5, In 43)         135       Total Accumulated Depreciation         136       Total Accumulated Amortization         137       Total Accumulated Depreciation         138       Total Accumulated Depreciation         139       Actual LNET PLANT IN SERVICE         141       Actual LNET PLANT IN SERVICE         142       Actual LNET PLANT IN SERVICE <t< 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><td></td></t<>														
114       Production - Intangible Amortization         115       Adjustment to Production (WsD.5, Ins 38+39)         116       Total Production         117       Transmission         118       Transmission         119       Transmission         110       Transmission         111       Transmission         112       Adjustment to Transmission (WsD.5, In 40)         121       Distribution         122       Distribution         123       Distribution         124       Distribution         125       General         126       General         137       Total General         138       Total Intangible Amortization         139       General         131       Total General         133       Intangible - Software         134       Transmission         135       Total Accumulated Depreciation         136       Total Accumulated Depreciation         137       Total Accumulated Depreciation         138       Total Accumulated Depreciation         139       Total Accumulated Depreciation         140       Total Accumulated Depreciation         141       Trans														

154 155 GSU PLANT IN SERVICE ACTUAL Southwestern Public Service Company Accumulated Deferred Income Taxes Proration Factor

#### WsD.2 ADIT Proration Factor Table 21A



January February March April June July July August September	31 28 31 30	335 307 276	365		(240,530)	(220,760)		-	240,530	-	-	-	
March April June July August	31 30												
April May June July August	30		000		(240,530)	(202,309)	(55,792,586)	-	240,530	-	-		
day lune luly August		246			(240,530)	(181,880)	(55,974,466)	-	240,530	-	-	-	
lune luly August		246			(240,530) (240,530)	(162,110)		-	240,530	-	-	-	
luly August	31 30	215			(240,530)	(141,682) (121,912)	(56,278,258) (56,400,170)	-	240,530 240,530	-	-	-	
August	30	154							240,530	-	-	-	
	31	154		42.19% 33.70%	(240,530) (240,530)	(101,484) (81,055)	(56,501,654) (56,582,709)	-	240,530	-	-	-	
	30	93		25.48%	(240,530)	(61,035)	(56,643,995)		240,530	-	-	-	
October	30	62		25.48 % 16.99%	(240,530)	(40,857)	(56,684,852)	-	240,530	-	-	-	
November	30	32		8.77%	(240,530)	(21,088)			240,530	-	-	-	
December	31	1		0.27%	(240,530)	(21,000)	(56,706,599)		240,530	-	-	-	
Fotal	365	2,029	4,380		(2,886,356)	(1,337,081)		-	2,886,356	-	-	-	
Ending Balance of Prorated items Non-prorated Average Balance Proration Adjustment				(Line 46, & C From WsD a (Line 52 min	nd ŴsD.5		(56,706,599) (56,812,695) 106,096			(Line 46, & Col From WsD and (Line 52 minus	IŴsD.5		
Toration Aujustinent				(Ente oz min	Line boy		100,000			(Ene oz minus	Line obj		
Account 283 - Liberalized Depreciat	tion-Software Days in Per				Averaging with	h Proration - Pr	ojected	Avera	ging Preserving	Projected Pro	oration - True-u	p (See Note 6 a	and 7)
Α	В	C	D	E	F	G	Н	1	J	ĸ	L	М	
		Number of								Preserve proration when	Difference between projected and	When projected activity is an	
Month	Days in the Month	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)	actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	actual activity when actual and projected activity are either both increases or decreases (See Note 3)	increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance prora averagi Not
December 31st balance Prorated Item	15						(16,451,309)						1
lanuary	31	335	365	91.78%	54,031	49,590	(16,401,718)	-	(54,031)	-	-		
February	28	307			54,031	45,445	(16,356,273)		(54,031)	-	-	-	
Varch	31	276			54,031	40.856	(16,315,416)		(54,031)	-	-	-	
April	30	246			54,031	36,416	(16,279,001)	-	(54,031)	-	-	-	
May	31	215			54,031	31,827	(16,247,174)	-	(54,031)	-	-	-	
June	30	185			54,031	27,386	(16,219,788)	-	(54,031)	-	-	-	
July	31	154		42.19%	54,031	22,797	(16,196,992)	-	(54,031)	-	-	-	
August	31	123		33.70%	54,031	18,208	(16,178,784)	-	(54,031)	-	-	-	
September	30	93		25.48%	54,031	13,767	(16,165,017)	-	(54,031)	-	-	-	
October	31	62		16.99%	54,031	9,178	(16,155,839)	-	(54,031)	-	-	-	
November	30	32		8.77%	54,031	4,737	(16,151,102)	-	(54,031)	-	-	-	
December	31	1	365	0.27%	54,031	148	(16,150,954)	-	(54.031)	-	-	-	
Total	365	2,029	4,380		648,375	300,354		-	(648,375)	-	-	-	
Ending Balance of Prorated items				(Line 74, & C			(16,150,954)			(Line 74, & Col			
Non-prorated Average Balance Proration Adjustment				From WsD a (Line 80 min			(16,127,121) (23,833)			From WsD and (Line 85 minus			

	Days in Pe				Averaging wit			Avera	ging Preserving			p (See Note 6 a	
Α	В	с	D	E	F	G	н	I	J	к	L	м	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflec proration o averaging (S Note 5)
							1						
December 31st balance Prorated It		005	005	04 70%	(05.014)	(00 700)	22,970,052		05 044				
anuary ebruary	31 28	335 307			(25,911) (25,911)	(23,782) (21,794)	22,946,270 22,924,476	-	25,911 25,911	-	-	-	
March	31	276			(25,911)	(19,593)	22,924,470	-	25,911	-	-	-	
April	30	246			(25,911)	(19,593) (17,464)	22,904,882		25,911	-	-	-	
/ay	31	215			(25,911)	(15,263)	22,872,156		25,911	_	_	_	
une	30	185			(25,911)	(13,133)	22,859,023	-	25,911	-	-	-	
uly	31	154	365	42.19%	(25,911)	(10,933)	22,848,090	-	25,911	-	-	-	
lugust	31	123		33.70%	(25,911)	(8,732)	22,839,358	-	25,911	-	-	-	
September	30	93			(25,911)	(6,602)		-	25,911	-	-	-	
October	31	62			(25,911)	(4,401)		-	25,911	-	-	-	
November	30	32			(25,911)	(2,272)		-	25,911	-	-	-	
December Total	31 365	2,029	365 4.380	0.27%	(25,911) (310,938)	(71) (144,039)		-	25,911 310,938	-	-	-	
Non-prorated Average Balance				(Line 102, & From WsD a (Line 108 mi			22,826,012 22,814,583 11,429			(Line 102, & Co From WsD and (Line 108 minus	WsD.5		<u> </u>
Ending Balance of Prorated items Non-prorated Average Balance Proration Adjustment				From WsD a	and WsD.5		22,814,583			From WsD and	WsD.5		<u> </u>
Non-prorated Average Balance	General and Inta Days in Pe			From WsD a	and WsD.5 nus Line 109)	h Proration - Pr	22,814,583 11,429	Avera		From WsD and (Line 108 minus	WsD.5 s Line 109)	p (See Note 6 a	
Ion-prorated Average Balance Proration Adjustment				From WsD a	and WsD.5 nus Line 109)	h Proration - Pr G	22,814,583 11,429	Avera		From WsD and (Line 108 minus	WsD.5 s Line 109)	p (See Note 6 a	nd 7) N
Non-prorated Average Balance Proration Adjustment Account 190 - Basis Difference-C	Days in Pe	riod		From WsD a (Line 108 mi	and WsD.5 nus Line 109) Averaging wit		22,814,583 11,429	Avera I Actual Monthly Activity		From WsD and (Line 108 minus 9 Projected Pro	WsD.5 s Line 109) ration - True-u		
Non-prorated Average Balance Proration Adjustment Account 190 - Basis Difference-C A Month	Days in Per B Days in the Month	riod C Number of Days Remaining in Year After Month's Accrual of Deferred	D Total Days in Future Portion	From WsD a (Line 108 mi	nd WsD.5 nus Line 109)  Averaging wit  F  Projected Monthly	G Prorated Projected Monthly	22,814,583 11,429 ojected H Prorated Projected Balance (Cumulative Sum	I Actual Monthly	ging Preserving J Difference between projected and actual activity	From WsD and (Line 108 minus) Projected Pro K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases	WsD.5 s Line 109) ration - True-u L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance reflec proration o averaging (S
Non-prorated Average Balance Proration Adjustment Account 190 - Basis Difference-C A Month December 31st balance Prorated It January	Days in Per B Days in the Month	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	D Total Days in Future Portion of Test Period	From WsD 2 (Line 108 m) E Proration Amount (C / D) 91.78%	Ind WsD.5 nus Line 109)	G Prorated Projected Monthly Activity (E x F)	22,814,583 11,429 ojected H Projected Balance (Cumulative Sum of G) 957,951 968,514	I Actual Monthly	ging Preserving J Difference between projected and actual activity (See Note 1) (11,508)	From WsD and (Line 108 minus) Projected Pro K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases	WsD.5 s Line 109) ration - True-u L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance reflec proration o averaging (S
Non-prorated Average Balance Proration Adjustment Account 190 - Basis Difference-C A Month December 31st balance Prorated It January February	Days in Per B Days in the Month tems 31 28	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307	D Total Days in Future Portion of Test Period 365 365	From WsD ( (Line 108 m) E Proration Amount (C / D) 91.78% 84.11%	Ind WsD.5 nus Line 109)	G Prorated Projected Monthly Activity (E x F) 10,562 9,680	22,814,583 11,429 ojected H Projected Balance (Cumulative Sum of G) 957,951 968,514 978,194	I Actual Monthly	J Difference between projected and actual activity (See Note 1) (11,508) (11,508)	From WsD and (Line 108 minus) Projected Pro K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases	WsD.5 s Line 109) ration - True-u L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance reflec proration o averaging (S
Non-prorated Average Balance Proration Adjustment Account 190 - Basis Difference-C A Month December 31st balance Prorated It January February Varch	Days in Per B Days in the Month tems 31 28 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276	D Total Days in Future Portion of Test Period 365 365 365	From WsD ( (Line 108 m) E Proration Amount (C / D) 91.78% 84.11% 75.62%	Averaging wit Averaging wit F Projected Monthly Activity 11,508 11,508 11,508	G Prorated Projected Monthly Activity (E x F) 10,562 9,680 8,702	22,814,583 11,429 ojected H Projected Balance (Cumulative Sum of G) 957,951 968,514 978,194 986,896	Actual Monthly Activity	J Difference between projected and actual activity (See Note 1) (11,508) (11,508) (11,508)	From WsD and (Line 108 minus) Projected Pro K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases	WsD.5 s Line 109) ration - True-u L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance reflec proration o averaging (S
Non-prorated Average Balance Proration Adjustment Account 190 - Basis Difference-C A Month December 31st balance Prorated It January February Varch April	Days in Per B Days in the Month tems 31 28 31 30	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246	D Total Days in Future Portion of Test Period 365 365 365 365	From WsD 1 (Line 108 m) E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40%	Ind WsD.5 nus Line 109)	G Prorated Projected Monthly Activity (E x F) 10,562 9,680 8,702 7,756	22,814,583 11,429 ojected H Projected Balance (Cumulative Sum of G) 957,951 968,514 978,194 986,894,652	I Actual Monthly	J Difference between projected and actual activity (See Note 1) (11,508) (11,508) (11,508) (11,508)	From WsD and (Line 108 minus) Projected Pro K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases	WsD.5 s Line 109) ration - True-u L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance reflec proration o averaging (S
Non-prorated Average Balance Proration Adjustment Account 190 - Basis Difference-C A Month December 31st balance Prorated It January February March April May	Days in Per B Days in the Month terms 31 30 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245	D Total Days in Future Portion of Test Period 365 365 365 365 365 365	From WsD (Line 108 m) E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90%	Ind WsD.5 nus Line 109)	G Prorated Projected Monthly Activity (E x F) 10,562 9,680 8,702 7,756 6,779	22,814,583 11,429 ojected H Projected Balance (Cumulative Sum of G) 957,951 968,514 978,194 986,896 994,652 1,001,431	Actual Monthly Activity	J Difference between projected and actual activity (See Note 1) (11,508) (11,508) (11,508) (11,508) (11,508)	From WsD and (Line 108 minus) Projected Pro K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases	WsD.5 s Line 109) ration - True-u L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance reflec proration o averaging (S
Non-prorated Average Balance Proration Adjustment Account 190 - Basis Difference-C A Month December 31st balance Prorated It January February March April May June	Days in Per B Days in the Month Rems 31 28 31 30 31 30 31 30	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 246 215	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365	From WsD 2 (Line 108 m) E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68%	Ind WeD.5 nus Line 109)	G Projected Monthly Activity (E x F) 10,562 9,680 8,702 7,756 6,779 5,833	22,814,583 11,429 rojected H Prorated Projected Balance (Cumulative Sum of G) 957,951 968,514 978,194 968,896 994,652 1,001,431 1,007,264	Actual Monthly Activity	J Difference between projected and actual activity (See Note 1) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508)	From WsD and (Line 108 minus) Projected Pro K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases	WsD.5 s Line 109) ration - True-u L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance reflec proration o averaging (S
Non-prorated Average Balance Proration Adjustment Account 190 - Basis Difference-C A Month December 31st balance Prorated It January February March April May June Juny	Days in Per B Days in the Month tems 31 28 31 30 31 30 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 2766 246 245 185 185	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365	From WsD 1 (Line 108 m) E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19%	Ind WsD.5 nus Line 109)	G Prorated Projected Monthly Activity (E x F) 10,562 9,680 8,702 7,756 6,779 5,833 4,856	22,814,583 11,429 ojected H Projected Balance (Cumulative Sum of G) 957,951 968,514 978,194 986,896 994,652 1,001,431 1,007,264 1,012,120	Actual Monthly Activity	ging Preserving J Difference between projected and actual activity (See Note 1) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508)	From WsD and (Line 108 minus) Projected Pro K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases	WsD.5 s Line 109) ration - True-u L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance reflec proration o averaging (S
Non-prorated Average Balance Proration Adjustment  Account 190 - Basis Difference-C  A  Month  December 31st balance Prorated It January February Warch April Way June July August	Days in Per B Days in the Month tems 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 188 154 123	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD 1 (Line 108 m) E Proration Amount (C / D) 91.78% 84.11% 84.11% 67.40% 58.90% 50.68% 42.19% 33.70%	Ind WsD.5 nus Line 109)	G Prorated Projected Monthly Activity (E x F) 10,562 9,680 8,702 7,756 6,779 5,833 4,856 3,878	22,814,583 11,429 ojected H Projected Balance (Curnulative Sum of G) 957,951 968,514 978,194 986,896 994,652 1,001,431 1,007,264 1,012,120 1,015,998	Actual Monthly Activity	ging Preserving J Difference between projected and actual activity (See Note 1) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508)	From WsD and (Line 108 minus) Projected Pro K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases	WsD.5 s Line 109) ration - True-u L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance reflec proration o averaging (S
Non-prorated Average Balance Proration Adjustment Account 190 - Basis Difference-C A Month December 31st balance Prorated It January February Varch April Vary June July	Days in Per B Days in the Month tems 31 28 31 30 31 30 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 2766 246 245 185 185	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD 1 (Line 108 m) E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48%	Ind WsD.5 nus Line 109)	G Prorated Projected Monthly Activity (E x F) 10,562 9,680 8,702 7,756 6,779 5,833 4,856	22,814,583 11,429 ojected H Projected Balance (Cumulative Sum of G) 957,951 968,514 978,194 986,896 994,652 1,001,431 1,007,264 1,012,120	Actual Monthly Activity	ging Preserving J Difference between projected and actual activity (See Note 1) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508) (11,508)	From WsD and (Line 108 minus) Projected Pro K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases	WsD.5 s Line 109) ration - True-u L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance reflec proration o averaging (S
Non-prorated Average Balance Proration Adjustment Account 190 - Basis Difference-C A Month December 31st balance Prorated It lanuary February Harch April Hay June July August September	Days in Per           B           Days in the Month           Month           11           28           31           30           31           30           31           30           31           30           31           30	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 246 215 154 153 154 153 933	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD 1 (Line 108 m) E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48%	Ind WeD.5 nus Line 109)	G Prorated Projected Monthly Activity (E x F) 10,562 9,680 8,702 7,756 6,779 5,833 4,856 3,878 2,932	22,814,583 11,429 ojected H Prorated Projected Balance (Cumulative Sum of G) 957,951 968,514 978,194 986,896 994,652 1,001,431 1,007,264 1,012,1200 1,015,998 1,018,930	Actual Monthly Activity	ging Preserving           J           Difference           between           projected and           actual activity           (See Note 1)           (11,508)	From WsD and (Line 108 minus) Projected Pro K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases	WsD.5 s Line 109) ration - True-u L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance reflec proration or averaging (So
Account 190 - Basis Difference-C Account 190 - Basis Difference-C A Month December 31st balance Prorated It January -ebruary Warch April Way June July August September Zotober	Days in Per           B           Days in the Month           1           31           30           31           30           31           30           31           30           31           30           31           30           31           30           31           30           31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 185 154 123 93 362	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD 1 (Line 108 m) E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99%	Ind WsD.5 nus Line 109)	G Prorated Projected Monthly Activity (E x F) 10,562 9,680 8,702 7,756 6,779 5,833 4,856 3,878 2,932 1,955	22,814,583 11,429 ojected H Projected Balance (Cumulative Sum of G) 957,951 968,514 978,194 978,294 1,001,431 1,007,284	Actual Monthly Activity	ging Preserving J Difference between projected and actual activity (See Note 1) (11.508) (11.508) (11.508) (11.508) (11.508) (11.508) (11.508) (11.508) (11.508) (11.508) (11.508) (11.508) (11.508)	From WsD and (Line 108 minus) Projected Pro K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases	WSD.5 s Line 109) ration - True-u L Difference between projected and activity when actual and projected and projected and rojected and increases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	N Balance reflec proration or averaging (So

Ending Balance of Prorated items Non-prorated Average Balance Proration Adjustment				(Line 130, & From WsD a (Line 136 mir	nd WsD.5		1,021,925 1,027,002 (5,077)			(Line 130, & Co From WsD and (Line 136 minus	WsD.5		
Account 190 - Basis Difference-								· · · · ·				(a. 11 / a.	
Α	Days in Per B	riod C	D	Е	Averaging wit	h Proration - Pr G	ojected H	Avera	ging Preserving	Projected Pro K	ration - True-u	p (See Note 6 a	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)	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 acturity is a decrease while actual activity is an increase (See Note 4)	proration averaging ( Note 5)
December 31st balance Prorated I January February March April June July July August September October November December	31 28 31 30 31 30 31 30 31 30 31 30 31 30 31	335 307 276 246 215 155 154 123 93 62 32 32	365 365 365 365 365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77%	77,217 77,217 77,217 77,217 77,217 77,217 77,217 77,217 77,217 77,217 77,217 77,217	70,870 64,947 58,389 52,042 45,484 39,137 32,579 26,021 19,674 13,116 6,770 212	11,789,125 11,859,996 11,924,942 11,983,331 12,035,373 12,080,857 12,119,994 12,152,574 12,178,595 12,198,269 12,211,385 12,218,155 12,218,367		(77,217) (77,217) (77,217) (77,217) (77,217) (77,217) (77,217) (77,217) (77,217) (77,217) (77,217) (77,217)				
Total Ending Balance of Prorated items Non-prorated Average Balance Proration Adjustment Account 190 - Basis Difference-	CIAC General Days in Per			(Line 158, & From WsD a (Line 164 mir	nd WsD.5 nus Line 165) Averaging wit	429,241		Avera	ging Preserving		WsD.5 s Line 165) ration - True-u		
Α	В	с	D	E	F	G	н	1	J	к	L	м	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	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 refle proration ( averaging (\$ Note 5)

December 31st balance Prorated Ite January	31	335	365	91.78%	(66)	(60)	8,424 8,364		66				
ebruary	28	307		91.78% 84.11%	(66)	(55)	8,309		66	-	-	-	
Aarch	31	276		75.62%	(66)	(50)	8,259	-	66	-	-	-	
April	30	246		67.40%	(66)	(30)	8,239	-	66	-	-	-	
May	30	240		58.90%	(66)	(39)	8,176	-	66	-	-	-	
lune	30	185		50.68%	(66)	(39)	8,176	-	66	-	-	-	
	30	165		42.19%	(66)	(33)	8,143	-	66	-	-	-	
uly	31	154		42.19% 33.70%			8,093	-	66	-	-	-	
lugust	30	93		25.48%	(66)	(22)	8,093	-	66	-	-	-	
September					(66)	(17)		-		-	-	-	
Dctober	31	62		16.99%	(66)	(11)	8,065	-	66	-	-	-	
lovember	30	32		8.77%	(66)	(6)	8,060	-	66	-	-	-	
December	31 365	2,029	365 4,380	0.27%	(66) (788)	(0) (365)	8,059		66 788	-	-	-	
Fotal	305	2,029	4,380		(766)	(305)		-	700	-	-	-	
Ending Balance of Prorated items				(Line 186, & 0 From WsD ar			8,059 8,030			(Line 186, & Co From WsD and			
Non-prorated Average Balance Proration Adjustment				(Line 192 mir			29			(Line 192 minu:			
Account 190 - Federal Only NOL -	Transmissior												
lecount 150 - I cuciar only NOL -	Days in Per				Averaging wit	h Proration - Pr	ojected	Avera	ging Preserving	Projected Pro	ration - True-u	p (See Note 6 a	nd 7)
Α	В	с	D	E	F	G	н	1	J	к	L	м	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance ref proration averaging Note 5
December 31st balance Prorated Ite	ems	<u> </u>					1,206,394						
					((00,500)	(00.070)			100 500				
January	31	335		91.78%	(100,533)	(92,270)	1,114,124	-	100,533	-	-	-	
February	28	307	365	84.11%	(100,533)	(84,558)	1,029,567	:	100,533	-	-	-	
February March	28 31	307 276	365 365	84.11% 75.62%	(100,533) (100,533)	(84,558) (76,019)	1,029,567 953,547	:	100,533 100,533	-	-	-	
February March April	28 31 30	307 276 246	365 365 365	84.11% 75.62% 67.40%	(100,533) (100,533) (100,533)	(84,558) (76,019) (67,756)	1,029,567 953,547 885,791	-	100,533 100,533 100,533	-			
February March April May	28 31 30 31	307 276 246 215	365 365 365 365	84.11% 75.62% 67.40% 58.90%	(100,533) (100,533) (100,533) (100,533)	(84,558) (76,019) (67,756) (59,218)	1,029,567 953,547 885,791 826,573	-	100,533 100,533 100,533 100,533			-	
February March April May June	28 31 30 31 30	307 276 246 215 185	365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68%	(100,533) (100,533) (100,533) (100,533) (100,533)	(84,558) (76,019) (67,756) (59,218) (50,955)	1,029,567 953,547 885,791 826,573 775,618		100,533 100,533 100,533 100,533 100,533		-		
ēebruary March April May June July	28 31 30 31 30 31	307 276 246 215 185 154	365 365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68% 42.19%	(100,533) (100,533) (100,533) (100,533) (100,533) (100,533)	(84,558) (76,019) (67,756) (59,218) (50,955) (42,417)	1,029,567 953,547 885,791 826,573 775,618 733,201		100,533 100,533 100,533 100,533 100,533 100,533				
February March April May June July August	28 31 30 31 30 31 31	307 276 246 215 185 154 123	365 365 365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70%	(100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533)	(84,558) (76,019) (67,756) (59,218) (50,955) (42,417) (33,878)	1,029,567 953,547 885,791 826,573 775,618 733,201 699,323	-	100,533 100,533 100,533 100,533 100,533 100,533 100,533		-		
February March April May June July September	28 31 30 31 30 31 31 31 30	307 276 246 215 185 154 123 93	365 365 365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48%	(100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533)	(84,558) (76,019) (67,756) (59,218) (50,955) (42,417) (33,878) (25,615)	1,029,567 953,547 885,791 826,573 775,618 733,201 699,323 673,708		100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533		-	-	
February March April May June July August	28 31 30 31 30 31 31 31 30 31	307 276 246 215 185 154 123 93 62	365 365 365 365 365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99%	(100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533)	(84,558) (76,019) (67,756) (59,218) (50,955) (42,417) (33,878) (25,615) (17,077)	1,029,567 953,547 885,791 826,573 775,618 733,201 699,323 673,708 656,631		100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533			-	
February March April May June July September	28 31 30 31 30 31 31 31 30	307 276 246 215 185 154 123 93	365 365 365 365 365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48%	(100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533)	(84,558) (76,019) (67,756) (59,218) (50,955) (42,417) (33,878) (25,615)	1,029,567 953,547 885,791 826,573 775,618 733,201 699,323 673,708		100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533		-	-	
February Varch April Vay Iune July August September October	28 31 30 31 30 31 31 31 30 31	307 276 246 215 185 154 123 93 62	365 365 365 365 365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99%	(100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533)	(84,558) (76,019) (67,756) (59,218) (50,955) (42,417) (33,878) (25,615) (17,077)	1,029,567 953,547 885,791 826,573 775,618 733,201 699,323 673,708 656,631	- - - - -	100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533			-	
February March April May June July August September October November	28 31 30 31 30 31 31 30 31 30 31 30	307 276 246 215 185 154 123 93 62 32	365 365 365 365 365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77%	(100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533)	(84,558) (76,019) (67,756) (59,218) (50,955) (42,417) (33,878) (25,615) (17,077) (8,814)	1,029,567 953,547 885,791 826,573 775,618 733,201 699,323 673,708 656,631 647,817	- - - - -	100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533				
February March April May July July August September October November December Total	28 31 30 31 30 31 31 31 30 31 30 31	307 276 246 215 185 154 123 93 62 32 32	365 365 365 365 365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77% 0.27%	(100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (100,533) (1,206,394)	(84,558) (76,019) (67,756) (59,218) (50,955) (42,417) (33,878) (25,615) (17,077) (8,814) (275)	1,029,567 953,547 885,791 826,573 775,618 733,201 699,323 673,708 656,631 647,817 647,542		100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533	-	- - - - - - - - - - - - - - -		
February Varch April Vay June July August September October Sovember December Fotal Ending Balance of Prorated items	28 31 30 31 30 31 31 31 30 31 30 31	307 276 246 215 185 154 123 93 62 32 32	3865 365 365 365 365 365 365 365 365 365 3	84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77% 0.27%	(100, 533) (100, 533)	(84,558) (76,019) (67,756) (59,218) (50,955) (42,417) (33,878) (25,615) (17,077) (8,814) (275)	1,029,567 953,547 885,791 826,573 775,618 733,201 699,323 673,708 656,631 647,817 647,542		100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533 1,206,394	- - - - - - - - - - - - - - - - - - -		-	
February March April May July July August September October November December Total	28 31 30 31 30 31 31 31 30 31 30 31	307 276 246 215 185 154 123 93 62 32 32	3865 365 365 365 365 365 365 365 365 365 3	84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77% 0.27%	(100, 533) (100, 533)	(84,558) (76,019) (67,756) (59,218) (50,955) (42,417) (33,878) (25,615) (17,077) (8,814) (275)	1,029,567 953,547 885,791 826,573 775,618 733,201 699,323 673,708 656,631 647,817 647,542		100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533 100,533 1,206,394	- - - - - - - - - - - - - - - - - - -		-	

	Days in Pe					h Proration - Pr						p (See Note 6 a	
Α	В	с	D	E	F	G	н	I	J	к	L	м	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance refle proration averaging (' Note 5)
December 31st balance Prorated	Itomo		•	1 1			1,691		1				
anuarv	items 31	335	365	91.78%	(141)	(129)	1,562	-	141	-	-	-	
ebruary	28	307			(141)	(119)	1,443	-	141	-	-	-	
March	31	276	365	75.62%	(141)	(107)	1,337	-	141	-	-	-	
April	30	246	365	67.40%	(141)	(95)	1,242	-	141	-	-	-	
May	31	215	365	58.90%	(141)	(83)	1,159	-	141	-	-	-	
une	30	185	365	50.68%	(141)	(71)	1,087	-	141	-	-	-	
luly	31	154		42.19%	(141)	(59)	1,028	-	141	-	-	-	
August	31	123			(141)	(47)	980	-	141	-	-	-	
September	30	93			(141)	(36)	945	-	141	-	-	-	
October	31	62			(141)	(24)	921	-	141	-	-	-	
November	30	32			(141)	(12)	908	-	141	-	-	-	
December	31	1	000	0.27%	(141)	(0)	908	-	141	-	-	-	
otal	365	2,029	4,380		(1,691)	(784)		-	1,691	-	-	-	
Ion-prorated Average Balance				(Line 242, & From WsD a (Line 248 m			908 846 62			(Line 242, & Co From WsD and (Line 248 minus	WsD.5		
Ending Balance of Prorated items Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Fed		Transmission		From WsD a	and WsD.5		846			From WsD and	WsD.5		
Non-prorated Average Balance roration Adjustment Account 182 - Excess ADIT Fed	eral Only NOL - Days in Pe	riod		From WsD a (Line 248 m	and WsD.5 Inus Line 249) Averaging wit	h Proration - Pr	846 62 ojected	Avera	ging Preserving	From WsD and (Line 248 minus	WsD.5 Line 249) ration - True-u		
Non-prorated Average Balance Proration Adjustment	eral Only NOL -			From WsD a	and WsD.5 inus Line 249)	h Proration - Pr G	<u>846</u> 62	Avera	ging Preserving J	From WsD and (Line 248 minus	WsD.5 s Line 249)	p (See Note 6 a M	nd 7) N
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Fed	eral Only NOL - Days in Pe	riod		From WsD a (Line 248 m	and WsD.5 Inus Line 249) Averaging wit		846 62 ojected	Avera I Actual Monthly Activity	ging Preserving J Difference between projected and actual activity (See Note 1)	From WsD and (Line 248 minus	WsD.5 Line 249) ration - True-u		
Von-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Fed A Month December 31st balance Prorated	eral Only NOL - Days in Pe B Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	D Total Days in Future Portion of Test Period	From WsD ; (Line 248 m Proration Amount (C / D)	Averaging wit F Projected Monthly Activity	G Prorated Projected Monthly Activity (E x F)	846 62 ojected H Projected Balance (Cumulative Sum of G) 11,271,028	I Actual Monthly	J Difference between projected and actual activity (See Note 1)	Projected Pro Projected Pro K Preserve proration when actual monthly and projected monthly are either both increases or decreases	WsD.5 Line 249) ration - True-u L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance refle proration o averaging (S
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Fed A Month December 31st balance Prorated January	eral Only NOL - Days in Pe B Days in the Month	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335	D Total Days in Future Portion of Test Period	From WsD ; (Line 248 m Proration Amount (C / D)	Ind WsD.5 nus Line 249)	G Prorated Projected Monthly Activity (E x F) (22,104)	846 62 ojected H Projected Balance (Cumulative Sum of G) 11,271,028 11,248,924	I Actual Monthly	J Difference between projected and actual activity (See Note 1) 24,083	Projected Pro Projected Pro K Preserve proration when actual monthly and projected monthly are either both increases or decreases	WsD.5 Line 249) ration - True-u L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance refle proration o averaging (S
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Fed A Month December 31st balance Prorated January ebruary	eral Only NOL - Days in Pe B Days in the Month Items 31 28	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 333 307	D Total Days in Future Portion of Test Period 365 365	From WsD : (Line 248 m Proration Amount (C / D) 91.78% 84.11%	Averaging wit Averaging wit F Projected Monthly Activity (24,083) (24,083)	G Prorated Projected Monthly Activity (E x F) (22,104) (20,256)	846 62 ojected H Projected Balance (Cumulative Sum of G) 11,271,028 11,228,667	I Actual Monthly	J Difference between projected and actual activity (See Note 1) 24,083 24,083	Projected Pro Projected Pro K Preserve proration when actual monthly and projected monthly are either both increases or decreases	WsD.5 Line 249) ration - True-u L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance refle proration o averaging (S
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Fed A Month December 31st balance Prorated January February Warch	eral Only NOL - Days in Pe B Days in the Month Items 31 28 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 307 276	D Total Days in Future Portion of Test Period 365 365 365	From WsD : (Line 248 m Proration Amount (C / D) 91.78% 84.11% 75.62%	Averaging with F Projected Monthly Activity (24,083) (24,083) (24,083)	G Projected Monthly Activity (E x F) (22,104) (20,256) (18,211)	846 62 ojected H Projected Balance (Cumulative Sum of G) 11,271,028 11,248,924 11,228,667 11,2210,457	I Actual Monthly	J Difference between projected and actual activity (See Note 1) 24,083 24,083 24,083	Projected Pro Projected Pro K Preserve proration when actual monthly and projected monthly are either both increases or decreases	WsD.5 Line 249) ration - True-u L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance refle proration o averaging (\$
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Fed A Month December 31st balance Prorated January February March April	eral Only NOL - Days in Per B Days in the Month Items 31 28 31 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 338 307 276 246	D Total Days in Future Portion of Test Period 365 365 365 365	Erom WsD : (Line 248 m Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40%	Averaging wit F Projected Monthly Activity (24,083) (24,	G Prorated Projected Monthly Activity (E x F) (22,104) (20,256) (18,211) (16,232)	846 62 0jected H Projected Balance (Cumulative Sum of G) 11,271,028 11,248,924 11,228,667 11,210,457 11,194,225	I Actual Monthly	J Difference between projected and actual activity (See Note 1) 24,083 24,083 24,083 24,083	Projected Pro Projected Pro K Preserve proration when actual monthly and projected monthly are either both increases or decreases	WsD.5 Line 249) ration - True-u L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance refle proration o averaging (\$
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Fed A Month December 31st balance Prorated January =ebruary Warch April Way	eral Only NOL - Days in Pe B Days in the Month Items 31 30 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 333 307 276 244 215	D Total Days in Future Portion of Test Period 365 365 365 365 365 365	From WsD : (Line 248 m Proration Amount (C / D) 91.78% 94.11% 75.62% 67.40% 58.90%	Averaging wit F Projected Monthly Activity (24,083) (	G Prorated Projected Monthly Activity (E x F) (22,104) (20,256) (18,211) (16,232) (14,186)	846 62 0jected H Prorated Projected Balance (Cumulative Sum of G) 11,271,028 11,248,924 11,228,667 11,210,457 11,194,225 11,180,039	I Actual Monthly	J Difference between projected and actual activity (See Note 1) 24,083 24,083 24,083 24,083 24,083	Projected Pro Projected Pro K Preserve proration when actual monthly and projected monthly are either both increases or decreases	WsD.5 Line 249) ration - True-u L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance refle proration averaging (;
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Fed A Month December 31st balance Prorated January "ebruary Warch April May June	eral Only NOL - Days in Pe B Days in the Month Items 31 28 31 30 31 30 31 30	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 218	D Total Days in Future Portion of Test Period 365 365 365 365 365 365	E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68%	Averaging wit F Projected Monthly Activity (24,083) (	G Projected Monthly Activity (E x F) (22,104) (20,256) (18,211) (16,232) (14,186) (12,207)	846 62 ojected H Projected Balance (Cumulative Sum of G) 11,271,028 11,248,924 11,228,667 11,210,457 11,180,039 11,167,832	I Actual Monthly	J Difference between projected and actual activity (See Note 1) 24,083 24,083 24,083 24,083 24,083 24,083	Projected Pro Projected Pro K Preserve proration when actual monthly and projected monthly are either both increases or decreases	WsD.5 Line 249) ration - True-u L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance refle proration averaging (;
Account 182 - Excess ADIT Fed Account 182 - Excess ADIT Fed A Month December 31st balance Prorated I lanuary February March April May June July	eral Only NOL - Days in Pe B Days in the Month Items 31 30 31 30 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 244 215 188 154	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365	From WsD : (Line 248 m Proration Amount (C / D) 91.78% 84.11% 67.40% 58.90% 50.68% 42.19%	and WeD.5 inus Line 249) Averaging with F Projected Monthly Activity (24,083) (24,08	G Projacted Monthly Activity (E x F) (22,104) (20,256) (18,211) (16,232) (14,186) (12,207) (10,061)	846 62 0jected H Projected Balance (Cumulative Sum of G) 11,271,028 11,248,924 11,228,667 11,194,225 11,180,039 11,167,832 11,167,671	I Actual Monthly	J Difference between projected and actual activity (See Note 1) 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083	Projected Pro Projected Pro K Preserve proration when actual monthly and projected monthly are either both increases or decreases	WsD.5 Line 249) ration - True-u L Difference between projected and actual activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance refle proration averaging (S
Account 182 - Excess ADIT Fed Account 182 - Excess ADIT Fed A Month December 31st balance Prorated I anuary February Varch April Vay June Luly August	eral Only NOL - Days in Pe B Days in the Month Items 31 30 31 30 31 30 31 31	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 330 276 246 211 188 154 122	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD : (Line 248 m Proration Amount (C / D) 91.78% 94.71% 67.62% 67.40% 58.06% 58.06% 42.19% 33.70%	Ind WsD.5 nus Line 249)	G Prorated Projected Monthly Activity (E x F) (22,104) (20,256) (18,211) (16,232) (14,186) (12,207) (10,161) (8,116)	846 62 ojected H Projected Balance (Cumulative Sum of G) 11,271,028 11,248,924 11,228,667 11,210,457 11,194,255	I Actual Monthly	J Difference between projected and actual activity (See Note 1) 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083	Projected Pro Projected Pro K Preserve proration when actual monthly and projected monthly are either both increases or decreases	WsD.5 s Line 249) ration - True-u L Difference between projected and actual activity when actual and projected activity are either both increases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance refler proration c averaging (S
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Fed A Month December 31st balance Prorated I anuary February Varch April Jane June July September	teral Only NOL - Days in Pe B Days in the Month 128 31 30 31 30 31 30 31 30 31 30 31 30	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 338 300 276 246 211 188 154 154 152 293	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	Energy Section 25,48% (Line 248 m)	and WsD.5 nus Line 249) Averaging wit F Projected Monthly Activity (24,083) (24,	G Projected Monthly Activity (E x F) (12,207) (14,186) (12,207) (10,161) (6,136)	846 62 0jected H Projected Balance (Cumulative Sum of G) 11,271,028 11,240,924 11,228,667 11,228,667 11,228,667 11,228,667 11,149,225 11,180,039 11,167,632 11,167,631 11,149,555 11,143,419	I Actual Monthly	J Difference between projected and actual activity (See Note 1) 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083	Projected Pro Projected Pro K Preserve proration when actual monthly and projected monthly are either both increases or decreases	WsD.5 Line 249) ration - True-u L Difference between projected and actual activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	N Balance reflec proration c averaging (S
Account 182 - Excess ADIT Fed Account 182 - Excess ADIT Fed A Month December 31st balance Prorated January February Varch April Varch Varch Varch Sprime July September Cotober	teral Only NOL - Days in Pe B Days in the Month Items 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 31	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 333 307 276 246 215 185 154 123 362 215 154 123 363 215 123 125 125 125 125 125 125 125 125 125 125	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD : (Line 248 m Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 50.68% 42.19% 33.70% 25.48% 16.99%	and WeD.5 nus Line 249) Averaging wit F Projected Monthly Activity (24,083)	G Prorated Projected Monthly Activity (E x F) (22,104) (20,256) (18,211) (16,232) (14,186) (12,207) (10,161) (8,116) (6,136) (6,136) (4,091)	846 62 0jected H Projected Balance (Cumulative Sum of G) 11,271,028 11,248,924 11,228,667 11,210,457 11,180,039 11,167,832 11,167,671 11,149,555 11,143,419 11,143,928	I Actual Monthly	J Difference between projected and actual activity (See Note 1) 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083	Projected Pro Projected Pro K Preserve proration when actual monthly and projected monthly are either both increases or decreases	WsD.5 Line 249) ration - True-u L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	N Balance reflec proration c averaging (S
Non-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Fed A Month December 31st balance Prorated I anuary February Varch April Jane June July September	teral Only NOL - Days in Pe B Days in the Month 128 31 30 31 30 31 30 31 30 31 31 31 30	riod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 338 300 276 246 211 188 154 154 152 293	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD : (Line 248 m Proration Amount (C / D) 91.78% 84.11% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77%	and WsD.5 nus Line 249) Averaging wit F Projected Monthly Activity (24,083) (24,	G Projected Monthly Activity (E x F) (12,207) (14,186) (12,207) (10,161) (6,136)	846 62 0jected H Projected Balance (Cumulative Sum of G) 11,271,028 11,240,924 11,228,667 11,228,667 11,228,667 11,228,667 11,149,225 11,180,039 11,167,632 11,167,631 11,149,555 11,143,419	I Actual Monthly	J Difference between projected and actual activity (See Note 1) 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083 24,083	Projected Pro Projected Pro K Preserve proration when actual monthly and projected monthly are either both increases or decreases	WsD.5 Line 249) ration - True-u L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	N Balance refle proration o averaging (S

275 276 277 278 279 280	Ending Balance of Prorated items Non-prorated Average Balance Proration Adjustment					Col H) Excess ADIT nus Line 279)		11,137,151 11,126,528 10,623			(Line 272, & Co From WsD.3 E: (Line 278 minus	cess ADIT		
281	-													
282 283	Account 182 - Excess ADIT Feder		Gonoral											
283	Account 162 - Excess ADIT Feder	Days in Per				Averaging wit	th Proration - Pr	roiected	Avera	aina Preservin	a Projected Pro	ration - True-u	p (See Note 6 a	nd 7)
285	A	В	C	D	E	F	G	Н	1	J	K	L	M	N
	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)
286														
287														
288	December 31st balance Prorated Ite		005	005	04 70%			-						-
289 290	January February	31 28	335 307			-	-	-	-	-	-	-	-	-
290	March	31	276				-	-		-	-	-	-	-
291	April	30	246		67.40%		-	-		-	-	-	-	-
292	May	30	240		58.90%	-	-	-		-	-	-	-	-
293	June	30	185			-	-	-		-	-	-	-	-
295	July	31	154				-	-		-	-	-	-	-
296	August	31	123				-	-		-	-	-	-	-
297	September	30	93				-	-		-	-	-	-	-
298	October	31	62					_		-	_	_	_	_
299	November	30	32		8.77%			_		-	_	_	_	_
300	December	31	1	365	0.27%							-		-
301	Total	365	2.029	4.380	0.2170		-		· · · ·			-		
302 303 304 305		500	2,020		(Line 200 °						(Line 200 & C-			
306 307 308	Ending Balance of Prorated items Non-prorated Average Balance Proration Adjustment					Col H) Excess ADIT nus Line 307)					(Line 300, & Co From WsD.3 E (Line 306 minus	cess ADIT		
309														

NOTES

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

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

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

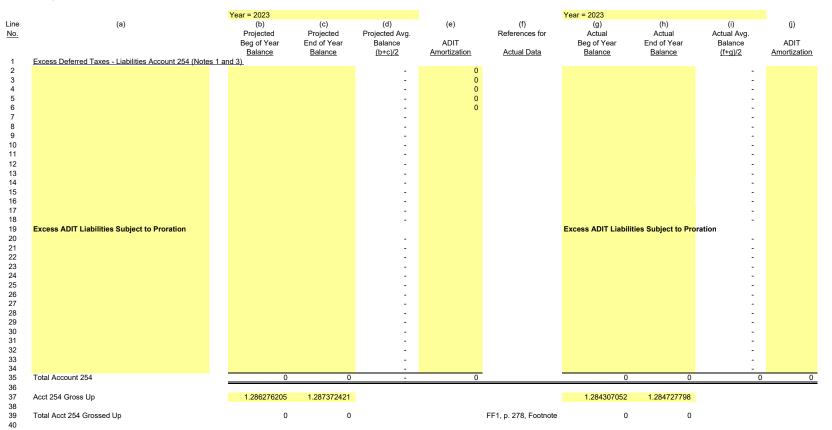
4) Column M applies when (1) projected monthly activity is an increase while actual monthly activity is a decrease OR (2) projected monthly activity is a decrease while actual monthly activity is an increase. Enter actual monthly activity (Col I). In other situations, enter zero.

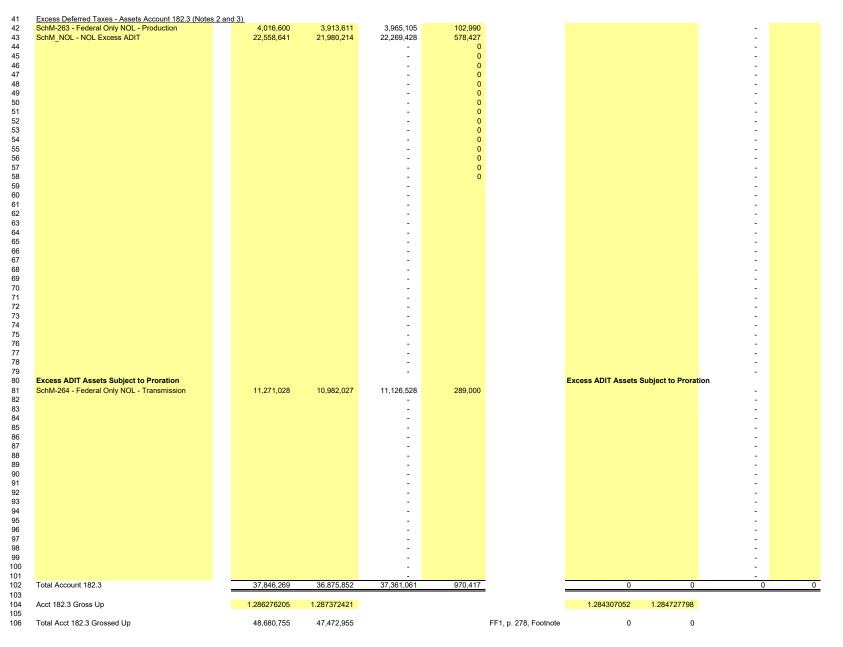
5) Column N is computed by adding the prorated monthly activity, if any, from Column K to 50 percent of the portion of monthly activity, if any, from Column L or M to the balance at the end of the prior month. The activity in columns L and M is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly activity.

6) The 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)

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

# Plant Excess ADIT Amortization, Projected for Billing Year = 2023

(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	(937,310)	(937,310)	-	-	-		ARAM
Excess ADIT Amortization - Transmission ARAM	(1,708,149)	-	(1,708,149)	-	-		ARAM
Excess ADIT Amortization - Production ARAM	(6,305,323)	(6,305,323)	-	-	-		ARAM
Excess ADIT Amortization - General ARAM	(1,434,041)	-	-	-	(1,434,041)		ARAM
Excess ADIT Amortization - Intangible ARAM	(1,384,341)		-	-	(1,384,341)		ARAM
Excess ADIT Amortization - Non-Utility ARAM	-	-	-	-	-		ARAM
		-	-	-	-		
	-	-	-	-	-		
	-	-	-	-	-		
	-	-	-	-	-		
Subtotal	(11,769,164)	(7,242,633)	(1,708,149)	-	(2,818,382)		
Transmission Allocator [ TP, GP or W/S ]		<u>0.0000%</u>	<u>93.6150%</u>	<u>36.7870%</u>	<u>13.9420%</u>		
Total		0	(1,599,084)	0	(392,939)	(1,992,023)	

# Southwestern Public Service Company

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

# Non-Plant Excess ADIT Amortization, Projected for Billing Year = 2023

(a) <u>Identification</u>	(b) <u>Total (Note 1)</u>	(c) Retail, Production & Other <u>Related</u>	(d) Transmission <u>Related</u>	(e) Plant <u>Related</u>	(f) Labor <u>Related</u>	(g) Total Included in Income Tax Expense <u>(d)+(e)+(f)</u>	(h) Remaining Amortization <u>Period (Note 2)</u>
0	-	-					
0	-			-			
0	-	-					
0	-			-			
0	-	-					
0	-	-					
0	-	-					
0	-	-					
CabM 202 Endered Only NOL Draduation	- 102,990	- 102,990					ARAM
SchM-263 - Federal Only NOL - Production SchM NOL - NOL Excess ADIT	578,427	578,427					ARAM
	570,427	510,421			_		ANAW
0	-				-		
0	-				-		
0	-				-		
0	-	-					
0	-			-			
0	-				-		

# Worksheet D.4

## Table 21C

						•	
0	-				-		
0	-				-		
0	-			-			
0	-	-					
0	-	-					
0	-	-					
0	-				-		
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
SchM-264 - Federal Only NOL - Transmission	289,000		289,000	-	-		ARAM
0	-				-		
Subtotal	970,417	681,417	289,000	-	-		
Transmission Allocator [ TP, GP or W/S ]		<u>0.0000%</u>	<u>93.6150%</u>	<u>36.7870%</u>	<u>13.9420%</u>		
Total		0	270,548	0	0	270,548	

# Southwestern Public Service Company

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

Plant Excess ADIT Amortization, Actual for Billing Year = 2023

(a)	(b)	(c) Retail, Production	(d)	(e)	(f)	(g) Total Included	(h) Remaining
		& Other	Transmission	Plant	Labor	in Income Tax Expense	Amortization
<u>Identification</u>	Total (Note 1)	Related	Related	Related	Related	<u>(d)+(e)+(f)</u>	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%	<u>0.0000%</u>	<u>0.0000%</u>		
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 = 2023

(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 <u>(d)+(e)+(f)</u>	Amortization Period (Note 2)
C	-	-					2 Years
C	-			-			2 Years
C	-	-					2 Years
C	-			-			2 Years
C	-	-					2 Years
C	-	-					2 Years
C	-	-					
C	-	-					
C		-					
SchM-263 - Federal Only NOL - Production	-			-			2 Years
SchM_NOL - NOL Excess ADIT	-	-					2 Years
 (	-				-		2 Years
C	-				-		2 Years
C	-				-		2 Years
C	-				-		2 Years
C	-	-					2 Years
C	-			-			2 Years
C	-				-		2 Years
C	-				-		2 Years
C	-				-		2 Years
C	-			-			2 Years
C	-	-					2 Years
C		-					2 Years
C		-					2 Years
C		-					ARAM
C					-		2 Years
C		-					
C	-	-					
		-					
C		-					
C		-					
C		-					
		-					
C		_					
C		-					
C		-					
SchM-264 - Federal Only NOL - Transmission	-		_	-	-		
	-				-		
Subtotal	-		-		-		
Transmission Allocator [ TP, GP or W/S ]		0.0000%	0.0000%	0.0000%	0.0000%		
Total		0	0	0.000070	0.000076	0	
וטנמו		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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	()	(k)	(1)	(m)	(n)
Plant in Service Adjustments			(-)		(-)	()	PROJECTED BA	LANCES			()			13 Mo Ave
Function	1/1/2023	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	Balance
Production Steam Production Other														
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution	(1,505)	(5,409,043)	(7,319,311)	(9,256,969)	(11,407,827)	(13,470,791)	(15,533,755)	(17,748,568)	(20,557,966)	(23,371,043)	(26,528,770)	(29,747,224)	(32,997,922)	(16.41
ieneral	(14,822,759)	(14,822,759)	(16,296,415)	(16,943,750)	(17,429,993)	(18,085,950)	(18,741,908)	(19,389,362)	(20,036,816)	(20,790,344)	(27,690,443)	(28,948,704)	(30,021,337)	(20,30
ntangible	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,107,641)	(2,634,126)	(2,14
otal Gross Plant in Service	(16,931,905)	(22,339,443)	(25,723,367)	(28,308,359)	(30,945,460)	(33,664,382)	(36,383,304)	(39,245,570)	(42,702,422)	(46,269,028)	(56,326,853)	(60,803,568)	(65,653,385)	(38,86
Accumulated Depreciation & Amortization Adjustm Function	ments 1/1/2023	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	13 Mo Ave Balane
Production Steam														
Production Other														
ransmission	0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution	(8)	121,061	108,778	78,984	35,697	(30,091)	(115,483)	(216,793)	(322,540)	(449,404)	(588,660)	(748,584)	(929,639)	(2
General ntangible - Software	(1,162,214) (1,069,780)	(1,253,712) (1,104,908)	(1,349,304) (1,140,035)	(1,450,788) (1,175,162)	(1,555,421) (1,210,290)	(1,663,226) (1,245,417)	(1,774,676) (1,280,544)	(1,889,746) (1,315,672)	(2,008,413) (1,350,799)	(2,130,972) (1,385,926)	(2,274,791) (1,421,054)	(2,441,273) (1,456,181)	(2,614,229) (1,493,502)	(1,8 (1,2
otal Accumulated Depr & Amortization	(2,232,002)	(2,237,559)	(2,380,562)	(2,546,966)	(2,730,013)	(2,938,734)	(3,170,704)	(3,422,211)	(3,681,753)	(3,966,303)	(4,284,505)	(4,646,038)	(5,037,370)	(3,3
	(2,202,002)	(2,201,000)	(2,000,002)	(2,040,000)	(2,700,010)	(2,000,104)	(0,110,104)	(0,422,211)	(0,001,700)	(0,000,000)	(4,204,000)	(4,040,000)	(0,001,010)	(0,0
PROJECTED NET PLANT IN SERVICE														
roduction Steam	0	0	0	0	0	0	0	0	0	0	0	0	0	
roduction Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
ransmission	0	0	0	0	0	0	0	0	0	0	0	0	0	
istribution	(1,497)	(5,530,105)	(7,428,089)	(9,335,953)	(11,443,524)	(13,440,701)	(15,418,272)	(17,531,775)	(20,235,426)	(22,921,639)	(25,940,110)	(28,998,640)	(32,068,283)	
eneral	(13,660,546)	(13,569,047)	(14,947,111)	(15,492,962)	(15,874,572)	(16,422,724)	(16,967,232)	(17,499,616)	(18,028,402)	(18,659,372)	(25,415,651)	(26,507,431)	(27,407,108)	(18,4
tangible otal Projected Net Plant in Service	(1,037,860) (14,699,903)	(1,002,733) (20,101,885)	(967,606) (23,342,805)	(932,478) (25,761,393)	(897,351) (28,215,447)	(862,224) (30,725,648)	(827,096) (33,212,600)	(791,969) (35,823,359)	(756,841) (39,020,669)	(721,714) (42,302,725)	(686,587) (52,042,348)	(651,459) (56,157,530)	(1,140,623) (60,616,015)	(8) (8) (8) (8) (8) (8) (8) (8) (8) (8)
	(14,055,903)	(20,101,003)	(20,042,000)	(23,101,393)	(20,210,447)	(30,723,046)			(33,020,009)	(42,302,723)	(32,042,340)	(50, 157, 550)	(00,010,015)	(33,5
Plant in Service Adjustments							ACTUAL BALA	ANCES						13 Mo A
Function	1/1/2023	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	Balar
roduction Steam														
roduction Other														
ransmission														
istribution														
eneral														
tangible otal Gross Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0	
=			<u> </u>									· · ·		
ccumulated Depreciation & Amortization Adjustm	ment													13 Mo A
Function roduction Steam roduction Other ransmission	ment 1/1/2023	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	
Accumulated Depreciation & Amortization Adjustm Function roduction Other ransmission Isiribution eneral tanglible - Software		1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	
Function roduction Steam roduction Other ransmission Isitribution eneral tanglible - Software		1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	
Function roduction Steam roduction Other ransmission Istribution eneral tanglible - Software	1/1/2023	-									10/31/2023 0	0		
Function Fun	1/1/2023	-			0	0			0		0/31/2023	0	0	
Function Fun	0	0	0	0	0	0	0	0	0	0	0	0	0	
Function Fun	0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	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 Function Foundation Foun	0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 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 Function Function Folduction Other Function Func	0	0 0 0 0	0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	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 Oduction Steam Stibution eneral Actual NET PLANT IN SERVICE Oduction Steam oduction Other ansmission stibution eneral ansmission stibution eneral anglibe	0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	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 Troduction Steam Troduction Other Tamsmission Stribution eneral Tangible - Software tangible - Software tangible - Software Toduction Steam Toduction Other Tamsmission Istribution eneral tangible tanl Actual Net Plant in Service	0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 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 Fun	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Bala
Function Fun	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	Bala
Function Oduction Steam Oduction Other ansmission stribution eneral tal Accumulated Depr & Amortization CACTUAL NET PLANT IN SERVICE Oduction Steam Oduction Other ansmission stribution eneral tangible tal Actual Net Plant in Service ccumulated Deferred Income Tax Adjustment ccount 281	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Bala
Function  Function  Gutclion Steam  Gutclion Cher  ansmission  stribution  eneral  Accrunal NET PLANT IN SERVICE  oduction Other  ansmission  stribution  eneral  tangible  tal Actual Net Plant in Service  ccumulated Deferred Income Tax Adjustment  ccount 281  x Amortization - Pollution Control Facilities	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Bala
Function           oduction Steam           oduction Other           ansmission           stribution           eneral           tangible - Software           tal Accumulated Depr & Amortization           ACTUAL NET PLANT IN SERVICE           oduction Steam           oduction Other           ansmission           stribution           eneral           tangible           tal Actual Net Plant in Service           ccumulated Deferred Income Tax Adjustment           ccount 281           ex Amortization - Pollution Control Facilities           ccount 282	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Bala
Function Oduction Steam Actual Net Plant in Service Actual Net Plant in Service Count 281 Examplise - Solution Control Facilities Count 282 Electric Distribution Electric Transmission Electric Trans	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Bala
Function  Functi	1/1/2023 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Bala
Function Oduction Steam Actual Net Plant in Service Count and Steam Count of Stea	1/1/2023 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Bala
Function  Functi	1/1/2023 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Bala
Function  Function  Function  Gutuclion Steam  Gutuclion Other  ansmission  stribution  angible - Software  Actual Net PLANT IN SERVICE  Gutuclion Steam  Gutuclion Steam  Gutuclion Other  ansmission  stribution  ansmission  stribution  ansmission  stribution  count 281  scount 281  Electric Distribution Electric Transmission Electric General El	1/1/2023 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Bala
Function  Function  Function  Gutclion Steam  Gutclion Steam  Gutclion Steam  Gutclion Other  Assmission  Stibution  Gutclion Cher  Assmission  Stibution  Gutclion Cher  Assmission  Stibution  Gutclion Cher  Stibution  Gutclio	1/1/2023 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Bala
Function  Functi	1/1/2023 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Bala
Function	1/1/2023	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Bala
Function  Functi	1/1/2023 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balar S
	1/1/2023 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balar S
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99         Basic Difference - Electric Transistion         -           91         Basic Difference - CAC Elec Transistion         -           91         Basic Difference - CAC Elec Transistion         -           92         Basic Difference - CAC Elec Transistion         -           93         Basic Difference - CAC Elec Transistion         -           94         Basic Difference - CAC Elec Transistion         -           95         Basic Difference - CAC Elec Transistion								
90         90<								
19       Bais Difference - Berlari Production       -         38       Bais Difference - Berlari Introglet       -         38       Bais Difference - Alce Die Distribution       -         39       Bais Difference - Alce Die Distribution       -         39       Bais Difference - Alce Die Distribution       -         39       Bais Difference - Alce Die Distribution       -         30       Bais Difference - Alce Die Distribution       -         30       Bais Difference - Alce Die Distribution       -         30       Schwitz - Litt al. Credit - In Addabck       -         30       Schwitz - Litt al. Credit - In Addabck       -         30       Schwitz - Schwit					-			
12     Bais Difference - Bedric Introllation					-			
19         Basic Difference - Lock Eer Dirtulation					-			
94         Basic Difference - CAC Else Transmission         -           95         Schull 10- Frainsmission         -           95								
195         Baib Difference - CAC Eleo Youdcoton					-			
97       Basic Difference - IAC Elies Central       -         98       Basic Difference - IAC Elies Central       -         99       Schuh 102 - Fund Trank Antonak       -         91       Schuh 102 - Fund Trank Antonak       -         101       Schuh 102 - Fund Trank Antonak       -         102       Schuh 102 - Employment Benefits F-AS 100(Short Term)       -         103       Schuh 112 - Post Employment Benefits F-AS 100(Short Term)       -         103       Schuh 112 - Post Employment Benefits F-AS 100(Short Term)       -         103       Schuh 113 - Inventory Reserve       -         104       Schuh 113 - Inventory Reserve       -         105       Schuh 113 - Nonchul 100       -         105       Schuh 113 - Nonchul 100       -         105       Schuh 113 - Nonchul 100       -         106       Schuh 113 - Nonchul 100       -         107       Schuh 103 - Nonchul 100       -         108       Schuh 103 - Nonchul 100       -         108       Schuh 103 - Nonchul 100       -	95				-			
98       Bais Difference - Lord Zine Non Utility       -         90       Schhull - Lord Zine Non Addack       -         100       Schhull - Environmental Remediation       -         101       Schhull - Environmental Remediation       -         101       Schhull - Environmental Remediation       -         101       Schhull - Environmental Remediation       -         102       Schhull - Environmental Remediation Readiation       -         103       Schhull - Environmental Remediation Readiation       -         104       Schhull - Pool Environmental Remediation Readiation       -         105       Schhull - Pool Environmental Remediation       -         105       Schhull - Environmental Remediation       -         105       Schhull - Environmental Remediation       -         106       Schhull - Environmental Remediation       -         107       Schhull - Environmental Remediation       -         108       Schhull - Environmental Remediation       <	96	Basis Difference - CIAC Elec Production			-			
99         ShM-102 - Fuel Tax Cedit - Inc Addmack         -           101         ShM-108 - Accrued Vacation Paid         -           101         ShM-119 - Accrued Vacation Paid         -           101         ShM-111 - Foxt Employment Benefits FAS 108(ShOt Term)         -         -           103         ShM-111 - Foxt Employment Benefits FAS 108(ShOt Term)         -         -           103         ShM-111 - Foxt Employment Benefits FAS 108(ShOt Term)         -         -           105         ShM-111 - Foxt Employment Benefits FAS 108(ShOt Term)         -         -           105         ShM-113 - Foxt Employment Benefits FAS 108(ShOt Term)         -         -           105         ShM-113 - Foxt Employment Benefits FAS 108(ShOt Term)         -         -           105         ShM-113 - Foxt Employment Benefits FAS 108(ShOt Term)         -         -           105         ShM-113 - Foxt Employment Benefits FAS 108(ShOt Term)         -         -           105         ShM-113 - Foxt Employment Benefits FAS 108(ShOt Term)         -         -           105         ShM-113 - Foxt Employment Benefits FAS 108(ShOt Term)         -         -           105         ShM-113 - Foxt Employment Benefits FAS 108(ShOt Term)         -         -           105         ShM-113 - Foxt Employment Benefit	97	Basis Difference - CIAC Elec General			-			
100       SchW-103	98	Basis Difference - CIAC Elec Non Utility			-			
101       SchM-103	99				-			
101       SchM-110					-			
103       SchM-111 - Pait Enployment Benells FAS 106(Short Term)       -         105       SchM-110 - Pait Enployment Benells FAS 12       -         105       SchM-110 - Fad Debt       -         105       SchM-110 - Fad Debt       -         107       SchM-110 - Fad Debt       -         108       SchM-110 - Fad Debt       -         109       SchM-120 - Utigation Reserve       -         108       SchM-130 - Deferred Compensation Plan Reserve       -         109       SchM-130 - Deferred Compensation Plan Reserve       -         101       SchM-130 - Performance Share Plan       -         108       SchM-130 - Referred Compensation Plan Reserve       -         108       SchM-130 - Referred Compensition Plan Reserve       -         118       SchM-130 - Referred Fuel Coats       -         118       SchM-130 - Referred Fuel Coats       - <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>					-			
1010       SchM-112       -post Employment Benefits FAS 112       -         1015       SchM-115       -standbard       -         1016       SchM-115       -standbard       -         1017       SchM-115       -standbard       -         1018       SchM-112       -standbard       -         1018       SchM-113       -standbard       -         1018       SchM-113       -standbard       -         1018       SchM-113       -standbard       -         1018       SchM-113       -standbard       -         1118       SchM-113       -standbard       -         1118       SchM-113       -standbard       -       -         1118       SchM-114       -standbard       -       -         1118       SchM-114       SchM-114       SchM-114       -standbard       -         1118       SchM-114       SchM-114       SchM-114       -standbard       -         1118       SchM-114       SchM-114       -standbard       -       -         1118       SchM-115       Toff carbor       -       -       -         1118       SchM-115       Toff carbor       -       -<					-			
1010       SchM-110			ferm)		-			
1010       SchW.119					-			
107       SchW.119 - Electric Vehicle Credit       -         108       SchW.130 - Deferred Compensation Plan Reserve       -         108       SchW.130 - Deferred Compensation Plan Reserve       -         108       SchW.130 - Deferred Compensation Plan Reserve       -         108       SchW.130 - Pedromance Share Plan       -         118       SchW.140 - Nex Vikre Restriction Credit       -         118       SchW.140 - State Tax Deduction Cash Vs Accrual - 190       -         118       SchW.174 - New Vikre Restriction Credit       -         118       SchW.174 - New Vikre Restriction Credit       -         119       SchW.174 - New Vikre Restriction Credit       -         1119       SchW.180 - ICC Crant       -       -         112       SchW.180 - ICC Crant       -       -         118       SchW.180 - ICC Crant       -       -         118       SchW.180 - Contribution Cash vs Accrual - Fin 48       -       -         128       SchW.180 - Contribution Cash vs Accrual - Fin 48       -       -         128       SchW.180 - State Tax Deduction Cash vs Accrual - Fin 48       -       -         128       SchW.201 - State Tax Deduction Cash vs Accrual - Fin 48       -       -         128					-		· ·	
108         SchM-127         Lingtaion Reserve         -           118         SchM-134         Non-Cualified Pension Plans s-100         -           118         SchM-134         Non-Cualified Pension Plans s-100         -           118         SchM-134         Non-Cualified Pension Plans s-100         -           118         SchM-137         REC Credit         -           118         SchM-164         Stabe Tabe Deduction Cash Vs Accrual - 190         -           118         SchM-164         -         -           118         SchM-164         -         -           118         SchM-174         New Hire Retention Credit         -         -           118         SchM-169         IFTC Grant         -         -           118         SchM-169         IFTC Grant         -         -           119         SchM-169         IFTC Schmant         -         -           120         SchM-169         IFTC Schmant         -         -           121         SchM-169         IFTC Schmant         -         -           122         SchM-169         IFTC Schmant         -         -           123         SchM-169         IFTC Schmant         - <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>					-			
100         SchM-130 - Defrered Compensation Plan Reserve         -           111         SchM-136 - Performance Share Plan         -           112         SchM-136 - Performance Share Plan         -           113         SchM-146 - State Tax Deduction Cash Vs Accrual - 190         -           114         SchM-146 - State Tax Deduction Cash Vs Accrual - 190         -           115         SchM-178 - Interest Incore on Disputed Tax         -           116         SchM-190 - IDC Grant         -           117         SchM-190 - DEG Crant         -           118         SchM-190 - IDC Grant         -           119         SchM-190 - IDC Trassury         -           118         SchM-190 - IDC Trassury         -           119         SchM-190 - State Tax Deduction Cash vs Accrual - Fin 48         -           120         SchM-190 - State Tax Deduction Cash vs Accrual - Fin 48         -           121         SchM-200 - State Crint Vol.         -         -           122         SchM-200 - State Tax Deduction Cash vs Accrual - Fin 48         -         -           123         SchM-200 - State Crint Vol.         -         -         -           124         SchM-200 - State Crint Vol.         -         -         -					-			
10         SchW.134 - Non-Qualified Persion Plans - 190								
111       SchW-136 - Performance Share Plan       -         121       SchW-147 - Nex Urice Retention Creaht Vs Accrual - 190       -         132       SchW-146 - State Tax Deduction Creaht Vs Accrual - 190       -         133       SchW-147 - Nex Urice Retention Creaht       -         135       SchW-178 - Interest Income on Disputed Tax       -         136       SchW-178 - Interest Income on Disputed Tax       -         137       SchW-180 - TC Grant       -       -         138       SchW-180 - TC Grant       -       -         139       SchW-180 - TC Grant       -       -         130       SchW-180 - TC Grant       -       -       -         1318       SchW-180 - CT C Grant       -       -       -       -         132       SchW-180 - CT Treasury       -								
112       SchW-137 - R&E Credit       -         113       SchW-146 - State Tar Deduction Carb Vs Accrual - 190       -         114       SchW-174 - New Hire Relention Credit       -         115       SchW-178 - Interest Income on Disputed Tax       -         116       SchW-178 - DSWCIP       -         117       SchW-180 - DEferred Fuel Costs       -         118       SchW-187 - Reg Asset/Liability Transmission Attachment O       -         118       SchW-189 - OCI Treasury       -         128       SchW-189 - OCI Treasury       -         128       SchW-199 - Col Treasury       -         128       SchW-199 - OCI Treasury       -         128       SchW-199 - Col Treasury       -         128       SchW-199 - Col Treasury       -         128       SchW-199 - Col Treasury       -         128       SchW-201 - State Tax Deduction Cash vaccual - Fin 48       -         129       SchW-202 - State Tax Deduction Cash vaccual - Fin 48       -         129       SchW-203 - State Tax Deduction Cash vaccual - Fin 48       -         129       SchW-220 - Performance Recognition Award       -         129       SchW-221 - State Tax Deduction       -         129       SchW-2								
113       Schhl. 44e - State Tax Deduction Cash Vs Accrual - 190       -         114       Schhl. 717 - New Hire Retention Credit       -         115       Schhl. 717 - Inderest Income on Disputed Tax       -         116       Schhl. 717 - Sthl. 80 - ITC Grant       -         117       Schhl. 718 - Reg Asset/Lability Tansmission Attachment O       -         118       Schl. 718 - Reg Asset/Lability Tansmission Attachment O       -         120       Schl. 718 - Reg Asset/Lability Tansmission Attachment O       -         121       Schl. 718 - Reg Asset/Lability Tansmission Attachment O       -         122       Schl. 718 - Reg Asset/Lability Tansmission Attachment O       -         123       Schl. 718 - Reg Asset/Lability Tansmission Attachment O       -         124       Schl. 718 - Reg Asset/Lability Tansmission Attachment O       -         125       Schl. 719 - Reg Asset/Lability Tansmission       -         126       Schl. 720 - Namk In Market Adjust       -         127       Schl. 719 - Reg Asset/Lability Tansmission       -         128       Schl. 721 - Rate Refund Reserve       -       -         129       Schl. 721 - Rate Refund Reserve       -       -         129       Schl. 721 - Rate Refund Reserve       -       -					-			
115       SchM-178 - Interest income on Disputed Tax       -         117       SchM-179 - DSMC/P       -         118       SchM-180 - Deferred Fuel Costs       -         118       SchM-186 - Deferred Fuel Costs       -         128       SchM-186 - Contributions Carryover       -         129       SchM-188 - Contributions Carryover       -         120       SchM-188 - Contributions Carryover       -         128       SchM-190 - OIC Treasny       -         129       SchM-190 - OIC Treasny       -         120       SchM-190 - OIC Treasny       -         121       SchM-190 - OIC Treasny       -       -         122       SchM-190 - Treasny       -       -         123       SchM-190 - Treasny       -       -         128       SchM-200 - Mark to Market Adjust       -       -         128       SchM-201 - Mark to Market Adjust       -       -         128       SchM-201 - Mark to Market Adjust       -       -         129       SchM-220 - Performance Recognition Award       -       -         129       SchM-220 - Performance Recognition Award       -       -         129       SchM-220 - Federal Only NOL - No Operating       - </td <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>					-			
116       SchM-179 - DSMCIP       -         117       SchM-189 - Deferred Fuel Costs       -         118       SchM-186 - Deferred Fuel Costs       -         119       SchM-187 - Reg AssetLiability Transmission Attachment O       -         119       SchM-186 - Contributions Carryover       -         12       SchM-198 - Coll Treasury       -         12       SchM-199 - OLI Treasury       -         128       SchM-199 - Tozs Margin Tax       -         129       SchM-192 - Tozsa Margin Tax       -         120       SchM-205 - State Only NOL       -         121       SchM-205 - State Only NOL       -         122       SchM-207 - Mark to Market Adjust       -         123       SchM-207 - Mark to Market Adjust       -         124       SchM-207 - Mark to Market Adjust       -         125       SchM-207 - Mark to Market Adjust       -         126       SchM-207 - Mark to Market Adjust       -         127       SchM-207 - Mark to Market Adjust       -         128       SchM-207 - Mark to Market Adjust       -         129       SchM-207 - Mark to Market Adjust       -         129       SchM-207 - Mark to Market Adjust       -	114	SchM-174 - New Hire Retention Credit			-			
117       SchM-180 - ICC Grant       -         118       SchM-180 - Deferred Pruc Costs       -         128       SchM-187 - Reg Asset/Liability Transmission Attachment O       -         129       SchM-188 - Contributions Carryover       -         120       SchM-189 - OCI Tressury       -         128       SchM-189 - OCI Tressury       -         128       SchM-190 - Tressury       -         128       SchM-200 - Mark to Market Adjust       -         128       SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48       -         128       SchM-201 - Mark to Market Adjust       -         128       SchM-201 - Mark to Market Adjust       -         129       SchM-201 - Market Adjust       -         129       SchM-201 - Non Operating       -         120       SchM-201 - Section Section NoL - Production       -         130       SchM-202 - Federal Only NOL - Transmission       -         131	115	SchM-178 - Interest Income on Disputed Tax			-			
118       SchM-180 - Deferred Fuel Costs       -         119       SchM-187 - Reg Asset/Liability Transmission Attachment O       -         120       SchM-188 - Contributions Carryover       -         121       SchM-188 - Contributions Carryover       -         122       SchM-189 - OCI Tressury       -         123       SchM-192 - Texas Margin Tax       -         123       SchM-192 - Texas Margin Tax       -         124       SchM-192 - Texas Margin Tax       -         125       SchM-192 - Texas Margin Tax       -         126       SchM-201 - State Carky or ks Accrual - Fin 48       -         125       SchM-201 - State Only NOL       -       -         126       SchM-201 - Mark to Market Adjust       -       -         127       SchM-201 - State Only NOL       -       -         128       SchM-202 - Parformance Recognition Award       -       -         129       SchM-203 - State Only NOL - Non Operating       -       -         120       SchM-204 - Federal Only NOL - Production       -       -         121       SchM-204 - Federal Only NOL - Production       -       -         128       SchM-204 - Federal Only NOL - Production       -       - <tr< td=""><td>116</td><td>SchM-179 - DSM/CIP</td><td></td><td></td><td>-</td><td></td><td></td><td></td></tr<>	116	SchM-179 - DSM/CIP			-			
119       SchM-187 - Reg AssetLiability Transmission Attachment O       -         120       SchM-188 - Contributions Carryover       -         121       SchM-188 - Contributions Carryover       -         122       SchM-189 - Coll Trassury       -         123       SchM-193 - Renevable Energy Standard       -         124       SchM-195 - Renevable Energy Standard       -         125       SchM-205 - State Only NOL       -         126       SchM-205 - State Only NOL       -         127       SchM-207 - Mark to Market Adjust       -         128       SchM-207 - Mark to Market Adjust       -         129       SchM-201 - State Only NOL       -         129       SchM-201 - Market Adjust       -         120       SchM-201 - Market Adjust       -         1210       SchM-201 - Market Adjust       -         1220       SchM-201 - Market Adjust       -       -         129       SchM-201 - Market Adjust       -       -					-			
120       SchM-188 - Contributions Carryover       -         121       SchM-189 - Oct inteasury       -         122       SchM-192 - Toxas Margin Tax       -         123       SchM-195 - Renevable Energy Standard       -         124       SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48       -         125       SchM-205 - State Tax Deduction Cash vs Accrual - Fin 48       -         126       SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48       -         127       SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48       -         128       SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48       -         129       SchM-201 - State Refund Reserve       -         129       SchM-225 - Performance Recognition Award       -         129       SchM-226 - Performance Recognition Award       -         129       SchM-226 - Performance Recognition Award       -         120       SchM-226 - Performance Recognition Award       -         121       SchM-226 - Performance Recognition Award       -         122       SchM-226 - Performance Recognition Award       -         123       SchM-226 - Performance Recognition Award       -         124       SchM-226 - Performance Recognition Award       -	118	SchM-186 - Deferred Fuel Costs			-			
121       SchM-189 - OCI Treasury       -         122       SchM-195 - Renewable Energy Standard       -         123       SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48       -         124       SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48       -         125       SchM-205 - State Only NOL       -         126       SchM-205 - State Only NOL       -         127       SchM-207 - Mark to Market Adjust       -         128       SchM-207 - Mark to Market Adjust       -         129       SchM-207 - Mark to Market Adjust       -         129       SchM-207 - Mark to Market Adjust       -         129       SchM-223 - Unamortized ITC       -         129       SchM-223 - Volumontized ITC       -         129       SchM-223 - Federal Only NOL - Non Operating       -         131       SchM-226 - Federal Only NOL - Transmission       -         132       SchM-226 - Federal Only NOL - Transmission       -         133       SchM-226 - Federal Only NOL - Distribution       -         134       SchM-226 - Federal Only NOL - Schereral Acchange       -         135       SchM-226 - Federal Only NOL - Distribution       -         136       SchM-273 - Regulatory Differences - Excess Deferred Taxes </td <td>119</td> <td></td> <td>0</td> <td></td> <td>-</td> <td></td> <td></td> <td></td>	119		0		-			
12       SchM-192 - Tozas Margin Tax       -       -         13       SchM-195 - Renewable Energy Standard       -       -         14       SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48       -       -         15       SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48       -       -         15       SchM-207 - Mark to Market Adjust       -       -         16       SchM-207 - Mark to Market Adjust       -       -         17       SchM-207 - Mark to Market Adjust       -       -         18       SchM-220 - Performance Recognition Award       -       -         19       SchM-226 - Performance Recognition Award       -       -         10       SchM-226 - Federal Only NOL - Non Operating       -       -         13       SchM-280 - Federal Only NOL - Transmission       -       -         13       SchM-286 - Federal Only NOL - Transmission       -       -         14       SchM-274 - Regulatory Lability - Rate Change       -       -         15       SchM-286 - Federal Only NOL - Distribution       -       -       -         16       SchM-274 - Regulatory Lability - Rate Change       -       -       -         17       SchM-274 - Regulatory Differences - Excess Deferred					-			
123       SchM-195 - Renewable <sup>®</sup> Energy Standard       -       -         124       SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48       -       -         125       SchM-205 - State Tax Deduction Cash vs Accrual - Fin 48       -       -         126       SchM-207 - Mark to Market Adjust       -       -         127       SchM-207 - Mark to Market Adjust       -       -         128       SchM-207 - Mark to Market Adjust       -       -         129       SchM-220 - Market Market Adjust       -       -         128       SchM-223 - Unamortized ITC       -       -         129       SchM-225 - Berformance Recognition Award       -       -         130       SchM-261 - Section 55e Adjustment       -       -         131       SchM-263 - Federal Only NOL - Non Operating       -       -       -         132       SchM-264 - Federal Only NOL - Fransmission       -       -       -         133       SchM-266 - Federal Only NOL - Schereral       -       -       -         135       SchM-273 - Regulatory Utability - Rate Change       -       -       -         135       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -       -         136					-			
124       SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48       -         125       SchM-205 - State Only NOL       -         126       SchM-207 - Mark to Market Adjust       -         127       SchM-207 - Mark to Market Adjust       -         128       SchM-223 - Reatered Reserve       -         129       SchM-223 - Unamorized ITC       -         129       SchM-226 - Performance Recognition Award       -         129       SchM-226 - Rederal Only NOL - Non Operating       -         130       SchM-226 - Federal Only NOL - Transmission       -         131       SchM-266 - Federal Only NOL - Transmission       -         132       SchM-266 - Federal Only NOL - Transmission       -         135       SchM-274 - Regulatory Unability - Rate Change       -         136       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -         137       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -         138       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -         138       SchM-276 - Deferred PTCs - Hale       -         139       SchM-276 - Deferred PTCs - Hale       -         140       -       -         141       -       -					-			
125       SchM-205 - State Only NOL       -       -         126       SchM-207 - Mark to Market Adjust       -       -         127       SchM-213 - Rate Refund Reserve       -       -         128       SchM-223 - Unamortized ITC       -       -         129       SchM-223 - Unamortized ITC       -       -         128       SchM-223 - Education Recerciption Award       -       -         130       SchM-261 - Section 59e Adjustment       -       -         131       SchM-262 - Federal Only NOL - Non Operating       -       -         132       SchM-264 - Federal Only NOL - Production       -       -         133       SchM-265 - Federal Only NOL - Scheral       -       -         133       SchM-266 - Federal Only NOL - Distribution       -       -         135       SchM-273 - Regulatory Liability - Rate Change       -       -         136       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -         137       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -         138       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -         138       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       <					-			
126       SchM-207 - Mark to Market Adjust       -       -         127       SchM-213 - Rule Refluer Rescy       -       -         128       SchM-223 - Unamotized ITC       -       -         129       SchM-226 - Performance Recognition Award       -       -         129       SchM-226 - Section See Adjustment       -       -         130       SchM-226 - Federal Only NOL - Non Operating       -       -         131       SchM-266 - Federal Only NOL - Transmission       -       -         132       SchM-266 - Federal Only NOL - Transmission       -       -         133       SchM-266 - Federal Only NOL - Transmission       -       -         135       SchM-266 - Federal Only NOL - Distribution       -       -         136       SchM-273 - Regulatory Lability - Rate Change       -       -         137       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -       -         138       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -       -         138       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -       -         138       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -       -			В		-			
127       SchM-213 - Reite Refund Reserve       -         128       SchM-223 - Unamortized ITC       -         128       SchM-226 - Performance Recognition Award       -         130       SchM-226 - Performance Recognition Award       -         131       SchM-226 - Performance Recognition Award       -         132       SchM-226 - Fedral Only NOL - Non Operating       -         132       SchM-226 - Fedral Only NOL - Production       -         133       SchM-226 - Fedral Only NOL - Production       -         134       SchM-226 - Fedral Only NOL - Scheral       -         135       SchM-226 - Fedral Only NOL - Distribution       -       -         136       SchM-226 - Fedral Only NOL - Scheral       -       -         137       SchM-226 - Fedral Only NOL - Scheral       -       -         138       SchM-226 - Fedral Only NOL - Scheral       -       -         138       SchM-226 - Fedral Only NDL - Scheral       -       -         138       SchM-226 - Fedral Only NDL - Scheral       -       -         137       SchM-226 - Fedral Only NDL - Scheral       -       -         138       SchM-226 - Fedral Only NDL - Scheral       -       -         138       SchM-226 - Fedral Only NDL					-			
128       SchM-223 - Unamoritzed ITC       -       -         129       SchM-223 - Performance Recognition Award       -       -         129       SchM-261 - Section Site Adjustment       -       -         131       SchM-262 - Federal Only NOL - Non Operating       -       -         132       SchM-263 - Federal Only NOL - Production       -       -         133       SchM-264 - Federal Only NOL - Transmission       -       -         134       SchM-265 - Federal Only NOL - Transmission       -       -         135       SchM-266 - Federal Only NOL - Distribution       -       -         136       SchM-273 - Regulatory Liability - Rate Change       -       -         137       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -         138       SchM-279 - Operating Lease       -       -       -         138       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -       -       -         138       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -       -       -         138       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -       -       -       -       -       -       -       -					-			
129       SchM-226 - Performance Recognition Award       -       -         130       SchM-226 - Federal Only NOL - Non Operating       -       -         131       SchM-226 - Federal Only NOL - Production       -       -         132       SchM-226 - Federal Only NOL - Production       -       -         133       SchM-226 - Federal Only NOL - Production       -       -         133       SchM-226 - Federal Only NOL - Production       -       -         134       SchM-226 - Federal Only NOL - Ceneral       -       -         135       SchM-226 - Federal Only NOL - General       -       -         135       SchM-226 - Federal Only NOL - General       -       -         135       SchM-276 - Federal Only NOL - Ibstribution       -       -         136       SchM-276 - Federal Only NOL - Ibstribution       -       -         137       SchM-274 - Regulatory Libility - Rate Change       -       -         138       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -         138       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -         139       SchM-274 - Regulatory Lability - Rate Change       -       -         140       -       -       -<					-			
130       SchM-261 - Section 55e Adjustment       -       -         131       SchM-263 - Federal Only NOL - NO perating       -       -         132       SchM-263 - Federal Only NOL - Production       -       -         133       SchM-264 - Federal Only NOL - Transmission       -       -         134       SchM-264 - Federal Only NOL - Transmission       -       -         135       SchM-266 - Federal Only NOL - Distribution       -       -         136       SchM-276 - Regulatory Liability - Rate Change       -       -         137       SchM-273 - Regulatory Differences - Excess Deferred Taxes       -       -         138       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -         139       SchM-PTC - Deferred PTCs - Hale       -       -         140       -       -       -         141       -       -       -         142       -       -       -       -         143       -       -       -       -         143       -       -       -       -         144       -       -       -       -         145       -       -       -       -         <					-			
131     SchM-262 - Federal Only NOL - Non Operating     -       132     SchM-263 - Federal Only NOL - Production     -       133     SchM-264 - Federal Only NOL - Transmission     -       134     SchM-264 - Federal Only NOL - General     -       135     SchM-266 - Federal Only NOL - General     -       135     SchM-266 - Federal Only NOL - General     -       135     SchM-266 - Federal Only NOL - General     -       136     SchM-273 - Regulatory Liability - Rate Change     -       137     SchM-274 - Regulatory Differences - Excess Deferred Taxes     -       137     SchM-274 - Regulatory Differences - Excess Deferred Taxes     -       138     SchM-274 - Regulatory Differences - Faxees Deferred Taxes     -       138     SchM-274 - Regulatory Differences - Excess Deferred Taxes     -       138     SchM-274 - Regulatory Differences - Excess Deferred Taxes     -       138     SchM-274 - Regulatory Differences - Excess Deferred Taxes     -       138     SchM-274 - Regulatory Differences - Excess Deferred Taxes     -       139     SchM-274 - Regulatory Differences - Excess Deferred Taxes     -       140     -     -       141     -     -       142     -     -       143     -     -								
132       SchM-263 - Federal Only NOL - Production       -       -         133       SchM-263 - Federal Only NOL - Production       -       -         133       SchM-263 - Federal Only NOL - Cemeral       -       -         135       SchM-266 - Federal Only NOL - Obstribution       -       -         136       SchM-276 - Regulatory Liability - Rate Change       -       -         137       SchM-278 - Regulatory Liability - Rate Change       -       -         138       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -         138       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -         139       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -         139       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -         140       -       -       -       -         141       -       -       -       -         142       -       -       -       -         143       -       -       -       -         143       -       -       -       -         143       -       -       -       -         144       - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
133       SchM-264 - Federal Only NOL - Transmission       -         143       SchM-265 - Federal Only NOL - Distribution       -         155       SchM-266 - Federal Only NOL - Distribution       -         166       SchM-274 - Regulatory Libility - Rate Change       -         175       SchM-274 - Regulatory Libility - Rate Change       -         178       SchM-299 - Operating Lease       -         179       SchM-299 - Operating Lease       -         170       SchM-299 - Operating Lease       -         170       -       -         171       -       -         172       -       -       -         173       SchM-290 - Operating Lease       -       -         174       -       -       -         174       -       -       -         174       -       -       -         174       -       -       -         174       -       -       -         174       -       -       -         174       -       -       -         174       -       -       -         174       -       -       -         174 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
134     SchM-266 - Federal Only NOL - General     -       135     SchM-276 - Federal Only NOL - Distribution     -       136     SchM-276 - Regulatory Liability - Rate Change     -       137     SchM-274 - Regulatory Liability - Rate Change     -       138     SchM-274 - Regulatory Differences - Excess Deferred Taxes     -       138     SchM-299 - Operating Lease     -       139     SchM-290 - Operating Lease     -       140     -     -       141     -     -       142     -     -       143     -     -					-			
135       SchM-266 - Federal Only NOL - Distribution       -       -         136       SchM-273 - Regulatory Lidhitity - Rate Change       -       -         137       SchM-274 - Regulatory Lidhitity - Rate Change       -       -         138       SchM-299 - Operating Lease       -       -         138       SchM-290 - Deferred PTCs - Hale       -       -         140       -       -       -         141       -       -       -         142       -       -       -         143       -       -       -					-			
136       SchM-273 - Regulatory Lubility - Rate Change       -       -         137       SchM-274 - Regulatory Differences - Excess Deferred Taxes       -       -         138       SchM-270 - Operating Lease       -       -         139       SchM-PTC - Deferred PTCs - Hale       -       -         140       -       -       -         141       -       -       -         142       -       -       -         143       -       -       -					-			
137     SchM-274 - Regulatory Differences - Excess Deferred Taxes     -       138     SchM-276 - Deferred PTCs - Hale     -       139     SchM-PTC - Deferred PTCs - Hale     -       140     -     -       141     -     -       142     -     -       143     -     -					-			
138     SchM-299 - Operating Lease     -     -       139     SchM-PTC - Deferred PTCs - Hale     -     -       140     -     -     -       141     -     -     -       142     -     -     -       143     -     -     -			xes		-			
140     -     -       141     -     -       142     -     -       143     -     -	138	SchM-299 - Operating Lease			-			
141	139	SchM-PTC - Deferred PTCs - Hale			-			
142					-			
143					-			
					-		-	
144 Iotal Agustments to ADI 1,234,589 2,428,313 1,831,451 0 0 0 0			4 004 500	0.400.010	4 004 454		<u>^</u>	_
	144	Total Adjustments to ADI I	1,234,589	2,428,313	1,831,451	 U	0 0	_

#### Southwestern Public Service Company

Workpaper 1 - AGIS

Line	Plant in Service Adjustments	(a)	(b)	(c)	(d)	(e)	(f)	(g) PROJECTE	(h) ED BALANCES	(i) 6	(j)	(k)	(I)	(m)	(n) 13 Mo Average
No.	Function	1/1/2023	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	Balance
1 1 2 [ 3 (	ransmission istribution Seneral tangible	0 (1,505) (14,822,759) (2,107,641)	0 (5,409,043) (14,822,759) (2,107,641)	0 (7,319,311) (16,296,415)	0 (9,256,969) (16,943,750) (2,107,641)	0 (11,407,827) (17,429,993)	0 (13,470,791) (18,085,950) (2,107,641)	0 (15,533,755) (18,741,908)	0 (17,748,568) (19,389,362) (2,107,641)	0 (20,557,966) (20,036,816)	0 (23,371,043) (20,790,344) (2,107,641)	0 (26,528,770) (27,690,443)	0 (29,747,224) (28,948,704) (2,107,641)	0 (32,997,922) (30,021,337) (2,634,126)	0 (16,411,592) (20,309,272) (2,148,139)
5 6 /	ccumulated Depreciation & Amortization Adjustn Function	nents 1/1/2023	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	13 Mo Average Balance
, ,	ransmission	0	0	2/20/2023	3/31/2023	4/30/2023	0	0/30/2023	0	0/31/2023	9/30/2023	10/31/2023	0	0	Dalalice
	Distribution	(8)	121,061	108.778	78,984	35,697	(30,091)	(115,483)	(216,793)	(322,540)			(748,584)	(929,639)	(235,129)
	General	(1,162,214)	(1,253,712)	(1,349,304)		(1,555,421)	(1,663,226)	(1,774,676)	(1,889,746)	(2,008,413)				(2,614,229)	(1,812,982)
	ntangible - Software	(1,069,780)	(1,104,908)	(1,140,035)		(1,210,290)	(1,245,417)	(1,280,544)	(1,315,672)	(1,350,799)		(1,421,054)		(1,493,502)	(1,280,713)
12 13	PROJECTED NET PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	(,,,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0	0	(,,,,
	Distribution	(1,497)	(5,530,105)	(7,428,089)	(9,335,953)	(11,443,524)	(13,440,701)	(15.418.272)	(17,531,775)	(20,235,426)	(22.921.639)		(28,998,640)	(32,068,283)	(16,176,463)
16 (	General	(13,660,546)	(13,569,047)	(14,947,111)	(15,492,962)	(15,874,572)	(16,422,724)	(16,967,232)	(17,499,616)	(18,028,402)	(18,659,372)	(25,415,651)	(26,507,431)	(27,407,108)	(18,496,290)
17 I	ntangible	(1,037,860)	(1,002,733)	(967,606)	(932,478)	(897,351)	(862,224)	(827,096)	(791,969)	(756,841)	(721,714)	(686,587)	(651,459)	(1,140,623)	(867,426)
								ACTUAL	BALANCES						
Line	Plant in Service Adjustments														13 Mo Average
No.	Function	1/1/2023	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	Balance
19 [ 20 0 21   22	ransmission Distribution Seneral ttangible														0 0 0
	Accumulated Depreciation & Amortization Adjustn		1010000	0/00/0000	0/04/0000	1/00/0000	5/04/0000	0/00/0000	7/04/0000	0/04/0000	0/00/0000	10/01/0000	11/20/2020	10/01/0000	13 Mo Average
24	Function	1/1/2023	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	Balance
	ransmission Distribution														0
	General														0
	ntangible - Software														0
29 30	ACTUAL NET PLANT IN SERVICE													-	0
31 7	ransmission	0	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	0
	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	ntangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35				-					_						
	ccumulated Deferred Income Tax Adjustment		ECTED BALANCE				UAL BALANCES		D	epreciation and Amo	ortization Exp				
37		Beginning Balance	Enaing Balance	Average Balance		Beginning Balance	Enaing Balance	Average Balance				PROJECTED BALANCES		ACTUAL BALANCES	
	Account 282	00.050	402.402	057.000					т.			Depreciation Expense		Depreciation Expense	
39 40	Electric Distribution Electric Transmission	20,658 0	493,462 0	257,060						ansmission stribution		0 (1,827,123)			
	Account 283	0	0	-				-	Di	SUIDUUOII		(1,827,123)			
	Liberalized Depreciation - Software	1,014,712	1,701,863	1,358,287								Amortization Expense		Amortization Expense	
42 43 44	Liberalized Depreciation - Software Electric Intangibl		232,989	216,104				-		eneral tangible - Software		(1,452,015) (423,722)		Amorazation Expelise	

#### Southwestern Public Service Company Worksheet E - Rate Base Adjustments

Worksheet E Table 22

ADIT Accourt	t 281 Projected for Billing Year = 2023							
(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
281	Tax Amortization - Pollution Control Facilities	(937,031)	(937,031)					Property basis difference resulting from accelerated tax amortization versus book depreciation on qualified pollution control equipment.
281								
281						-		
Subtotal		(937,031)	(937,031)	-				
	ments (Avg. Balance from WsD.5)							
281			-	-				
	09 Above if not separately removed		-	-				
	06 Above if not separately removed		-					
Total		(937,031)	(937,031)	-				
	n Allocator [ TP, GP or W/S ]		0.0000%	93.6150%	36.7870%	13.9420%		
Total			0	0	0	0	0	

#### ADIT Account 282 Projected for Billing Year = 2023

(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
282	Liberalized Depreciation - Distribution	(278,678,388)	(278,678,388)		-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Transmission	(679,997,269)	-	(679,997,269)	-			Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Production	(437,267,347)	(437,267,347)			-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - General	(54,690,213)	-			(54,690,213)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Intangible	(2,122,482)	-			(2,122,482)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Non-Utility	(3,031,618)	(3,031,618)	-				Property basis difference resulting from accelerated tax depreciation versus book depreciation.
	FAS 109 Plant AFUDC Equity		-					Per FAS 109, regulated enterprises are required to record deferred taxes on AFUDC equity.
282	FAS 109 Plant Prior Flow Through	(41,485,786)	(41,485,786)					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.
282	FAS 109 Plant Excess ADIT - Protected	432,235,459	432,235,459					
282	FAS 109 Plant Excess ADIT - Unprotected	88,811,498	88,811,498					
Subtotal		(976.226.146)	(239.416.182)	(679.997.269)		(56.812.695)		
	ments (Avg. Balance from WsD.5)	(870,220,140)	(235,410,102)	(078,897,209)		(30,012,053)		
	Electric Distribution	257.060	257.060					
	Electric Transmission	-						
	Electric Intangible	-						
Less FASB	109 Above if not separately removed	-				-		
	106 Above if not separately removed	-			-	-		
	ljustment - Transmission (from WsD.2)	704,244		704,244				
	ljustment - General & Intangible (from WsD.2)	106,096		-		106,096		
Total		(975,158,746)	(239,159,122)	(679,293,025)	-	(56,706,599)		
	n Allocator [ TP, GP or W/S ]		0.0000%	93.6150%	36.7870%	13.9420%		
Total			0	(635,920,166)	0	(7,906,034)	(643,826,200	1

#### ADIT Account 283 Projected for Billing Year = 2023

(A) <u>Acc. No.</u>	(B) Identification	(C) 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 (E)+(F)+(G)	() Description
283	Liberalized Depreciation - Software	(147,104)				(147,104)		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	(17,554,408)				(17,554,408)		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	(32,508,325)	(32,508,325)					This item reflects ADIT on the net temporary liming difference between pension expense accrued and the actual cash funding of the trust. Since SPS did not include the prepaid pension asset in rate base, it has excluded ADIT on pension expense.
	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(4,227,675)			(4,227,675)			This item reflects ADIT on the net temporary liming 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	(616,224)	(616,224)					This item reflects ADIT on the net temporary liming difference between rate case/restructing 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 methods and the second secon
	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 ta purposes, but cash has not yet been received.
283	SchM-186 - Deferred Fuel Costs	(18,890,829)	(18,890,829)					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 O							For took purposes, items sported in Other Comprehensive Income (OC) on the balance there must be reported net of tax. One such time included on CIG to PSP relates to derivative instruments used to mitigate market risk and to enhance operations not qualifyed the normal particulates and normal searce exception, as defined pr FAS No. 133/ Value. This for PVI value instruments and helping Activities), which are exceeded at fax have an ormal particulate and the one and the other tops of the normal particulation. The other tops of the other tops o
283	SchM-189 - OCI Treasury	(600)	(600)					For book purposes the value (real or imputed) of remensible energy certificates (REC) cogniere from values windpower produces 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 unit buch 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.

001	SchM-192 - Texas Margin Tax	(054,000)	(054,000)					This item reflects ADIT on the temporary timing difference between state income taxes
28	Schm-192 - Lexas Margin Lax	(851,600)	(851,600)					
								accrued and state income taxes paid.
001	Outble 405 Decemble France Objected	(4.004.000)	(4.004.000)					Freihaufen er in ernehen wit FARR Gesternet (22. Marsselfer for Dashaffer
28	SchM-195 - Renewable Energy Standard	(1,694,860)	(1,694,860)					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
28	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48							In September 2014, SPS received final orders allowing a rate increase effective retroactively
20.	Comment - Charle Flax Decision Cabit 15 Accited - Fill 40							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.
28	SchM-207 - Mark to Market Adjust	(176,548)	(176,548)					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.
28	SchM-275 - Reg Asset - Miscellaneous	(5,851,344)	(5,851,344)					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.
28	SchM-299 - Operating Lease	(93.398.312)	(93.398.312)					SPS has certain regulatory recovery mechanisms that are tax sensitive. For book purposes,
20		(20,000,012)	(00,000,012)					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.
28	SchM-300 - Reg A/L - Emergency Spec Response	(203.657)	(203.657)					SPS adopted the leasing guidance under ASC 842 on January 1, 2019 which states that
20.	Summout - Key Arc - chiergency spec Response	(203,057)	(203,057)					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.
28	Liberalized Depreciation - Non-Utility	(47,529)	(47,529)					
Subtotal		(176,169,015)	(154,239,828)		(4,227,675)	(17,701,512)		
	tments (Avg. Balance from WsD.5)							
28	Liberalized Depreciation - Software	1,358,287				1,358,287		
28	Liberalized Depreciation - Software Electric Intangible	216,104				216,104		
Less FASE	109 Above if not separately removed				-	-		
Less FASE	106 Above if not separately removed				-	-		
Proration A	djustment - Software (from WsD.2)					(23,833)		
Total	* * *	(174,594,624)	(154,239,828)		(4,227,675)	(16,127,121)		
	on Allocator [TP, GP or W/S ]		0.0000%	93.6150%	36,7870%	13.9420%		
Total			0	0	(1.555.235)	(2.248.443)	(3.803.678)	
<u> </u>			0	9	(7,000,200)	(2,240,440)	(0,000,010)	

#### ADIT Account 254 Projected for Billing Year = 2023

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included in Rate Base	(1)
		Avg Balance	& Other	Transmission	Plant	Labor		
Acc. No.	Identification	from WsD.3	Related	Related	Related	Related	(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		-					
254	0		-					
254	0		-					
254	0		-					
Excess ADIT	Liabilities Subject to Proration							
Subtotal - Pro	jected					-		
Proration Adj	ustment - (from WsD.2)							
Total					-	-		
	Allocator [ TP, GP or W/S ]		0.00000%	93.61500%	36.7870%	13.94200%		
Total			-	-	-	-		

#### Southwestern Public Service Company Worksheet E - Rate Base Adjustments

Worksheet E Table 23

) <u>No.</u>	(B) Identification	(C) 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 (E)+(F)+(G)	(I) Description
190 B	asis Difference - Distribution	7,183,487	7,183,487					This item reflects ADIT on tax only originating timing differences for avoided cost
190 B	asis Difference - Transmission	22.814.583		22.814.583				pension and benefits capitalized, and ESOP dividends capitalized. This item reflects ADIT on tax only originating timing differences for avoided cost i
		13.216.368	13,216,368					pension and benefits capitalized, and ESOP dividends capitalized.
	asis Difference - Production		13,216,368					This item reflects ADIT on tax only originating timing differences for avoided cost i pension and benefits capitalized, and ESOP dividends capitalized.
190 B	asis Difference - General	1,026,041				1,026,041		This item reflects ADIT on tax only originating timing differences for avoided cost pension and benefits capitalized, and ESOP dividends capitalized.
190 B	asis Difference - Intangible	961				961		This item reflects ADIT on tax only originating timing differences for avoided cost pension and benefits capitalized, and ESOP dividends capitalized.
190 B	asis Difference - CIAC Distribution	19,083,565	19,083,565					This item reflects ADIT on tax only originating timing difference for taxable Contrib Aid of Construction (CIAC).
190 B	asis Difference - CIAC Transmission	12,252,427		12,252,427				This item reflects ADIT on tax only originating timing difference for taxable Contrit
190 B	asis Difference - CIAC Production	11,766	11,766					Aid of Construction (CIAC). This item reflects ADIT on tax only originating timing difference for taxable Contrib
190 B	asis Difference - CIAC General	8,030				8,030		Aid of Construction (CIAC). This item reflects ADIT on tax only originating timing difference for taxable Contrib
190 B	asis Difference - CIAC Elec Non Utility	14.255.121	14.255.121					Aid of Construction (CIAC). This item reflects ADIT on tax only originating timing difference for taxable Contrib
			14,200,121		0.054			Aid of Construction (CIAC).
	chM-102 - Fuel Tax Credit - Inc Addback	3,051			3,051			This item adds back to income the amount of the credit claimed for federal tax pai used in off-road equipment.
190 S	chM-103 - Environmental Remediation	28,164	28,164					For book purposes the costs incurred in the clean-up of various company and nor sites from hazardous substances are accumulated and amortized over a period a
								by the PUC, generally 36 months. Per IRS Code Section 198, a taxpayer may ele any qualified environmental remediation excenditure which is paid or incurred by
								taxpayer as an expense which is not chargeable to a capital account. Any expense
								is so treated shall be allowed as a deduction for the taxable year in which it is paid incurred.
190 S	chM-108 - Accrued Vacation Paid	1,044,628				1,044,628		For book purposes, the vacation liability is charged to book expense as employee vacation time. For tax purposes, a deduction can be claimed only when the vacat
								actually taken unless it is taken within 2.5 months of the end of the accrual year.
								reverses the book vacation accrual for the current year, and takes as a deduction of vacation pay actually used during the year plus the following 2.5 months.
190 S	chM-109 - Employee Incentive	727,671				727,671		This item reflects the ADIT resulting from the net temporary difference on the ince
190 S	chM-111 - Post Employment Benefits - FAS 106(Short Term)	2,392,733	2,392,733					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
190 S	chM-112 - Post Employment Benefits FAS 112	25,416				25,416		income) and OPEB funding and distributions (which are deducted). This pertains to long-term disability (LTD) benefits. Expenses accrued for book pi
								are credited to a liability account and associated payments are debited to this acc tax purposes, a deduction is allowed for payments charged to this liability account
								item reflects the current year changes to the LTD liability account (increase in the
								balance are added to taxable income and decreases in the account balance are d from taxable income).
190 S	chM-116 - Bad Debt	2,461,369	2,461,369					Book expense includes the amount of expected uncollectible accounts receivable.
								purposes, only those uncollectible accounts receivable actually written off are ded This item reflects the net of the bad debt provision (added back to taxable income
								uncollectible accounts receivable actually written off (which are deducted from tax income.)
190 S	chM-118 - Inventory Reserve	64,271	64,271					This item is the difference between the book accrual (which is an addition to taxab
190 S	chM-119 - Electric Vehicle Credit	-			-			and write offs (deductions from taxable income). This item reflects the deferred tax asset resulting from the excess or unused Elect
								Credit. This item will be reversed at such time that the consolidated income tax lia becomes great enough to begin using carryforward credits.
190 S	chM-127 - Litigation Reserve	-				-		This item reflects the ADIT resulting from the net temporary timing differences bet
190 S	chM-130 - Deferred Compensation Plan Reserve	1,532,014				1,532,014		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
								employees and currently charged against book income. Payments made to these 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
								amounts paid to employees (retirees) in the year that the payment is includable in employees (retirees) gross income. This amount is the net of the accrual (added in
100 0	chM-134 - Non-Qualified Pension Plans - 190	72.773				72.773		taxable income) and payments (which are deducted from taxable income). For book purposes an accrual is made to expense the supplemental compension
190 2	unini 134 - Norraguallied Pension Plans - 190	12,113				12,113		executives as instructed by FAS 158 - Employers' Accounting for Defined Benefit
								Other Postretirement Plans using short-term and long-term OCI; and for the utilitie amounts that are recoverable through the rate process and not currently in income
								recorded as regulatory assets and regulatory liabilities. Periodic funds to the plan
								made with a debit to these accounts and credits to cash. Per IRS Code Sec. 404 deduction is allowed to the employer when payments are made.

#### ADIT Account 190 Projected for Billing Year = 2023

(A)	(B)	(C) Avg Balance	(D) Retail, Production & Other	(E) Transmission	(F) Plant	(G)	(H) Total Included in Rate Base	(1)
Acc. No.	Identification	from WsD	Related	Related	Related	Related	(E)+(F)+(G)	Description
190	SchM-136 - Performance Share Plan	28,211				28,211		For took purposes, the Pedromanos Share Tran (pedromanos awards are granted at the apprinting of a three-pair crycle spream is encoded currently over the plan particle with a concurrent entry to liability accounts (phon-term) and (prog-term) and paid out at the end of the pedromanos crycle. The IRS Code Scale Scal) intere stall are a doubtion ableved under the pedromanos crycle. The IRS Code Scale Scal) intere stall are a doubtion ableved under and option is included in the taxable income of the engroyee. In addition ary cash etilement is doubtion under scale. In the year of partner per IRS Code Sca. 611.
	SchM-137 - R&E Credit	13,333,118	13,333,118					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.
	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	234,629			234,629			This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
	SchM-152 - Rate Refund	486,435	486,435					Book revenue is adjusted currently for estimated amounts that will be refunded to customers in the future. For tax purposes, only refunds actually made to customers are deductions. This tax adjustment reverses the book income adjustments.
190	SchM-174 - New Hire Retention Credit							This item adds back to income the amount of the credit claimed for federal tax purposes.
190	SchM-178 - Interest Income on Disputed Tax	465,094	465,094					This item reflects ADIT on the net temporary liming difference between net interest income on proposed audit adjustments that have been charged to book income and deducted for ta purposes, but cash has not yet been received.
	SchM-179 - DSM/CIP	149,374	149,374					This item reflects ADIT on the net temporary liming difference between DSM expenditures being deducted for tax purposes and those DSM expenditures being expensed/amortized for book.
	SchM-180 - ITC Grant	-	-					This item reflects ADIT on the investment tax credits taken which are deferred until a subsequent period because of company allocated NOL's.
	SchM-186 - Deferred Fuel Costs							This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.
190	SchM-187 - Reg Asset/Liability Transmission Attachment O	527,437	527,437					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
								timing difference will reverse at such time when taxable income is sufficient enough.
190	SchM-189 - OCI Treasury	158,046	158,046					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 qualify
								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
100	SchM-192 - Texas Margin Tax							instruments. Texas Gross Margin Tax – For book purposes, per Statement of Financial Accounting
150	Scriwingz - rekas margin rak							Standards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises are requ
								to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT bala
								must be calculated using the most recent income tax rates in effect as of the balance she
								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 an
190	SchM-195 - Renewable Energy Standard	-						rate). For book purposes the value (real or imputed) of renewable energy certificates (REC)
100	ounin-too-renomance chargy ounitails							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 he
								in inventory until such time as it is also recovered from customers. These REC's may als be sold to other companies which need them to meet state mandates for renewable energies.
190	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48							FIN 48 Adjustment (Federal, State, & Credits) recognize the ongoing recognition of chan
								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 SchM-205 - State Only NOL	- 53.316	- 53.316					This item reflects the deferred tax asset resulting from SPS's allocated portion of the
		53,316	53,316					I his item reflects the deferred tax asset resulting from SPS's allocated portion of the following states NOLs for Oklahoma, New Mexico, and Oklahoma.
190	SchM-213 - Rate Refund Reserve	-						Book revenue is adjusted currently for estimated amounts that will be refunded to custon
								in the future. For tax purposes, only refunds actually made to customers are deductions.
100	SchM-226 - Performance Recognition Award	16.489				16.489		This tax adjustment reverses the book income adjustments. The recipient of a Performance Recognition Award has up to two years to use the award
.50		10,400				10,405		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
457	SchM-261 - Section 59e Adjustment	11,385,436			11,385,436			economic 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-261 - Section 59e Adjustment	11,385,436			11,385,436			Per IRS Code Sec. 461 the expenses for any amounts paid to retail customers for the Distributive Generation Program are deducted in the current tax year for taxable income
190	SchM-262 - Federal Only NOL - Non Operating	(29,664)	(29,664)					This item reflects the deferred tax asset resulting from SPS's allocated portion of the fed
								NOL's classified as non-operating.
190	SchM-263 - Federal Only NOL - Production	2,247,970	2,247,970					This item reflects the deferred tax asset resulting from SPS's allocated portion of the fed NOL's classified as production.
190	SchM-264 - Federal Only NOL - Transmission	603.197		603 197				This item reflects the deferred tax asset resulting from SPS's allocated portion of the fed
								NOL's classified as transmission.
190	SchM-265 - Federal Only NOL - General	846				846		This item reflects the deferred tax asset resulting from SPS's allocated portion of the fed
100	SchM-266 - Federal Only NOL - Distribution	188.791	188.791					NOL's classified as general. This item reflects the deferred tax asset resulting from SPS's allocated portion of the fede
150	Scriwinzoo - Pederal Only NOL - Distribution	100,751	100,751					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 pair
400	SchM-274 - Regulatory Differences - Excess Deferred Taxes							customers for the sale of Lubbock assets. Excess Deferred Taxes (Federal and State) – This reconciling item is the difference betw
190	Scriw-274 - Regulatory Differences - Excess Deferred Taxes							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. Exce
								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 Pul
								Service Company ('SPS') at the present time are driven by changes in the state composi-
								income tax rate; which takes into account both state apportionment information and state
								state income tax rates. The SPS composite federal and state income tax rate is revised
190	SchM-299 - Operating Lease	93.398.312	93.398.312					annually after all state income tax returns have been filed. SPS adopted the leasing guidance under ASC 842 on January 1, 2019 which states that
100	oum to - opening court	55,555,512	55,050,012					PPAs should be included in lease payments for classification and measurement purpose
								As a result of the guidance, SPS recognized an operating lease liability for book purpose
								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
								Correspondingly, SPS records a deterred tax asset to FERC 190 related to the operating lease liability.
190	SchM-PTC - Deferred PTCs - Hale	207,078,739	207,078,739					The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per-
								kilowatt-hour (kWh) tax credit for electricity generated by qualified energy resources and
								sold by the taxpayer to an unrelated person during the taxable year. The credit is availal for 10-years after the facility is placed in service. If the Company is unable to use its cur
								for 10-years after the facility is placed in service. If the Company is unable to use its curr year PTCs against its current year tax liability, PTCs may be carried forward for 20 years
190	SchM-PTC - Deferred PTCs - Sagamore	136,785,158	136,785,158					The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per-
								kilowatt-hour (kWh) tax credit for electricity generated by qualified energy resources and
								sold by the taxpayer to an unrelated person during the taxable year. The credit is availab for 10-years after the facility is placed in service. If the Company is unable to use its curr
								year PTCs against its current year tax liability, PTCs may be carried forward for 20 years
	Other Non-plant	830	830					
190	FAS 109 Plant Deficient ADIT - Protected	-						
					l			
190	FAS 109 Plant Deficient ADIT - Unprotected	(27,260,969)	(27,260,969)				-	
					l			
ibtotal		538,055,234	486,278,831	35,670,207	11,623,116	4,483,080		
100	tments (Avg. Balance from WsD.5)							
190								
	Other Non-plant	830				830		
en Edor	100 Abous if not concretely remove							
SS FASB	109 Above if not separately removed 106 Above if not separately removed							
oration A	djustment - Transmission (from WsD.2)	(22,631)		(22,631)				
oration A	djustment - General & Intangible (from WsD.2)	(5.047)				(5,047)		
oration A	djustment - Tranmission NOL (from WsD.2) djustment - General NOL (from WsD.2)	44,345 62		44,345				
roration A otal	ujustment - Genefal NUL (from WSD.2)	538,072,792	486,278,831	35,691,921	11,623,116	62 4,478,925	538 072 792	
ansmissio	on Allocator [ TP, GP or W/S ]		0.0000%	93.6150%	36.7870%	13.9420%		
otal			0	33,412,991	4,275,796	624,452	38,313,239	

# Southwestern Public Service Company Worksheet E - Rate Base Adjustments

ADIT Account 182.3 Projected for Billing Year = 2023 (D) Retail, Production & Other Related (H) Total Included in Rate Base (E)+(F)+(G) (A) (B) (C) (G) (1) (E) (F) Avg Balance from WsD.3 Plant Related Labor Related Transmission Related Acc. No. Identification Description This item reflects the average non-plant excess ADIT asset balance. This item reflects the average non-plant excess ADIT asset balance. This item reflects the average non-plant excess ADIT asset balance. This item reflects the average non-plant excess ADIT asset balance. This item reflects the average non-plant excess ADIT asset balance. This item reflects the average non-plant excess ADIT asset balance. 182.3 SchM-263 - Federal Only NOL - Production 182.3 SchM\_NOL - NOL Excess ADIT 182.3 182.3 182.3 182.3 3,965,105 22,269,428 3,965,105 22,269,428

Worksheet E Table 23

								and a state of the same state
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 reflects the average non-plant excess ADIT asset balance.
182.3	0					-		This item reflects the average non-plant excess ADIT asset balance.
182.3	0					-		This item reflects the average non-plant excess ADIT asset balance.
182.3	0							This item reflects the average non-plant excess ADIT asset balance.
182.3	0		-					This item reflects the average non-plant excess ADIT asset balance.
182.3	0							This item reflects the average non-plant excess ADIT asset balance.
182.3	0							This item reflects the average non-plant excess ADIT asset balance.
182.3	0							This item reflects the average non-plant excess ADIT asset balance.
182.3	0							This item reflects the average non-plant excess ADIT asset balance.
182.3	0							This item reflects the average non-plant excess ADIT asset balance.
182.3	0							This item reflects the average non-plant excess ADIT asset balance.
182.3	0							This item reflects the average non-plant excess ADIT asset balance.
182.3	0							
182.3	0							
182.3	0		-					
182.3	0							
182.3	0							
182.3	0							
182.3	0							
Excess ADIT Assets Subject to Proration								
182.3 SchM-264 - Federal Only NOL - Transmission		11.126.528		11.126.528				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 - Projected		37.361.061	26,234,533	11,126,528				
Proration Adjustment - Transmission NOL (from WsD.2)		57,301,001	20,234,033	10.623				
Proration Adjustment - Transmission NOL (from WsD.2) Proration Adjustment - General NOL (from WsD.2)				10,023				
Total		37.361.061	26.234.533	11.137.151			37.371.684	
Transmission Allocator [ TP. GP or W/S ]		37,301,001	20,234,533	93.6150%	36.7870%	13.9420%	37,371,004	
Total			0.0000%	10.426.044	30.7670%	13.9420%	10.426.044	
Total				10,426,044	-	-	10,426,044	
		-						

#### Unamortized Balance of Abandoned Incentive Plant Projected for Billing Year = 2023

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

#### Unamortized Balance of Extraordinary Property Loss Projected for Billing Year = 2023

(A) <u>Acc. No.</u>	(B) Identification	(C) Average Unamortized Balance <u>from WsD</u>	(D) Current Year Amortization Expense	(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 = 2023 (D) Retail, Production & Other <u>Related</u> (H) Total Included in Rate Base (E)+(F)+(G) (A) (B) (C) (E) (F) (G) (1) Avg Balance from WsD Transmission Related Plant Related Labor Related Identification Acc. No. Description 281 Tax Amortization - Pollution Control Facilities Property basis difference resulting from accelerated tax amortization versus book depreciation on qualified pollution control equipment. 281 Subtotal - FF I, p. 272-273 ADT Adjustments (Avg Balance from WsD.5) 281 Less FASB 109 Above fi not separately removed Total Tenamission Allocator [TP, GP or WIS ] Total 0.0000% 0.0000% 0.0000% 0.0000%

#### ADIT Account 282 Actual for Billing Year = 2023

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
			Retail, Production				Total Included	
		Avg Balance	& Other	Transmission	Plant	Labor	in Rate Base	
Acc. No.	Identification	from WsD	Related	Related	Related	Related	(E)+(F)+(G)	Description
202	Liberalized Depreciation - Distribution							Property basis difference resulting from accelerated tax depreciation versus book
								depreciation.
282	Liberalized Depreciation - Transmission	-				-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	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.
	FAS 109 Plant AFUDC Equity	#REF!						Per FAS 109, regulated enterprises are required to record deferred taxes on AFUDC equity.
282	#REF!							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.
	FAS 109 Plant Excess ADIT - Protected		-					
282	FAS 109 Plant Excess ADIT - Unprotected		-					
	F1, p. 274-275	#REF!	-					
	ments (Avg. Balance from WsD.5)							
	Electric Distribution Adjustment							
Less FASB	109 Above if not separately removed		-					
	106 Above if not separately removed		-					
	ljustment - Transmission (from WsD.2)							
Proration A	justment - General & Intangible (from WsD.2)							
Total		#REF!	-					
Transmissio	n Allocator [ TP, GP or W/S ]		0.0000%	0.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	
L								4

#### ADIT Account 283 Actual for Billing Year = 2023

(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
	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 ta purposes, but cash has not yet been received.
283	SchM-186 - Deferred Fuel Costs		1					This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
	SchM-187 - Reg Asset/Liability Transmission Attachment O							For book purposes, items reported in Other Comprehensive Income (CCI) on the biastice before must be reported and offails. One work them included of the CIG for SPF relates to derivative instruments used to mitigate markler (if at and to enhance operation and qualifying the normal purposes) and normal sease couplion, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities), which are excited at fait maximumets.
	SchM-189 - OCI Treasury							For book purposes the value (real or imputed) of renewable energy cartificates (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.
	SchM-195 - Renewable Energy Standard							For book purposes, in complying with FASB Statement 133, "Accounting for Derivative autometica and being Accivities," spits a selected to breat most activity as balance shee only (the "Settlement Basic") with entries being made between various asset and liability includes a settlement of the settlement of the settlement of the settlement includes are purposed energy trading subtries. SP has deviced have balance the inclusion enguines periodic recognition of income or expense on the income taitament with noncoment entries to asset accounts. For thay purpose, the Company has not elected to balaou RE Code Sec. 475, "Mark to market accounting method for dealers in securities" for 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,
							income is accrued to a regulatory asset and then amortized off as collected from customer
							bills. For tax purposes, under C.F.R. § 1.451-1(a), income is recognized when SPS collects
							this rate increase in customer bills.
283 SchM-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 Liberalized Depreciation - Non-Utility							
Subtotal - FF1, p. 276-277		-	-				
ADIT Adjustments (Avg. Balance from WsD.5)							0
283 Liberalized Depreciation - Software Adjustment							
Less FASB 109 Above if not separately removed	-			-			
Less FASB 106 Above if not separately removed				-			
Proration Adjustment - Software (from WsD.2)							
Total				-			
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 E - Rate Base Adjustments

Worksheet E Table 24

#### ADIT Account 254, Actual for Billing Year = 2023

(A)	(B)	(C) Avg Balance	(D) Retail, Production & Other	(E) Transmission	(F) Plant	(G) Labor	(H) Total Included in Rate Base	(0
Acc. No.	Identification	from WsD.3	Related	Related	Related	Related	(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 ADIT	Liabilities Subject to Proration							
Subtotal - Ac								
	ustment - Software (from WsD.2)							
Total								
	a Allocator [ TP, GP or W/S ]		0.00000%	0.00000%	0.00000%	0.00000%		
Total					-			

ADIT Account 190 Actual for Billing Yea	= 2023	

(A) cc. No.	(B)	(C) Avg Balance from WsD	(D) Retail, Production & Other Related	(E) Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Rate Base (E)+(F)+(G)	(i) Description
	Basis Difference - Distribution		-	<u>itelated</u>	<u>iterated</u>	Itelated	1211111101	This item reflects ADIT on tax only originating timing differences for avoided cost inter 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 inter pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Production							This item reflects ADIT on tax only originating timing differences for avoided cost inter pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - General					-		This item reflects ADIT on tax only originating timing differences for avoided cost inter 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 inte 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 inte 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 Contributi Aid of Construction (CIAC).
190	Basis Difference - CIAC Production		-					This item reflects ADIT on tax only originating timing difference for taxable Contribute Aid of Construction (CIAC).
190	Basis Difference - CIAC General					-		This item reflects ADIT on tax only originating timing difference for taxable Contribut Aid of Construction (CIAC).
190	Basis Difference - CIAC Elec Non Utility		-					This item reflects ADIT on tax only originating timing difference for taxable Contribut 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 o used in off-road equipment.
	SchM-103 - Environmental Remediation							For book purposes the costs incurred in the clean-up of various company and non-co- liest from haracrobia substances are accumulated and annotized over a period auth by the PUC, generally 36 months. Per IRS Code Section 198, a taxparyer may elect way qualified environmental remediation capaciditue waiting is paid or incurred by the as on 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 e vacation time. For tax purposes, a deduction can be chaimed only when the vacation actually taken unless it is taken within 2.5 months of the end of the accrual year. The reverses the book vacation accrual for the current year, and takes as a deduction the of vacation pay actuality used during the vara pubs the following 2.5 months.
	SchM-109 - Employee Incentive					-		This item reflects the ADIT resulting from the net temporary difference on the incenti to employees accrued in one year and paid is the subsequent year.
190	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	-						This item reflects the net of the OPEB expenses and contributions (added back to ta 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 pup are credited to a liability account and associated payments are debide to this account (ax purposes, a deduction is allowed for payments charged to this liability account. There are the current year changes to the LTD liability account (increase in the as balance are added to laxable income and decreases in the account balance are ded from taxable income).
190	SchM-116 - Bad Debt		-					Book expense includes the amount of expected uncollectible accounts receivable. If purposes, only those uncollectible accounts receivable actually written off are deduc This item reflects the net of the bad debt provision (added back to taxable income) a uncollectible accounts receivable actually written off (which are deducted from taxat

190	SchM-118 - Inventory Reserve	-					This item is the difference between the book accrual (which is an addition to taxable 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
							Credit. This item will be reversed at such time that the consolidated income tax liab becomes great enough to begin using carryforward credits.
190	SchM-127 - Litigation Reserve	-			-		This item reflects the ADIT resulting from the net temporary timing differences betw recognition of possible outcomes from litigation and the actual payments made.
190	SchM-130 - Deferred Compensation Plan Reserve	-			-		For book purposes, costs are accrued for a retirement plan for officers and certain a
							employees and currently charged against book income. Payments made to these r 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 fo 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 ba
190	SchM-134 - Non-Qualified Pension Plans - 190						taxable income) and payments (which are deducted from taxable income). For book purposes an accrual is made to expense the supplemental compension for
							executives as instructed by FAS 158 - Employers' Accounting for Defined Benefit F Other Postretirement Plans using short-term and long-term OCI; and for the utilities
							amounts that are recoverable through the rate process and not currently in income
							recorded as regulatory assets and regulatory liabilities. Periodic funds to the plans made with a debit to these accounts and credits to cash. Per IRS Code Sec. 404(a
	SchM-136 - Performance Share Plan						deduction is allowed to the employer when payments are made. For book purposes, the Performance Share Plan (performance awards are granted
190	SchM-136 - Performance Share Plan						beginning of a three-year cycle) expense is recorded currently over the plan period
							concurrent entry to liability accounts (short-term) and (long-term) and paid out at the the performance cycle. Per IRS Code Sec. 83(h) there shall be a deduction allowed
							section 162 for the taxable year of the employer in which the option is exercised ar such option is included in the taxable income of the employee. In addition, any car
							such option is included in the taxable income of the employee. In addition, any car settlement is deductible under section 162 in the year of payment per IRS Code Se
190	SchM-137 - R&E Credit	-	-				This item reflects the deferred tax asset resulting from the excess or unused Increa Research Expenditures ("R&E") Credit. This item will be reversed at such time that
							consolidated income tax liability becomes great enough to begin using carryforwar
190	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	-		-			This item reflects ADIT on the temporary timing difference between state income t accrued and state income taxes paid.
190	SchM-152 - Rate Refund SchM-174 - New Hire Retention Credit					-	This item adds back to income the amount of the credit claimed for federal tax pur
190	SchM-174 - New Hire Retention Credit SchM-178 - Interest Income on Disputed Tax	-	-				This item reflects ADIT on the net temporary timing difference between net interest
							on proposed audit adjustments that have been charged to book income and dedu
190	SchM-179 - DSM/CIP		-				purposes, but cash has not yet been received. This item reflects ADIT on the net temporary timing difference between DSM expe
							being deducted for tax purposes and those DSM expenditures being expensed/an for book.
190	SchM-180 - ITC Grant	-	-				This item reflects ADIT on the investment tax credits taken which are deferred unt 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 betw
190	SchM-187 - Reg Asset/Liability Transmission Attachment O						inclusion of cost for electric generation and eventual recovery of costs from custor This item reflects ADIT on the net temporary timing difference between the calcula
	SchM-188 - Contributions Carryover						rates and recovery of rates for the FERC Transmission formula rates. For book purposes, charitable contributions are deducted currently from book inco
190	Schwi-res - Contributions Carryover	-					tax purposes, contributions are deductible subject to certain limitations. This iter
							back to taxable income, contributions deemed to be in excess of such limitations. timing difference will reverse at such time when taxable income is sufficient enoug
190	SchM-189 - OCI Treasury	-	-				For book purposes, items reported in Other Comprehensive Income (OCI) on the
							sheet must be reported net of tax. One such item included in OCI for SPS relates derivative instruments used to miligate market risk and to enhance operations not for the normal purchases and normal sales exception, as defined by FAS No. 133
							for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities), which are recorded
							value. This ADFIT amount reflects the taxes on OCI related to these types of deri
190	SchM-192 - Texas Margin Tax						instruments. Texas Gross Margin Tax – For book purposes, per Statement of Financial Account
							Standards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises an to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADI
							must be calculated using the most recent income tax rates in effect as of the balar
							date). Since under GAAP, the Texas Gross Margin Tax is considered an income t ADIT balances reflects the difference between deferred taxes calculated on select
							plant timing differences at a composite rate incorporating the Texas Gross Margin (apportionment and rate) and deferred taxes calculated on selected non-plant timi
							(apportionment and rate) and deterred taxes calculated on selected non-plant umi differences at a composite rate excluding the Texas Gross Margin tax (apportionm
190	SchM-195 - Renewable Energy Standard						rate). For book purposes the value (real or imputed) of renewable energy certificates (R
100	commos - nenomalie Energy chandled		-				acquired from various windpower producers are recorded as an offset to deferred
							which are set for recovery from customers, this offset to deferred cost expense is in inventory until such time as it is also recovered from customers. These REC's re-
100	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48						be sold to other companies which need them to meet state mandates for renewab FIN 48 Adjustment (Federal, State, & Credits) recognize the ongoing recognition of
150	Scrimzof - State Tax Deductor Casil vs Accidar - Pil146						in measurement of uncertain tax positions as reflected as a component of income
190	SchM-203 - Fed NOL Benefit						expense and are outside the test year.
190	SchM-205 - State Only NOL	-	-				This item reflects the deferred tax asset resulting from SPS's allocated portion of t
190	SchM-207 - Mark to Market Adjust						following states NOLs for Oklahoma, New Mexico, and Oklahoma. For book purposes, in complying with FASB Statement 133, "Accounting for Deriv
							Instruments and Hedging Activities", SPS has elected to treat most activity as bala only (the "Settlement Basis") with entries being made between various asset and
							accounts and concurrent entries to other comprehensive income. However, with r
							wholesale regulated energy trading activities, SPS has elected "Mark to Market" a which requires periodic recognition of income or expense on the income statement
							concurrent entries to asset accounts. For tax purposes, the Company has not ele
							follow IRS Code Sec. 475, "Mark to market accounting method for dealers in sec. This reconciling item reverses the book amounts for "Mark to Market" income or e
100	SchM-213 - Rate Refund Reserve						the current period. Book revenue is adjusted currently for estimated amounts that will be refunded to
190	Communication - range Actioning Reserve						in the future. For tax purposes, only refunds actually made to customers are dedu
190	SchM-223 - Unamortized ITC						This tax adjustment reverses the book income adjustments. This item reflects ADIT on unamortized ITC based on revenue requirement impac
							"grossed-up" for taxes). This timing difference will be reversed over the remaining underlying utility property to which the investment tax credits relate. The ITC will be
							amortized in 2021.
190	SchM-226 - Performance Recognition Award						The recipient of a Performance Recognition Award has up to two years to use the For book purposes, a liability is recorded on the books and reversed when the award the process of the second
							used. For tax purposes, per Reg. Sec. 1.461-1(a)(2)(i), the award is deductible with
190	SchM-261 - Section 59e Adjustment						economic performance has occurred; therefore, a book/tax difference exists Per IRS Code Sec. 461 the expenses for any amounts paid to retail customers for
	SchM-262 - Federal Only NOL - Non Operating						Distributive Generation Program are deducted in the current tax year for taxable in This item reflects the deferred tax asset resulting from SPS's allocated portion of I
100	Summizuz - receital Unity NUL - Non Operating	-					This item reflects the deterred tax asset resulting from SPS's allocated portion of NOL's classified as non-operating. This item reflects the deferred tax asset resulting from SPS's allocated portion of
190					-		This item reflects the deferred tax asset resulting from SPS's allocated portion of t NOL's classified as production.
190 190	SchM-263 - Federal Only NOL - Production	-					
190	SchM-263 - Federal Only NOL - Production SchM-264 - Federal Only NOL - Transmission	-		 			This item reflects the deferred tax asset resulting from SPS's allocated portion of t
190		-	-				This item reflects the deferred tax asset resulting from SPS's allocated portion of NOL's classified as transmission. This item reflects the deferred tax asset resulting from SPS's allocated portion of
190 190 190	SchM-264 - Federal Only NOL - Transmission SchM-265 - Federal Only NOL - General	-	-				This item reflects the deferred tax asset resulting from SPS's allocated portion of 1 NOL's classified as transmission. This item reflects the deferred tax asset resulting from SPS's allocated portion of 1 NOL's classified as general.
190 190 190 190	SchM-264 - Federal Only NOL - Transmission	-	-				This item reflects the deferred tax asset resulting from SPS's allocated portion of the NOL's classified as transmission. This item reflects the deferred tax asset resulting from SPS's allocated portion of the second second

190 SchM+274 - Regulatory Differences - Excess Deferred Taxes	-					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 statutor
						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						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						The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per-
					1	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						
190 FAS 109 Plant Deficient ADIT - Protected	-					
190 FAS 109 Plant Deficient ADIT - Unprotected	-					
Subtotal - FF1, p. 234	-					
ADIT Adjustments (Avg. Balance from WsD.5)						
190						
190						
190						
190						
190						
190						
190						
190						
190						
190						
190						
190						
190						
190						
190						
Less FASB 109 Above if not separately removed				-		
Less FASB 106 Above if not separately removed						
Proration Adjustment - Transmission (from WsD.2)						
Proration Adjustment - General & Intangible (from WsD.2)				-		
Proration Adjustment - Tranmission NOL (from WsD.2)						
Proration Adjustment - General NOL (from WsD.2)						
Total						
I otal Transmission Allocator [ TP, GP or W/S ] Total	0.0000%	- <u>0.0000%</u> 0	0.0000%	- 0.0000%	0	

#### ADIT Account 182.3, Actual for Billing Year = 2023

Acc. No.	Identification	Avg Balance from WsD.3	Retail, Production & Other <u>Related</u>	Transmission <u>Related</u>	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	(I) Description
182.3 5	SchM-263 - Federal Only NOL - Production							This item reflects the average non-plant excess ADIT asset balance.
	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.
182.3	0							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	Ũ							This item reflects the average non-plant excess ADIT asset balance.
182.3	0							This item reflects the average non-plant excess ADIT asset balance.
182.3	0							This item reflects the average non-plant excess ADIT asset balance.
182.3	0							This item reflects the average non-plant excess ADIT asset balance.
182.3	0							This item reflects the average non-plant excess ADT asset balance.
182.3	0		-					This item reflects the average non-plant excess ADIT asset balance. This item reflects the average non-plant excess ADIT asset balance.
182.3	0		-					This item reflects the average non-plant excess ADIT asset balance.
182.3	0							This item reflects the average non-plant excess ADIT asset balance.
182.3	0		-					This item reflects the average non-plant excess ADIT asset balance.
182.3			-					
	0							This item reflects the average non-plant excess ADIT asset balance.
182.3	0							
182.3	0							
182.3	0							
182.3	0							
182.3	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 - Ac					-	-	1	
	ljustment - Transmission NOL (from WsD.2)							
Proration Ad	ijustment - General NOL (from WsD.2)					-		
Total	•							
Transmission	n Allocator [ TP, GP or W/S ]		0.0000%	0.0000%	0.0000%	0.0000%		
Total					-	-		

#### Southwestern Public Service Company Worksheet E - Rate Base Adjustments

Unamortized Balance of Abandoned Incentive Plant Actual for Billing Year = 2023

(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 = 2023

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

Worksheet E Table 25

# Southwestern Public Service Company Worksheet F - Working Capital

# Line <u>No.</u>

I. <u>PREPAYMENTS:</u>
 Calculation of Projected Average Balances Based on Actual Prior Year Beginning & Ending

Worksheet F Table 26

(a)	(b) Balance at <u>1/1/2023</u>	(c) Balance at <u>12/31/2023</u>	(d) Projected Average <u>Balance</u>
Plant Related:			
16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing	6,045,671	9,063,421	7,554,54
······			
Total Plant Related:	6,045,671	9,063,421	7,554,54
Labor Related:			
16519-Prepayments-Benefits	18,684	9,297	13,99
165295-Prepayments Hardware Maintenance	11,262	189,175	100,21
16516-Prepayments-I/T Related	793,060	378,850	585,95
Total Labor Related:	823,006	577,321	700,16
Transmission Related:			
Total Transmission Polatod	0	0	
Total Transmission Related:	0	0	
Other - Not Included:	000.555	0.11.057	
16512-Prepayments-NERC Fees 16526-Prepayments-Other Distribution Utility	292,356 104,539	311,398 0	301,87 52,26
16518-Prepayments-Pollution Emissions	878,850	2,688,436	1,783,64
16520-Prepayments-Energy Eff. 16527-Prepaid Interest - Commercial Paper	0 13,491	8,560 4,360	4,28 8,92
	10,401	4,000	
Total Other Not Included:	1,289,236	3,012,753	2,150,99
Total Prepayments Balances:	8,157,913	12,653,496	10,405,70
Calculation of Actual Average Balances for the Billing P	eriod 01/01/2023 to 12/31/2023	3	
	Beginning of	End of	Actual Average
Plant Related:	Year Balance	Year Balance	Balance
16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing			
10010-repayments-Auto Licensing			
Total Plant Related:	0	0	
Labor Related:			
16519-Prepayments-Benefits			
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance			
16519-Prepayments-Benefits			
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance			
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related			
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance	0	0	
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related	0	0	
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related	0	0	
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related	0	0	
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related	0	0	
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related	0	0	
16519-Prepayments-Benefits 16529-Frepayments Hardware Maintenance 16526-Frepayments-I/T Related Total Labor Related: <u>Transmission Related:</u> Total Transmission Related:			
16519-Prepayments-Benefits 185295-Prepayments-Hardware Maintenance 18516-Prepayments-I/T Related Total Labor Related: <u>Transmission Related:</u> Total Transmission Related: <u>Other - Not Included:</u>			
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: <u>Transmission Related:</u> <u>Total Transmission Related:</u> <u>Other - Not Included:</u> 16512-Prepayments-Other Distribution Utility			
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Transmission Related: Cotal Transmission Related: Other - Not Included: 16512-Prepayments-NERC Fees 16526-Prepayments-VERC Fees 16526-Prepayments-VERC Fees			
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Transmission Related: Cotal Transmission Related: Other - Not Included: 16512-Prepayments-NERC Fees 16526-Prepayments-VERC Fees 16526-Prepayments-VERC Fees			
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 165265-Prepayments-I/T Related Total Labor Related: <u>Transmission Related:</u> <u>Total Transmission Related:</u> <u>Other - Not Included:</u> 16512-Prepayments-VERC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal			
16519-Prepayments-Benefits 16529-Prepayments-Hardware Maintenance 165295-Prepayments-I/T Related 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Cother - Not Included: 16512-Prepayments-Vite Distribution Utility 16529-Prepayments-Other Distribution Utility 16527-Prepayments-Other Distribution Utility 16527-Prepayments-Other Distribution Utility 16527-Prepayle Interest - Commercial Paper Prepaids - Income Taxes - Federal 16523-Prepaid Taxes State			
16519-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: Other - Not Included: 16512-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16529-Prepayments-Energy Eff.			
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Transmission Related: Other - Not Included: 16512-Prepayments-NERC Fees 16526-Prepayments-NERC Fees 16527-Prepai Interest - Commercial Paper Prepaids - Income Taxes - Federal 16520-Prepayments-Energy Eff. 16518-Prepayments-Energy Eff.			
16519-Prepayments-Benefits 16529-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: Other - Not Included: 16512-Prepayments-Other Distribution Utility 16526-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16520-Prepayments-Energy Eff.			
16519-Prepayments-Benefits 16529-Frepayments-Hardware Maintenance 16529-Frepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: Other - Not Included: 16512-Prepayments-VERC Fees 16523-Prepayments-VERC Fees 16523-Prepayments-VERC Fees 16523-Prepayments-VERC Fees 16523-Prepayments-VERC Fees 16523-Prepayments-Related: 16534-Prepayments-Related: 16534-Prepayments	0	0	
16519-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 165295-Prepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: Other - Not Included: 16512-Prepayments-Other Distribution Utility 16526-Prepayments-Other Distribution Utility 16527-Prepayments-Other Distribution Utility 16527-Prepayments-Other Distribution Utility 16528-Prepayments-Commercial Paper Prepaids - Income Taxes - Federal 16518-Prepayments-Energy Eff.	0	0	
16519-Prepayments-Benefits 165295-Frepayments-Hardware Maintenance 165295-Frepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: Other - Not Included: 16512-Prepayments-VERC Fees 16526-Prepayments-VERC Fees 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16528-Prepayments-Energy Eff.	0	0	
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 165295-Prepayments-I/T Related Total Labor Related: Total Transmission Related: Other - Not Included: 16512-Prepayments-NERC Fees 16526-Prepayments-VERC Fees 16526-Prepayments-VERC Fees 16526-Prepayments-VERC Fees 16526-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16526-Prepayments-VERC Fees 16526-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16528-Prepayments-VERC Fees 16529-Prepayments-Pollution Utility 16518-Prepayments-Energy Eff.	0	0	
16519-Prepayments-Benefits 165295-Frepayments-Hardware Maintenance 165295-Frepayments-I/T Related Total Labor Related: Total Transmission Related: Other - Not Included: 16512-Prepayments-NERC Fees 16526-Prepayments-VERC Fees 16526-Prepayments-VERC Fees 16526-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16528-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-Pollution Utility 16518-Prepayments-Pollution Emissions Interest - Credit Facility Fee Total Other Not Included: Total Other Not Included:	0 0 0 0 tual from Prior Year FF1: (b)	0 0 0	(d)
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 165295-Prepayments-I/T Related 165295-Prepayments-I/T Related Total Labor Related: Transmission Related: 16512-Prepayments-REG Fees 16526-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16529-Prepayments-Rengy Eff. 16518-Prepayments-Rengy Eff. 16518-Prepayments-Rengy Eff. 16518-Prepayments-Rollution Emissions Interest - Credit Facility Fee Total Other Not Included: Total Prepayments Balances: II. MATERIALS AND SUPPLIES Calculation of Projected Average Balances Based on Ac	0 0 0 0 tual from Prior Year FF1: (b) FF1, 2021	0 0 0 0 (c) FF1,2021	(d) Projected Averag
16519-Prepayments-Benefits 16529-Frepayments-Hardware Maintenance 165295-Prepayments-I/T Related 16519-Prepayments-I/T Related 16519-Prepayments-I/T Related: 16512-Prepayments-RERC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepayments-Other Distribution Utility 16529-Prepayments-Other Distribution Utility 16529-Prepayments-Other Distribution Utility 16529-Prepayments-Other Distribution Utility 16529-Prepayments-Pollution Emissions 16529-Prepayments-Pollution Emissions 16539-Prepayments-Pollution Emissions 16518-Prepayments-Balances: IL MATERIALS AND SUPPLIES Calculation of Projected Average Balances Based on Ac	0 0 0 0 tual from Prior Year FF1: (b) FF1, 2021 Beg of Year	0 0 0 0 FF1, 2021 End of Year	(d) Projected Averag Balance
16519-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 165295-Prepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: Other - Not Included: 16512-Prepayments-VERC Fees 16526-Prepayments-VERC Fees 16526-Prepayments-VERC Fees 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16529-Prepayments-Related 16529-Prepayments-Related 16529-Prepayments-Related 16529-Prepayments-Related 16529-Prepayments-Related 16529-Prepayments-Related 16520-Prepayments-Related 16518-Prepayments-Related 16520-	0 0 0 0 tual from Prior Year FF1: (b) FF1, 2021	0 0 0 0 (c) FF1,2021	(d) Projected Averag
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 165295-Prepayments-I/T Related 165295-Prepayments-I/T Related Total Labor Related: Transmission Related: 16512-Prepayments-NERC Fees 16526-Prepayments-VERC Fees 16526-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16528-Prepayments-VERC Fees 16528-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-Energy Eff. 16518-Prepayments-Energy Eff. 16518-Prepayments-Balances: Interest - Credit Facility Fee Total Other Not Included: Total Prepayments Balances: II. MATERIALS AND SUPPLIES Calculation of Projected Average Balances Based on Acc (a) Materials and Supplies - Transmission - FF1, p. 227, In 8	0 0 10 10 10 10 10 10 10 10 10 10 10 10	0 0 0 FF1, 2021 End of Year 1,007,778	(d) Projected Averag Balance 850,07
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 165295-Prepayments-I/T Related 165295-Prepayments-I/T Related Total Labor Related: Transmission Related: 16512-Prepayments-NERC Fees 16526-Prepayments-VERC Fees 16526-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16528-Prepayments-VERC Fees 16528-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-Energy Eff. 16518-Prepayments-Energy Eff. 16518-Prepayments-Balances: Interest - Credit Facility Fee Total Other Not Included: Total Prepayments Balances: II. MATERIALS AND SUPPLIES Calculation of Projected Average Balances Based on Acc (a) Materials and Supplies - Transmission - FF1, p. 227, In 8	0 0 0 0 tual from Prior Year FF1: (b) FF1.2021 Beg of Year 692,372 (76,723)	0 0 0 FF1, 2021 End of Year 1,007,778	(d) Projected Averag Balance 850,07
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 165295-Prepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: Other - Not Included: 16512-Prepayments-VERC Fees 16520-Prepayments-VERC Fees 16520-Prepayments-VERC Fees 16520-Prepayments-VERC Fees 16520-Prepayments-VERC Fees 16520-Prepayments-VERC Fees 16520-Prepayments-VERC Fees 16520-Prepayments-VERC Fees 16520-Prepayments-VERC Fees 16520-Prepayments-VERC Fees 16521-Prepayments-VERC Fees 16520-Prepayments-VERC Fees 16523-Prepaid Taxes State 16520-Prepayments-Pollution Emissions 11terest - Credit Facility Fee Total Other Not Included: Total Prepayments Balances: II. MATERIALS AND SUPPLIES Calculation of Projected Average Balances Based on Acc (a) Materials and Supplies - Transmission - FF1, p. 227, In 8 Materials and Supplies - Other - FF1, p. 227, In 8	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 FF1, 2021 End of Year 1,007,751	(d) Projected Averag Balance 850,07 10,31
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Transmission Related: <u>Transmission Related:</u> <u>Other - Not Included:</u> 16512-Prepayments-Dter Distribution Utility 16522-Prepayments-Chere Distribution Utility 16522-Prepayments-Chere Distribution Utility 16523-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16520-Prepayments-Rengy Eff. 16518-Prepayments-Balances: IL MATERIALS AND SUPPLIES Calculation of Projected Average Balances Based on Acc (a) Materials and Supplies - Transmission - FF1, p. 227, In 8 Materials and Supplies - Other - FF1, p. 227, In 8	0 0 0 0 0 tual from Prior Year FF1: (b) FF1, 2021 Beg of Year 692,372 (76,723) I from FF1: FF1, 2023	0 0 0 (c) FF1,2021 End of Year 1,007,778 97,351 FF1,2023	(d) Projected Averag Balance 850,07
16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 165295-Prepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: Other - Not Included: 16512-Prepayments-VERC Fees 16528-Prepayments-VERC Frees 16528-Prepayments-VERC Frees 16529-Prepayments-VERC Frees 16529-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16529-Prepayments-Pollution Emissions Interest - Credit Facility Fee Total Other Not Included: Total Prepayments Balances: IL MATERIALS AND SUPPLIES Calculation of Projected Average Balances Based on Acc (a) Materials and Supplies - Transmission - FF1, p. 227, In 8 Materials and Supplies - Other - FF1, p. 227, In 8	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 FF1, 2021 End of Year 1,007,751	(d) Projected Average <u>Balance</u> 850,07 10,31

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(1
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	Allocat Transm
2244031-AP - NonQualified Pen Post 158	182.3, 219, 228.3	(220,000	) (220,000)	(220,000	) 0	1	1	Labor	13.94%	
2246036-Pole Contact Rentals	589	(172,165	) (172,165)	(172,165	) 1	0	1	Plant	36.79%	
2252001-Environmental Liability	253, O&M expense	(20,964	) (20,964)	(20,964	) 1	0	1	Plant	36.79%	
2143011-Current Inc Tx Pay-UnrecogTxBenefit-Fed Perm	283, 410.1	(97,411	) (97,411)	(97,411	) 1	0	1	Plant	36.79%	
2143031-Current Inc Tx Pay-UnrecogTxBenefit-St Perm	283, 410.1	(476,470	) (476,470)	(476,470	) 1	0	1	Plant	36.79%	
2246071-Liability Miscellaneous	131, 142, 232, 451	1,153	1,153	1,153	1	0	1	Plant	36.79%	
2246041-Provision for Inj and Dam - Suits Pending	228.3, 925				1	1	1	Labor	13.94%	
2246046-Provision for Penalties Pending	426.3	(73,333	) (73,333)	(73,333	) 1	0	1	Plant	36.79%	
	131, 182.3, 228.3,									
2421006-Accrued Qualified Pen Post 158	254, 926*	(0	) (0)	(0	) 0	1	1	Labor	13.94%	
2421036-Accrued Nonqualified Pension - SERP	182.3, 232, 926*	(1,396,000	) (1,396,000)	(1,396,000	) 1	1	1	Labor	13.94%	
2421021-Accrued Postemployment - FAS 112	232, 926*	(230,887		(230,887	) 1	1	1	Labor	13.94%	
1242001-Prepaids - VEBA Trust		789,342	789,342	789,342	0	1	1	Labor	13.94%	
2027266-AP - IBNR Medical Claims		(1,060,350	) (1,060,350)	(1,060,350	) 1	1	1	Labor	13.94%	
2030001-AP - Unclaimed AP Checks		(129,173	) (129,173)	(129,173	) 1	0	1	Plant	36.79%	
	131, 142, 232, 234,									
2030006-AP - Unclaimed CRS Property	242 O&M expense	(609,483		(609,483	) 1	0	1	Plant	36.79%	
2030021-AP - Unclaimed UHC Checks		(2,815		(2,815	) 1	0	1	Plant	36.79%	
2243006-AP - Non Union Incentive Plan	107, 184, 232, 920	(2,856,225		(2,856,225	) 1	1	1	Labor	13.94%	
2243021-AP - Executive PSP - Current	232, 253, 920	(329,415		(329,415	) 1	1	1	Labor	13.94%	
2244001-AP - Vacation Liability		(5,912,747		(5,912,747	) 1	1	1	Labor	13.94%	
2244011-AP - 401K - Co Match		(3,036,418		(3,036,418		1	1	Labor	13.94%	
2026002-Freight - Accrual		30,622	30,622	30,622	1	0	1	Plant	36.79%	

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)	(11
List of all reserves:	FERC Account for Accrual/Balance	Beginning Balance	Ending Balance	Average Balance	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	(0) if the accrual	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	Allocat Transm
A/P NonQualified Pen Post 158	182.3, 219, 228.3	(251,000)	(275,000)	(263,000)	0	1	1	Labor	0.00%	
Pole Contact Rentals	589	(172,270)	(24,600)	(98,435	1	0	1	Plant	0.00%	
Environmental Liability	253, O&M expense	(16,751)	(16,910)	(16,830)	1	0	1	Plant	0.00%	
FIN 48-Curr Fed Inc Tax: Perm	283, 410.1	(1,492,179)	(1,499,124)	(1,495,652)	1	0	1	Plant	0.00%	
FIN 48-Curr St Inc Tx-TX: Perm	283, 410.1	(349,649)	(349,649)	(349,649)	1	0	1	Plant	0.00%	
Liability Miscellaneous	131, 142, 232, 451	0	(6,137)	(3,068	1	0	1	Plant	0.00%	
Provision for Injuries and Damages - Suits Pending	228.3, 925	(1,235,383)	(1,310,383)	(1,272,883	1	1	1	Labor	0.00%	
Provision for Penalties Pending	426.3	(36,666)	(33,333)	(35,000	1	0	1	Plant	0.00%	
Acerd Qual Pen Post 158	131, 182.3, 228.3, 254, 926*	(85,598,000)	(60,640,000)	(73,119,000)	0	1	1	Labor	0.00%	
Accrd Postretire Med Post 158	143, 146, 186, 232, 234, 253, 254, 926*	(1,901,947)	0	(950,974	1	1	1	Labor	0.00%	
Accrued Nonqual Pension (SERP)	182.3, 232, 926*	(1,419,715)	(1,783,000)	(1,601,358)	) 1	1	1	Labor	0.00%	
Accrd Postemployment-FAS 112	232, 926*	(609,192)	(395,364)	(502,278)	) 1	1	1	Labor	0.00%	
Prepaids - VEBA Trust	0	1,994,437	1,038,358	1,516,397	0	1	1	Labor	0.00%	
AP - IBNR Medical Claims	0	(636,229)	(573,728)	(604,978)	) 1	1	1	Labor	0.00%	
AP - Unclaimed AP Checks	0	(117,885)	(208,707)	(163,296	) 1	0	1	Plant	0.00%	
	131, 142, 232, 234,									
AP - Unclaimed CRS Property	242 O&M expense	(254,360)	(222,455)	(238,408)	1	0	1	Plant	0.00%	
AP - Unclaimed UHC Checks	0	(2,491)	(1,501)	(1,996	1	0	1	Plant	0.00%	
AP - Non Union Incentive Plan	107, 184, 232, 920	(2,790,540)	(2,755,808)	(2,773,174)	1	1	1	Labor	0.00%	
AP - Executive PSP - Current	232, 253, 920	(273,331)	(354,507)	(313,919)	1	1	1	Labor	0.00%	
AP - Vacation Liability	0	(5,428,292)	(5,459,835)	(5,444,063)	1	1	1	Labor	0.00%	
AP - 401K - Co Match	0	(2,736,617)	(2,766,244)	(2,751,431	1	1	1	Labor	0.00%	
Freight -Accrual	0	(107.036)	(9,768)	(58,402)	1	1	1	Plant	0.00%	

Notes: A

s. 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

Table 26A

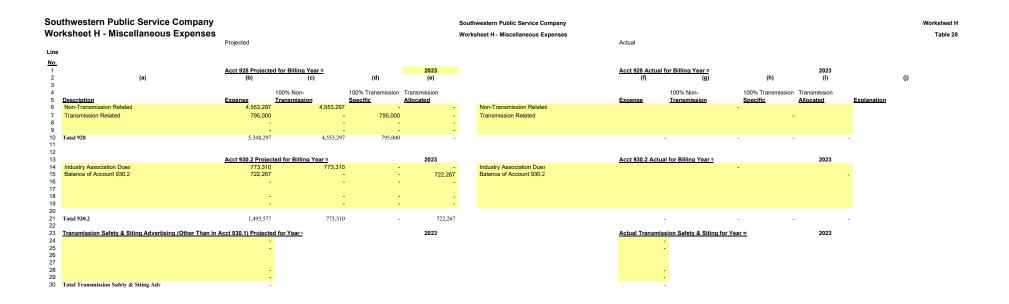
Southwestern Public Service Company Worksheet G - O&M Expenses and Wages and Salaries

	(a)	(b)	(c)	(d)	(e)			
ine No. /	FERC Account No.	Description	Projected Amount	FF1, Reference for Actual	Actual Amount			
	Account No.	•	Amount	for Actual	Amount			
1 2		TRANSMISSION EXPENSES OPERATION						
3	560	Supervision and Engineering	8,989,393	p. 320-323, ln 83, (b)				
4	561.0	Load Dispatching	0	p. 320-323, In 84, (b)				
5	561.1	Load Dispatching - Reliability	0	p. 320-323, In 85, (b)				
6	561.2	Load Dispatching - Monitor & Operate Transmission System	3,178,837	p. 320-323, In 86, (b)				
7 8	561.3 561.4	Load Dispatching - Transmission Service & Scheduling Scheduling, System Control & Dispatch Services	0 4,026,321	p. 320-323, ln 87, (b) p. 320-323, ln 88, (b)				
9	561.5	Reliability, Planning and Standards Development	148,944	p. 320-323, In 89, (b)				
10	561.6	Transmission Service Studies		p. 320-323, In 90, (b)				
11	561.7	Generation Interconnection Studies	273,658	p. 320-323, ln 91, (b)				
12	561.8	Reliability, Planning and Standards Development Services	1,316,657	p. 320-323, ln 92, (b)				
13 14	562 562.1	Station Expenses Energy Storage Equipment	1,517,397	p. 320-323, ln 93, (b)				
14	563	Overhead Line Expenses	1,040,970	p. 320-323, ln 93.1, (b) p. 320-323, ln 94, (b)				
16	564	Underground Line Expenses	0	p. 320-323, In 95, (b)				
17	565	Transmission of Electricity by Others	134,559,941	p. 320-323, In 96, (b)				
18	566	Miscellaneous Transmission Expenses	3,404,593	p. 320-323, ln 97, (b)				
19 20	567	Rents	1,694,669	p. 320-323, In 98, (b)	0			
20 21		Total Operation	160,151,382		U			
22		MAINTENANCE						
23	568	Supervision and Engineering	0	p. 320-323, In 101, (b)				
24	569	Structures	0	p. 320-323, In 102, (b)				
25	569.1	Computer Hardware	0	p. 320-323, In 103, (b)				
26 27	569.2 569.3	Computer Software Communication Equipment	0	p. 320-323, ln 104, (b) p. 320-323, ln 105, (b)				
28	569.4	Miscellaneous Regional Transmission Plant	0	p. 320-323, In 105, (b)				
29	570	Station Equipment	1,220,856	p. 320-323, In 107, (b)				
30	570.1	Energy Storage Equipment		p. 320-323, In 107.1, (b)				
31	571	Overhead Lines	854,995	p. 320-323, In 108, (b)				
32 33	572 573	Underground Lines Miscellaneous Transmission Plant	0	p. 320-323, ln 109, (b) p. 320-323, ln 110, (b)				
33 34	575	Total Maintenance	2.075.850	p. 320-323, iii 110, (b)	0			
35			2,010,000		0			
6		Total Transmission O&N	162,227,232		0			
17								
38		Less: All 561 Accounts	8,944,418		0			
39 40		Add Back: Account 561.6 - Transmission Service Studies Add Back: Account 561.7 - Generation Interconnection Studies	0 273,658		0			
40 41		Less: Account 565 - Transmission of Electricity by Others	134,559,941		0			
42		Transmission O&M Expense Adjustment (Note 1	(37,906)					
43								
44		Total Net Transmission Expense	18,958,625		0			
45								
46 47		ADMINISTRATIVE AND GENERAL OPERATION						
+/ 18	920	Administrative and General Salaries	43,265,875	p. 320-323, In 181, (b)				
19	921	Office Supplies and Expense	26,539,220	p. 320-323, In 182, (b)				
50	922	(Less) Administrative Expense Transferred	25,046,839	p. 320-323, In 183, (b)				
51	923	Outside Services Employed	7,937,551	p. 320-323, In 184, (b)				
52 53	924 925	Property Insurance	5,751,099	p. 320-323, In 185, (b)				
53 54	925	Injury and Damages Employee Pensions and Benefits	6,386,523 24,507,323	p. 320-323, ln 186, (b) p. 320-323, ln 187, (b)				
55	928	Regulatory Commission Expenses	5,348,297	p. 320-323, In 189, (b)				
56	929	(Less) Duplicate Charges-Cr.	1,252,056	p. 320-323, In 190, (b)				
57	930.1	General Advertising Expenses	1,907,804	p. 320-323, In 191, (b)				
58	930.2	Miscellaneous General Expenses	1,495,577	p. 320-323, ln 192, (b)				
59 50	931	Rents Total Operation	20,650,557 117,490,931	p. 320-323, ln 193, (b)	0			
51			117,450,551		0			
52		MAINTENANCE						
3	935	Maintenance of General Plant	872,906	p. 320-323, In 196, (b)				
64				000 000 F · · · F				
65 6		Less: Account 926 Retail Pension Tracker Less: Account 926 Retail Pension Tracker Amortization		. 320-323 Footnote Data				
57 57		Less: Account 926 Retail Pension Tracker Amortization Less: O&M Expenses (Note 1)	(1,128,431) p 74,210	o. 320-323 Footnote Data				
58		Less: Retail Advanced Grid A&G Costs (Note 2)	14,210					
69			963,526		0			
0			447 100 01 -					
1		TOTAL ADMINISTRATIVE AND GENERAL	117,400,311		0			
'2 '3	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3 '4	(4)	(6)	(c)	Projected	(0)	v)	(9)	(II) Actual
75			Direct	Payroll Billed	Total Projected		Direct	Payroll Bi
6		Wages and Salaries Allocator	Payroll	from Service Corp.	Amount		Payroll	from Service
77		Production	32,490,619	11,719,509	44,210,128	p. 354-355, In 20(b)		
'8 '9		Transmission Regional Market	6,286,692 27	7,415,709 615,752	13,702,401 615,779	p. 354-355, ln 21(b) p. 354-355, ln 22(b)		
79 30		Distribution	20,154,281	615,752 3,096,536	615,779 23,250,816	p. 354-355, in 22(b) p. 354-355, in 23(b)		
B1		Other	5,714,424	4,512,825		p. 354-355, In 24-26(b)		
B2								
		Total	64,646,044	27,360,331	92,006,375	-		0
33 34								

Worksheet G Table 27

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

0



# Southwestern Public Service Company Worksheet I - Depreciation and Amortization Expense

# Worksheet I Table 29

			Projected Year =	2023	
	(a)	(b)	(c)	(d)	(e)
1.5			Projected	Projected	Projected Total
Line	Description	Deference	Depreciation	Amortization	Depr. & Amort.
No.	Description	Reference	Expense	Expense	Expense
1	Steam Production		74,564,462	546,142	75,110,604
2	Other Production		73,684,174	0	73,684,174
		WsD.5, lns 58 + 59, col (k) and	,,		, ,
3	Adjustment to Production	WsD.5, lns 67 + 68, col (k)	0	0	0
4	Total Production		148,248,635	546,142	148,794,777
5					
6	Transmission		100,512,432	1,823,695	102,336,127
-	A 10 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	WsD.5, In 60, col (k) and WsD.5,			
7	Adjustment to Transmission Total Transmission	ln 69, col (k)	0 100,512,432	0 1,823,695	102,336,127
8 9	Total Transmission		100,512,432	1,023,095	102,330,127
10	Distribution		51,417,939	305,161	51,723,100
		WsD.5, In 61, col (k) and WsD.5,		000,101	0 1,1 20,100
11	Adjustment to Distribution	In 70, col (k)	(1,827,123)	0	(1,827,123)
12	Total Distribution		49,590,816	305,161	49,895,977
13					
14	General		33,003,775	735	33,004,511
45		WsD.5, In 62, col (k) and WsD.5,		(4.450.045)	(4, 450, 045)
15 16	Adjustment to General Total General	ln 71, col (k)	33,003,775	(1,452,015) (1,451,280)	(1,452,015) 31,552,496
17	Total General		33,003,775	(1,451,200)	51,552,490
18	Intangible - Computer Software			27,699,325	27,699,325
10	intaligible compatel contrate	WsD.5, In 63, col (k) and WsD.5,		21,000,020	21,000,020
19	Adjustment to Intangible	In 72, col (k)		(423,722)	(423,722)
20	Total Intangible		0	27,275,603	27,275,603
21					
22	Total		331,355,659	28,499,321	359,854,980
23					
			A . (	0000	
24			Actual Year =	2023	
25			Actual	Actual	Actual Total
25 26			Actual Depreciation	Actual Amortization	Depr. & Amort.
25			Actual	Actual	
25 26 27	Steam Production	FF1, p. 336-337, footnote	Actual Depreciation	Actual Amortization	Depr. & Amort.
25 26 27 28	Steam Production Other Production	FF1, p. 336-337, footnote	Actual Depreciation	Actual Amortization	Depr. & Amort. Expense
25 26 27 28 29 30	Other Production	FF1, p. 336-337, footnote WsD.5, lns 58 + 59, col (m) and	Actual Depreciation Expense	Actual Amortization Expense	Depr. & Amort. Expense 0 0
25 26 27 28 29 30	Other Production Adjustment to Production	FF1, p. 336-337, footnote	Actual Depreciation Expense	Actual Amortization Expense	Depr. & Amort. Expense 0 0
25 26 27 28 29 30 31 32	Other Production	FF1, p. 336-337, footnote WsD.5, lns 58 + 59, col (m) and	Actual Depreciation Expense	Actual Amortization Expense	Depr. & Amort. Expense 0 0
25 26 27 28 29 30 31 32 33	Other Production Adjustment to Production Total Production	FF1, p. 336-337, footnote WsD.5, lns 58 + 59, col (m) and WsD.5 lns 67 + 68, col (m)	Actual Depreciation Expense	Actual Amortization Expense	Depr. & Amort. Expense 0 0 0 0
25 26 27 28 29 30 31 32	Other Production Adjustment to Production	FF1, p. 336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p. 336-337, footnote	Actual Depreciation Expense	Actual Amortization Expense	Depr. & Amort. Expense 0 0
25 26 27 28 29 30 31 32 33 34	Other Production Adjustment to Production Total Production Transmission	FF1, p. 336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p. 336-337, footnote WsD.5, In 60, col (m) and	Actual Depreciation Expense	Actual Amortization Expense	Depr. & Amort. Expense 0 0 0 0
25 26 27 28 29 30 31 32 33	Other Production Adjustment to Production Total Production	FF1, p. 336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p. 336-337, footnote	Actual Depreciation Expense 0 0	Actual Amortization Expense 0 0	Depr. & Amort. Expense 0 0 0 0
25 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	Actual Depreciation Expense 0 0	Actual Amortization Expense 0 0	Depr. & Amort. Expense 0 0 0 0 0
25 26 27 28 29 30 31 32 33 34 35 36	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	Actual Depreciation Expense 0 0	Actual Amortization Expense 0 0	Depr. & Amort. Expense 0 0 0 0 0
25 26 27 28 29 30 31 32 33 34 35 36 37 38	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	Actual Depreciation Expense 0 0 0	Actual Amortization Expense 0 0 0	Depr. & Amort. Expense 0 0 0 0 0 0
25 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	Actual Depreciation Expense 0 0 0	Actual Amortization Expense 0 0 0 0	Depr. & Amort. Expense 0 0 0 0 0 0 0 0 0
25 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	Actual Depreciation Expense 0 0 0	Actual Amortization Expense 0 0 0	Depr. & Amort. Expense 0 0 0 0 0 0
25 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)	Actual Depreciation Expense 0 0 0	Actual Amortization Expense 0 0 0 0	Depr. & Amort. Expense 0 0 0 0 0 0 0 0 0
25 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 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	Actual Depreciation Expense 0 0 0	Actual Amortization Expense 0 0 0 0	Depr. & Amort. Expense 0 0 0 0 0 0 0 0 0
25 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 General	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)	Actual Depreciation Expense 0 0 0	Actual Amortization Expense 0 0 0 0	Depr. & Amort. Expense 0 0 0 0 0 0 0 0 0 0 0 0
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution	<ul> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, Ins 58 + 59, col (m) and</li> <li>WsD.5 Ins 67 + 68, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 60, col (m) and</li> <li>WsD.5, In 69, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 61, col (m) and</li> <li>WsD.5, In 70, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 62, col (m) and</li> </ul>	Actual Depreciation Expense 0 0 0 0 0 0	Actual Amortization Expense 0 0 0 0 0 0 0	Depr. & Amort. Expense 0 0 0 0 0 0 0 0 0
25 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 Total General	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) FF1, p. 336-337, footnote WsD.5, ln 62, col (m) and WsD.5, ln 71, col (m)	Actual Depreciation Expense 0 0 0 0 0 0 0	Actual 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
25 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 Adjustment to General	<ul> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, Ins 58 + 59, col (m) and</li> <li>WsD.5 Ins 67 + 68, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 60, col (m) and</li> <li>WsD.5, In 69, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 61, col (m) and</li> <li>WsD.5, In 62, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 62, col (m) and</li> <li>WsD.5, In 62, col (m) and</li> <li>WsD.5, In 71, col (m)</li> <li>FF1, p. 336-337, footnote</li> </ul>	Actual Depreciation Expense 0 0 0 0 0 0 0	Actual 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
25 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	<ul> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, Ins 58 + 59, col (m) and</li> <li>WsD.5 Ins 67 + 68, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 60, col (m) and</li> <li>WsD.5, In 69, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 61, col (m) and</li> <li>WsD.5, In 62, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 62, col (m) and</li> <li>WsD.5, In 71, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 63, col (m) and</li> </ul>	Actual Depreciation Expense 0 0 0 0 0 0 0	Actual Amortization Expense 0 0 0 0 0 0 0 0 0 0 0 0 0	Depr. & Amort.           Expense           0
25 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	<ul> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, Ins 58 + 59, col (m) and</li> <li>WsD.5 Ins 67 + 68, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 60, col (m) and</li> <li>WsD.5, In 69, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 61, col (m) and</li> <li>WsD.5, In 62, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 62, col (m) and</li> <li>WsD.5, In 62, col (m) and</li> <li>WsD.5, In 71, col (m)</li> <li>FF1, p. 336-337, footnote</li> </ul>	Actual Depreciation Expense 0 0 0 0 0 0 0 0 0 0	Actual Amortization Expense 0 0 0 0 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
25 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 Intangible - Computer Software	<ul> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, Ins 58 + 59, col (m) and</li> <li>WsD.5 Ins 67 + 68, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 60, col (m) and</li> <li>WsD.5, In 69, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 61, col (m) and</li> <li>WsD.5, In 62, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 62, col (m) and</li> <li>WsD.5, In 71, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 63, col (m) and</li> </ul>	Actual Depreciation Expense 0 0 0 0 0 0 0	Actual Amortization Expense 0 0 0 0 0 0 0 0 0 0 0 0 0	Depr. & Amort.           Expense           0
25 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	<ul> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, Ins 58 + 59, col (m) and</li> <li>WsD.5 Ins 67 + 68, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 60, col (m) and</li> <li>WsD.5, In 69, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 61, col (m) and</li> <li>WsD.5, In 62, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 62, col (m) and</li> <li>WsD.5, In 71, col (m)</li> <li>FF1, p. 336-337, footnote</li> <li>WsD.5, In 63, col (m) and</li> </ul>	Actual Depreciation Expense 0 0 0 0 0 0 0 0 0 0	Actual Amortization Expense 0 0 0 0 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 =	2023	
	(A)	(B)	(C)	(D)	
Line	( )	( )	Excluded from	Included in	
<u>No.</u>	<b>Description</b>	<u>Expense</u>	Rev Requirement	Rev Requirement	
1	LABOR RELATED:				
2	Payroll Taxes	9,183,992	-	9,183,992	
3		-	-	-	
4		-	-	-	
5	Subtotal Labor Related	9,183,992	-	9,183,992	
6 7	PLANT RELATED:				
8	Texas Property Tax		-	-	
9	New Mexico Property Tax		-	-	
10	Oklahoma Property Tax		-	-	
11	Kansas Property Tax		-	-	
12	Subtotal Plant Related - Property	85,248,000	-	85,248,000	
13					
14 15	OTHER: Texas Use	(33,722)		(33,722)	
16	Miscellaneous Use Tax	(33,722)		(33,722)	
17	FRANCHISE & GROSS RECEIPTS:				
18	Texas Gross Receipts	6,637,890	6,637,890	-	
19	New Mexico Franchise	-		-	
20	Oklahoma Franchise	20,000		20,000	
21	Kansas Franchise	-	0.500.404	-	
22	City Franchise Fees	9,592,434	9,592,434	-	
23 24	Subtotal Franchise & Gross Receipts	16,250,324	16,230,324	(13,722)	
25		10,200,024	10,200,024	(10,722)	
26	Total Taxes Other Than Income	110,648,594	16,230,324	94,418,270	
27					
28		-			
29					
30 31	Investment Tax Credit Amortized	-		-	
31					
32		Actual for Billing	n Yoar =	2023	
32 33	(A)	Actual for Billing (B)	-	2023 (D)	(E)
32 33 34	(A)	Actual for Billing (B) FF1	g Year = (C)	2023 (D) Excluded from	(E) Included in
33	(A) <u>Description</u>	(B)	-	(D)	
33 34 35 36	Description	(B) FF1	(C)	(D) Excluded from	Included in
33 34 35 36 37	Description	(B) FF1 <u>Reference</u>	(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	Description	(B) FF1 <u>Reference</u> 262-263.	(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	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 1.1	(C) <u>Expense</u>	(D) Excluded from	Included in
<ul> <li>33</li> <li>34</li> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40</li> <li>41</li> <li>42</li> <li>43</li> <li>44</li> </ul>	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1	(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: Texas Property Tax New Mexico Property Tax	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1	(C) <u>Expense</u>	(D) Excluded from	Included in
<ul> <li>33</li> <li>34</li> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40</li> <li>41</li> <li>42</li> <li>43</li> <li>44</li> <li>45</li> </ul>	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1	(C) <u>Expense</u>	(D) Excluded from	Included in
<ul> <li>33</li> <li>34</li> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40</li> <li>41</li> <li>42</li> <li>43</li> <li>44</li> <li>45</li> <li>46</li> <li>47</li> <li>48</li> </ul>	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 Coklahoma 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 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 1.1 262-263.14.15.1 262-263.19.20.1 262-263.28.29.1	(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 50 51	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	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1	(C) <u>Expense</u>	(D) Excluded from	Included in
<ul> <li>33</li> <li>34</li> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40</li> <li>41</li> <li>42</li> <li>43</li> <li>44</li> <li>45</li> <li>46</li> <li>47</li> <li>48</li> <li>49</li> <li>50</li> <li>51</li> <li>52</li> </ul>	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	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.28.29.1	(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	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	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1	(C) <u>Expense</u>	(D) Excluded from	Included in
<ul> <li>33</li> <li>34</li> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40</li> <li>41</li> <li>42</li> <li>43</li> <li>44</li> <li>45</li> <li>46</li> <li>47</li> <li>48</li> <li>49</li> <li>50</li> <li>51</li> <li>52</li> </ul>	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 <u>Reference</u> 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 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 <u>Reference</u> 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
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 9\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 57\\ \end{array}$	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 Kansas Franchise Kan	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) <u>Expense</u>	(D) Excluded from	Included in
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 950\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\end{array}$	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	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.14.25.1 262-263.28.29.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1	(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 Coklahoma Franchise Coklahoma Franchise Coklahoma Franchise Coklahoma Franchise Coklahoma Franchise Coklahoma Franchise City Franchise Fees	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) <u>Expense</u>	(D) Excluded from	Included in
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 9\\ 501\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 9\\ 60\\ \end{array}$	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 Kansas Franchise Kan	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) <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 Coklahoma Franchise Coklahoma Franchise Coklahoma Franchise Coklahoma Franchise Coklahoma Franchise Coklahoma Franchise City Franchise Fees	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) <u>Expense</u>	(D) Excluded from	Included in
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 54\\ 55\\ 56\\ 57\\ 58\\ 90\\ 61\\ \end{array}$	Description         LABOR RELATED:         Payroll Taxes         Subtotal Labor Related         PLANT RELATED:         Texas Property Tax         New Mexico Property Tax         Oklahoma Property Tax         Subtotal Plant Related - Property         OTHER:         Texas Gross Receipts         Rexa Gross Receipts         New Mexico Franchise         Oklahoma Franchise         City Franchise Fees         Subtotal Franchise & Gross Receipts	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) <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         Subtotal Plant Related - Property         OTHER:         Texas Gross Receipts         Rexa Gross Receipts         New Mexico Franchise         Oklahoma Franchise         City Franchise Fees         Subtotal Franchise & Gross Receipts	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) <u>Expense</u>	(D) Excluded from	Included in
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 9\\ 51\\ 52\\ 53\\ 54\\ 55\\ 57\\ 58\\ 90\\ 61\\ 23\\ 63\\ \end{array}$	Description         LABOR RELATED:         Payroll Taxes         Subtotal Labor Related         PLANT RELATED:         Texas Property Tax         New Mexico Property Tax         Oklahoma Property Tax         Subtotal Plant Related - Property         OTHER:         Texas Gross Receipts         New Mexico Franchise         Oklahoma Property Tax         Other:         Texas Use         Miscellaneous Use Tax         FRANCHISE & GROSS RECEIPTS:         Texas Gross Receipts         New Mexico Franchise         Oklahoma Franchise         City Franchise Fees         Subtotal Franchise & Gross Receipts         Total Taxes Other Than Income	(B) FF1 <u>Reference</u> 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>(g)</u>	(h) PROJECTED B		<u>(i)</u>	<u>(k)</u>	<u>(1)</u>	<u>(m)</u>	<u>(n)</u>	<u>(o)</u>
2	Common Equity - Projected														13 Month
3 4	Proprietary Capital	<u>1/1/2023</u> 3,834,391,995	<u>1/31/2023</u> 3,856,974,068	<u>2/28/2023</u> 3,868,579,971	3/31/2023 3,835,428,309	<u>4/30/2023</u> 3,847,624,080	5/31/2023 3,863,564,797	6/30/2023 3,836,582,247	7/31/2023 3,922,985,273	<u>8/31/2023</u> 3,973,343,638	<u>9/30/2023</u> 3,953,383,700	<u>10/31/2023</u> 3,974,478,972	<u>11/30/2023</u> 3,995,628,793	<u>12/31/2023</u> 3,954,608,761	Average Balance 3,901,351,893
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	(1,203,000)	(1,199,000)	(1,195,000)	(1,191,000)	(1,187,000)	(1,183,000)	(1,179,000)	(1,175,000)	(1,170,000)	(1,166,000)	(1,162,000)	(1,158,000)	(1,154,000)	(1,178,615)
8 9	Common Equity Balances (In 4 - In 5 - In 6 - In 7)	3,835,594,995	3,858,173,068	3,869,774,971	3,836,619,309	3,848,811,080	3,864,747,797	3,837,761,247	3,924,160,273	3,974,513,638	3,954,549,700	3,975,640,972	3,996,786,793	3,955,762,761	3,902,530,508
10 11	Long Term Debt - Projected							PROJECTED B	ALANCES						
12 13	Bonds	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000	3,100,000,000	3,100,000,000	3,100,000,000	3,100,000,000	3,100,000,000	3,038,461,538
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)	3,250,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,250,000,000	3,350,000,000	3,350,000,000	3,350,000,000	3,350,000,000	3,350,000,000	3,288,461,538
18 19		.,	., .,,	.,,,	-, -,-,-,-		-,,,,	ACTUAL BA							-, -, -, -, -,
20	Common Equity - Actual	Actual						Actual	Actual					Actual	13 Month
21 22	Proprietary Capital	<u>1/1/2023</u>	<u>1/31/2023</u>	<u>2/28/2023</u>	<u>3/31/2023</u>	<u>4/30/2023</u>	<u>5/31/2023</u>	<u>6/30/2023</u>	7/31/2023	<u>8/31/2023</u>	<u>9/30/2023</u>	<u>10/31/2023</u>	<u>11/30/2023</u>	<u>12/31/2023</u>	Average Balance 0
23 24	Less Preferred Stock Less Acct 216.1 Unapprop. Undist. Sub. Earnings														0
25	Less Acct 219.1-Accum Other Compre. Income														0
26 27	Common Equity Bal (In 22 - In 23 - In 24 - In 25)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 29								ACTUAL BA	LANCES						
30 31	Long Term Debt - Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
32 33	Bonds Less Reacquired Bonds														0
34	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	0
37 38	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>	<u>(i)</u>						
39 40	Cost of Debt - Annual Interest Expense			Projected 2023			FF1, Reference for Actual	Actual/forecast 2023							
41 42	Interest on Long Term Debt			135,277,245			p. 114-117, ln 62 (c)								
43 44	Less: Financial Hedge Gain/Expense and Interest Rate Plus: Allowed Hedge and Interest Rate Derivative Reco			63,181 63,181			p , oz (o)								
45	Amortization of Debt Discount and Expense	wery (in 07)		2,385,737			p. 114-117, ln 63 (c)								
46 47	Amortization of Loss on Reacquired Debt Less: Interest on Long Term Credit Facility			841,559 0			p. 114-117, ln 64 (c) p. 256-257 (m)								
48 49	Less: Amort of Premium on Debt Less: Amort of Gain on Reacquired Debt			350,296 0			p. 114-117, ln 65 (c) p. 114-117, ln 66 (c)								
50 51	Total Interest Expense (In 42 - In 43 + In 44 + In 45 +	ln 46 - In 47 - In 4	.8 - In 49)	138,154,245				0							
52 53	Average Cost of Debt			4.20%	in 51 / In 17, col	o)	ļ	0.00%	(in 51 / in 36, col o	0)					
54 55	Preferred Stock Cost		-												
56 57	Dividends on Preferred Stock Average Cost of Preferred Stock			0	In 56 / In 5 , col o		p. 118-119, ln 29 (c)	0	(In 56 / In 23 , col	0)					
58	•				111 56 / 111 5 , COI C	)		0.00 %	(11 56 / 11 25 , COI	0)					
59 60	Financial Hedge Amortization and Interest Rate Deri Series due 2033 6% Financial Hedge	ivative (Enter Gai	ns as a Negative N	lumber) 63,181											
61 62	Series E due 2016 5.6% Financial Hedge Total Hedge Amortization and Interest Rate Derivative			0 63,181				0							
63	-							0							
64 65	Total Average Capital Balance (In 9 + In 17) Financial Hedge Recovery Limit - 7.5 Basis Points of To	otal Capital		7,190,992,046 0.00075				0 0.00075							
66 67	Limit of Recoverable Amount Recoverable Hedge Amortization & Interest Rate Derivation	ve (Lesser of In 62 of	or in 66)	5,393,244 63,181				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 01/01/23

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

# II. Development of **Actual** Composite State Income Tax Rate for Billing Period Beginning 01/01/23

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

Worksheet	M
Table	33

	Projected for Billing Year =		2023		(Note 1)														
			(a)		(b)	(c)		(d)	(e)	(f)		(g)		(h)		(i)		(j)	
						Last Actual			Radial Line R	eclassifica	ation				ATF	RR - TP Allocato	or Adj		
						Net Plant			Month/Year			Prorate				Prorate		Gross	
						Carrying Charge		Revenue	In Service			Revenue		True-Up		Gross		Plant	
Line						(Input)	F	Requirement	of Reclass	Prorate	F	Requirement	A	.djustment		Plant		Adjustment	.t
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	(f)/12 * Col (a)	Col	(i) - Col (a)	
1	Radial Line Direct Assignment (Workshe	et O)																	
2	Bailey County	\$	398	\$	342	12.03%		41			\$	41	\$	-	\$	398	\$		-
3	Big Country	\$	2,315,315		1,423,098	12.03%		171,199			\$	171,199		-	\$	2,315,315			-
4	CVEC	\$	2,166,360		1,807,702	12.03%		217,467			\$	217,467		-	\$	2,166,360			-
5	Deaf Smith	\$	1,881,068		1,415,211	12.03%		170,250		12		170,250		-	\$	1,881,068			-
6	Farmers	\$	20,608		17,832	12.03%		2,145			\$	2,145		-	\$	20,608			-
7	Green Belt	\$		\$	1,849,987	12.03%		222,553			\$	222,553		-	\$	2,059,237			-
8	Lamb County	\$	2,235		1,892	12.03%		228			\$		\$	-	\$	2,235			-
9	Lighthouse	\$	351,252		303,135	12.03%		36,467			\$		\$	-	\$	351,252			-
10	LPL	\$		\$	887,481	12.03%		106,764			\$		\$	-	\$	953,571			-
11	Lyntegar	\$		\$	1,750,931	12.03%		210,637			\$	210,637	\$	-	\$	2,437,034			-
12	Rita Blanca	\$		\$	719	12.03%		87			\$	87	\$	-	\$	1,357			-
13	South Plains	\$	43,790		34,033	12.03%		4,094			\$	4,094	\$	-	\$	43,790			-
14	Tri County	\$	1,606	\$	1,055	12.03%	\$	127		12	\$	127	\$	-	\$	1,606	\$		-
15																			
16	Wholesale Network to Radial																		
17	DATE OF DESIGN																		
18 19	Retail Network to Radial																		
20	Wholesale Radial to Network																		
20	Wholesale Radial to Network																		
22	Retail Radial to Network																		
22																			
23				_															
24	Total Plant Direct Assigned	\$	12.233.831	¢	9,493,418		\$	1,142,059			\$	1,142,059	¢	-	\$	12.233.831	¢		
25	Total Flant Direct Assigned	φ	12,200,001	φ	9,493,410		ф	1,142,059			φ	1,142,059	φ	-	φ	12,233,031	φ		-

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

# Southwestern Public Service Company Worksheet N - Meter Investment

Proje	cted (1) for Billir	ng Year =	2023		verage lacement		Total	Allocated		Average Allocated	No. of		Total
Line		Number of			ost per	F	Replacement	Meter		Meter	Delivery		Meter
<u>No.</u>	Meter Type	Meters		М	eter (2)		<u>Cost</u>	Investment		Investment	Points	Ir	<u>nvestment</u>
1	SC	384,496		\$	160	\$	61,519,360	\$ 40,728,496		106			
2	TR	8,334		\$	2,599	\$	21,660,066	\$ 14,339,907		1721			
3	TR-IDR	1,928		\$	11,972	\$	23,082,016	\$ 15,281,300		7926	218	\$	1,727,868
4	Total	394,758				\$	106,261,442	\$ 70,349,704	(3)				
5	Gross Plant Car	rying Charge (4	)										10.23%
6	Revenue Requi	rement										\$	176,761

(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 Gross Plant \$	Total Radial Net Plant \$	Wholesale Radia	Wholesale Radia Net Plant \$	Retail Radial	Retail Radial		Declare?
No.	Projected for Billing Year = 2023 (Note 1	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer	Reclass?
	In Service Prior to October 1, 2005								
1		\$ 398	\$ 342	\$ 398	\$ 342		Baile	ey County	
2		\$ 2,315,315		\$ 2.315.315				Country	
3		\$ 2,060,724					CVE		
4		\$ 103,777			\$ 86,592		CVE		
5		\$ 1.858					CVE		
6		\$ 260,384						f Smith	
7		\$ 223,481						f Smith	
8		\$ 50,223			\$ 37,984			f Smith	
9		\$ 572.398						f Smith	
10		\$ 353,753						f Smith	
11		\$ 1,094			\$ 851			f Smith	
12		\$ 299,926						f Smith	
13		\$ 68.610						f Smith	
14		\$ 43,205			\$ 39,790			f Smith	
15		\$ 318			\$ 292			f Smith	
16		\$ 451			\$ 416			f Smith	
17		\$ 5.517	\$ 5,339	\$ 5,517	\$ 5,339		Deat	f Smith	
18		\$ 73			\$ 72			f Smith	
19		\$ 1,635	\$ 1,482	\$ 1,635	\$ 1,482		Deat	f Smith	
20	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$ 1,589	\$ 1,375	\$ 1,589	\$ 1,375		Fam	ners	
21	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)	\$ 19,018	\$ 16,457	\$ 19,018	\$ 16,457		Fam	ners	
22	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$ 2,059,237	\$ 1,849,987	\$ 2,059,237	\$ 1,849,987		Gree	en Belt	
23	Elec Tran-Line OH-TX-115KV-Plant X Sta-Lamton Intg (T-28)	\$ 743	\$ 630	\$ 743	\$ 630		Lam	b County	
24	Elec Tran-Line OH-TX-115KV-Sundown Int Tap North Ckt	\$ 1,492	\$ 1,262	\$ 1,492	\$ 1,262		Lam	b County	
25		\$ 329,309	\$ 284,198		\$ 284,198		Light	thouse	
26		\$ 21,943						thouse	
27		\$ 33,029					LPL		
28		\$ 149,912			\$ 138,956		LPL		
29		\$ 222,975					LPL		
30		\$ 14,537					LPL		
31		\$ 531,872					LPL		
32		\$ 1,248					LPL		
33		\$ 405,933					Lynt		
34		\$ 8,513					Lynt		
35		\$ 573,499 \$ 1.031,778			\$ 406,697		Lynt		
36 37		\$ 1,031,778 \$ 130,151			\$ 731,685 \$ 112,639		Lynt		
38		\$ 243.317					Lynt		
39		\$ 38,388					Lynt Lynt		
40		\$ 1.411					Lynt		
40					\$ 1,225		Lynt		
41		\$ 894			\$ 645		Lynt		
43		\$ 2,157			\$ 1,556		Lynt		
44		\$ 942			\$ 566		Lynt		
45		\$ 1.357			\$ 719			Blanca	
46		\$ 32,625						th Plains	
47		\$ 1.728						th Plains	
48		\$ 2.226			\$ 1.747			th Plains	
49		\$ 7,211						th Plains	
50		\$ 1,606						County	
51		\$ 761,437				\$ 761,437 \$	582,627 SPS		
52		\$ 629,760	\$ 514,498			\$ 629,760 \$	514,498 SPS		
53		\$ 195,509				\$ 195,509 \$	159,725 SPS		
54		\$ 638,969				\$ 638,969 \$			
55		\$ 1,487,820	\$ 1,215,510			\$ 1,487,820 \$	1,215,510 SPS		
56	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 319,035	\$ 260,643			\$ 319,035 \$	260,643 SPS		
57		\$ 710,614				\$ 710,614 \$	580,553 SPS		
58		\$ 503,988				\$ 503,988 \$			
59	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 20,421	\$ 12,228			\$ 20,421 \$	12,228 SPS		
Sout	hwestern Public Service Company							Wo	orksheet O

Worksheet O - Radial Line Investment

Wholesale Radia Wholesale Radia Line Total Radial Total Radial Retail Radial Retail Radial Radial Line / Asset Location Customer Reclass? <u>No.</u> Gross Plant \$ Net Plant \$ Gross Plant \$ Net Plant \$ Gross Plant \$ Net Plant \$ 46,512 23,501 225,991 119,801 473,071 19,776 37,410 53,800 27,852 14,073 179,849 27,872 271,406 2,236 2,236 2,236 2,2396 3,392 10,537 314 49,659 10,537 314 2,386 339 52,161 1,349 509 147,971 9,248 44,493 3,402,861 44,193 3,402,861 44,193 1,2169 2,516 2,169 2,516 2,169 2,516 2,169 2,516 2,169 2,516 2,169 2,516 2,169 2,516 2,169 2,516 2,169 2,516 2,169 2,516 2,169 2,516 2,169 2,516 2,169 2,516 2,169 2,516 2,169 2,516 2,169 2,516 2,169 2,516 2,169 2,169 2,169 2,169 2,169 2,176 2,176 2,176 2,176 2,177 2,177 2,177 2,177 2,177 2,177 2,177 2,177 2,177 2,177 2,177 2,177 2,177 2,177 2,177 2,177 2,167 2,1777 2,1777 2,1777 2,1777 2,1777 2 
 46.612
 \$

 23.501
 \$

 225.911
 \$

 723.717
 \$

 73.717
 \$

 37.410
 \$

 53.800
 \$

 119.767
 \$

 5.390
 \$

 5.473
 \$

 5.473
 \$

 5.486
 \$

 642
 \$

 98.947
 \$

 8100
 \$

 8101
 \$

 51.7724
 \$

 51.773
 \$

 51.177
 \$

 3.340.611
 \$

 51.177
 \$

 51.177
 \$

 51.177
 \$

 51.177
 \$

 51.177
 \$

 2.2625
 \$

 2.2625
 \$

 2.262
 \$

 2.262
 \$

 2.262
 \$

 2.262
 \$
 27.852 SPS 14.073 SPS 179.849 SPS 27.872 SPS 271.406 SPS 22.3497 SPS 33.792 SPS 33.792 SPS 3.391 SPS 49.659 SPS 3.145 SPS 3.391 SPS 3.391 SPS 3.393 SPS 5.2161 SPS 1.349 SPS 5.2161 SPS 1.349 SPS 3.402.861 SPS 44.193 SPS 84.9661 SPS 1.041 SPS 2.166 SPS 2.165 SPS 2.465 SPS 2.465 SPS 3.402.861 SPS 3 60 61 62 63 64 65 66 67 68 69 70 72 73 74 75 77 78 80 81 82 83 84 85 86 88 88 88 \$ S ŝ š 23,501 \$ 225,991 \$ 119,801 \$ 473,071 \$ 19,776 \$ 37,410 \$ 53,800 \$ 119,776 \$ 32,473 \$ 5,399 \$ 79,062 \$ 846 \$ 642 \$ 642 \$ 642 \$ 98,947 \$ 2,560 \$ 810 \$ 280,666 \$ 280,666 \$ \$ \$ \$ \* 

Table 35

90 ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	¢	177 \$	150	٩	177 \$	150 SPS	
	÷						
91 ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$	28,463 \$		\$	28,463 \$		
92 Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell City (T-26)	\$	4,580 \$	2,799	\$	4,580 \$	2,799 SPS	
93 Elec Tran-Line OH-NM-115KV-Cochran Sw Sta-Monument Sub	\$	6,198 \$	5,213	\$	6,198 \$	5,213 SPS	
94 Elec Tran-Line OH-NM-115KV-Norris St Tap	\$	5,642,185 \$	2,834,601	\$	5,642,185 \$	2,834,601 SPS	
95 Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$	106 \$	97	\$	106 \$	97 SPS	
96 Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$	45,091 \$	41,242	\$	45,091 \$	41,242 SPS	
97 Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$	707 \$	588	\$	707 \$	588 SPS	
98 Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$	186 \$	155	\$	186 \$	155 SPS	
99 Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Higg Sub (T-98)	\$	1,681 \$	1,552	\$	1,681 \$	1,552 SPS	
100 Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$	206 \$	186	\$	206 \$	186 SPS	
101 Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$	430 \$	389	\$	430 \$	389 SPS	
102 Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$	67,974 \$	61,567	\$	67,974 \$	61,567 SPS	
103 Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$	138,084 \$	124,770	\$	138,084 \$	124,770 SPS	
Southwestern Public Service Company							Worksheet O
Worksheet O - Radial Line Investment							Table 35

Line <u>No.</u>	Radial Line / Asset Location Projected for Billing Year = 2023 (Note 1	Total Radial Gross Plant \$	Total Radial <u>Net Plant \$</u>	Wholesale Radia Gross Plant \$	Wholesale Radia <u>Net Plant \$</u>	Retail Radial Gross Plant \$	Retail Radial <u>Net Plant \$</u>	Customer	Reclass?
	In Service Prior to October 1, 2005								
104	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 4,218	\$ 3,811			\$ 4,218	\$ 3,811 SP	PS	
105		\$ 62,160	\$ 56,167			\$ 62,160	\$ 56,167 SP	PS	
106	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-Livingston Ridge Sub (U-08)	\$ 423,065	\$ 399,147			\$ 423,065	\$ 399,147 SF	PS	
107	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 468,088	\$ 433,945			\$ 468,088	\$ 433,945 SF	PS	
108	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 458,686	\$ 425,229			\$ 458,686	\$ 425,229 SF	PS	
109	Elec Tran-Line OH-NM-115KV-LYNC-MADX-115-01 (U-38)	\$ 358	\$ 354			\$ 358	\$ 354 SP	PS	
110	Elec Tran-Line OH-NM-115KV-LYNC-QUDA-115-01 (U-39)	\$ 29,364	\$ 29,049			\$ 29,364	\$ 29,049 SF	PS	
111	Elec Tran-Line OH-NM-115KV-LYNC-QUDA-115-01 (U-39)	\$ 422	\$ 418			\$ 422	\$ 418 SF	PS	
112	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Roswell Int	\$ 2,303	\$ 1,619			\$ 2,303	\$ 1,619 SF	PS	
113			\$ 530			\$ 864	\$ 530 SP	PS	
114	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 307,691	\$ 286,972			\$ 307,691	\$ 286,972 SF	PS	
115	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 3,573	\$ 3,333			\$ 3,573	\$ 3,333 SF	PS	
116	Elec Tran-Line OH-NM-115KV-Whitten Sub-Oil Center Sub (W-27)	\$ 1,183	\$ 988			\$ 1,183	\$ 988 SF	PS	
117			\$ 1,420				\$ 1,420 SF		
118	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$ 53,782	\$ 46,472			\$ 53,782	\$ 46,472 SP	PS	
119	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)		\$ 1,519				\$ 1,519 SF		
			\$ 201				\$ 201 SF		
			\$-				\$ - SF		
122	Elec Tran-Line OH-NM-115KV-Pecos Intg-North Canal Sub (W-61)	\$ 379,113	\$ 288,289			\$ 379,113	\$ 288,289 SF	PS	
123	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-62)	\$ 226,156	\$ 203,619			\$ 226,156	\$ 203,619 SF		
124	Elec Tran-Line OH-NM-115KV-FEC Intg-Pleasant Hill Sub (W-64)	\$ 318,141	\$ 271,801			\$ 318,141	\$ 271,801 SF	PS	
125			\$ 119,448				\$ 119,448 SF		
126		\$ 42,771	\$ 39,297			\$ 42,771			
127	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)	\$ 631,300	\$ 580,024			\$ 631,300	\$ 580,024 SP	PS	
128		\$ 1,311				\$ 1,311	\$ 1,205 SF	PS	
129	Elec Tran-Line OH-NM-115KV-Quahada Sub-PCA Sub (W-76)	\$ 118,128	\$ 107,840			\$ 118,128	\$ 107,840 SF	PS	
130			\$ 1,770,982				\$ 1,770,982 SF	PS	
131		\$ 469,677				\$ 469,677			
132		\$ 1,290,575				\$ 1,290,575			
133	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 441,383	\$ 374,286			\$ 441,383	\$ 374,286 SF	PS	
134			\$ 133,719			\$ 157,691			
		\$ 1,417,331				\$ 1,417,331			
136		\$ 219,778				\$ 219,778			
137		\$ 1,381,585				\$ 1,381,585			
138		\$ 726,971					\$ 633,627 SP		
139			\$ 337,761				\$ 337,761 SF		
140		\$ 2,006					\$ 919 SF		
141		\$ 2,255,407				\$ 2,255,407			
142			\$ 743				\$ 743 SF		
143			\$ 504,611				\$ 504,611 SF		
			s -				\$ - SF		
145		\$ 1,048,012				\$ 1,048,012			
146		\$ 434,504					\$ 339,418 SF		
147		\$ 177,014					\$ 138,277 SF		
148		\$ 76,258					\$ 63,527 SF		
149			\$ 433,528			\$ 520,406			
150		\$ 237,732				\$ 237,732			
151		\$ 515,154				\$ 515,154			
		\$ 438,755				\$ 438,755			
		\$ 159,649				\$ 159,649			
		\$ 958				\$ 958			
		\$ 207,703				\$ 207,703			
156		\$ 826,901					\$ 666,909 SP		
		\$ 191,898				\$ 191,898			
158		\$ 1,074,995				\$ 1,074,995			
159		\$ 3,668,316				\$ 3,668,316			
160		\$ 271,183				\$ 271,183			
161		\$ 99,167				\$ 99,167			
		\$ 168,703	\$ 138,371			\$ 168,703	\$ 138,371 SP		
	western Public Service Company							Wo	rksheet O
Work	sheet O - Radial Line Investment								Table 35

Line		Total Radial	т	otal Radial	Wholesale Radia	Wholesale Radia	Re	tail Radial	Retail Radia			
No.	Radial Line / Asset Location	Gross Plant \$	1	Net Plant \$	Gross Plant \$	Net Plant \$	Gro	oss Plant \$	Net Plant \$	<u>c</u>	Customer	Reclass?
	Projected for Billing Year = 2023 (Note 1											
	In Service Prior to October 1, 2005											
163	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 982	\$	805			\$	982	\$ 8	05 SPS		
164	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 80,364	\$	65,915			\$	80,364	\$ 65,9	15 SPS		
165	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 215	\$	176			\$	215	\$ 1	6 SPS		
166	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 74,229	\$	60,883			\$	74,229	\$ 60,8	33 SPS		
167	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 1,380	\$	1,132			\$	1,380	\$ 1,1	32 SPS		
168	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 197,536	\$	162,020			\$	197,536	\$ 162,0	20 SPS		
169	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 828	\$	679			\$	828	\$ 6	9 SPS		
170	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 1,148,895	\$	1,008,928			\$	1,148,895	\$ 1,008,9	28 SPS		
171	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 827,097	\$	726,334			\$	827,097	\$ 726,3	34 SPS		
172	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	\$ 102,353	\$	89,884			\$	102,353	\$ 89,8	34 SPS		
173	Elec Tran-Line OH-TX- 69KV-Northwest Intg-Hastings (Z-34)	\$ 152,190	\$	150,688			\$	152,190	\$ 150,6	38 SPS		
174	Elec Tran-Line UG-TX- 69KV-Lawrence Park Sub-Soncy Sub	\$ 481,332	\$	126,858			\$	481,332	\$ 126,8	58 SPS		
175	Elec Tran-Line OH-TX- 69KV-Structure #465-Bailey Co Sub (TX Portion) (Z-50)	\$ 50,895	\$	47,926			\$	50,895	\$ 47,9	26 SPS		
176	Elec Tran-Line OH-TX- 69KV-Lubbock East Int-Garza Post	\$ 1,380,926	\$	1,060,047			\$	1,380,926	\$ 1,060,0	47 SPS		
177	Elec Tran-Line OH-TX- 69KV-Lynn Co Intg-Graham Intg (Z-61)	\$ 42,666	\$	38,198			\$	42,666	\$ 38,1	98 SPS		
178	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	\$ 609,107	\$	501,655			\$	609,107	\$ 501,6	55 SPS		
179	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	\$ 3,143,912	\$	2,589,299			\$	3,143,912	\$ 2,589,2	99 SPS		
180	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 3,886,043	\$	2,657,889			\$	3,886,043	\$ 2,657,8	39 SPS		
181	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 26,213	\$	17,929			\$	26,213	\$ 17,9	29 SPS		
182	Elec Tran-Line OH-TX- 69KV-Gaines Co Int-Legacy Sub (Z-80)	\$ 134,212	\$	108,528			\$	134,212	\$ 108,5	28 SPS		
183	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Cox Intg (Z-83)	\$ 179,990	\$	151,353			\$	179,990	\$ 151,3	53 SPS		
184	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$ 156,290	\$	135,261			\$	156,290	\$ 135,2	51 SPS		

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185 Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 515,778 \$	452,890	\$	515,778	\$ 452,890 SPS	
186 Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 4,338 \$	3,809	S	4,338	\$ 3,809 SPS	
187 Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ 14,702 \$	12,909	S	14,702	\$ 12,909 SPS	
188 Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$ 317,583 \$	256,732	S	317,583	\$ 256,732 SPS	
189 Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$ 1,145 \$	926	s	1,145	\$ 926 SPS	
190 Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Terry Co Int	\$ 2,490 \$	1,294	s	2,490	\$ 1,294 SPS	
191 Elec Tran-Line OH-TX-115KV-Sunset Sub-Puckett West Sub (T-37)	\$ 136,016 \$	111,737	s	136,016	\$ 111,737 SPS	
192 Elec Tran-Line OH-TX-115KV-Pringle-Phillips Cogen (T-49)	\$ 9,330 \$	8,450	s	9,330	\$ 8,450 SPS	
193 Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	\$ 766 \$	490	s	766	\$ 490 SPS	
194 Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$ 2,247 \$	2,195	s	2,247	\$ 2,195 SPS	
195 Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$ 361 \$	353	S	361	\$ 353 SPS	
196 Elec Tran-Line OH-TX-115KV-Hereford Sub-Cargill Sub (T-58)	\$ 547 \$	485	S	547	\$ 485 SPS	
197 Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$ 1,553 \$	1,408	S	1,553	\$ 1,408 SPS	
198 Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$ 1,264,726 \$	695,585	S	1,264,726	\$ 695,585 SPS	
199 Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$ 1,040,990 \$	572,533	S	1,040,990	\$ 572,533 SPS	
200 Elec Tran-Line OH-TX-115KV-Randall Co Int-Happy Int	\$ 3,777 \$	3,038	\$	3,777	\$ 3,038 SPS	
201 Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$ 1,017 \$	926	\$	1,017	\$ 926 SPS	
202 Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$ 28,238 \$	25,736	S	28,238	\$ 25,736 SPS	
203 Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap	\$ 633,869 \$	407,538	S	633,869	\$ 407,538 SPS	
204 Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst (T-89)	\$ 2,226 \$	1,871	S	2,226	\$ 1,871 SPS	
205 Elec Tran-Line OH-TX-115KV-Russell Pool Substation-Higg Substation (T-91)	\$ (6,496) \$	(3,753)	S	(6,496)	\$ (3,753) SPS	
206 El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 73,484 \$	71,968	S	73,484	\$ 71,968 SPS	
207 EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 58,321 \$	57,117	S	58,321	\$ 57,117 SPS	
208 EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 15,552 \$	15,231	S	15,552	\$ 15,231 SPS	
209 EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 183,515 \$	179,730	S	183,515	\$ 179,730 SPS	
Southwestern Public Service Company						Worksheet O

Southwestern Public Service Company Worksheet O - Radial Line Investment

Worksheet O Table 35

Line No.	Radial Line / Asset Location	Total Radia Gross Plant		Total Radial Net Plant \$	Wholesale Radia Gross Plant \$	Wholesale Radia Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
140.	Projected for Billing Year = 2023 (Note 1)	0103311411	-	<u>Het i lant a</u>	01033114111.9	Het Flant \$	01033114111.4	<u>Net i lant y</u>	oustomer	Reclassi
	In Service Prior to October 1, 2005									
210	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 2,6	44	\$ 2,589			\$ 2,644	\$ 2,589	SPS	
211	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$ 2,2	55	\$ 2,209			\$ 2,255	\$ 2,209	SPS	
212	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$ 6,8	25	\$ 6,310			\$ 6,825	\$ 6,310	SPS	
213	Elec Tran-Line OH-TX-115KV-34ST-CLTR-WSST-115-01 (U-30)	\$ 80,2	72	\$ 77,761			\$ 80,272	\$ 77,761	SPS	
214	Elec Tran-Line OH-TX-115KV-HUNS-RNCO-115-01 (U-41)	\$ 9,8	42	\$ 9,534			\$ 9,842	\$ 9,534	SPS	
215	Elec Tran-Line OH-TX-115KV-CAWE-TIBL-115-01 (U-47)	\$ 1	12	\$ 111			\$ 112	\$ 111	SPS	
216	Elec Tran-Line OH-TX-115KV-CAWE-TIBL-115-01 (U-47)	\$	75	\$ 74			\$ 75	\$ 74	SPS	
217	Elec Tran-Line OH-TX-115KV-Herring Sub Tap	\$ 212,0	48	\$ 134,904			\$ 212,048	\$ 134,904	SPS	
218	Elec Tran-Line OH-TX-115KV-Nichols Sta-Pantex South Sub (V-02)	\$ 258,2	08	\$ 240,779			\$ 258,208	\$ 240,779	SPS	
219	Elec Tran-Line OH-TX-115KV-East Sta-Nichols Sta	\$ 3,6	34	\$ 2,556			\$ 3,634	\$ 2,556	SPS	
220	Elec Tran-Line OH-TX-115KV-Randall Co Int-East Sta	\$ 19,6	75	\$ 16,820			\$ 19,675	\$ 16,820	SPS	
221	Elec Tran-Line OH-TX-115KV-Plant X Sta-Bailey Co Int	\$ 98,0	48	\$ 71,535			\$ 98,048	\$ 71,535	SPS	
222	Elec Tran-Line OH-TX-115KV-Nichols Sta-Kingsmill Sub	\$ 199,2	87	\$ 166,716			\$ 199,287	\$ 166,716	SPS	
223	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 18,3	39	\$ 14,640			\$ 18,339	\$ 14,640	SPS	
224	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 7,7	05	\$ 6,151			\$ 7,705	\$ 6,151	SPS	
225	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 1,0	02	\$ 800			\$ 1,002	\$ 800	SPS	
226	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 7,9	37	\$ 6,336			\$ 7,937	\$ 6,336	SPS	
227	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 160,1	17	\$ 127,826			\$ 160,117	\$ 127,826	SPS	
228	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 7	71	\$ 615			\$ 771	\$ 615	SPS	
229	Elec Tran-Line OH-TX-115KV-Osage Int Tap	\$ 112,6	43	\$ 101,816			\$ 112,643	\$ 101,816	SPS	
230	Elec Tran-Line OH-TX-115KV-Estacado Sub Tap	\$ 165,9	63	\$ 49,740			\$ 165,963	\$ 49,740	SPS	
231	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$ 2	55	\$ 186			\$ 255	\$ 186	SPS	
232	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$ 30,6	32	\$ 22,325			\$ 30,632	\$ 22,325	SPS	
233	Elec Tran-Line OH-TX-115KV-Arco Sub Tap	\$ 9,7	71	\$ 7,062			\$ 9,771	\$ 7,062	SPS	
234	Elec Tran-Line OH-TX-115KV-Northwest Int-Bush Sub	\$ 1,179,2	68	\$ 1,065,880			\$ 1,179,268	\$ 1,065,880	SPS	
235	Elec Tran-Line OH-TX-115KV-Amoco Cryogenics Plant Tap	\$ 399.9	59	\$ 214,626			\$ 399,959	\$ 214.626	SPS	
	Elec Tran-Line OH-TX-115KV-Sundown Int-Cochran Co Int	\$ 3.7	03				\$ 3,703	\$ 3,030	SPS	
	Elec Tran-Line OH-TX-115KV-Moore Co Sta-Dallam Co Int	\$ 52,3					\$ 52,303			
	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$ 401,9					\$ 401,996			
	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$ 89,1					\$ 89,109			
	Elec Tran-Line OH-TX-115KV-El Paso Shell Tap		25				\$ 925		SPS	
	Elec Tran-Line OH-TX-115KV-W01-Martin Sub to Carson County Sub	\$ 118,1					\$ 118,102			
	Elec Tran-Line OH-TX-115KV-Dallum Co Int-Sherman Co Sw Sta (W-05)		79				\$ 9.579			
	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Seminole Interchange (W-11)	\$ 99.4					\$ 99.412			
	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29		27				\$ 3.027			
	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29		51				\$ 2,151			
	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34)	\$ 108,7					\$ 108,703			
247		\$ -		\$ -				\$ -		
248	Total In Service Prior to October 1, 2005	\$ 76,559,5	54	\$ 59,342,971	\$ 12,233,831	\$ 9,493,418	\$ 64,325,723	\$ 49,849,553		
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Worksheet O Table 35

Southwestern	Public Service	Company	
Worksheet O -	Radial Line Inv	estment	

Line <u>No.</u>	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radia Gross Plant \$	Wholesale Radia Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
	Projected for Billing Year = 2023 (Note 1)								
	In Service October 1, 2005 and Later								
	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06)	\$ 372,860 \$	\$ 342,088		5	372.860	\$ 342.088	SPS	
	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 1,325,690 \$			5	1,325,690	\$ 1,228,993	SPS	
251	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 4&5 (W-22)	\$ 161,155 \$	93,422		5	161,155	\$ 93,422	SPS	
252	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 196,881 \$	5 153,378		5	196,881	\$ 153,378	SPS	
253	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 52,812 \$	6 41,143		5	52,812	\$ 41,143	SPS	
254	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 38,833 \$	\$ 30,252		5	38,833	\$ 30,252	SPS	
255	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$ 1,836,118 \$	\$ 1,594,398		5	1,836,118	\$ 1,594,398	SPS	
256	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$ 122,813 \$	106,645		5	122,813	\$ 106,645	SPS	
257	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$ 716,481 \$	622,158		5	716,481	\$ 622,158	SPS	
258	Elec Tran-Line OH-NM-115KV-LOSO-PHTM-115-01 (U-26)	\$ 41,998 \$	40,669		5	41,998	\$ 40,669	SPS	
259	Elec Tran-Line OH-NM-115KV-RDBF-PHTM-115-01 (U-28)	\$ - \$	s -		5	· -	\$ - :	SPS	
260	Elec Tran-Line OH-NM-115KV-RDBF-PHTM-115-01 (U-28)	\$ - \$	s -		5		\$	SPS	
261	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 951,317 \$	\$ 857,311		5	951,317	\$ 857,311	SPS	
262	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 374,041 \$	\$ 337,079		5	374,041	\$ 337,079	SPS	
	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ 26,172 \$	\$ 22,700		5	26,172	\$ 22,700	SPS	
264	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ - \$	s -		5	- 1	\$	SPS	
265	Elec Tran-Line OH-NM-115KV-Battle Axe Sub-Roadrunner Sub (W-79)	\$ 8,830,151 \$	7,721,865		5	8,830,151	\$ 7,721,865	SPS	
266	Elec Tran-Line OH-NM-115KV-Ponderosa Sub-Custer Mt Sw Sta (W-81)	\$ 5,716,251 \$			ş				
	Elec Tran-Line OH-NM-115KV-Yeso Hills Sub-China Draw Sub (W-87)	\$ 3,376,152 \$			\$				
268	Elec Tran-Line OH-NM-115KV-Livingston Ridge Sub-Sage Brush Sub (W-88)	\$ 54,856 \$	\$ 49,943		\$	54,856	\$ 49,943	SPS	
269	Elec Tran-Line OH-NM-115KV-Eagle Creek Sub-Atoka Sub (W-92)	\$ 1,818,935 \$	1,688,534		5	1,818,935	\$ 1,688,534	SPS	
270	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Capitan Sub (W-99)	\$ 1,246,557 \$	\$ 1,132,814		5	1,246,557	\$ 1,132,814	SPS	
	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-Spring Draw Sub (T-86)	\$ 3,109,701 \$			\$				
272	Elec Tran-Line OH-TX-115KV-East Sta-Rolling Hills Sub (U-11)	\$ - \$	6 -		\$	-			
273	Elec Tran-Line OH-TX-115KV-Rolling Hills Sub-Cherry Street Sub (W-47)	\$ 160,425 \$			\$				
274	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 5,780,328 \$	\$ 5,112,094		\$				
	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 790,477 \$			\$				
	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 3,711,712 \$			\$				
	Elec Tran-Line OH-TX-115KV-Newhart-Lamton (W-53)	\$ 6,940 \$			\$				
	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$ 4,343 \$			\$				
	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$ 520,668 \$			\$				
	Elec Tran-Line OH-TX-115KV-Wheeler Co Int-Coburn Creek Sub (W-78)	\$ 7,165,205 \$			\$				
		\$ 4,971,566 \$	\$ 4,604,300		\$				
282	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 3,543,298 \$	\$ 2,423,465		5	3,543,298	\$ 2,423,465	SPS	
283	Total In Service October 1, 2005 and Later	\$57,024,735	\$49,885,687	\$0	\$0	\$57,024,735	\$49,885,687		
284	Total Projected SPS Radial Plant	\$133.584.289	\$109.228.658	\$12.233.831	\$9.493.418	\$121.350.457	\$99.735.240		
204		¥100,004,200	\$100,220,000	÷12,200,001	\$3,433,410	¥121,000,401	\$55,755,240		

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

	Investment	Total Radial	Total Radial	Wholesale Radia	Wholesale Radia	Retail Radia	Retail Radial		Table
Actual for Year = 202	Radial Line / Asset Location	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer	Reclas
In Service Prior to O	ctober 1, 2005								

409410411412413414415416417418429420421422423424425428429429420421422422423424425428429430441442442443444444445446447448448449449440441442444445446447448448449449449440441442442443444444445446447458459459450451452453454455456457458459459450451452453454455456457458459459450451452453454455456< \$0 \$0 \$0 \$0 \$0 \$0

38 In Service October 1, 2005 and Later:						
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Total In Service October 1, 2005 and Later	\$0	\$0	\$0	\$0	\$0	\$0
	30	<i>40</i>	ΨŪ	20	<b>4</b> 0	**
Total Actual SPS Radial Plant	\$0	\$0	\$0	\$0	\$0	\$0

#### Southwestern Public Service Company

Worksheet P

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

I. Determine the Revenue Requirement for Base Plan Upgrades

Line <u>No.</u>

1	1 SUMMARY OF BPU UPGRADES										
2	(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)
3	Investmen Year	t Project Descrip	tion	Projected Plant Investment Balance	Projected Revenue Requirement	Actual Plant Investment Balance	Actual Revenue Requirement	SPP Base Plan True-up Amount	2019 SPP Base Plan True-up Amount	2019 SPP Base Plan True-up Amount Int.	2021 Projected Revenue Req.
5	2023	Project 1 Project 2	XFR-Bailey County 115/69kV Transformer - UID 10094, 10095 XFR-Mustang Station North 230/115kV Transformer - UID 10091	2,487,498 2 151 823	214,969 186 627	2,487,498 2 151 823	0	214,969	(2,538) (2,192)	(250)	212,181
7	2023	Project 3	XFR-Denver City 115/69kV Transformer - UID 10021, 10022	2,660,479	228,344	2,660,479	C	228,344	(2,721)	(268)	225,356
8	2023 2023	Project 4 Project 5	XFR-Hockley County Interchange 115/69kV Transformer - UID 10098, 10099 XFR-Terry County Interchange 115/69kV Transformer - UID 10096, 10097	1,984,719 2.211,176	177,389 197.305	1,984,719 2,211,176	C	177,389	(1,998) (2,228)	(197) (219)	175,194 194,859
10	2023	Project 6	XFR-Roswell Interchange 115kV - 69kV Transformer - UID 10103	753,103	67,311	753,103	č	67,311	(758)	(75)	66,478
11 12	2023 2023	Project 7 Project 8	Multi-Seven Rivers-Pecos-Potash 230 kV - UID 10320, 10321, 10322 XFR-Yoakum County Interchange 230/115kV Transformer - UID 10332	18,987,777 1.445.643	1,713,925 131,345	18,987,777 1.445.643	C	1,713,925	(19,046) (1.446)	(1,874) (142)	1,693,006 129,757
13	2023	Project 9	Multi-Seminole-Hobbs 230 kV UID 10185, 10186, 10187, 10188, 10189, 10190	21,688,257	1,976,928	21,688,257	c	1,976,928	(21,670)	(2,132)	1,953,126
14 15	2023 2023	Project 10 Project 11	XFR-Nichols 230/115kV Transformer - UID 10199 XFR-Lubbock East 115/69kV Transformer - 10210, 10211	6,614,400 2,591,006	602,917 236,175	6,614,400 2,591,006	C	602,917 236,175	(6,608) (2,589)	(650) (255)	595,658 233,331
16	2023	Project 12	XFR-Hale County 115/69kV Transformer - UID 10202, 10203 XFR-Cochran 115/69kV Transformer - UID 10323, 10324	2,281,837	209,984	2,281,837	C	209,984	(2,271)	(223) (283)	207,489
17 18	2023 2023	Project 13 Project 14	Line-Curry County-North Clovis Conversion - UID 10183	2,887,700 722,209	265,785 66,866	2,887,700 722,209	L	265,785	(2,874) (717)	(71)	262,629 66,078
19	2023	Project 15	Multi-Stateline-Graves Project 230/115 kV transformer 115 kV - UID 10317, 10318, 10319	14,337,080 11.007.560	1,347,639	14,337,080	C	1,347,639	(14,145)	(1,392)	1,332,101
20 21	2023 2023	Project 16 Project 17	Multi-Legacy Interchange 69 kV Tap. 115/69 kV Transformer - UID 10822, 10823, 10824 Multi-Legale Creek 115 and 69 kV Taps-115/69 kV Transformer - UID 10825, 10826, 10826 Multi-Dallam-Channing-Tascosa-Potter 115 kV - UID 10704, 10705, 11321, 11322	10,341,638	1,035,921 1,001,105	11,007,560 10,341,638	L	1,035,921	(10,854) (10,075)	(1,068) (991)	1,023,998 990,038
22 23	2023 2023	Project 18 Project 19	Multi-Dallam-Channing-Tascosa-Potter 115 kV - UID 10704, 10705, 11321, 11322 Multi-Hitchland-Texas Co 230 kV and 115 kV - UID 10200, 10201, 10326, 10327, 10328, 10329, 10330, 10331	47,408,644 99.673.263	4,531,735 9,545,205	47,408,644 99,673,263	0	4,531,735 9,545,205	(46,441) (97,563)	(4,570) (9,600)	4,480,724 9.438.042
24	2023	Project 20	11506 Line - Cayon East - Randall 115kV Ckt 1 Rebuild	6,299,283	692,509	0	0	692,509	0	0	692,509
25 26	2023	Project 21 Project 22	Multi-Cherry Sub Add 230 kV source & 115 kV Hastings Conversion - UID 11019, 11020, 11021, 11023, 11378 Line-Maddox Sanger SW 115 kV - UID 11029, 11316	24,403,372 2 172 696	2,428,542 208,893	24,403,373 2 172 696	C		117,999 (2.123)	11,611 (209)	2,558,152
27	2023	Project 23	Line-Maddox Station Monument 115 kV - UID 11036	1,363,405	130,459	1,363,405	C	130,459	(1,335)	(131)	128,992
28 29	2023 2023	Project 24 Project 25	Line-Brasher Tap-Roswell Interchange 115 kV - UID 11038 Line-Chaves CoRoswell Interchange 69/115 kV Voltage Conversion - UID 10829	70,485 8,755,385	6,915 862,815	70,485 8,755,385	C	6,915 862,815	(68) (8,463)	(7) (833)	6,840 853,519
30	2023	Project 26	Line-Plant X Station-Tolk Station West 230 kV Ckt 1 - UID 10206	42,257	3,902	42,257	c	3,902	(42)	(4)	3,856
31 32	2023 2023	Project 27 Project 28	Line-Terry Country Interchange-Wolfforth Interchange 115 kV CKT1 - UID 10207 Line-Ocotillo Sub conversion 115 KV - UID 10757	1,114,783 2.606.913	104,647 248.030	1,114,783 2.606,913	0	104,647	(1,101) (2.559)	(108) (252)	103,438 245,219
33	2023	Project 29	XFR-Randall County Interchange 230/115 kV Transformer CKT 2 - UID 11033	8,201,772	796,128	8,201,772	C	796,128	(7,981)	(785)	787,362
34 35	2023 2023	Project 30 Project 31	Multi-Newhart Interchange 230 230/115 kV Transformer CKT 1 - UID 11040 Multi-Newhart Interchange 230 230/115 kV Transformer CKT 1 - UID 11041	13,087,676 19,533,721	1,309,162 1,953,891	13,087,676 19,533,715	0	1,309,162 1,953,891	(12,565) (18,754)	(1,236) (1,845)	1,295,360 1,933,291
36 37	2023 2023	Project 32 Project 33	Multi-Centre StHereford NE 115 kV Ckt 1 and Cetre St. and Hereford 115 kV Load Conversion - UID 11127 Line-Cunningham-Buckeve Tap 115 kV reconductor - UID 11046	9,565,221 3,346,590	1,013,430 327,824	9,560,339 3,346,590	C	1,013,430	(85,511) (3,243)	(8,414) (319)	919,504 324,261
38	2023	Project 34	Multi-TUCO-Woodward 345 kV - UID 11085	13,499,991	1,320,349	13,227,768	0	1,320,349	(11,339)	(1,116)	1,307,895
39 40	2023 2023	Project 35 Project 36	XFR-Kingsmill Interchantge 115/69 kV Transformer Ckt 2 - UID 11096 XFR-Northeast Hereford Int 115/69 kV Transformer CKT 1 & 2 - UID 11100, 11359	4,539,977 7,534,041	441,003 734,626	4,539,977 7,534,041	0	441,003	(4,417) (7,316)	(435) (720)	436,151 726,590
41	2023	Project 37	Line-Portales-Zolaice 69 kV to 115 kV Conversion - UID 11101 Multi-Move load from East Clovis 69 kV to East Clovis 115 kV - UID 11102	8,003,118	807,541	8,003,118	0	807,541	(7,653)	(720) (753) (68)	799,135
42 43	2023 2023	Project 38 Project 39	Multi-Move load from East Clovis 69 kV to East Clovis 115 kV - UID 11102 XFR - Happy County 115/69 kV Transformers - UID 11009	715,117 1.171.079	69,633 118,909	715,117 1.171.079	0	69,633 118,909	(694) (1,117)	(68) (110)	68,870 117,683
44	2023	Project 40	Line-Harrington-Randall County 230 kV - UID 11121	159,083	15,441	159,083	C	15,441	(155)	(15)	15,271
45 46	2023	Project 41 Project 42	XFR-Eddy County 230/115 kV Transformer CKT 2 - UID 11173 Line-Randall-Amarillo South Interchange 230 kv CKT 1 - UID 11177	4,338,126 12 282 082	423,049 1 192 166	4,338,126 12,282,082	C	423,049	(4,212) (11.951)	(414) (1.176)	418,422 1 179 038
47	2023	Project 43	Multi-Hitchland-Woodward 345 kV - UID 11242, 11243	9,355,020	924,396	9,355,020	C	924,396	(7,806)	(768)	915,822
48 49	2023 2023	Project 44 Project 45	Line-Wolfforth-Yuma Interchange 115 kV Ckt 1 Wave Trap - UID 11319 Multi-Cochran-Whiteface 115 kV - UID 51358	117,509 4,458,342	11,418 478,293	117,509 4,148,150	L	11,418 478,293	(115) (84,087)	(11) (8,274)	11,292 385,931
50	2023	Project 46	Convert Lynn County Load to 115 kV - UID 11353	8,236,157	828,554	8,236,157	c	828,554	(7,887)	(776)	819,891
51 52	2023 2023	Project 47 Project 48	Multi - Walkemeyer Tap - Walkemeyer 345/115 kV - UID 51236 Device-Bushland Interchange 230 kV Capacitor - UID 50093	1,902,669	186,920	1,902,669	0	186,920	(3,709) (1,841)	(365) (181)	(4,074) 184,898
53 54	2023 2023	Project 49 Project 50	Sub-Move Lines Lea County 230/115 kV Sub to Hobbs Interchange - UID 50402 Multi-Cedar Lake Interchange 115 kV - UID 50406	10,806,401 6,488,528	1,069,684 648,290	10,806,401 6,488,528	0	1,069,684	(10,424) (6,232)	(1,026) (613)	1,058,234 641,444
55	2023	Project 51	50958 Multi - Road Runner 115 kV Loop Rebuild	2,498,758	269,127	2,469,677	0	269,127	231.216	22.752	523,095
56 57	2023 2023	Project 52 Project 53	XFR-TUCO 115/69 kV Transformer Ckt 3 -UID 10195 Line-Curry-Bailey 115kV - UID 10597	3,104,279 38,988,824	307,299 4.026.809	3,104,279 38,988,793	C	307,299 4.026.809	(2,995) (37,987)	(295) (3,738)	304,010 3.985.085
58	2023	Project 54	Multi-TUCO-Woodward 345kV - UID 10936	204,525,290	20,365,862	204,514,662	C	20,365,862	(193,651)	(19,055)	20,153,156
59 60	2023 2023	Project 55 Project 56	Intrepid West - Red Bluff - UID 50521 Multi-New Hart Interchange 230/115 kV - UID 11042	2,032,320 15.042,744	197,574 1.491.605	2,032,320 15.042,744	C C	197,574	(1,977) (14,499)	(195) (1.427)	195,402 1.475.679
61	2023	Project 57	Multi-New Hart Interchange 230/115 kV - UID 11043	16,441,743	1,618,724	16,441,743	C	1,618,724	(15,900)	(1,565)	1,601,260
62 63	2023 2023	Project 59 Project 60	Multi-New Hart Interchange 230/115 kV - UID 11045 Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11052	17,478,124 15,605,958	1,744,657 1,559,572	17,478,124 15,605,958	0	1,744,657	(16,791) (14,989)	(1,652) (1,475)	1,726,214 1,543,108
64 65	2023	Project 61 Project 62	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11053 Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11054	11,286,017 16 081 415	1,128,931	11,286,017 16 081 415	0	1,128,931	(10,835) (27,868)	(1,066)	1,117,030
66	2023	Project 63	Multi-Kress Interchange-Kiser-Cox 115 kV - UID 11107, 11109, 50450	28,129,554	2,812,789	28,129,554	0	2,812,789	(27,010)	(2,658)	2,783,121
67 68	2023 2023	Project 64 Project 65	Deaf Smith Coutnty 230/115 transformer upgrade ckt 1 - UID 50516 Line-Hitchland-Woodward District EHV 345 kV Double Circuit - UID 11241	2,972,018 51,279,400	304,746 5.076,417	2,972,018 51,279,400	0	304,746	(2,820) (49,464)	(277)	301,648 5,022,085
69	2023	Project 66	Line-North Plainview Line Tap 115 kV - UID 11383	455,713	46,472	455,713	č	46,472	(77,771)	(4,867) (7,653)	(38,952)
70 71	2023 2023	Project 67 Project 68	Substation - North Plainview 115 kV - UID 11384 XFR-Spearman 115/69/13.2 Ckt 1 Upgrade - UID 11505	422,025 900,224	42,206 87,773	422,025 900,224	0	42,206	(405) (874)	(40) (86)	41,761 86.813
72 73	2023 2023	Project 69	Device-Drinkard 115 kV Capacitor - UID 50379 Device-Crosby Co. 115kV Capacitor - UID 50401	1,378,016 1,375,747	138,297 139,144	1,378,016 1,375,747	c	138,297	(1,322)	(130)	136,845 137,701
74	2023	Project 70 Project 71	Multi-Bowers-Howard 115kV Ckt 1 - UID 50453, 50591	41,008,246	4,146,730	41,008,246	0	4,146,730	(39,206)	(3,858)	4,103,666
75 76	2023 2023	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	276,817 134,820	2,751,184	0	276,817	(2,634) 5,915	(259)	273,923 141,318
77	2023	Project 74	XFR-Lubbock South 230/115/13.2 kV Ckt 2 - UID 11507	5,024,544	504,069	5,024,544	0	504,069	(4,817)	(474)	498,778
78 79	2023 2023	Project 75 Project 76	Floyd County 115 Cap Bank Comm - UID 50523 Eddy County 230/115 kV Transformer Ckt 1 - UID 11064	1,780,179 3.425,792	179,117 355,593	1,780,179 3.425,792	C	179,117	(1,704) (141,339)	(168) (13,908)	177,245 200.347
80	2023	Project 77	XFR-Potash Junction 115/69 kV Ckt 1 - UID 50560	2,295,097	232,582	2,295,097	C	232,582	(2,190)	(215)	230,176
81 82	2023 2023	Project 78 Project 79	Sub-Convert Muleshoe East 69 KV to 115 kV - UID 11104 Line-Osage Station and Line Re-termination - UID 11315	1,560,746 11,320,931	158,874 1,179,496	1,560,746 11,320,373	0	158,874	(1,486) (20,839)	(146) (2,051)	157,241 1,156,606
83 84	2023	Project 80 Project 81	XFR-Grassland 230/115 kV Transformer Ckt 1 - UID 11317	3,895,976 4,647,732	397,379 484,102	3,895,976 4,647,732	C	397,379 484,102	(3,706) 3,551	(365)	393,308 488,002
85	2023 2023	Project 81 Project 82	Line-Randall-South Georgia 115kV Reconductor - UID 11358 Line-Convert Soncy Load to 115 kV - UID 11372	6,489,912	484,102 671,292	6,480,282	0	671,292	(7,481)	349 (736)	663,075
86 87	2023 2023	Project 83 Project 84	Multi-Potter-Channing-/Dallam 230 kV Conversion - UID 11512 Channing - Potter County 230 kV Ckt 1 - UID 11514	2,619,794 888.733	266,632 90,352	2,619,794 888,733	0	266,632 90,352	(2,495) (846)	(246) (83)	263,892 89,423
88	2023	Project 85	Multi-Cedar Lake Interchange 115kV - UID 50407	9,502,419	961,475	9,502,419	C	961,475	(9,074)	(893)	951,507
89 90	2023 2023	Project 86 Project 87	XFR-Grapevine 230/115 Transformer Ckt 1 - UID 50506 XER-Deaf Smith Couty Interchange 230/115 kV Ckt 1 - UID 50515	560,166 3.383.354	55,286 346,375	560,166 3.383.354	C	55,286	(541) (3.213)	(53) (316)	54,691 342.846
91	2023	Project 88	XFR-Deaf Smith Couty Interchange 230/115 kV Ckt 1 - UID 50515 Line-Ochiltree-Tri-County Cole 115 kV Ckt 1 - UID 50517	10,290,976	1,045,831	10,290,976	C	1,045,831	(9,808)	(965)	1,035,059
92 93	2023 2023	Project 89 Project 90	51450 XFR-Sundown 230/115 kV Transformer Line-Atoka-Eagle Creek 115 kV Ckt 1 - UID 50546	7,840,848 24,537,677	875,391 2,628,643	0 24,513,328	0	875,391 2,628,643	0 242,929	0 23,904	875,391 2,895,476
94 95	2023 2023	Project 91 Project 92	Line-Atoka-Eagle Creek 115 kV Ckt 1 - UID 50546 XFR-Happy County 11568 kV Transformers - UID 11007 Multi-Bowers-Howard 115 kV Ckt 1 - UID 11067	1,987,401 2,986.636	205,487 300,296	1,987,401 2,986,636	C	205,487 300,296	(1,879) (2,860)	(185) (281)	203,424 297,155
96	2023	Project 93	Line-Carlisle-Wolfforth 230 kV - UID 11017	29,260,626	3,080,568	29,166,951	0	3,080,568	(1,163,562)	(114,495)	1,802,511
97 98	2023 2023	Project 94 Project 95	XFR-Swisher 230/115 kV Transformer Ckt 1 Upgrade - UID 11318 50957 Multi - Road Runner 115 kV Loop Rebuild	2,984,935 2,343,495	303,863 252,379	2,984,935 2,332,087	C	303,863	(2,842) 217.757	(280) 21,427	300,741 491,563
99	2023	Project 96	51050 XFR - Yoakum County Interchange 230/115 kV Ckts 1 and 2	2,706,130	291,899	3,105,033	0	291,899	232,100	22,839	546,837
100 101	2023 2023	Project 97 Project 98	XFR-Crosby Co. 115/69 kV Transformer Ckt 1 - UID 11355, 11356 XFR - Hereford Interchange 115/69 kV #1 and #2 - UID 51549	4,175,359 539,421	422,935 59.097	4,175,359	C	422,935	(4,088)	(402)	418,445 59,097
102	2023	Project 99	Device-Kingsmill 115kV Capacitors - UID 50505	959,201	95,804	959,201	C	95,804	(922)	(91)	94,791
103 104	2023 2023	Project 100 Project 101	Multi-Potter-Channing-Dallam 230 kV Conversion - UID 11515 XFR-Howard 115/69 kV Transformers - UID 50504	9,885,450 1,574,317	1,005,729 157,472	9,885,450 1,574,317	0	1,005,729 157,472	(9,417) (1,512)	(927) (149)	995,386 155,812

Table 36

105	2023	Project 102	Device-Howard 115kV Capacitors - UID 50507	1,274,080	126,310	1,274,080	0	126,310	(1,229)	(121)	124,960
106 107	2023 2023	Project 103 Project 104	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50563 Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50564	4,591,699 4,754,677	485,026 505.756	4,613,627 4,754,907	0	485,026 505.756	80,620 123,210	7,933 12,124	573,579 641.089
107	2023	Project 105	Multi-Zodiac-South Portales-Market-Portales 115 kV - 010 50564 Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50565	4,754,677	1.623.324	4,754,907	0	1 623 324	(174,617)	(17,182)	1.431.525
109	2023	Project 106	XFR-Potash Junction 115/69 kV Ckt 2 - UID 50561	2,351,184	233,450	2,351,184	ŏ	233,450	(2,265)	(223)	230,963
110	2023	Project 107	Quahada Switching Station 115 kV - UID 50693	7,548,072	762,762	7,543,921	0	762,762	(7,679)	(756)	754,327
111	2023 2023	Project 108	Multi-Potash Junction-Road Runner 230/115 kV Ckt 1 - UID 50708, 50709 Sub - Coulter 115 kV - UID 61840	61,281,388	6,220,879	61,281,858	0	6,220,879	(58,186)	(5,726)	6,156,967
112 113	2023	Project 109 Project 110	Line-Chavis-Price-CV Pines-Capitan 115 kV Ckt 1 - UID 50722	256,154 13,537,912	28,209 1,424,337	13,567,207	0	28,209 1,424,337	(183) (221,500)	(18) (21,796)	28,008 1,181,042
114	2023	Project 111	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50452	14,168,110	1,499,048	14,133,970	ő	1,499,048	(126,246)	(12,423)	1,360,379
115	2023	Project 112	XFR-Hitchland 230/115 kV Ckt 2 Transformer - UID 11508	7,016,496	730,890	7,016,496	0	730,890	(4,826)	(475)	725,589
116	2023	Project 113	UID 112364	354,581	39,790	0	0	39,790	0	0	39,790
117 118	2023 2023	Project 114 Project 115	Sub - Derver City Interchange South 115kV - UID112365 UID 112425	458,411 119,527	51,267 13.379	0	0	51,267 13.379	0	0	51,267 13,379
119	2023	Project 116	Line-Canyon East Sub-Canyon West Sub 115 kV Ckt 2 - UID 50636	4,417,682	453,109	4,417,682	ō	453,109	(4,191)	(412)	448,505
120	2023	Project 117	UID 112433	423,437	47,625	0	0	47,625	0	0	47,625
121 122	2023	Project 118	Device-Eagle Creek 115 kV - UID 50378 Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50447	1,416,993 132,921,221	145,927 14.663.869	1,416,993	0	145,927 14.663.869	(1,342)	(132)	144,453 14.663.869
122	2023 2023	Project 119 Project 120	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50447 Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50451	10.382.461	1,122,802	9.701.619	0	1.122.802	699.208	68.802	14,003,009
124	2023	Project 121	Bushland Interchange-Deaf Smith Co Interchange 230 Ckt 1 - UID 50513	249,126	25,730	249,126	ő	25,730	(236)	(23)	25,470
125	2023	Project 122	Line-Mustang-Shell CO2 115 kV Ckt 1 - UID 50637	18,978,554	2,047,666	18,699,621	0	2,047,666	1,440,341	141,730	3,629,737
126 127	2023	Project 123	Line-Chavis-Price-CV Pines-Capitan 115 kV Ckt 1 - UID 50723 112399 Line - J08 Line Terminal Upgrade	0 57.184	0	0	0	0 4.351	(61)	(6)	(66)
127	2023 2023	Project 124 Project 125	Sub-Curry County 115 kV - UID 50794	2,914,941	4,351 309,349	2,906,744	0	4,351 309,349	38,106	3,750	4,351 351,205
129	2023	Project 126	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50819	20,972,765	2,225,190	20,954,418	ō	2,225,190	(507,893)	(49,977)	1,667,320
130 131	2023	Project 127	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50820	26,809,225	2,845,173	26,780,303	0	2,845,173	(1,083,924)	(106,658)	1,654,591
131	2023 2023	Project 128	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50849 Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50850	5,441,812 6,172,633	577,326 654.915	5,441,812 6,172,633	0	577,326 654,915	31,313 64,936	3,081 6,390	611,720 726,241
132 133	2023	Project 129 Project 130	Multi-Klowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50650 Multi-Klowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50854	7,320,292	776 604	7.321.077	0	776.604	(84,511)	(8,316)	683.778
133 134	2023	Project 131	Multi-Potash Junction-Road Runner 345 kV Conv UID 50862	6,881,385	729,146	6,881,385	ō	729,146	76,065	7,485	812,696
135	2023	Project 132	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50863	2,612,219	277,898	2,071,702	0	277,898	(421,631)	(41,488)	(185,221)
136 137	2023 2023	Project 133 Project 134	Device-China Draw and Road Runner 115 kV SVC - UID 50864 Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50868	27,256,274 6,133,566	2,798,878 649,799	27,256,274 6,133,566	0	2,798,878 649,799	(25,848) (160,635)	(2,543) (15,806)	2,770,487 473,357
138	2023	Project 135	Multi-Yeso Hills-China Draw-Wood Draw 115 kV - UID 50869	0,133,300	045,755	0,133,300	0	045,755	(100,033)	(13,000)	473,337
139	2023	Project 136	Line-Hopi Sub-North Loving-China Draw 115 kV Ckt 1 - UID 50870	10,544,402	1,062,643	10,544,402	0	1,062,643	(10,086)	(992)	1,051,565
140 141	2023 2023	Project 137 Project 138	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50871 Line - Cox Interchange - Hale Co. Interchange 115 kV - UID 51818	5,073,431 9,975,921	537,411 1,123,309	5,073,756	0	537,411 1,123,309	41,317	4,066	582,794 1,123,309
141 142	2023	Project 138 Project 139	Line - Cox Interchange - Hale Co. Interchange 115 kV - UID 51818 Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51439	9,975,921 2,581,533	1,123,309 268,747	2,582,377	0	1,123,309 268,747	13,056	1,285	1,123,309 283,088
143	2023	Project 140	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51441	1,141,788	118,940	1,142,099	ő	118,940	(3,951)	(389)	114,600
144	2023	Project 141	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51442	268,334	28,528	268,950	0	28,528	(9,190)	(904)	18,434
145 146	2023 2023	Project 142 Project 143	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51443 Multi-Andrews-NEF 230/115 kV Ckt 1 - UID 50881	162,507 12.167.543	16,928 1,247.671	162,507 12,167,543	0	16,928 1.247.671	215 (11.546)	21 (1.136)	17,164 1.234.989
140	2023	Project 143	Multi-Andrews-NEF 230/115 kV Ckt 1 - UID 50882	4.557.084	464.375	4.557.084	0	464.375	(11,546) (4,355)	(428)	459.592
148	2023	Project 145	Line-Hopi Sub-North Loving-China Draw 115 kV Ckt 1 - UID 50883	11,383,872	1,146,978	11,383,872	0	1,146,978	(10,892)	(1,072)	1,135,014
149	2023	Project 146	Line - Chavis - Price - CV Pines - Capitan 115 kV Ckt 2 - UID 50724	1,659,463	174,960	1,659,463	0	174,960	(11,813)	(1,162)	161,984
150 151	2023 2023	Project 147 Project 148	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50924 Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50925	6,213,510 2,734,780	653,927 283,258	6,070,005 2,734,780	0	653,927 283,258	(27,893) (2,805)	(2,745) (276)	623,290 280,177
151	2023	Project 149	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50926	11,983,630	1.258.941	11,983,630	0	1,258,941	(12,005)	(1,184)	1,245,722
153	2023	Project 150	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50967	8,478,439	878,224	8,478,439	0	878,224	(7,545)	(742)	869,937
154	2023	Project 151	Line-China Draw-Wood Draw 115 kV Ckt 1 - UID 50931	15,556,078	1,631,124	14,358,816	0	1,631,124	15,958	1,570	1,648,652
155	2023 2023	Project 152 Project 153	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50951 Multi-Road Runner 115 kV Loop Rebuild - UID 50952	5,759,219 4,345,012	596,511 467.876	5,759,219 4,354,881	0	596,511 467,876	(5,439) (322,947)	(535) (31,778)	590,537 113.151
156 157	2023	Project 154	Sub-Hale County 115 kV - UID 61834	50,372	5.396	50,372	0	5.396	(28,123)	(2,767)	(25,494)
158 159	2023	Project 155	OPIE 3 Roadrunner - China Draw 345 kV - UID 92153	37,512,529	4,266,803	0	ō	4,266,803	0	0	4,266,803
159	2023	Project 156	Line-Ochoa-Ponderosa Tap 115 kV Ckt 1 Rebuild - UID 50954	4,170,327	442,406	4,170,327	0	442,406	27,316	2,688	472,410
160 161	2023 2023	Project 157 Project 158	Multi-Yeso Hills-China Draw-Wood Draw 115 kV - UID 50988 XFR-Tuco 230/115 kV Ckt 1 - UID 50992	385,890 73.024	41,698 7.904	385,890 73.024	0	41,698 7,904	28,845 1.332	2,838	73,382 9.367
162	2023	Project 159	XFR-1000 230/115 kV Ckt 1 - 010 50992 XFR-Yoakum County Interchange 230/115 kV Ckts 1 and 2 - UID 51039	2,313,129	249,059	2,331,345	0	249,059	(192,080)	(18,901)	38,078
163	2023	Project 160	Multi - Kiowa - North Loving - China Draw 345/115 kV Ckt 1 - 50852	6,869,042	728,809	6,859,949	0	728,809	8,267	813	737,889
164	2023	Project 161	OPIE 3 Roadrunner - China Draw 345 kV - UID 92154	33,050,621	3,759,104	0	0	3,759,104	0	0	3,759,104
165 166	2023 2023	Project 162 Project 163	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51109 Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51110	3,492,138 1,793,599	369,954 191,881	3,500,391 1,793,599	0	369,954 191,881	48,176 26,989	4,740 2,656	422,870 221,526
167	2023	Project 164	Line-Canyon West-Dawn-Panda-Deal Smith 115 kV Ckt 1 Rebuild - UID 51110	5,903,694	624,608	5,903,694	0	624,608	76,698	7,547	708,853
168	2023	Project 165	Carlisle Interchange-Tuco Interchange 230 kV Ckt 1 - UID 51112	511,320	52,573	511,320	ō	52,573	(484)	(48)	52,041
169	2023	Project 166	Multi-Road Runner 115 kV Loop Rebuild - UID 51131	2,833,989	302,591	3,065,895	0	302,591	(85,353)	(8,399)	208,839
170 171	2023 2023	Project 167 Project 168	Device-China Draw and Road Runner 115 kV SVC - UID 51132 Line - Cox Intg - Hale Co Intg 115 kV Rebuild - UID 51623	29,988,901	3,075,039	29,988,901	0	3,075,039	(28,459) (92,287)	(2,800) (9.081)	3,043,780 (101,368)
172	2023	Project 169	Sub-Amoco-Sundown 230 kV Terminal Upgrades - UID 51140	646.690	69.514	648.565	0	69.514	(5,653)	(556)	63.305
173	2023	Project 170	50922 Wolfforth 230/115 kV Ckt 1 Transformer	4,182,299	470,105	0	0	470,105	0	0	470,105
174	2023 2023	Project 171	Sub - Nichols 230 kV - UID 71949	94,230	10,381	0	0	10,381 181,539	0	0	10,381
175 176	2023	Project 172 Project 173	Device-Plains Interchange 115 kV Cap Bank - UID 51163 50943 Northwest to Rolling Hills 115kV, R	1,713,571 5,285,285	181,539 594,941	1,722,391	0	594,941	5,706	561	187,807 594,941
177	2023	Project 174	Sub-Amarillo South 230 kV Terminal Upgrades - UID 51170	0	0	ō	ō	0	(9,797)	(964)	(10,761)
178	2023	Project 175	Line-PCA Interchange-Quahada 115 kV Ckt 1 Rebuild - UID 51189	10,041,782	1,043,028	10,047,925	0	1,043,028	(78,881)	(7,762)	956,385
179 180	2023 2023	Project 176 Project 177	Line - Livingston Ridge - Wipp 115 kV Ckt1 Rebuild - UID 51565 Line - Mustang - Seminole 115 kV Ckt 1 New Line - UID 51478	327,401 10,496,774	36,801 1,171,923	0	0	36,801 1,171,923	0	0	36,801 1,171,923
	2023	Project 178	XFR-Lynn County 115/69 kV Ckt 1 Transformer - UID 51270	240,991	26,042	240,941	ő	26,042	(131,954)	(12,984)	(118,896)
181 182	2023	Project 179		0	0	0	0	0	0	0	0
183 184	2023 2023	Project 180 Project 181	Device-Cargill 115 kV Cap Bank - UID 51214 Multi-Road Runner 115 kV Loop Rebuild - UID 51245	1,785,488 1,301,750	191,268 137,358	1,786,375 1.301.830	0	191,268 137,358	34,186 423	3,364	228,818 137.823
185	2023	Project 182	Multi-Road Runner 115 kV Loop Rebuild - UID 51245 Multi-Road Runner 115 kV Loop Rebuild - UID 51250	1,530,635	166.855	1,095,981	0	166.855	(24,929)	(2,453)	139.473
186	2023	Project 183	Line - Mustang - Seminole 115 kV Ckt 1 New Line - UID 51480	2,368,344	264,416	0	ŏ	264,416	0	0	264,416
187	2023	Project 184	XFR-Newhart 230/115 kV Ckt 2 - UID 11010	8,690,368	900,106	8,690,368	0	900,106	(8,207)	(808)	891,092
188 189	2023 2023	Project 185 Project 186	Line-Canyon East-Randall 115 kV Ckt 1 Rebuild - UID 51481 Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50457	3,919,865 80,580,971	425,007 8,707,650	2,824,252 80,359,997	0	425,007 8,707,650	39,692 965,706	3,906 95,025	468,605 9,768,381
190	2023	Project 187	Line-Bowers-Canadian 69kV Rebuild - UID 50503	29,282,319	2,938,196	29,282,319	0	2,938,196	(28,071)	(2,762)	2,907,362
191	2023	Project 188	Line-Oxy Permian Sub-West Bender Sub 115 kV Ckt 1 - UID 50690	620,842	64,099	620,842	0	64,099	(586)	(58)	63,454
192 193	2023 2023	Project 189 Project 190	Multi-Hobbs-Kiowa 345/230 kV Ckt 1 - UID 50851 Multi-Hobbs-Kiowa 345/230 kV Ckt 1 - UID 50875	11,799,992 53,138,892	1,248,355 5,623,047	11,799,992 53,187,061	0	1,248,355 5,623,047	(2,175) 9,126	(214) 898	1,245,965 5,633,070
	2023	Project 190	92151 XFR-McDowell 230/115 kV Ckt 1	53,136,692	5,623,047	53,167,061	0	5,623,047	9,120	090	5,633,070
194 195	2023	Project 192	XFR-Carlisle 230/115 kV Ckt 1 - UID 11509	3,083,752	326,207	3,083,752	ō	326,207	(4,856)	(478)	320,872
196	2023	Project 193		0	0	0	0	0	0	0	0
197 198	2023 2023	Project 194 Project 195	Multi - Tolk Yoakum Tap 230/115 kV Substation - UID 51550 XFR-Seminole 230/115 kV #1 and #2 - UID 50920, 50921	0 5.395.371	0 578.024	0 5.344.644	0	0 578.024	0 153,088	0 15,064	0 746.177
199	2023	Project 196	Multi-Walkemeyer Tap-Walkemeyer 345/115 kV - UID 51235	13,807,195	1,467,966	13,451,732	ō	1,467,966	(72,070)	(7,092)	1,388,805
200	2023	Project 197	Multi-RIAC 115 kV Voltage Conversion - UID 51237	4,298,472	459,717	4,340,182	0	459,717	(88,930)	(8,751)	362,037
201 202	2023 2023	Project 198 Project 199	122883 Multi - Artesia County 115 kV - UID 51452	975,138	112,022	0	0	112,022	0 (16,008)	0 (1,575)	112,022 (17,584)
202	2023	Project 200	Multi - Artesia County 115 kV - UID 51453	2,172,949	232,536	2,154,755	0	232,536	211,830	20,844	465,210
204	2023	Project 201	Sub-Hobbs-Yoakum Tap 230kV Substion and Transmission - 51432	16,070,185	1,629,320	16,071,032	ō	1,629,320	63,102	6,209	1,698,632
205	2023	Project 202	112362	488,683 2 702 929	54,931 307 938	0	0	54,931 307,938	(103,529)	(10,187)	(58,785) 307 938
206 207	2023 2023	Project 203 Project 204	Sub-Eddy Co. 230 kV Bus Tie - UID 51408	2,702,929 20,487,313	307,938 2,241,364	22,110,087	0	307,938 2,241,364	(127,285)	(12,525)	307,938 2,101,554
208	2023	Project 205	Line-Jal-Teague 115 kV Ckt 1 Rebuild & Line-Nationa - UID 51410	174,355	18,693	159,019	ŏ	18,693	(14,436)	(1,421)	2,836
209	2023	Project 206	Line-National Enrichment Plant-Teague 115 kV Ckt 1 Rebuild - UID 51411	0	0	0	0	0	0	0	0
210 211	2023 2023	Project 207 Project 208	Sub - Hobbs - Yoakum Tap 230 kV Substation and Transformer - UID 51431 Sub-Potter CoHarrington 230 kV Terminal Upgrades - UID 51436	11,223,922 992,422	1,212,602 107,232	11,422,389 997,974	0	1,212,602 107,232	152,843 25,299	15,040 2,489	1,380,485 135.021
211 212	2023	Project 208 Project 209	Line-Road Runner-Agave Red Hills/Ochoa/Custer Mountain 115 kV New Line - UID 51440	992,422 204,462	21,268	204,462	0	21,268	25,299	2,409	21,292
213	2023	Project 210	Multi-Artesia County 115 kV - UID 51451	361,062	38,678	361,062	ō	38,678	37,192	3,660	79,530
214	2023	Project 211	Sub - Carlsbad - Pecos 115 kV Terminal Upgrades - UID 51567	0	0 234.014	0	0	0	0	0	0 234.014
215 216	2023 2023	Project 212 Project 213	Line-Mustang-Seminole 115 kV Ckt 1 New Line - UID 51479 Multi - Road Runner 115 kV Loop Rebuild - UID 51406	2,096,074 4,609,181	234,014 505,407	0 3.975.341	0	234,014 505.407	0 30.789	3,030	234,014 539,226
217	2023	Project 214	Multi-Hereford 115 kV Load Conversion - UID 50754	754,936	78,194	754,936	0	78,194	(654)	(64)	77,476
218	2023	Project 215	XFR - Pecos 230/115 kV Transformer Upgrade - UID 51566	0	0	0	0	0	0	0	0
219 220	2023 2023	Project 216 Project 217	XFR-Potash Junction 230/115 kV Ckt 1 - UID 50821 Multi-Road Runner 115 kV Loop Rebuild - UID 50955	3,869,438 2,055,758	396,723 216.626	3,869,438 2,055,758	0	396,723 216.626	(3,669) (46,073)	(361) (4,534)	392,693 166.019
220	2023	Project 217 Project 218	XFR-Potash Junction 230/115 kV Transformer Upgrade - UID 50640	2,055,758	216,626	2,055,758	0	216,626	(46,073) (119,096)	(4,534) (11,719)	(130,816)
222	2023	Project 219		0	ō	0	ō	ō	0	0	0
223	2023	Project 220	51625 Sub - Indiana - SP - Erskine 115 kV Terminal Upgrades	98,849	11,393	0	0	11,393	0	0	11,393

224	2023	Project 221	71960 Line - Etter - Moore 115 kV	1,283,857	145,788	0	0	145,788	0	0	145,788
225	2023	Project 222	102156 OPIE 3 Roadrunner - China Draw 345 kV	64,270,960	7,163,527	0	0	7,163,527	0	0	7,163,527
226	2023	Project 223	51206 XFR-Lynn County 115/69kV Ckt 1 Transformer	1,926,224	208,123	1,943,385	0	208,123	145,267	14,294	367,684
227	2023	Project 224	102158 OPIE 3 Roadrunner - China Draw 345 kV	14,926,922	1,660,732	0	0	1,660,732	0	0	1,660,732
228	2023	Project 225	51819 Sub - Hockley County Intg 115 kV Terminal Upgrade	140,280	15,316	138,931	0	15,316	2,418	238	17,972
229	2023	Project 226	61850 Terry County-LG Clauene 115 kV Terminal Upgrades	351,384	38,429	330,549	0	38,429	2,560	252	41,241
230	2023	Project 227	OPIE 3 Roadrunner - China Draw 345 kV - UID 102153	5,828,098	662,873	0	0	662,873	0	0	662,873
231	2023	Project 228	OPIE 3 Roadrunner - China Draw 345 kV - UID 102154	6,200,903	705,299	0	0	705,299	0	0	705,299
232	2023	Project 229	Multi - China Draw - Road Runner 345 kV - UID 102157	6,555,572	745,634	0	0	745,634	0	0	745,634
233	2023	Project 230	112510 Multi-Hobbs Interchange-Millen 115kV	575	66	0	0	66	0	0	66
234	2023	Project 231		0	0	0	0	0	0	0	0
235	2023	Project 232	122869	353,725	40,501	0	0	40,501	0	0	40,501
236	2023	Project 233	122870	85,809	9,890	0	0	9,890	0	0	9,890
237	2023	Project 234	51272 Line-Byrd Tap-Cooper Ranch-Oil Center-Lea Road 115	41,007	4,726	0	0	4,726	0	0	4,726
238	2023	Project 235	51407 Lea Road-Oil Center 115 kV Ckt 1 Rebuild	0	0	0	0	0	0	0	0
239	2023	Project 236		0	0	0	0	0	0	0	0
240	2023	Project 237		0	0	0	0	0	0	0	0
241	2023	Project 238		0	0	0	0	0	0	0	0
242	2023	Project 239		0	0	0	0	0	0	0	0
243	2023	Project 240		0	0	0	0	0	0	0	0
244	2023	Project 241		0	0	0	0	0	0	0	0
245	2023	Project 242		0	0	0	0	0	0	0	0
246	2023	Project 243		0	0	0	0	0	0	0	0
247	2023	Project 244		0	0	0	0	0	0	0	0
248	2023	Project 245		0	0	0	0	0	0	0	0
249	2023	Project 246		0	0	0	0	0	0	0	0
250	2023	Project 247		0	0	0	0	0	0	0	0
251	2023	Project 248		0	0	0	0	0	0	0	0
252	2023	Project 249		0	0	0	0	0	0	0	0
253	2023	Project 250		0	0	0	0	0	0	0	0
254	2023	Project 251		0	0	0	0	0	0	0	0
255	2023	Project 252		0	0	0	0	0	0	0	0
256	2023	Project 253		U	U	U	U	U	U	U	U
257	2023	Project 254		0	0	0	0	0	0	0	0
258	2023	Project 255		0	0	0	0	0	0	0	0
259	2023	Project 256		U	U	U	U	U	U	U	U
		Total Devenue	Requirement and True up Amount	0.464.055.007	223,327,108	1 000 500 004	0	223,327,108	(4.260.022)	(424,602)	221,823,582
		rouar Revenue	Requirement and True-up Amount	2,164,855,837	223,327,108	1,802,500,094	U	223,327,108	(1,368,833)	(134,693)	221,623,582

#### 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 INTERCONNECT	ION UPGRADES		
2	(a)	(b)		(c)	(d)	(e)
3	Investment			Projected Revenue	Actual Revenue	SPP Base Plan
4	Year	Project Description	n	Requirement	Requirement	True-up Amount
5					-	-
6				100 C		
7				100 C		
8				100 C		
9				100 C		
10				100 C		
11				100 C		
12						
13						
14						
15	Total Revenue	e Requirement and	True-up Amount			

# Southwestern Public Service Company

2062

2.4298

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

		Projected	Actual
		Worksheet P	Worksheet P
Year		Depr Rate	Depr Rate
	006	1.8840	1.8840
	007	1.8840	1.8840
	800	1.8840	1.8840
	009	1.8840	1.8840
	010	1.8840	1.8840
	011	1.8840	1.8840
	012	1.8840	1.8840
	013	1.8840	1.8840
20	014	1.8840	1.8840
20	015	1.8840	1.8840
20	016	1.8840	1.8840
20	017	1.8840	1.8840
	018	1.8840	1.8840
	019	2.3793	2.3793
	020	2.4205	2.4205
	020	2.4203	2.4203
	021	2.4222	2.4222
	022	2.4220	#DIV/0!
	024	2.4298	#DIV/0!
	025	2.4298	#DIV/0!
	026	2.4298	#DIV/0!
	027	2.4298	#DIV/0!
	028	2.4298	#DIV/0!
	029	2.4298	#DIV/0!
20	030	2.4298	#DIV/0!
20	031	2.4298	#DIV/0!
	032	2.4298	#DIV/0!
	033	2.4298	#DIV/0!
	034	2.4298	#DIV/0!
	035	2.4298	#DIV/0!
	036	2.4298	#DIV/0!
	037	2.4298	#DIV/0!
	038	2.4298	#DIV/0!
	039	2.4298	#DIV/0! #DIV/0!
	040	2.4298	#DIV/0!
	041	2.4298	#DIV/0!
	042	2.4298	#DIV/0!
	043	2.4298	#DIV/0!
	044	2.4298	#DIV/0!
	045	2.4298	#DIV/0!
	046	2.4298	#DIV/0!
20	047	2.4298	#DIV/0!
20	048	2.4298	#DIV/0!
20	049	2.4298	#DIV/0!
	050	2.4298	#DIV/0!
	051	2.4298	#DIV/0!
	052	2.4298	#DIV/0!
	053	2.4298	#DIV/0!
	054	2.4298	#DIV/0!
	055	2.4298	#DIV/0!
	055	2.4298	#DIV/0! #DIV/0!
	050	2.4298	#DIV/0! #DIV/0!
	058	2.4298	#DIV/0!
	059	2.4298	#DIV/0!
	060	2.4298	#DIV/0!
	061	2.4298	#DIV/0!

Worksheet P

Table 36

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

Projected for Billing Year = 2023 (C) Accumulated (A) Projected (B) Balance Line Projected 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) Г (D) (E) Pre-Funded AFUDC 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 = 2023 (C) Accumulated (A) Actual (B) Actual Balance Actual Incentive CWIP Other CWIP Incentive CWIP Dec 32 33 34 35 36 37 38 39 40 41 42 43 44 5 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) (E) Pre-Funded AFUDC (D) Accumulated Pre-Funded AFUDC Amortization 47 48 49 50 51 52 53 54 55 56 57 58 59 60 Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Total 61 13 Month Avg Accumulated Pre-Funded AFUDC = Col D (Goes to Page 8, In 226) (Goes to Page 9, In 267) 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

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

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

# 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 perce	ent is from Page 5, Ins 176 through178)
4		<u>%</u>	Cost	Weighted cost
5	Long Term Debt	45.73%	0.0420	0.0192
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	54.27%	0.1150	0.0624
8			R =	0.0816

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

9	Rate Base (From Page 3, In 89)	2,811,415,681
10	R (from A. above)	0.0816
11	Return (Rate Base x R)	229,411,520

10	R (Irom A. above)	
11	Return (Rate Base x R)	

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

12	Return (from B. above)	229,411,520
13	CIT (From Page 4, In 131)	21.99%
14	Income Tax Calculation (Return x CIT)	50,447,593
15	ITC Adjustment (From Page 4, In 137)	-
16	Income Taxes	50,447,593

#### 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.

INO.		
17	Net Revenue Requirement (From Page 2, In 33)	410,372,391
18	Return (From Page 4, In 139)	214,229,875
19	Income Taxes (From Page 4, In 138)	44,881,561
20	Net Revenue Requirement, Less Return and Taxes	151,260,955

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

21	Net Revenue Requirement, Less Return and Taxes	151,260,955
22	Return (from I.B. above)	229,411,520
23	Income Taxes (from I.C. above)	50,447,593
24	Net Revenue Requirement, with 100 Basis Point ROE increase	431,120,068
25	Depreciation (From Page 4, In 114)	95,801,965
26	Net Rev. Req, w/100 Basis Point ROE increase, less Depreciation	335,318,103

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

27	Net Transmission Plant (From Page 3, In 62)	3,339,585,657	
28	Net Revenue Requirement, with 100 Basis Point ROE increase	431,120,068	
29	FCR with 100 Basis Point increase in ROE	12.91%	
30 31 32 33	Net Rev. Req, w/100 Basis Point ROE increase, less Dep. FCR with 100 Basis Point ROE increase, less Depreciation FCR w/o 100 Basis Point ROE increase, less Depreciation FCR w/o Return, Income Taxes and Depreciation	335,318,103 10.04% <u>9.42%</u> 0.62%	(use when no CIAC is associated with facilities receiving incentives) (From Page 2, In 40) (use when CIAC is associated with facilities receiving incentives)

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

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

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

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

e			Data				
<u>).</u> L	Investment		Deta Current Year	illS			
5							
6	Service Year (yyyy)		ROE Increase accept	ed by FERC (Basis Po	oints)	9.42%	
7	Service Month (1-12)		FCR w/o incentives, le				
3	Useful life CIAC (Yes or No)			proved for these faciliti	es, iess dep.	9.42%	
			Annual Depreciation I			-	
	Investment Year	Beginning Balance	Depreciation	Ending Balance	Revenue	Additional Rev.	Additional Rev. Credit
	fear	Balance	Expense	Balance	Requirement	Requirement	
w/o incentives	-	-	-	-	-		\$-
2 w/incentives	-	-	-	-	-	\$-	
8 w/o incentives	-	-	-	-	-		\$-
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w/o incentives	-	-	-	-	-		\$-
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w/o incentives	-	-	-	-	-		\$-
8 w/incentives	-	-	-	-	-	\$-	
w/o incentives	-	-	-	-	-		\$-
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w/o incentives	-	-	-	-	-		\$-
2 w/incentives	-	-	-	-	-	\$-	
8 w/o incentives	-	-	-	-	-		\$-
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w/o incentives	-	-	-	-	-		\$-
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8 w/o incentives	-		-	-	-		\$-
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w/incentives	_	-	-	-	-	\$ -	
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8 w/incentives	-					\$ -	Ŷ
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w/incentives	-	-	-	-	-	\$-	
w/o incentives	-	-	-	-	-		\$-
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w/o incentives	-	-	-	-	-		\$-
8 w/incentives	-	-	-	-	-	\$-	
w/o incentives	-	-	-	-	-		\$-
) w/incentives	-	-	-	-	-	\$-	
w/o incentives	-	-	-	-	-		\$-
2 w/incentives	-	-	-	-	-	\$-	
8 w/o incentives	-	-	-	-	-		\$-
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8 w/incentives	-	-	-	-	-	\$ -	
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1 w/o incentives	-	-	-	-	-		\$-
2 w/incentives	-	-	-	-	-	\$-	
3 w/o incentives							
4 w/incentives							
land the second s	•					\$ -	\$-

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.

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Line

No.				De	tails			
105		Investment	Current Year 0					
106		Service Year (yyyy)	ROE increase accepted by FERC (Basis Points)			, , , , , , , , , , , , , , , , , , ,		
107		Service Month (1-12)		FCR w/o incentives,		onnay	9.42%	
108		Useful life			proved for these facili	ities, less dep.	9.42%	
109		CIAC (Yes or No)		Annual Depreciation		1000, 1000 00p.	-	
110		Investment	Beginning	Depreciation	Ending	Revenue	Additional Rev.	Additional Rev.
111		Year	Balance	Expense	Balance	Requirement	Requirement	Credit
112	w/o incentives	-	-		· · · ·			\$ -
113	w/incentives	-	-	-	-	-	\$-	
114	w/o incentives	-	-			-		\$ -
115	w/incentives	-	-	-	-	-	\$-	
116	w/o incentives	-	-	-	-	-		\$-
117	w/incentives	-	-	-	-	-	\$-	
118	w/o incentives	-	-	-	-	-		\$ -
119	w/incentives	-	-	-	-	-	\$-	
120	w/o incentives	-	-	-	-	-		\$ -
121	w/incentives	-	-	-	-	-	\$-	•
122 123	w/o incentives w/incentives	-	-	-	-	-	s -	\$-
123	w/o incentives	-	-	-	-	-		s -
124	w/incentives					_	\$ -	- -
126	w/o incentives	_	_			_		s -
127	w/incentives	-	-	-	-	-	\$ -	Ť
128	w/o incentives	-	-	-	-	-		\$ -
129	w/incentives	-	-	-	-	-	\$-	
130	w/o incentives	-	-	-	-	-		\$-
131	w/incentives	-	-	-	-	-	\$-	
132	w/o incentives	-	-	-	-	-		\$-
133	w/incentives	-	-	-	-	-	\$-	•
134 135	w/o incentives w/incentives	-	-	-	-	-	\$ -	\$-
135	w/o incentives	-	-	-	-	-		\$-
137	w/incentives	_	_			_	\$ -	φ -
138	w/o incentives	-	-	-	-	-		s -
139	w/incentives	-	-	-	-	-	\$-	
140	w/o incentives	-	-	-	-	-		\$ -
141	w/incentives	-	-	-	-	-	\$-	
142	w/o incentives	-	-	-	-	-		\$-
143	w/incentives	-	-	-	-	-	\$-	
144	w/o incentives	-	-	-	-	-		\$ -
145 146	w/incentives w/o incentives	-	-	-	-	-	\$ -	s -
147	w/incentives	_		_	_	_	\$ -	φ -
148	w/o incentives	-	-			-		s -
149	w/incentives	-	-	-	-	-	\$-	Ť
150	w/o incentives	-	-	-	-	-		\$ -
151	w/incentives	-	-	-	-	-	\$-	
152	w/o incentives	-	-	-	-	-		\$ -
153	w/incentives	-	-	-	-	-	\$-	
154	w/o incentives	-	-	-	-	-		\$ -
155 156	w/incentives w/o incentives	-	-	-	-	-	\$-	s -
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158	w/o incentives	_		_	_	_		s -
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160	w/o incentives	-	-	-		-		\$ -
161	w/incentives	-	-	-	-	-	\$-	
162	w/o incentives	-	-	-	-	-		\$-
163	w/incentives	-	-	-	-	-	\$-	
164	w/o incentives	-	-	-	-	-		\$ -
165	w/incentives	-	-	-	-	-	\$-	•
166 167	w/o incentives w/incentives	-	-	-	-	-	\$ -	\$ -
167	w/o incentives	-	-	-	-	-		s -
169	w/incentives	-		-	-	-	\$ -	-
170	w/o incentives	-	_	-	-			s -
	w/incentives	-	-	-	-	-	\$ -	-
172	w/o incentives	-	-	-	-	-		\$ -
173	w/incentives	-	-	-	-	-	\$-	
174	w/o incentives							
175	w/incentives							

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

No				De	taile			
<u>No.</u> 176		laure etue e et	Details Q				0	
		Investment		Current Year			U	
177		Service Year (yyyy)			oted by FERC (Basis P	'oints)		
178		Service Month (1-12)		FCR w/o incentives,			9.42%	
179		Useful life			oproved for these facilit	ties, less dep.	9.42%	
180		CIAC (Yes or No)		Annual Depreciation	1 Expense		-	
181		Investment	Beginning	Depreciation	Ending	Revenue	Additional Rev.	Additional Rev.
182		Year	Balance	Expense	Balance	Requirement	Requirement	Credit
183	w/o incentives	-	-		-			\$-
184	w/incentives	-				-	\$ -	Ť
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186	w/incentives				_	_	\$ -	• -
187	w/o incentives	_	_	-	-	-	Ψ -	\$ -
188	w/incentives	-	-				\$ -	<i>-</i>
189	w/o incentives	-	-	-	-	-		\$ -
190	w/incentives	-	-	-	-	-	s -	<i>-</i>
		-	-	-	-	-	φ -	•
191	w/o incentives	-	-	-	-	-	¢	\$-
192	w/incentives	-	-	-	-	-	\$ -	•
193	w/o incentives	-	-	-	-	-		\$-
194	w/incentives	-	-	-	-	-	\$ -	•
195	w/o incentives	-	-	-	-	-		\$-
196	w/incentives	-	-	-	-	-	\$-	•
197	w/o incentives	-	-	-	-	-		\$-
198	w/incentives	-	-	-		-	\$-	
199	w/o incentives	-	-	-	-	-		\$ -
200	w/incentives	-	-	-	-	-	\$-	
201	w/o incentives	-	-	-	-	-		\$ -
202	w/incentives	-	-	-		-	\$-	
203	w/o incentives	-	-	-	-	-		\$ -
204	w/incentives	-	-	-	-	-	\$ -	
205	w/o incentives	-	-	-		-		s -
206	w/incentives	-	-	-		-	\$ -	
207	w/o incentives	-	-	-	-	-		\$ -
208	w/incentives	-	-	-	-	-	\$ -	
209	w/o incentives	-	-	-	-	-		\$ -
210	w/incentives	-				-	\$ -	Ť
211	w/o incentives	-				-		\$ -
212	w/incentives	-	_	_	-	_	\$ -	Ŷ
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		-	-	-	-	-		\$ -
217	w/o incentives	-	-	-	-	-		ə -
218	w/incentives	-	-	-	-	-	\$ -	•
219	w/o incentives	-	-	-	-	-	•	\$-
220	w/incentives	-	-	-	-	-	\$ -	•
221	w/o incentives	-	-	-	-	-		\$-
222	w/incentives	-	-	-	-	-	\$-	
223	w/o incentives	-	-	-	-	-		\$-
224	w/incentives	-		-	-	-	\$-	
225	w/o incentives	-		-	-	-	1.	\$ -
226	w/incentives	-		-	-	-	\$-	
227	w/o incentives	-	-	-	-	-		\$ -
228	w/incentives	-		-	-	-	\$-	
229	w/o incentives	-	-	-	-	-		\$ -
230	w/incentives	-	-	-	-	-	\$-	
231	w/o incentives	-	-	-	-	-		\$ -
232	w/incentives	-	-	-	-	-	\$-	
233	w/o incentives	-	-	-	-	-		\$ -
234	w/incentives	-	-	-		-	\$ -	
235	w/o incentives	-		-				\$ -
236	w/incentives	-		-			\$-	
237	w/o incentives	-		-	-	-		\$ -
238	w/incentives	-		-	-	-	\$ -	
239	w/o incentives	-		-	-	-	· ·	s -
240	w/incentives	-		-	-	-	\$ -	
240	w/o incentives	_	I	-	-		- -	s -
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243	w/incentives	_		-	-	-	s -	,
244	w/o incentives	-	I -	-	-	-	*	
245	w/incentives							
240								

# Southwestern Public Service CompanyTable 45Transmission Formula Rate TemplateWorksheet STwelve Months Ended December 31, 2023Worksheet S

Depreciation and Amortization Rates

		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 Transmiss	ion	
350.2	Land Rights	1.13
352	Structures & Improvements	1.50
353	Station Equipment	1.83
354	Towers & Fixtures	1.51
355	Poles & Fixtures	3.12
356	OH Conductors & Devices	2.73
357	UG Conduit	1.10
358	UG Conductors & Devices	2.47
359	Roads & Trails	1.57
Electric 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
Notoo		

# 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.