Southwestern Public Service Company

Transmission

Formula Rate Template

and Supporting Worksheets

Schedule 1 Annual Revenue Requirement

2021

2021 Projec	tion	Rate Formula Te Utilizing Projecte For rates effective 0	d Data		Table 1
		SOUTHWESTERN PUBLIC S	ERVICE COMPANY		
	(1)	(2)	(3)	(4)	(5)
Line No. 1	PROJECTED REVENUE REQUIREMENT	(ln 45 )			Transmission Amount \$ 150,363,268
2 3 4 5	PRIOR YEAR TRUE UP ADJUSTMENT INTEREST ON PRIOR YEAR TRUE UP ADJUSTMENT - Input PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT - Input INTEREST ON PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT - I	Input			\$ (7,697,756) \$ (757,464) \$1,192 \$240
6	PROJECTED REVENUE REQUIREMENT WITH TRUE UP & PRIOR PERIO	D CORRECTION (In 1 + sum lines 2	through 5)		\$ 141,909,479
7 8	DIVISOR Transmission Network Load	(Worksheet C)			4,683,000
9 10 11	RATES Annual Cost (\$/kW/Yr) Network & P-to-P Rate (\$/kW/Mo)	(ln 6 / ln 8) (ln 10 / 12)	30.303 2.525		
12 13 14	Weekly P-To-P Rate (\$/kW/Wk) Daily P-To-P Rate (\$/kW/Day) Hourly P-To-P Rate (\$/MWh)	(ln 10 / 52; ln 10 / 52) (ln 12 / 6; ln 12 / 7) (ln 13 / 16; ln 13 / 24 both x 1,000)		Capped at weekly rate Capped at weekly & daily rate	<u>Off-Peak</u> 0.583 0.083 3.458
15 16 17 18 19	METER CHARGE Revenue Requirement Number of Delivery Points Annual Meter Charge (\$ per delivery point) (In 16 / In 17) Monthly Meter Charge (\$ per delivery point) (In 18 / 12)	(Worksheet N) (Worksheet N)			<u>Charge</u> \$166,323 220 \$756 \$63
20	RADIAL LINE CHARGE (Worksheet A.2)		(Annual Charge)		Monthly Charge
21 22 23 23a 23b 24 25 26 27 27a 27a 27b	Bailey County Big Country CVEC Deaf Smith Farmers Green Belt Lamb County Lighthouse LPL Lyntegar Rita Blanca South Plains	(Worksheet A.2, Ln 39, Col m) (Worksheet A.2, Ln 40, Col m) (Worksheet A.2, Ln 41, Col m) (Worksheet A.2, Ln 42, Col m) (Worksheet A.2, Ln 43, Col m) (Worksheet A.2, Ln 44, Col m) (Worksheet A.2, Ln 45, Col m) (Worksheet A.2, Ln 46, Col m) (Worksheet A.2, Ln 47, Col m) (Worksheet A.2, Ln 48, Col m) (Worksheet A.2, Ln 49, Col m) (Worksheet A.2, Ln 50, Col m)	\$ 42 \$ 107,104 \$ 230,240 \$ 167,379 \$ 2,268 \$ 162,831 \$ 127 \$ 37,659 \$ 114,650 \$ 222,246 \$ 97 \$ 3,864		\$ 4 \$ 8,925 \$ 19,187 \$ 13,948 \$ 13,948 \$ 13,569 \$ 111 \$ 3,138 \$ 9,554 \$ 18,521 \$ 8 \$ 322
27c	Tri County	(Worksheet A.2 , Ln 51, Col m)	\$ 139		\$ 12

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

#### SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No. 28	(1) PROJECTED REVENUE REQUIREMENT (w/o ince	(2) nti(In 141)	(3)	(4)		(5) ansmission Amount 386,866,485
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 4,014 16,058,203 - 51,988	Allocator DA 1.00000 DA 1.00000 DA 1.00000 DA 1.00000	\$	4,014 16,058,203 - 51,988 16,114,205
33	NET REVENUE REQUIREMENT (w/o incentives)	(In 28 less In 32)			\$	370,752,280
34 35 36	NET PLANT CARRYING CHARGE (w/o incentives) Annual Rate Monthly Rate	(In 33 / In 62 x 100) (In 35 / 12)				12.22% 1.02%
37 38	GROSS PLANT CARRYING CHARGE (w/o incentive Annual Rate	es) (Note B) (In 33 / In 48 x 100)				10.55%
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)				9.41%
40.1	BPU Depreciation Rate	(In 114 / In 48)				2.42%
41 42	NET PLANT CARRYING CHARGE, W/O DEPRECIA Annual Rate	ATION, INCOME TAXES AND RET ( (In 33 - In 114 - In 138 - In 139				1.77%
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 Adjust	, ment (Input)	d 44b)	\$ \$	221,892,539 (1,368,833) (134,693) 220,389,012
45	PROJECTED REVENUE REQUIREMENT	(ln 33 + ln 43 - ln 44)	(changed reference)		\$	150,363,268

#### \*\*PROJECTED\*\*

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

#### SOUTHWESTERN PUBLIC SERVICE COMPANY

Date Base Calculation (1)         Date Sources (a)         Total (b)         Account (b)         Total (c)         Maccount (c)         Total (c)         Maccount (c)           No.         CROSS PLANT IN SERVICE         (Mod.1. Ln 6)         3.776,322,009         NA         -           40         Framewisein (Mod.1. Ln 11)         3.776,242,444         TA         0.30221         3.512,703,240           41         Dastibution (Mod.1. Ln 12)         2.84,777,843,494         TA         0.3021         3.512,703,240           42         Dastibution (Mod.1. Ln 22)         2.84,277,284         W/S         0.14127         3.531,118,8227           51         TOTAL GROSS PLANT         (whol.1. Ln 30)         100,47,983,214         GP=         0.36138         3.631,118,8227           52         TOTAL GROSS PLANT         (whol.1. Ln 30)         150,323,268         NA         -           54         Friduction         (Wod.1. Ln 54)         2.76,654,856,53         W/S         0.14127         3.44,17,63           55         TOTAL GROSS PLANT         (whol.1. Ln 55)         2.160,023,063         NA         -           56         Dastibution         (Mod.1. Ln 51)         2.286,648         W/S         0.14127         3.44,176,83           57         Genere							
Line         (1)         (2)         (3)         (4)         (5)           40         CROSS PLANT IN SERVICE			Data Sources	Tetel			Total
No.         Control         Control         Control         Control         Control         Control           46         GROSS PLANT IN SERVICE         (WaD 1, Ln 6)         3.776.320.09         NA         -           47         Production         (WaD 1, Ln 16)         1.681.744.140         NA         -           48         Transmission         (WaD 1, Ln 16)         1.681.744.140         NA         -           49         Distinuation         (WaD 1, Ln 23)         224.207.296         Will Stat77         82.413.720           51         Mininghibe Plant         (WaD 1, Ln 23)         15.33.623.663         NA         -           52         TOTAL GROSS PLANT         (aum ins 47 to 51)         10.047.863.2663         NN         0.34127         3.631.116.8257           53         ACCUMULATED DEPRECIATION         -         10.047.863.2663         NNS         0.14127         3.643.176           54         Froduction         (WaD 1, Ln 49)         510.324.07.266         NNS         0.14127         3.243.783.84           57         General Plant         (WaD 1, Ln 49)         2.182.568.203         NA         3.034.913.783           58         Total ACCUMULATED DEPRECIATION         (WaD 1, Ln 49)         2.182.568.203         NA </th <th>Line</th> <th></th> <th></th> <th></th> <th></th> <th>or</th> <th></th>	Line					or	
46         OROSS PLANT IN SERVICE         (WaD 1, Ln 6)         3.776.352.009         NA			(2)	(3)	(4)		(3)
44         Transmission         (WbD 1, Ln 10)         3.752, 142, 40         TP         0.93621         3.512, 793, 240           45         Distribution         (WbD 1, Ln 10)         1.6511, 741, 40         NA         TP         0.93621         3.512, 793, 240           46         Distribution         (WbD 1, Ln 20)         233, 317, 362         WHS 0, 14127         824, 137, 200           57         TOTAL GNOS PLANT         (wbD 1, Ln 20)         224, 247, 200         WHS 0, 14127         824, 137, 200           58         Total GNOS PLANT         (wbD 1, Ln 20)         1503, 823, 683         NA         -           54         Production         (WbD 1, Ln 40)         1503, 823, 683         NA         -         -           55         Totansmission         (WbD 1, Ln 40)         410, 766, 583         WHS 0, 14127         824, 472, 472, 483, 484           56         Distribution         (MbD 1, Ln 40)         410, 766, 583         WHS 0, 14127         824, 472, 483, 483           57         General Plant         (WbD 1, Ln 40)         2163, 833, 833, 835         700, 236, 833, 833, 835         700, 236, 833, 833, 833, 835           60         NET PLANT N SERVICE         (wbD 1, Ln 50)         218, 217, 873, 484         700, 236, 833, 833, 835           61		GROSS PLANT IN SERVICE					
4g         Distribution         (WaD 1, Ln 5)         16817,4140         NA           6g         General Plant         (WaD 1, Ln 2)         583,377,365         WS         0.14127         82,413,20           61         Intangibe Plant         (WaD 1, Ln 2)         583,377,365         WS         0.14127         82,413,20           61         Intangibe Plant         (WaD 1, Ln 3)         1.0424,852,144         WS         0.14127         33,811,18,825           63         ACCUMULATED DEPRECIATION         (WaD 1, Ln 4)         1.593,823,863         NA         -         -           64         Protection         (WaD 1, Ln 4)         1.040,074,078,074         TP         0.938,21         477,873,48+           65         Distribution         (WaD 1, Ln 5)         1.050,074,074,078,074         TP         0.938,21         477,873,48+           66         Distribution         (WaD 1, Ln 5)         1.040,074,078,320         NA         -         -         2.266,064,38         533,683,655         533,683,655         NS         0.14127         3.041,370         -         2.363,421,720,330         3.03,491,973,530         3.03,04,91,97,95         533,683,655         533,683,655         NS         0.4127         3.041,370         -         -         -	47	Production	(WsD.1 , Ln 6)	3,776,392,009	NA		-
50 10         General Plant         (WD, 1, Ln 21)         583.377.386         WS         0.14127         82.413.20           51         Intangible Plant         (WD, 1, Ln 23)         254.207.286         WS         0.14127         83.911.865           52         TOTAL GROSS PLANT         (sum ins 47 to 51)         10.047.865.214         GP=         0.39138         353.118.825           53         ACCUMULATED DEPRECIATION         (WD, 1, Ln 30)         1.593.823.683         NA         -           54         Fransmission         (WD, 1, Ln 40)         510.44.07.047         TR         0.98621         477.873.484           56         Transmission         (WD, 1, Ln 50)         100.275.955.633         WS         0.14127         23.413.416           57         General Plant         (WD, 1, Ln 50)         100.028.033         WS         0.14127         23.43.4176           58         TOTAL ACCUMULATED DEPRECIATION         (sum ins 64 to 58)         2.162.568.326         NA         -           57         Operation         (in 47 - in 54)         2.162.568.326         NA         -           58         TOTAL ACCUMULATED DEPRECIATION         (sum ins 64 to 55)         7.033.080.543         NP =         0.43576         3.034.919.756         3.034.919.756	48	Transmission	(WsD.1 , Ln 11)	3,752,142,404	TP	0.93621	3,512,793,240
51         Intangibe Plant         (WD, 1, Ln 23)         244.27.28         WS         0.14127         33.911.865           2         TOTAL GROSS PLANT         (sum in 47 to 51)         10.047.983.234         GP=         3.851.118.825           3         ACCUMULATED DEPRECIATION         (wab 1, Ln 39)         1.593.223.683         NA         -           5         Transmission         (WD, 1, Ln 34)         51.0434.074         TP         9.9621         477.873.484           5         Distribution         (WD, 1, Ln 54)         27.895.633         NA         -         477.873.484           5         Transmission         (WD, 1, Ln 54)         27.895.633         NA         0.14127         3.241.73.3           6         ToTAL ACCUMULATED DEPRECIATION         (wab 1, Ln 55)         2.953.985.2671         0.14127         3.241.73.3           7         General Plant         (m 54 b 56)         2.725.983.268         NA         -         -           8         Transmission         (m 47 - n 54)         2.162.568.326         NA         -         -           9         ACOLMULATED DEPRECIATION         (m 45 - n 55)         3.241.703.30         3.034.919.76         -         -         -           9         ACOLMULATED DEPRECIAT	49	Distribution	(WsD.1 , Ln 16)	1,681,744,140	NA		-
52         TOTAL GROSS PLANT         (sum Ins 47 to 51)         10.047.883.214         GP=         0.38138         3.631,116.825           53         ACCUMULATED DEPRECIATION         (WsD.1, In 49)         1,593.823,683         NA         -           54         Production         (WsD.1, In 49)         410.706,198         NA         -           55         Trammission         (WsD.1, In 49)         410.706,198         NA         -           56         Distribution         (WsD.1, In 54)         276.956,633         W/S         0.14127         3.9413,716           57         General Plant         (WsD.1, In 54)         276.956,633         W/S         0.14127         3.9413,706           60         NET FLANT IN SERVICE         (# 47 - h 54)         2.182.668,328         NA         -           61         Distribution         (h 44 - h 56)         3.214.708,320         3.03.49.97.59         1.305.407           62         Trammission         (h 44 - h 56)         3.214.708,320         NA         -         4.30.00.004           65         Intangible Plant         (h 51 - h 58)         2.41708,320         NP=         0.43576         3.081.925.167           66         TOTAL NET PLANT IN SERVICE         (sem ins 81 to 65)         7.	50						
ACCUMULATED DEPRECIATION							
54         Production         (Wo.D. 1, n. 39)         1,593.288.33         NA            55         Tramsinision         (Wo.D. 1, n. 49)         510.434.074         TP         0.39621         477,873.484           56         Distribution         (Wo.D. 1, n. 49)         217,995.653         NA	52	TOTAL GROSS PLANT	(sum lns 47 to 51)	10,047,863,214	GP=	0.36138	3,631,118,825
55         Transmission         (WaD1, I, 144)         50, 34, 074         TP         0.38621         477, 873, 484           56         Distribution         (WaD1, I, 164)         278, 985, 653         W/S         0.14127         39, 413, 716           57         General Plant         (WaD1, I, 164)         278, 395, 653         W/S         0.14127         39, 413, 716           58         Intingble Plant         (WaD1, I, 164)         2, 953, 982, 651         W/S         0.14127         23, 263, 452           60         NET PLANT IN SERVICE         (In 47 - In 54)         2, 182, 568, 326         NA         -           61         Production         (In 48 - In 55)         3, 241, 712, 33, 343, 712         43, 000, 004           63         Distribution         (In 49 - In 55)         3, 241, 712, 33, 343, 712         43, 000, 004           64         General Plant         (In 50 - In 57)         304, 343, 712         43, 000, 004           65         TOTAL NET PLANT IN SERVICE         (sum Ins 61 to 65)         7,083, 800, 543         NP=         0.43576         3,081, 225, 167           66         TOTAL NET PLANT IN SERVICE         (sum Ins 64 to 65)         NA         -         -         -           67         ADJUSTMENTS TO RATE BASE         (N	53	ACCUMULATED DEPRECIATION					
66         Distribution         (WaD1, I, n.49)         410, 706, 198         NA         A           77         General Plant         (WaD1, I, n.56)         128, 956, 353         W/S         0.14127         32, 413, 716           58         Intangble Plant         (WaD1, I, n.56)         129, 025, 033         W/S         0.14127         32, 406, 449           59         TOTAL ACCUMULATED DEPRECIATION         (sum ins 54 to 58)         2, 953, 982, 671         538, 983, 658           60         NET PLANT IN SERVICE         (in 47 - in 54)         2, 182, 568, 326         NA         -           61         Production         (in 47 - in 55)         3, 24, 1708, 330         Na         -         -           62         Transmission         (in 48 - in 55)         1, 271, 037, 442         NA         -         -           64         General Plant         (in 51 - in 56)         1, 271, 034, 432, 33         NP#         0, 43576         3, 034, 918, 764           65         Intangible Plant         (in 51 - in 56)         12, 703, 846, 918, 754         NA         -         -           66         Account No. 232 (enter megalive)         273, 84, (Worksheet E)         -         NA         -         -           71         Account No. 232 (ent	54	Production	(WsD.1 , Ln 39)	1,593,823,683	NA		-
57         General Plant         (WsD.1, Ln.54)         278,996,653         W/S         0.14127         39,413,716           58         Intingble Plant         (WsD.1, Ln.56)         160,023,063         W/S         0.14127         23,604,559           59         TOTAL ACCUMULATED DEPRECIATION         (sum ins 54 to 58)         2,953,982,671         W/S         0.14127         539,893,658           60         NET PLANT IN SERVICE         (n 47 - in 54)         2,182,568,326         NA         -           61         Production         (n 48 - in 55)         3,241,710,330         3,034,919,756         -           62         Transmission         (in 50 - in 57)         304,381,712         43,000,004         -           64         General Plant         (in 50 - in 57)         304,381,712         43,000,004         -           65         TOTAL NET PLANT IN SERVICE         (sum ins 61 to 65)         7,093,880,543         NP=         0.43576         3,091,225,167           66         TOTAL NET PLANT IN SERVICE         (sum ins 61 to 65)         7,093,880,543         NP=         0.43576         3,091,225,167           67         ADJUSTMENTS TO RATE BASE         (Note 6)         -         -         -         -         -         -         -	55	Transmission	(WsD.1 , Ln 44)	510,434,074	TP	0.93621	477,873,484
Sig         Intanglie Plant         (WsD.1, Ln 56)         100.023.063         W/S         0.14127         2.2603.488           59         TOTAL ACCUMULATED DEPRECIATION         (sum ins 54 to 58)         2.953.982.671         W/S         0.14127         2.2603.488           60         NET PLANT IN SERVICE         (n 47 - In 54)         2.182.568.326         NA         -           61         Production         (n 48 - In 55)         3.241.703.7842         NA         3.034.919.756           62         Transmission         (n 49 - In 56)         1.221.71.037.942         NA         3.034.919.756           64         General Plant         (n 50 - In 57)         304.381.712         43.000.004         43.000.04           65         TOTAL NET PLANT IN SERVICE         (sum ins 61 to 65)         7.093.880.543         NP=         0.43576         3.091.225.167           67         ADJUSTMENTS TO RATE BASE         (Note D)         -         NA         -         -           68         Account No. 282 (enter negative)         275.8. (Worksheet E)         (612.460.081)         DA         (612.460.081)           72.4         Account No. 255 (enter negative)         277.8. (Worksheet E)         -         DA         -           73.4         Account No. 102 (Se frema	56	Distribution	(WsD.1 , Ln 49)	410,706,198			-
59         TOTAL ACCUMULATED DEPRECIATION         (sum ins 54 to 58)         2.953,982,671         539,893,658           60         NET PLANT IN SERVICE         (in 47 - in 54)         2,162,568,326         NA         -           61         Production         (in 44 - in 55)         3,241,708,330         3,034,919,756           63         Distribution         (in 49 - in 55)         1,271,037,942         NA         43,000,044           64         General Plant         (in 51 - in 53)         94,148,233         NP=         0,4337,76           66         TOTAL NET PLANT IN SERVICE         (sum ins 61 to 65)         7,093,880,543         NP=         0,43576         3,091,225,167           67         ADJUSTMENTS TO RATE BASE         (Note D)         -         NA         -         -           68         TOTAL NE ZP (ent regative)         275 2, k (Worksheet E)         -         NA         -         -           69         Account No. 281 (enter negative)         225 2, k (Worksheet E)         -         NA         -         -           71         Account No. 282 (enter negative)         226 7, h         -         -         NA         -           72.2         Account No. 282 (enter negative)         227 a, h         -         -	57						
60         NET PLANT IN SERVICE           61         Production         (in 47 - In 54)         2,182,568,326         NA         -           62         Transmission         (in 48 - In 55)         3,241,708,330         NA         -         3,043,919,756           63         Distribution         (in 49 - In 55)         3,241,708,330         NA         -         3,043,919,756           64         General Plant         (in 50 - In 57)         304,381,712         NA         43,000,004           65         Intangible Plant         (in 51 - In 58)         94,184,233         NP=         0.43576         3,091,225,167           67         ADJUSTMENTS TO RATE BASE         (Note D)         -         NA         -         -           68         Account No. 282 (enter negative)         275,3.K (Worksheet E)         (612,460,081)         DA         (612,460,081)           72.1         Account No. 255 (enter negative)         2275,3.K (Worksheet E)         -         DA         -           73         Account No. 255 (enter negative)         227,3.K (Worksheet E)         -         DA         -           74         Account No. 255 (enter negative)         224,8.C (Worksheet E)         -         DA         -         -         - <tr< td=""><td>58</td><td>Intangible Plant</td><td>(WsD.1 , Ln 56)</td><td>160,023,063</td><td>W/S</td><td>0.14127</td><td>22,606,458</td></tr<>	58	Intangible Plant	(WsD.1 , Ln 56)	160,023,063	W/S	0.14127	22,606,458
efil         Production         (In 47 - In 54)         2,182,568,326         NA         -           62         Transmission         (In 48 - In 55)         3,241,708,330         3,034,917,56         3,034,917,56           63         Distribution         (In 69 - In 57)         304,381,712         NA         43,000,004           65         Intangible Plant         (In 51 - In 58)         94,184,233         NP=         0,43576           66         TOTAL NET PLANT IN SERVICE         (sum Ins 61 to 65)         7,053,880,543         NP=         0,43576         3,091,225,167           67         ADJUSTMENTS TO RATE BASE         (Note D)         NA         -         -           68         Account No. 263 (enter negative)         277,3.8 (Worksheet E)         (612,460,081)         DA         (612,460,081)           70         Account No. 263 (enter negative)         277,3.8 (Worksheet E)         (36,414,765         DA         38,414,765           71         Account No. 263 (enter negative)         277,3.8 (Worksheet E)         (36,30,53)         DA         (4,653,053)           72         Account No. 263 (enter negative)         287,4.8 (Worksheet E)         13,305,407         -         -           71         Account No. 263 (enter negative)         267,8.h <t< td=""><td>59</td><td>TOTAL ACCUMULATED DEPRECIATION</td><td>(sum lns 54 to 58)</td><td>2,953,982,671</td><td></td><td></td><td>539,893,658</td></t<>	59	TOTAL ACCUMULATED DEPRECIATION	(sum lns 54 to 58)	2,953,982,671			539,893,658
52       Transmission       (n 49 - n 55)       3.241708.330       NA       3.034.919.765         63       Distribution       (n 49 - n 55)       1.271.037.942       NA       3.000.004         64       General Plant       (in 50 - n 57)       304.381.712       NA       3.000.004         66       TOTAL NET PLANT IN SERVICE       (sum is 61 to 65)       7.093.802.533       NP=       0.43576       3.091.225.767         67       ADJUSTMENTS TO RATE BASE       (Note D)       -       NA       -       -         68       Account No. 281 (enter negative)       277.3 k (Worksheet E)       (612.460.01)       DA       (612.460.03)         70       Account No. 281 (enter negative)       277.5 k (Worksheet E)       (6453.053)       DA       (4,563.053)         71       Account No. 190       234.8 c (Worksheet E)       -       DA       -         72.1       Account No. 252 (enter negative)       267.8 h       -       DA       -         72.1       Account No. 107       (Worksheet E)       (153.141)       DA       (663.141)         72.4       Account No. 107       (Worksheet E)       -       TP       0.39621       -         73       Account No. 107       (Worksheet E)       - <td>60</td> <td>NET PLANT IN SERVICE</td> <td></td> <td></td> <td></td> <td></td> <td></td>	60	NET PLANT IN SERVICE					
33         Distribution         (n 49 - n 50)         1.271,037,942         NA	61	Production	(ln 47 - ln 54)	2,182,568,326	NA		-
64 65 Hinangble Plant         (In 50 - In S7) (In style In 86)         304,381,712 94,184,233         43,000,004 (In 32,06,472           66 7074L NET PLANT IN SERVICE         (sum Ins 61 to 65)         7,093,880,543         NP=         0.43576         3,091,225,167           67 67 68 69 69 60 60 69 60 60 60 60 60 60 60 60 60 60 60 60 60	62	Transmission	(ln 48 - ln 55)	3,241,708,330			3,034,919,756
65       Intanglibe Plant       (in 51 - in 56)       94,184,233       NP=       13,305,407         66       TOTAL NET PLANT IN SERVICE       (sum Ins 61 to 65)       7,093,880,543       NP=       0.43576       3,091,225,167         67       ADJUSTMENTS TO RATE BASE       (Note D)       -       NA       -       -         68       Account No. 281 (enter negative)       273.8.k (Worksheet E)       (612,460,081)       DA       (453,053)         70       Account No. 282 (enter negative)       277.3.k (Worksheet E)       38,414,765       DA       38,414,765         72       Account No. 283 (enter negative)       2267.8.h       -       DA       -       -         72       Account No. 182.3 Deficient ADIT       (Worksheet E)       11,530,579       DA       11,530,579         73       Account No. 182.3 Deficient ADIT       (Worksheet E)       -       TP       0.93621       -         74       Net Pre-Funded AFUDC on CWIP Included       (Note E) (Worksheet E)       -       TP       0.93621       -         75       Unamotizzed Balance of Abandoned Incentive Plant (Note E) (Worksheet E)       -       TP       0.93621       -         76       Unamotizzed Balance of Abandoned Incentive Plant (Note E) (Worksheet E)       -	63	Distribution	(ln 49 - ln 56)	1,271,037,942	NA		-
66         TOTAL NET PLANT IN SERVICE         (sum ins 61 to 65)         7,093,880,543         NP=         0.43576         3,091,225,167           67         ADJUSTMENTS TO RATE BASE         (Nole D)         - <t< td=""><td>64</td><td>General Plant</td><td>(ln 50 - ln 57)</td><td>304,381,712</td><td></td><td></td><td>43,000,004</td></t<>	64	General Plant	(ln 50 - ln 57)	304,381,712			43,000,004
67         ADJUSTMENTS TO RATE BASE         (Note D)           68         Account No. 281 (enter negative)         273 8.k (Worksheet E)         -         NA         -           69         Account No. 282 (enter negative)         277 9.k (Worksheet E)         (612,460,081)         DA         (612,460,081)           70         Account No. 283 (enter negative)         277 9.k (Worksheet E)         38,414.765         DA         38,414.765           72         Account No. 255 (enter negative)         267.8.h         BA         -         DA         (633,141)           72.1         Account No. 182.3 Deficient ADIT         (Worksheet E)         11,530,579         DA         11,530,579           74         Net Pre-Funded AFUDC on CWIP included         (Note E) (Worksheet E)         -         TP         0.93621         -           75         Unamortized Balance of Abandoned Incentive Plant         (Note E) (Worksheet E)         -         TP         0.93621         -           76         Unamortized Balance of Abandoned Incentive Plant         (Note G)         -         TP         0.93621         -           77         TOTAL ADJUSTMENTS         (sum Ins 68 to 76)         (567,640.932)         (567,640.932)         (567,640.932)           78         LAND HELD FOR FUTURE USE (Note F) <td>65</td> <td>Intangible Plant</td> <td>(ln 51 - ln 58)</td> <td></td> <td></td> <td></td> <td></td>	65	Intangible Plant	(ln 51 - ln 58)				
68         Account No. 281 (enter negative)         273.8 k (Worksheet E)         -         NA         -           69         Account No. 283 (enter negative)         277.2 k (Worksheet E)         (612,460,081)         DA         (612,460,081)           70         Account No. 283 (enter negative)         277.3 k (Worksheet E)         (3,450,053)         DA         (4,563,053)           71         Account No. 283 (enter negative)         267.8 h         DA         38,414,765           72         Account No. 282 (benter negative)         267.8 h         DA         (563,141)           72.1         Account No. 182.3 Deficient ADIT         (Worksheet E)         11,530,579         DA         11,530,579           73         Account No. 182.3 Deficient ADIT         (Worksheet E)         1         17,50,579         DA         11,530,579           74         Net Pre-Funded AFUDC on CWIP included         (Note E) (Worksheet E)         -         TP         0.93621         -           75         Unamotized Balance of Abandoned Incentive Platt         (Note E) (Worksheet E)         -         TP         0.93621         -           76         Unamotized Balance of Abandoned Incentive Platt         (Note G)         -         TP         0.93621         -           77         TOTAL AD	66	TOTAL NET PLANT IN SERVICE	(sum lns 61 to 65)	7,093,880,543	NP=	0.43576	3,091,225,167
68         Account No. 281 (enter negative)         273.8 k (Worksheet E)         -         NA         -           69         Account No. 283 (enter negative)         277.2 k (Worksheet E)         (612,460,081)         DA         (612,460,081)           70         Account No. 283 (enter negative)         277.3 k (Worksheet E)         (3,450,053)         DA         (4,563,053)           71         Account No. 283 (enter negative)         267.8 h         DA         38,414,765           72         Account No. 282 (benter negative)         267.8 h         DA         (563,141)           72.1         Account No. 182.3 Deficient ADIT         (Worksheet E)         11,530,579         DA         11,530,579           73         Account No. 182.3 Deficient ADIT         (Worksheet E)         1         17,50,579         DA         11,530,579           74         Net Pre-Funded AFUDC on CWIP included         (Note E) (Worksheet E)         -         TP         0.93621         -           75         Unamotized Balance of Abandoned Incentive Platt         (Note E) (Worksheet E)         -         TP         0.93621         -           76         Unamotized Balance of Abandoned Incentive Platt         (Note G)         -         TP         0.93621         -           77         TOTAL AD							
69         Account No. 282 (enter negative)         275.2 k (Worksheet E)         (612,460,081)         DA         (612,460,081)           70         Account No. 180         277.9 k (Worksheet E)         (36,3053)         DA         (4,563,053)           71         Account No. 190         234.8 (. (Worksheet E)         38,414,765         DA         38,414,765           72         Account No. 254 (enter negative)         267.8.h         DA         -         -           72.1         Account No. 182.3 Deficient ADIT         (Worksheet E)         (563,141)         DA         (153,141)           72.2         Account No. 182.3 Deficient ADIT         (Worksheet E)         11,530,579         DA         11,530,579           73         Account No. 107         (Worksheet E)         -         TP         0.93621         -           74         Net Pre-Funded AFUDC on CWIP included         (Note E) (Worksheet E)         -         TP         0.93621         -           75         Unamotized Balance of Abandoned Incentive Plant         (Note E) (Worksheet E)         -         TP         0.93621         -           76         Unamotized Balance of Abandoned Incentive Plant         (Note G)         -         TP         0.93621         -           77         TOTAL ADJ							
70         Account No. 283 (enter negative)         277 9 k (Worksheet E)         (4,563,053)         DA         (4,563,053)           71         Account No. 256 (enter negative)         267.8.h         DA         38,414,765           72.1         Account No. 256 (enter negative)         267.8.h         DA         (563,141)           72.2         Account No. 182.3 Deficient ADIT         (Worksheet E)         (153,0579         DA         (153,141)           73         Account No. 182.3 Deficient ADIT         (Worksheet E)         11,530,579         DA         11,530,579           74         Net Pre-Funded AFUDC on CWIP Included         (Note E) (Worksheet E)         -         TP         0.93621         -           75         Unamortized Balance of Abandoned Incentive Plant         (Note E) (Worksheet E)         -         TP         0.93621         -           76         Unamortized Balance of Abandoned Incentive Plant         (Note E) (Worksheet E)         -         TP         0.93621         -           77         TOTAL ADJUSTMENTS         (sum Ins 68 to 76)         (567,640,932)         (567,640,932)         (567,640,932)           78         LAND HELD FOR FUTURE USE (Note F)         (WsF, Ln 75, Col d)         117,474         TP         0.93621         -           79				-			-
71       Account No. 190       234.8 c (Worksheet E)       38,414,765       DA       38,414,765         72       Account No. 255 (enter negative)       267.8 h       DA       -         72.1       Account No. 254 Excess ADIT       (Worksheet E)       (563,141)       DA       (563,141)         72.2       Account No. 182 3 Deficient ADIT       (Worksheet E)       (15,30,579)       DA       11,530,579         73       Account No. 107       (Worksheet E)       (11,530,579)       DA       11,530,579         74       Net Pre-Funded AFUDC on CWIP included       (Note E) (Worksheet E)       -       TP       0.93621       -         75       Unamortized Balance of Abandoned Incentive Plant       (Note E) (Worksheet E)       -       TP       0.93621       -         76       Unamortized Balance of Abandoned Incentive Plant       (Note E) (Worksheet E)       -       TP       0.93621       -         77       TOTAL ADJUSTMENTS       (sum Ins 68 to 76)       (567,640,932)       -       -       -         78       LAND HELD FOR FUTURE USE (Note F)       (WsF , Ln 75, Col d)       117,474       TP       0.93621       -         79       WORKING CAPITAL       -       -       -       -       -       -							
72       Account No. 255 (enter negative)       267.8.h       DA       -         72.1       Account No. 254 Excess ADIT       (Worksheet E)       (153,141)       DA       (563,141)         73       Account No. 182.3 Deficient ADIT       (Worksheet E)       11,530,579       DA       11,530,579         73       Account No. 107       (Worksheet E)       11,530,579       DA       11,530,579         74       Net Pre-Funded AFUDC on CWIP included       (Note E) (Worksheet E)       -       TP       0.93621       -         75       Unamortized Balance of Abandoned Incentive Plant       (Note E) (Worksheet E)       -       TP       0.93621       -         76       Unamortized Balance of Abandoned Incentive Plant       (Note E) (Worksheet E)       -       TP       0.93621       -         77       TOTAL ADJUSTMENTS       (sum Ins 68 to 76)       (567,640,932)       (567,640,932)       -         78       LAND HELD FOR FUTURE USE (Note F)       (WsD , Ln 133, Col d)       -       TP       0.93621       -         79       WORKING CAPITAL       -       (WsF, Ln 75, Col d)       117,474       TP       0.93621       -         81       Materials & Supplies - Transmission       (WsF, Ln 75, Col d)       117,474       TP <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
72.1       Account No. 264 Excess ADIT       (Worksheet E)       (663,141)       DA       (663,141)         72.2       Account No. 182.3 Deficient ADIT       (Worksheet E)       11,530,579       DA       11,530,579         73       Account No. 107       (WsQ, L n 15, Col C)       -       TP       0.93621       -         74       Net Pre-Funded AFUDC on CWIP included       (Note E) (Worksheet E)       -       TP       0.93621       -         75       Unamotized Balance of Abandoned Incentive Plant       (Note E) (Worksheet E)       -       TP       0.93621       -         76       Unamotized Balance of Extraordinary Property Loss       (Note E) (Worksheet E)       -       TP       0.93621       -         77       TOTAL ADJUSTMENTS       (sum Ins 68 to 76)       (567,640,932)       (567,640,932)       (567,640,932)         78       LAND HELD FOR FUTURE USE (Note F)       (WsC L n 73, Col d)       -       TP       0.93621       -         80       CWC       (Note G)       -       TP       0.93621       -       -         81       Materials & Supplies - Other       (WsF, Ln 75, Col d)       117,474       TP       0.93621       19.980         82       Materials & Supplies - Other       (WsF, Ln 76, Col				38,414,765			38,414,765
72.2       Account No. 182.3 Deficient ADIT       (Worksheet E)       11,530,579       DA       11,530,579         73       Account No. 107       (WsQ, Ln 15, Col C)       -       TP       0.93621       -         74       Net Pre-Funded AFUDC on CWIP included       (Note E) (Worksheet Q, In 30)       -       TP       0.93621       -         75       Unamortized Balance of Abandoned Incentive Plant       (Note E) (Worksheet E)       -       TP       0.93621       -         76       Unamortized Balance of Extraordinary Property Loss       (Note E) (Worksheet E)       -       TP       0.93621       -         77       TOTAL ADJUSTMENTS       (sum Ins 68 to 76)       (567,640,932)       (567,640,932)       (567,640,932)         78       LAND HELD FOR FUTURE USE (Note F)       (WsD , Ln 133, Col d)       -       TP       0.93621       -         79       WORKING CAPITAL       600       -       -       -       -       -         80       CWC       (Note G)       -       -       -       -       -       -         81       Materials & Supplies - Other       (WsF , Ln 76, Col d)       (110,447)       GP       0.36138       (39,913)         82       Materials & Supplies - Other <td< td=""><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td></td<>				-			-
73       Account No. 107       (WSQ , Ln 15, Col C)       -       TP       0.93621       -         74       Net Pre-Funded AFUDC on CWIP included       (Note E) (Worksheet Q, In 30)       -       TP       0.93621       -         75       Unamortized Balance of Abandoned Incentive Plant       (Note E) (Worksheet E)       -       TP       0.93621       -         76       Unamortized Balance of Extraordinary Property Loss (Note E) (Worksheet E)       -       TP       0.93621       -         77       TOTAL ADJUSTMENTS       (sum Ins 68 to 76)       (567,640,932)       TP       0.93621       -         78       LAND HELD FOR FUTURE USE (Note F)       (WsD , Ln 133, Col d)       -       TP       0.93621       -         79       WORKING CAPITAL       (Note G)       -       TP       0.93621       109,980         80       CWC       (Note G)       -       -       TP       0.93621       109,980         81       Materials & Supplies - Transmission       (WsF , Ln 75, Col d)       117,474       TP       0.93621       109,980         82       Materials & Supplies - Other       (WsF , Ln 75, Col d)       117,474       TP       0.93621       109,980         83       Prepayments (Account 165) Transmission							
74       Net Pre-Funded AFUDC on CWIP included (Note E) (Worksheet Q, In 30)       -       TP       0.93621       -         75       Unamortized Balance of Abandoned Incentive Plant (Note E) (Worksheet E)       -       TP       0.93621       -         76       Unamortized Balance of Abandoned Incentive Plant (Note E) (Worksheet E)       -       TP       0.93621       -         77       TOTAL ADJUSTMENTS       (sum Ins 68 to 76)       (567,640,932)       -       TP       0.93621       -         78       LAND HELD FOR FUTURE USE (Note F)       (WsD, Ln 133, Col d)       -       TP       0.93621       -         79       WORKING CAPITAL       6       -       -       TP       0.93621       -         80       CWC       (Note G)       -       TP       0.93621       -       -         81       Materials & Supplies - Transmission       (WsF, Ln 75, Col d)       117,474       TP       0.93621       109,980         82       Materials & Supplies - Other       (WsF, Ln 75, Col d)       117,474       TP       0.936138       (39,913)         83       Prepayments (Account 165) Plant Related       (WsF, Ln 12, Col d)       2,154,916       GP       0.36138       (39,913)         85       Prepayments (Accou				11,530,579		0.02624	11,550,579
in Rate Base (enter negative)				-			-
The         Unamortized Balance of Extraordinary Property Loss (Note É) (Worksheet É)         -         TP         0.93621         -           77         TOTAL ADJUSTMENTS         (sum Ins 68 to 76)         (567,640,932)         TP         0.93621         -           78         LAND HELD FOR FUTURE USE (Note F)         (WsD , Ln 133, Col d)         -         TP         0.93621         -           79         WORKING CAPITAL         (Note G)         -         -         -         -           80         CWC         (Note G)         -         -         -         -           81         Materials & Supplies - Transmission         (WsF , Ln 75, Col d)         117,474         TP         0.93621         109,980           82         Materials & Supplies - Other         (WsF , Ln 75, Col d)         117,474         TP         0.93621         109,980           83         Prepayments (Account 165) Plant Related         (WsF , Ln 12, Col d)         2,154,916         GP         0.36138         778,744           84         Prepayments (Account 165) Transmission Related         (WsF , Ln 32, Col d)         -         TP         0.93621         -           85         Prepayments (Account 165) Other Not Allocated         (WsF , Ln 33, Col d)         1,197,369         NA	74		(Note E) (Worksheet Q, In 30)	-	IP	0.93621	-
TOTAL ADJUSTMENTS       (sum Ins 68 to 76)       (567,640,932)       (567,640,932)         77       TOTAL ADJUSTMENTS       (sum Ins 68 to 76)       (567,640,932)       (567,640,932)         78       LAND HELD FOR FUTURE USE (Note F)       (WsD , Ln 133, Col d)       -       TP       0.93621       -         79       WORKING CAPITAL       (WsF , Ln 75, Col d)       117,474       TP       0.93621       109,980         82       Materials & Supplies - Transmission       (WsF , Ln 75, Col d)       (110,447)       GP       0.36138       (39,913)         83       Prepayments (Account 165) Plant Related       (WsF , Ln 72, Col d)       2,154,916       GP       0.36138       778,744         84       Prepayments (Account 165) Labor Related       (WsF , Ln 18, Col d)       492,097       W/S       0.14127       69,519         85       Prepayments (Account 165) Cher Not Allocated       (WsF , Ln 23, Col d)       -       TP       0.93621       -         86       Prepayments (Account 165) Other Not Allocated       (sum Ins 80 to 86)       3,851,409       918,330         87.1       UNFUNDED RESERVES       (unfunded Reserves       WsF.1, Total Proj., Col 11       (2,179,654)       DA       (2,179,654)         88       BALANCE OF NETWORK CREDITS (enter negative) (Not	75	Unamortized Balance of Abandoned Incentive Plant	(Note E) (Worksheet E)	-		0.93621	-
78       LAND HELD FOR FUTURE USE (Note F)       (WsD , Ln 133, Col d)       -       TP       0.93621       -         79       WORKING CAPITAL       (Note G)       -       -       -       -         81       Materials & Supplies - Transmission       (WsF , Ln 75, Col d)       117,474       TP       0.93621       109,980         82       Materials & Supplies - Other       (WsF , Ln 76, Col d)       (110,447)       GP       0.36138       (39,913)         83       Prepayments (Account 165) Plant Related       (WsF , Ln 12, Col d)       2,154,916       GP       0.36138       778,744         84       Prepayments (Account 165) Labor Related       (WsF , Ln 13, Col d)       492,097       W/S       0.14127       69,519         85       Prepayments (Account 165) Cher Not Allocated       (WsF , Ln 33, Col d)       -       TP       0.93621       -         86       Prepayments (Account 165) Other Not Allocated       (wsF , Ln 33, Col d)       1,197,369       NA       0.00000       -         87.1       UNFUNDED RESERVES       (sum Ins 80 to 86)       3,851,409       918,330         87.1       UNFUNDED RESERVES       VsF.1, Total Proj., Col 11       (2,179,654)       DA       (2,179,654)         88       BALANCE OF NETWORK CREDI	76	Unamortized Balance of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP	0.93621	-
79       WORKING CAPITAL	77	TOTAL ADJUSTMENTS	(sum Ins 68 to 76)	(567,640,932)			(567,640,932)
80         CWC         (Note G)         -           81         Materials & Supplies - Transmission         (WsF, Ln 75, Col d)         117,474         TP         0.93621         109,980           82         Materials & Supplies - Other         (WsF, Ln 76, Col d)         (110,447)         GP         0.36138         (39,913)           83         Prepayments (Account 165) Plant Related         (WsF, Ln 12, Col d)         2,154,916         GP         0.36138         778,744           84         Prepayments (Account 165) Labor Related         (WsF, Ln 12, Col d)         492,097         W/S         0.14127         69,519           85         Prepayments (Account 165) Other Not Allocated         (WsF, Ln 23, Col d)         -         TP         0.93621         -           86         Prepayments (Account 165) Other Not Allocated         (WsF, Ln 33, Col d)         1,197,369         NA         0.00000         -           87         TOTAL WORKING CAPITAL         (sum Ins 80 to 86)         3,851,409         918,330           87.1         UNFUNDED RESERVES         WsF.1, Total Proj., Col 11         (2,179,654)         DA         (2,179,654)           88         BALANCE OF NETWORK CREDITS (enter negative) (Note H)         -         TP         0.93621         -	78	LAND HELD FOR FUTURE USE (Note F)	(WsD , Ln 133, Col d)	-	TP	0.93621	-
Materials & Supplies - Transmission         (WsF, Ln 75, Col d)         117,474         TP         0.93621         109,980           82         Materials & Supplies - Other         (WsF, Ln 76, Col d)         (110,447)         GP         0.36138         (39,913)           83         Prepayments (Account 165) Plant Related         (WsF, Ln 12, Col d)         2,154,916         GP         0.36138         (78,744)           84         Prepayments (Account 165) Labor Related         (WsF, Ln 12, Col d)         492,097         W/S         0.14127         69,519           85         Prepayments (Account 165) Other Not Allocated         (WsF, Ln 33, Col d)         -         TP         0.93621         -           86         Prepayments (Account 165) Other Not Allocated         (wsF, Ln 33, Col d)         -         TP         0.93621         -           87         TOTAL WORKING CAPITAL         (sum Ins 80 to 86)         3,851,409         918,330         918,330           87.1         UNFUNDED RESERVES         WsF.1, Total Proj., Col 11         (2,179,654)         DA         (2,179,654)           88         BALANCE OF NETWORK CREDITS (enter negative) (Note H)         -         TP         0.93621         -	79	WORKING CAPITAL					
82       Materials & Supplies - Other       (WsF, Ln 76, Col d)       (110,447)       GP       0.36138       (39,913)         83       Prepayments (Account 165) Plant Related       (WsF, Ln 12, Col d)       2,154,916       GP       0.36138       778,744         84       Prepayments (Account 165) Labor Related       (WsF, Ln 12, Col d)       492,097       W/S       0.14127       69,519         85       Prepayments (Account 165) Transmission Related       (WsF, Ln 32, Col d)       -       TP       0.93621       -         86       Prepayments (Account 165) Other Not Allocated       (WsF, Ln 33, Col d)       1,197,369       NA       0.00000       -         87       TOTAL WORKING CAPITAL       (wsF, I, Total Proj., Col 11       (2,179,654)       DA       (2,179,654)         87.1       UNFUNDED RESERVES       WsF.1, Total Proj., Col 11       (2,179,654)       DA       (2,179,654)         88       BALANCE OF NETWORK CREDITS (enter negative) (Note H)       -       TP       0.93621       -	80	CWC	(Note G)				-
83         Prepayments (Account 165) Plant Related         (WsF, Ln 12, Col d)         2,154,916         GP         0.36138         778,744           84         Prepayments (Account 165) Labor Related         (WsF, Ln 18, Col d)         492,097         W/S         0.14127         69,519           85         Prepayments (Account 165) Transmission Related         (WsF, Ln 23, Col d)         -         TP         0.93621         -           86         Prepayments (Account 165) Other Not Allocated         (WsF, Ln 33, Col d)         1,197,369         NA         0.00000         -           87         TOTAL WORKING CAPITAL         (sum Ins 80 to 86)         3,851,409         918,330         918,330           87.1         UNFUNDED RESERVES         WsF.1, Total Proj., Col 11         (2,179,654)         DA         (2,179,654)           88         BALANCE OF NETWORK CREDITS (enter negative) (Note H)         -         TP         0.93621         -	81		(WsF , Ln 75, Col d)	117,474		0.93621	109,980
84         Prepayments (Account 165) Labor Related         (WS F, Ln 18, Col d)         492,097         W/S         0.14127         69,519           85         Prepayments (Account 165) Transmission Related         (WS F, Ln 23, Col d)         -         TP         0.93621         -           86         Prepayments (Account 165) Other Not Allocated         (WS F, Ln 23, Col d)         1,197,369         NA         0.00000         -           87         TOTAL WORKING CAPITAL         (sum Ins 80 to 86)         3,851,409         918,330           87.1         UNFUNDED RESERVES         WSF.1, Total Proj., Col 11         (2,179,654)         DA         (2,179,654)           88         BALANCE OF NETWORK CREDITS (enter negative) (Note H)         -         TP         0.93621         -	82		(WsF , Ln 76, Col d)	(110,447)		0.36138	(39,913)
85         Prepayments (Account 165) Transmission Related Prepayments (Account 165) Other Not Allocated B6         (WsF, Ln 23, Col d) (WsF, Ln 33, Col d) (sum Ins 80 to 86)         TP         0.93621 NA         -           87         TOTAL WORKING CAPITAL         (wsF, Ln 33, Col d) (sum Ins 80 to 86)         1,197,369 3,851,409         NA         0.00000         -           87.1         UNFUNDED RESERVES 87.2         Unfunded Reserves         WsF.1, Total Proj., Col 11         (2,179,654)         DA         (2,179,654)           88         BALANCE OF NETWORK CREDITS (enter negative) (Note H)         -         TP         0.93621         -	83			1 - 1			
B6         Prepayments (Account 165) Other Not Allocated (WSF, Ln 33, Col d) (sum Ins 80 to 86)         1,197,369         NA         0.00000         -           87         TOTAL WORKING CAPITAL         (sum Ins 80 to 86)         3,851,409         918,330         918,330           87.1         UNFUNDED RESERVES         WsF.1, Total Proj., Col 11         (2,179,654)         DA         (2,179,654)           88         BALANCE OF NETWORK CREDITS (enter negative) (Note H)         -         TP         0.93621         -				492,097			69,519
87         TOTAL WORKING CAPITAL         (sum Ins 80 to 86)         3,851,409         918,330           87.1         UNFUNDED RESERVES         918,330         918,330         918,330           87.2         Unfunded Reserves         WsF.1, Total Proj., Col 11         (2,179,654)         DA         (2,179,654)           88         BALANCE OF NETWORK CREDITS (enter negative) (Note H)         -         TP         0.93621         -				-			-
87.1       UNFUNDED RESERVES         87.2       Unfunded Reserves         87.3       Unfunded Reserves         88       BALANCE OF NETWORK CREDITS (enter negative) (Note H)         -       TP         0.93621       -	86				NA	0.00000	-
87.2         Unfunded Reserves         WsF.1, Total Proj., Col 11         (2,179,654)         DA         (2,179,654)           88         BALANCE OF NETWORK CREDITS (enter negative) (Note H)         -         TP         0.93621         -	87	TOTAL WORKING CAPITAL	(sum lns 80 to 86)	3,851,409			918,330
88 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.93621 -							
	87.2	Unfunded Reserves	WsF.1, Total Proj., Col 11	(2,179,654)	DA		(2,179,654)
89         RATE BASE (sum lns 66, 77, 78, 87, 87.2, 88)         6,527,911,366         2,522,322,911	88	BALANCE OF NETWORK CREDITS (enter negative)	(Note H)	-	TP	0.93621	-
	89	RATE BASE (sum Ins 66, 77, 78, 87, 87.2, 88)		6,527,911,366			2,522,322,911

#### \*\*PROJECTED\*\*

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

#### SOUTHWESTERN PUBLIC SERVICE COMPANY

Line	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	Total	Allocato	r	Total <u>Transmission</u>
Line No.	(1)	(2)	(3)	(4)		(5)
90	<b>OPERATION &amp; MAINTENANCE EXPENSE</b>					
91	Transmission	(WsG , Ln 34, Col c)	220,453,558			
92	Less Total Account 561	(WsG , Ln 36, Col c)	9,337,827			
93	Add Back Account 561.6	(WsG , Ln 37, Col c)	203,333			
94	Add Back Account 561.7	(WsG , Ln 38, Col c)	149,584			
95	Less Total Account 565	(WsG , Ln 39, Col c)	190,275,363			
96	Transmission O&M Expense Adjustment	(WsG , Ln 40, Col c)	(147,235)			
97	Transmission Subtotal	(ln 91 - ln 92 + ln 93 + ln 94 -	21,046,050	TP	0.93621	19,703,522
01		ln 95 + ln 96 )	21,040,000		0.00021	10,100,022
98	Administrative and General	(WsG , Ln 68, Col c)	103,511,855			
99	Less: Acc. 928, Reg. Com. Exp.	(WsG , Ln 53, Col c)	4,858,224			
100	Acct. 930.1, Gen. Advert. Exp.	(WsG , Ln 55, Col c)	1,411,435			
101	Acct. 930.2, Miscellaneous Gen. Exp.	(WsG , Ln 56, Col c)	1,464,438			
102	Acc. 924, Property Insurance	(WsG , Ln 50, Col c)	3,945,716		o o <del>.</del>	10.070.110
103	Balance of A & G	(In 98 - sum In 99 to In 102)	91,832,042	W/S	0.14127	12,973,113
104	Plus: Acct. 924, Property Insurance	(ln 102)	3,945,716	GP	0.36138	1,425,903
105	Acct. 928 - Transmission Specific	(Note K) (WsH In 10, col d)	755,109	DA	1.00000	755,109
106	Acct. 928 - Transmission Allocated	(Note K) (WsH In 10, col e)	-	TP	0.93621	-
107	Acct. 930.2 - Transmission Specific	(Note K) (WsH In 21, col d)	-	TP	0.93621	-
108	Acct. 930.2 - Transmission Allocated	(Note K) (WsH In 21, col e)	707,536	W/S	0.14127	99,954
109	Transmission Safety and Siting Advertising	(Note K) (WsH In 30, col b)	-	TP	0.93621	-
110 111	A & G Subtotal	(sum lns 103 to 109)	97,240,404			15,254,079
112	TOTAL O & M EXPENSE	(ln 97 + ln 111 )	118,286,454			34,957,601
113	DEPRECIATION AND AMORTIZATION EXPENSE					
114	Transmission	(Wsl, Ln 5, Col d)	90,948,692	TP	0.93621	85,147,075
115	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, In 31)	-	TP	0.93621	-
116	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP	0.93621	-
117	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP	0.93621	-
118	General	(Wsl, Ln 9, Col d)	28,404,987	W/S	0.14127	4,012,773
119	Intangible	(Wsl, Ln 11, Col d)	21,994,835	W/S	0.14127	3,107,210
120	TOTAL DEPRECIATION AND AMORTIZATION	(sum lns 114 to 119)	141,348,513			92,267,058
121	TAXES OTHER THAN INCOME	(Note L)				
122	Labor Related					
123	Payroll	(Worksheet J) 263.i	9,145,666	W/S	0.14127	1,292,008
124	Plant Related					
125	Property	(Worksheet J) 263.i	72,960,000	GP	0.36138	26,366,285
126	Franchise & Gross Receipts	(Worksheet J) 263.i	14,812,655	NA		-
127	Other Tax	(Worksheet J) 263.i	49,462	GP	0.36138	17,875
128	TOTAL OTHER TAXES	(sum lns 123 to 127)	96,967,783			27,676,168
129	INCOME TAXES	(Note M)				
130	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		22.64%			
131	CIT=(T/1-T) * (1-(WCLTD/R)) =		21.97%			
132	where WCLTD=(In 160) and R= (In 163)					
133	and FIT, SIT & p are as given in Note M.					
134	1 / (1 - T) = (from In 130)		1.2927			
135	Amortized Investment Tax Credit (enter negative)	(Worksheet J) 266.8.f	(52,421)			
135.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	(2,007,103)			
135.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	125,476			
136	Income Tax Calculation	(ln 131 * ln 139)	109,284,678			42,226,561
137	ITC adjustment	(ln 134 * ln 135)	(67,765)	NP	0.43576	(29,529)
137.1	(Excess)/Deficient ADIT Amort Adjustment - Plant	(In 134 * In 135.1)	(2,594,583)	DA		(2,594,583)
137.2	(Excess)/Deficient ADIT Amort Adjustment - Non-Plan	nt (In 134 * In 135.2)	162,202	DA		162,202
138	TOTAL INCOME TAXES	(sum lns 136 to 137.2)	106,784,533			39,764,652
139	RETURN (Rate Base * Rate of Return)	(ln 89 * ln 163)	497,426,846			192,201,006
140	INTEREST ON NETWORK CREDITS	(Note H)	-	TP	0.93621	-
141	REVENUE REQUIREMENT (sum Ins 112, 120, 12	28, 138, 139, 140)	960,814,129			386,866,485
		Data Far	mula Tamplata			Tabla F

Rate Formula Template

Table 5

#### \*\*PROJECTED\*\*

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

### SOUTHWESTERN PUBLIC SERVICE COMPANY

	SUPPORTING CALCULATIONS					
Line	(1)	(2)	(3)	(4)		(5)
No.						
142	TRANSMISSION PLANT INCLUDED IN OATT Tran	smission Rate (Note N)				
143	Total transmission plant	(In 48)				3,752,142,404
144	Less Generator Step-up facilities	(WsD.1 , Ln 145)				121,156,411
145	Less Radial Line facilities	(Worksheet O)				118,208,947
146	Transmission plant included in OATT Trans Rate	(ln 143 - ln 144 - ln 145)				3,512,777,046
147	Percent of transmission plant in OATT Trans Rate	(ln 146 / ln 143)			TP=	0.93621
148	WAGES & SALARY ALLOCATOR (W/S)	(Note O)				
149	Production	(WsG , Ln 74, Col e)	50,382,496	NA		-
150	Transmission	(WsG , Ln 75, Col e)	14,160,085	TP	0.93621	13,256,813
151	Regional Market	(WsG , Ln 76, Col e)	529,065	NA		-
152	Distribution	(WsG , Ln 77, Col e)	20,316,477	NA		-
153	Other	(WsG , Ln 78, Col e)	8,448,836	NA		-
154	Total	(sum lns 149 to 153)	93,836,959		-	13,256,813
155	W/S Allocator				W/S=	0.14127
156	RETURN (R)					\$
157		Long Term Interest (Worksheet F	K, Ln 51, Col d)		-	121,292,543
158		Preferred Dividends (Worksheet	K, Ln 56, Col d)			-
159			\$	%	Cost	Weighted
160	Long Term Debt (Worksheet K, Ln 17, Col o)		2,915,384,615	45.57%	0.0416	0.0190
161	Preferred Stock (Worksheet K, Ln 5, Col o)		-	0.00%	0.0000	0.0000

161	Preferred Stock (Worksheet K, Ln 5, Col o)	-	0.00%	0.0000		0.0000
162	Common Stock (Worksheet K, Ln 9, Col o)	3,482,857,865	54.43%	0.1050		0.0572
163	Total (sum Ins 160 to 162)	6,398,242,480		I	R	0.0762

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

#### SOUTHWESTERN PUBLIC SERVICE COMPANY

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

Note	
Letter	
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.
I	The base plan upgrade revenue requirement will be updated annually based on actual data for the prior billing period. The updated revenue requirement will be provided to the SPP no later than October 20 for billings effective January 1.
J	(Reserved for future use)
К	Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet H how these expense items are assigned to transmission.

e 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.

- Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts tax, taxes related to income, L
- 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: 21 00% FIT

p =

FIT =	
SIT= (Worksheet L)	
n -	

2.08% (State Income Tax Rate or Composite SIT) 0.00% (percent of FIT deductible for state purposes)

- Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Ν Facilities, or is booked to transmission (e.g. step-up transformers) that is included in the development of OATT ancillary service rates, or is otherwise not eligible to be recovered under this Tariff.
- Enter dollar amounts. Includes service company labor. Does not include contract labor.
- 0 P Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)).

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

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line <u>No.</u> 164	(1) REVENUE REQUIREMENT (w/o incentives)	(2) (in 277)	(3)	(4)		т	(5) Transmission Amount 379,829,239
165 166 167 167.1 167.2 168	REVENUE CREDITS Account No. 454 Account No. 456.1 Account No. 421.1(or other applicable acct) Account No. 456.0 Total Revenue Credits	(Note A) (Worksheet B) (Worksheet B) (Worksheet B) (Worksheet B)	Total 907 20,847,648 - 64,903	DA DA DA DA DA	locator 1.00000 1.00000 1.00000 1.00000	\$ \$ \$ \$ \$	907 20,847,648 - 64,903 20,913,457
169	NET REVENUE REQUIREMENT (w/o incentives)	(In 164 less In 168)				\$	358,915,782
170 171 172	NET PLANT CARRYING CHARGE (w/o incentives) (Note B) Annual Rate Monthly Rate	(in 169 / in 198 x 100) (in 171 / 12)					11.83% 0.99%
173 174	GROSS PLANT CARRYING CHARGE (w/o incentives) (Note E Annual Rate	8) (In 169 / In 184 x 100)					10.23%
175 176	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/c Annual Rate	o incentives) (Note B) ((In 169 - In 250)/ In 198 x 100)					9.03%
176.1	BPU Depreciation Rate	(ln 250 / ln 184)					2.42%
177 178	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INC Annual Rate	COME TAXES AND RETURN (Note B) ( (In 169 - In 250 - In 274 - In 275) / In 1	198 x 100)				1.41%
179	ADDITIONAL REVENUE REQUIREMENT (w/incentives) (Note	C - Worksheet R)				\$	-
180	LESS SPP Base Plan Upgrades Revenue Requirement					\$	215,447,206
181	ACTUAL REVENUE REQUIREMENT	(In 169 + In 179 - In 180)				\$	143,468,576

#### \*\*ACTUAL\*\*

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

#### SOUTHWESTERN PUBLIC SERVICE COMPANY

			Data Sources				Total
	RATE BASE CALCULATION		(See "General Notes")	Total	Allocato	r	Transmission
Line No.	(1)		(2)	(3)	(4)		(5)
182	GROSS PLANT IN SERVICE						
183	Production		(WsD.1 , Ln 78)	3,764,375,094	NA		0
184	Transmission		(WsD.1 , Ln 83)	3,761,210,286	TP	0.93287	3,508,720,240
185	Distribution		(WsD.1, Ln 88)	1,698,574,982	NA	0.00201	-
186	General Plant		(WsD.1, Ln 93)	565,291,089	W/S	0.13978	79.016.388
187	Intangible Plant		(WsD.1 , Ln 95)	254,127,497	W/S	0.13978	35,521,942
188	TOTAL GROSS PLANT		(sum Ins 183 to 187)	10,043,578,948	GP=	0.36075	3,623,258,570
189	ACCUMULATED DEPRECIATION						
190	Production		(WsD.1 , Ln 110)	1,642,838,275	NA		-
191	Transmission		(WsD.1 , Ln 115)	509,696,700	TP	0.93287	475,480,761
192	Distribution		(WsD.1 , Ln 120)	396,139,720	NA	0.00201	-
193	General Plant		(WsD.1 , Ln 125)	265,849,640	W/S	0.13978	37,160,463
194	Intangible Plant		(WsD.1 , Ln 127)	159,035,939	W/S	0.13978	22,230,044
195	TOTAL ACCUMULATED DEPRECIATION		(sum Ins 190 to 194)	2,973,560,274		0.10010	534,871,268
196	NET PLANT IN SERVICE						
197	Production		(In 183 - In 190)	2,121,536,819	NA		
198	Transmission		(In 184 - In 191)	3,251,513,586	107		3,033,239,479
199	Distribution		(In 185 - In 192)	1,302,435,262	NA		0,000,200,410
200	General Plant		(In 186 - In 193)	299,441,449	107		41,855,925
200	Intangible Plant		(In 187 - In 194)	95,091,558			13,291,898
201	TOTAL NET PLANT IN SERVICE		(sum lns 197 to 201)	7,070,018,674	NP=	0.43683	3,088,387,302
202			(3011113 137 10 201)	7,070,010,014	NF -	0.43003	3,000,307,302
203	ADJUSTMENTS TO RATE BASE		(Note D)				
204	Account No. 281 (enter negative)		273.8.k (Worksheet E)	(1,054,797)	NA		
205	Account No. 282 (enter negative)		275.2.k (Worksheet E)	(606,537,754)	DA		(606,537,754)
206	Account No. 283 (enter negative)		277.9.k (Worksheet E)	(4,581,343)	DA		(4,581,343)
207	Account No. 190		234.8.c (Worksheet E)	44,477,452	DA		44,477,452
208	Account No. 255 (enter negative)		267.8.h	-	DA		-
208.1	Account No. 254 Excess ADIT		(Worksheet E)	(383,141)	DA		(383,141)
208.2	Account No. 182.3 Deficient ADIT		(Worksheet E)	10,973,103	DA		10,973,103
209	Account No. 107		(WsQ , Ln 46, Col C)	-	TP	0.93287	-
210	Net Pre-Funded AFUDC on CWIP included Rate Base (enter negative)	in	(Note E) (Worksheet Q, In 61)	-	TP	0.93287	-
211	Unamortized Balance of Abandoned Incentive Plant		(Note E) (Worksheet E)	-	TP	0.93287	-
212	Unamortized Balance of Extraordinary Property Loss		(Note E) (Worksheet E)	-			-
213	TOTAL ADJUSTMENTS		(sum Ins 204 to 212)	(557,106,480)			(556,051,683)
214	LAND HELD FOR FUTURE USE (Note F)		(WsD , Ln 133, Col h)	-	TP	0.93287	-
215	WORKING CAPITAL						
216	CWC		(Note G)	-			-
217	Materials & Supplies - Transmission		(WsF , Ln 83, Col d)	850,075	TP	0.93287	793,009
218	Materials & Supplies - Other		(WsF , Ln 84, Col d)	10.314	GP	0.36075	3,721
219	Prepayments (Account 165) Plant Related		(WsF , Ln 44, Col d)	7,554,546	GP	0.36075	2,725,302
220	Prepayments (Account 165) Labor Related		(WsF, Ln 51, Col d)	700,165	W/S	0.13978	97,869
221	Prepayments (Account 165) Transmission Related		(WsF , Ln 56, Col d)	· -	TP	0.93287	-
222	Prepayments (Account 165) Other Not Allocated		(WsF , Ln 65, Col d)	2,150,994	NA	0.00000	-
223	TOTAL WORKING CAPITAL		(sum Ins 216 to 222)	11,266,094			3,619,901
223.1	UNFUNDED RESERVES						
223.2	Unfunded Reserves		WsF.1, Total Actual, Col 11	(2,088,918)	DA		(2,088,918)
224	BALANCE OF NETWORK CREDITS (enter negative) (No	ote H)		-	TP	0.93287	-
				6 504 470 000			2 522 866 622
225	RATE BASE (sum Ins 202, 213, 214, 223, 223.2, 224)			6,524,178,288			2,533,866,602

#### \*\*ACTUAL\*\*

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

#### SOUTHWESTERN PUBLIC SERVICE COMPANY

	EXPENSE, TAXES, RETURN & REVENUE	Data Sources				Total
	REQUIREMENTS CALCULATION	(See "General Notes")	Total	Allocato	NF .	Transmission
Line	(1)	(2)	(3)	(4)		(5)
No.						
226	OPERATION & MAINTENANCE EXPENSE					
227	Transmission	(WsG , Ln 34, Col e)	204,331,713			
228	Less Total Account 561	(WsG , Ln 36, Col e)	10,102,785			
229	Add Back Account 561.6	(WsG , Ln 37, Col e)	104,423			
230	Add Back Account 561.7	(WsG , Ln 38, Col e)	109.094			
231	Less Total Account 565	(WsG , Ln 39, Col e)	175,994,020			
232	Transmission O&M Expense Adjustment		(37,906)			
		(WsG , Ln 40, Col e)				
233	Transmission Subtotal	(In 227 - In 228 + In 229 + In	18,410,519	TP	0.93287	17,174,621
		230 - ln 231 + ln 232 )				
234	Administrative and General	(WsG , Ln 68, Col e)	106,549,373			
235	Less: Acc. 928, Reg. Com. Exp.	(WsG , Ln 53, Col e)	5,882,647			
236	Acct. 930.1, Gen. Advert. Exp.	(WsG , Ln 55, Col e)	1,200,875			
237	Acct. 930.2, Miscellaneous Gen. Exp.	(WsG , Ln 56, Col e)	1.567.818			
238	Acc. 924, Property Insurance	(WsG , Ln 50, Col e)	6,376,140			
				14/10	0 12070	10 700 000
239	Balance of A & G	(In 234 - sum In 235 to In 238)	91,521,893	W/S	0.13978	12,792,930
240	Plus: Acct. 924, Property Insurance	(In 238)	6,376,140	GP	0.36075	2,300,193
241	Acct. 928 - Transmission Specific	(Note K) (WsH , Ln 10, Col h)	493,479	DA	1.00000	493,479
242	Acct. 928 - Transmission Allocated	(Note K) (WsH , Ln 10, Col i)	-	TP	0.93287	-
243	Acct. 930.2 - Transmission Specific	(Note K) (WsH , Ln 21, Col h)	-	TP	0.93287	-
244	Acct. 930.2 - Transmission Allocated	(Note K) (WsH , Ln 21, Col i)	587,118	W/S	0.13978	82,067
245	Transmission Safety and Siting Advertising	(Note K) (WsH , Ln 30, Col f)	007,110	TP	0.93287	02,001
	Transmission Salety and Siling Advertising	(NOLE K) (WSH , LII 30, COLI)	-	IP	0.93267	-
246		( , , , , , , , , , , , , , , , , , , ,	00.070.000			15 000 000
247	A & G Subtotal	(sum Ins 239 to 245)	98,978,629			15,668,669
248	TOTAL O & M EXPENSE	(In 233 + In 247)	117,389,149			32,843,290
249	DEPRECIATION AND AMORTIZATION EXPENSE					
250	Transmission	(Wsl, Ln 24, Col d)	91,102,337	TP	0.93287	84,986,637
251	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, In 62)		TP	0.93287	
252	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)		TP	0.93287	
252			-	TP	0.93287	-
	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	W/S		
254	General	(Wsl, Ln 28, Col d)	25,956,505		0.13978	3,628,200
255	Intangible	(Wsl, Ln 30, Col d)	22,156,850	W/S	0.13978	3,097,085
256	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 250 to 255)	139,215,692			91,711,922
257	TAXES OTHER THAN INCOME	(Note L)				
258	Labor Related					
259	Payroll	(Worksheet J) 263.i	8,587,147	W/S	0.13978	1,200,311
260	Plant Related	(	-,,			.,,
261	Property	(Worksheet J) 263.i	63,208,006	GP	0.36075	22,802,288
					0.36075	22,002,200
262	Franchise & Gross Receipts	(Worksheet J) 263.i	16,133,032	NA		-
263	Other Tax	(Worksheet J) 263.i	(11,301)	GP	0.36075	(4,077)
264	TOTAL OTHER TAXES	(sum Ins 259 to 263)	87,916,884			23,998,522
265	INCOME TAXES	(Note M)				
266	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		22.70%			
267	CIT=(T/1-T) * (1-(WCLTD/R)) =		22.16%			
268	where WCLTD=(In 296) and R= (In 299)					
269	and FIT, SIT & p are as given in Note M.					
			4 0007			
270	1 / (1 - T) = (from ln 266)		1.2937			
271	Amortized Investment Tax Credit (266.8.f) (enter negative)	(Worksheet J) 266.8.f	(52,413)			
271.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	(2,643,713)			
271.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	74,315			
272	Income Tax Calculation	(In 267 * In 275)	109,588,449			42,562,067
273	ITC adjustment	(In 270 * In 271)	(67,807)	NP	0.43683	(29,620)
273.1	(Excess)/Deficient ADIT Amort Adjustment - Plant	(ln 270 * ln 271.1)	(3,420,171)	DA		(3,420,171)
273.2	(Excess)/Deficient ADIT Amort Adjustment - Non-Plant	(ln 270 * ln 271.2)	96,141	DA		96,141
				DA		
274	TOTAL INCOME TAXES	(sum Ins 272 to 273.2)	106,196,612			39,208,417
		// 005 + 1 000)	101 500 711			
275	RETURN (Rate Base * Rate of Return)	(In 225 * In 299)	494,532,714			192,067,088
076		<b>A</b> 1 / 10				
276	INTEREST ON NETWORK CREDITS	(Note H)	-	TP	0.93287	-
		275 276)	046 054 054			070 000 000
277	REVENUE REQUIREMENT (sum Ins 248, 256, 264, 274,	2/5, 2/6)	945,251,051			379,829,239

#### \*\*ACTUAL\*\*

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

#### SOUTHWESTERN PUBLIC SERVICE COMPANY

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

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

#### SOUTHWESTERN PUBLIC SERVICE COMPANY

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

ote					
etter					
A	The revenues credited shall include amounts receiv				
	Revenues associated with FERC annual charges, g				
	definition of transmission facilities under this tariff sh				
D	in the DIVISOR are also not included as revenue of				
В	The annual and monthly net and gross plant carryin		mpute the revenue require	ement	for directly assigned facilities,
с	any Base Plan Upgrades, distribution facilities, and		under shares or FCD) and		Markehaat D shows the calculation
C	This additional revenue requirement is determined u				
	of the additional revenue requirements for each pr			separ	ale docket. These individual
D	additional revenue requirements shall be summed Reflects the transmission related portion of balance			unto ir	a contra accounta identified on
D					
	regulatory assets or liabilities related to FASB 106				
	completely excluded if the utility chose to utilize a The calculation of ADIT for both the true-up and the				
	The Annual True-Up for a given year will use the				
	described on Table 21A of the template.)	same methodology that was used to proje	ci inal years rales. (Exce	pt ioi	ADIT FIORALION WHICH IS
E	Includes any incentive Construction Work in Progre	es (CWIP) any related Allowance for Fur	de Lleed During Constructi	ion (A	
-	related to the recovery of abandoned incentive plar				
	Formula amounts for all of the foregoing items will			uon u	na amorazation expense amounts.
F	Includes only transmission related or functionally bo				
G	Cash Working Capital will be set at and remain \$0 u			an sti	ldv.
H	Equal to the balance of Network Facilities Upgrades				
	towards the construction of Network Transmission				
	revenue requirement on line 276.	·			
1	The base plan upgrade revenue requirement will be	e 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 bi				
J	(Reserved for future use)	5			
ĸ	Includes all Regulatory Commission expense itemiz	ed in FERC Form 1 at 351.h. Show in W	orksheet H how these exp	ense	items are assigned to transmission.
	FERC Assessment Fees, General Advertising, and				
	to transmission. A & G expenses shall Include spe	ecific transmission safety-related advertis	ing and transmission siting	adve	rtising costs.
	The annual PBOP expense amount will be based				
	the date of SPS's Annual Update. SPS will provid	e a copy of that actuarial report as part of	its Annual Update and its	Annu	al Informational Filing to the Commission
	NERC fees recorded in Acct. 928, Regulatory Con	mission Expenses, or in Acct. 165, Prep	ayments, shall be exclude	d fron	n the formula.
L	Includes only FICA, unemployment, highway, prope	rty and other assessments charged in the	e current year. Gross rece	ipts ta	ix, taxes related to income,
	retail and non-transmission related taxes are exclude	led.			
М	The currently effective income tax rate, where FIT i	s the Federal income tax rate; SIT is the	State income tax rate, and	p =	
	"the percentage of federal income tax deductible for	or state income taxes". If the utility is taxe	ed in more than one state,	it mus	t attach a
	work paper showing the name of each state and h	ow the blended or composite SIT was de	veloped. Furthermore, a u	tility th	nat
	elected to utilize amortization of tax credits against	t taxable income, rather than book tax cre	dits to Account No. 255 an	nd red	uce
	rate base, must reduce its income tax expense by	the amount of the Amortized Investment	Tax Credit (Form 1, 266.8.	.f)	
	(In 271) multiplied by (1/1-T). If the applicable tax	rates are zero enter 0.		,	
	Inputs Required:	FIT =	21	.00%	
	· ·	SIT= (Worksheet L)	2	2.15%	(State Income Tax Rate or Composite SIT)
		p =			(percent of FIT deductible for state purposes)
		n plant that is excluded from the Tariff be			

- 0 P
- Removes the dollars of plant booked to transmission plant that is excluded from the 1 and because it does not meet the 1 and s definition of transmission Facilities, or is booked to transmission (e.g. step-up transformers) that is included in the development of OATT ancillary service rates, or is otherwise not eligible to be recovered under this Tariff. Enter dollar amounts. Includes service company labor. Does not include contract labor. Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)).

Schedule 1 Rate Formula Template Southwestern Public Service Company

1 2 3 4 5 6 7 8	Total Load Dispatch and Scheduling (Account 561) Less: Load Dispatch - Scheduling, System Control and Dispatch Services Less: Transmission Service Studies Less: Generation Interconnection Studies Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG OM - WS WsG - Acct 561.4 WsG - Acct 561.6 WsG - Acct 561.7	\$9,337,827 \$3,782,421 \$203,333	
3 4 5 6 7	Less: Transmission Service Studies Less: Generation Interconnection Studies Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.6	\$203,333	
4 5 6 7	Less: Generation Interconnection Studies Less: Load Dispatch - Reliability, Planning & Standards Development Services			
5 6 7	Less: Load Dispatch - Reliability, Planning & Standards Development Services			
6 7			\$149,584	
7		WsG - Acct 561.8	\$1,639,049	_
	Total 561 Costs for Projected Schedule 1 ARR	(Ln 1 - Sum of Lines 2 through 5)	\$3,563,441	
8	Less: Schedule 1 Point to Point Projected Revenues	WsB Rev Credits	\$148,361	
	Projected Schedule 1 ARR Without True-up Adjustments	(Ln 6 - Ln 7)	\$3,415,080	
9	Prior Year True-up Adjustment	Input from Prior Year True-up	(\$1,009,464)	)
10	Interest On Prior Year True-up Adjustment	Input from Prior Year	(\$84,792)	)
11	Projected Schedule 1 ARR	( Ln 8 + Ln 9 + Ln 10)	\$2,320,824	
Schedule	a 1 Rate Calculations			
12	Projected Average 12-Mo. Demand	WsC Divisor	4,683,000	kW
13	Monthly Point to Point Rate in \$/kW - Month	((Line 11 /Line 12) /12)	\$0.041	
14	Weekly Point to Point Rate in \$/kW - Weekly	((Line 11 /Line 12) /52)	\$0.010	
15	Daily Point to Point Rate in \$/kW - Day	((Line 11 /Line 12) /365)	\$0.001	kW
16	Hourly Point to Point Rate in \$/mW - Hourly	((Line 11 /Line 12) /8760 * 1000)	\$0.057	mW
17	**SECTIONS C AND D USED ONLY FOR TRUE-UP, ANNUAL UPDATE WILL BE BLAN	K*'		
	1 - Actual ARR for the Billing Period 01/01/2021 to 12/31/2021			
18	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$10,102,785	
19	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$3,660,351	
20	Less: Transmission Service Studies	WsG - Acct 561.6	\$104,423	
21	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$109,094	
22	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$2,766,134	
23	Total 561 Costs for Actual Schedule 1 ARR	(Ln 18 - Sum of Lines 19 through 22)	\$3,462,783	
24	Less: Schedule 1 Point to Point Actual Revenues Billed	WsB Rev Credits	\$159,044	
25	Actual Schedule 1 ARR	(Ln 23 - Ln 24)	\$3,303,739	
True Up f	from Billing Period to be Included in Projected Schedule 1 ARR:			
26	<u>Revenue Requirement True-Up:</u>			
27	Actual Schedule 1 ARR calculated above	(Ln 25)	\$3,303,739	
28	Projected Schedule 1 ARR calculated above	(Ln 8)	\$3,415,080	
29	ARR True-up Amount (Over recovery = credit; under recovery = debit)	(Ln 27 - Ln 28)	(\$111,341)	)
30	Volume True-Up:			
31	Actual Divisor Load for the Billing Period	WsC Divisor	4,616,000	kW
32	Projected Divisor Load for the Billing Period	(Ln 12)	4,683,000	kW
33	Volume Adjustment	(Ln 32 - Ln 31)	67,000	
34	Projected Zonal Rate per kw-yr for the Billing Period	(Ln 28 / Ln 32)	\$0.7293	
35	Actual Zonal Rate per kw-yr for the Billing Period	(Ln 27 / Ln 31)	\$0.7157	
36	Volume Revenue Adjustment (Over recovery = credit; under recovery = debit)	(Ln 33 * Ln 34)	\$48,860	
37	Net Schedule 1 True-up Adjustment (Over Recovery = credit; under recovery = debit)	(Ln 29 + Ln 36)	(\$62,481)	)
38	Interest True-up Amount	(Ln 68)	(\$4,056)	)
	Calculation:		FERC	M.
				Mo
39			Quarterly	Int
40				-
	Months January - Yr 2021		Interest Rates 3.25%	E

40			Quarterry	Interest
41	Months		Interest Rates	Rate
42	January - Yr 2021		3.25%	0.0028
43	February		3.25%	0.0025
44	March		3.25%	0.0028
45	April		3.25%	0.0027
46	May		3.25%	0.0028
47	June		3.25%	0.0027
48	July		3.25%	0.0028
49	August		3.25%	0.0028
50	September		3.25%	0.0027
51	October		3.25%	0.0028
52	November		3.25%	0.0027
53	December		3.25%	0.0028
54	January - Yr 2022		3.25%	0.0028
55	February		3.25%	0.0025
56	March		3.25%	0.0028
57	April		3.25%	0.0027
58	May		3.25%	0.0028
59	June		3.25%	0.0027
60	July		3.25%	0.0028
61	August		3.25%	0.0028
62	September		3.25%	0.0027
63	Average Monthly Interest Rate			0.0027
64	Over/Under Recovery Amount	(Line 37)		(\$62,481)
65	Average Monthly Interest Rate	(Line 63)		0.0027
66	Monthly Interest Recovery Amount	(Line 64 * Line 65)	-	(\$169)
67	Number of Months for Interest Recovery Amount			24
68	Interest Recovery Amount	(Line 67 * Line 66)		(\$4,056)
69 70 71	Note: The interest is calculated using the interest rate posted on the FERC website. See link to website below.			

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

Southwestern Public Service Company

Worksheet A - Projected Billing Year True-Up Adjustment and Interest Calculation 2021 Projection

021 Pro	Jection				
Line					
No.					2021
1	I. Revenue Requirement True	e-up.			
2	Projected Revenue Requirem		- Vear - (ARR Pr	piected Data In 33 + In 43)	\$ 370,752,280
3	Actual Revenue Requirement				\$ 358,915,782
4			`	edit, Under Recovery is a Debit)	\$ (11,836,498)
4	Revenue Requirement True-u	ip Aujustinent (Over	Recovery is a Cit	edit, Older Recovery is a Debit)	\$ (11,030,490)
5	II. SPP Base Plan Upgrades F	Revenue Requireme	nt True-up <sup>.</sup>		
6	Projected Revenue Requirem			piected Data In 44 col (5))	\$ 221,892,539
7	Actual Revenue Requirement				\$ 215,447,206
8	SPP BPU True-up (Over Reco				\$ 6,445,333
0		overy lo a orean, en			φ 0,110,000
9	Net Revenue Requirement Tr	ue-up Adjustment (C	over Recovery is a	a Credit, Under Recovery is a Debit)	\$ (5,391,165)
10	III. Volume True-up:				
10	Projected Divisor Load for the	Prior Rate Vear _ ()	NsC Divisor In 14	L* 1 000)	4,683,000 kw
12	Actual Divisor Load for the Pri				4,616,000 kw
12	Volume Adjustment (line 11 -	, (	5 DIVISOR III 20	,000)	67,000 kw
15	volume Adjustment (inte TT -	lifie 12)			87,000 KW
14	Projected Zonal Rate per kW-	yr for the Prior Rate	Year - (Rate In 1	0 col (3))	\$ 30.3030
15	Actual Zonal Rate per kW-yr f	for the Prior Rate Yea	ar ((In 3 - In 7) / Ir	12))	\$ 31.0810
16	Volume Revenue Adjustment	(Over Recovery is a	Credit, Under Re	ecovery is a Debit) (line 13 x line 14)	\$ 2,030,301
17	Net True-up Adjustment (Ove	r Recovery is a Cred	lit, Under Recove	ry is a Debit) (sum lines 4 + 8+ 16)	\$ (3,360,864)
18	IV. Interest Calculation:	was section III, no	ow section IV		
19		Projected Billing			
20		Year			
21		FERC	Monthly		
22		Quarterly	Interest		
23	Months	Interest Rates	Rate		
24	January - Yr 2021	3.25%	0.0028		
25	February	3.25%	0.0025		
26	March	3.25%	0.0028		
20	April	3.25%	0.0028		
21		3.23%	0.0027		

.3	August	3.25%	0.0028						ATRR		SPP BPU
4	September	3.25%	0.0027						Revenue	I	Revenue
-5	Average Monthly Interest Rate		0.0027					Re	equirement	Re	quirement
								True	-up	Tru	e-up
-6	Over/Under Recovery Amount (A	ARR from In 4 & In 1	6 BPU from In 8 amount)	line	reference change			\$	(9,806,197)	\$	(6,445,333)
7	Average Monthly Interest Rate (I	ln 45)						\$	0	\$	0
8	Monthly Interest Recovery Amou	unt (In 46 x In 47)						\$	(26,477)	\$	(17,402)
.9	Number of Months for Interest R	ecovery Amount							24		24
					ATRR		SPP BPU				
0	Interest Recovery Amount (In 49	times In 48)			Revenue		Revenue	\$	(635,448)	\$	(417,648)
					Requirement	R	equirement				
51	Prior Year True-up Adjustment (	line 46)		\$	(9,806,197)	\$	(6,445,333) (Input to Ann	ual Upd	late)		
2	Interest on Prior Year True-up A	djustment (In 50)		\$	(635,448)	\$	(417,648) (Input to Ann	ual Upd	late)		
	-4 -5 -6 -7 -8 -9 -0 51	September     Average Monthly Interest Rate     Over/Under Recovery Amount (     Average Monthly Interest Rate (     Monthly Interest Recovery Amount     Number of Months for Interest R     Interest Recovery Amount (In 49     Prior Year True-up Adjustment (	4       September       3.25%         5       Average Monthly Interest Rate         66       Over/Under Recovery Amount (ARR from In 4 & In 1         7       Average Monthly Interest Rate (In 45)         8       Monthly Interest Recovery Amount (In 46 x In 47)         9       Number of Months for Interest Recovery Amount         10       Interest Recovery Amount (In 49 times In 48)         11       Prior Year True-up Adjustment (line 46)	4       September       3.25%       0.0027         55       Average Monthly Interest Rate       0.0027         66       Over/Under Recovery Amount (ARR from In 4 & In 16 BPU from In 8 amount)         7       Average Monthly Interest Rate (In 45)         8       Monthly Interest Recovery Amount (In 46 x In 47)         9       Number of Months for Interest Recovery Amount         10       Interest Recovery Amount (In 49 times In 48)         11       Prior Year True-up Adjustment (line 46)	4       September       3.25%       0.0027         5       Average Monthly Interest Rate       0.0027         6       Over/Under Recovery Amount (ARR from In 4 & In 16 BPU from In 8 amount)       line         7       Average Monthly Interest Rate (In 45)       Monthly Interest Recovery Amount (In 46 x In 47)         8       Monthly Interest Recovery Amount (In 46 x In 47)       Interest Recovery Amount (In 49 times In 48)         9       Number of Months for Interest Recovery Amount       1         90       Interest Recovery Amount (In 49 times In 48)       \$         91       Prior Year True-up Adjustment (line 46)       \$	4       September       3.25%       0.0027         5       Average Monthly Interest Rate       0.0027         6       Over/Under Recovery Amount (ARR from In 4 & In 16 BPU from In 8 amount)       line reference change         7       Average Monthly Interest Rate (In 45)       Monthly Interest Recovery Amount (In 46 x In 47)         9       Number of Months for Interest Recovery Amount       ATRR         60       Interest Recovery Amount (In 49 times In 48)       Revenue         7       Prior Year True-up Adjustment (line 46)       \$ (9,806,197)	4       September       3.25%       0.0027         5       Average Monthly Interest Rate       0.0027         6       Over/Under Recovery Amount (ARR from In 4 & In 16 BPU from In 8 amount)       line reference change         7       Average Monthly Interest Rate (In 45)       Monthly Interest Recovery Amount (In 46 x In 47)         9       Number of Months for Interest Recovery Amount       ATRR         60       Interest Recovery Amount (In 49 times In 48)       Atrantice Requirement Requirement Requirement Requirement R         61       Prior Year True-up Adjustment (line 46)       \$ (9,806,197) \$	4       September       3.25%       0.0027         5       Average Monthly Interest Rate       0.0027         6       Over/Under Recovery Amount (ARR from In 4 & In 16 BPU from In 8 amount)       line reference change         7       Average Monthly Interest Rate (In 45)       Monthly Interest Recovery Amount (In 45 × In 47)         9       Number of Months for Interest Recovery Amount       ATRR       SPP BPU         10       Interest Recovery Amount (In 49 times In 48)       Revenue       Revenue         10       Interest True-up Adjustment (line 46)       \$ (9,806,197) \$ (6,445,333) (Input to Ann	4       September       3.25%       0.0027         5       Average Monthly Interest Rate       0.0027       Re         56       Over/Under Recovery Amount (ARR from In 4 & In 16 BPU from In 8 amount)       line reference change       \$         66       Over/Under Recovery Amount (ARR from In 4 & In 16 BPU from In 8 amount)       line reference change       \$         77       Average Monthly Interest Rate (In 45)       \$       \$         8       Monthly Interest Recovery Amount (In 46 x In 47)       \$       \$         9       Number of Months for Interest Recovery Amount       ATRR       SPP BPU         90       Interest Recovery Amount (In 49 times In 48)       Revenue       Requirement         90       Interest True-up Adjustment (line 46)       \$       (9,806,197) \$       (6,445,333) (Input to Annual Upd	Average Monthly Interest Rate       3.25%       0.0027       Revenue         5       Average Monthly Interest Rate       0.0027       Requirement         66       Over/Under Recovery Amount (ARR from In 4 & In 16 BPU from In 8 amount)       line reference change       \$ (9,806,197)         7       Average Monthly Interest Rate (In 45)       \$ 0       \$ (26,477)         8       Monthly Interest Recovery Amount (In 46 x In 47)       \$ (26,477)         9       Number of Months for Interest Recovery Amount (In 49 times In 48)       ATRR       SPP BPU         10       Interest Recovery Amount (In 49 times In 48)       (635,448)         11       Prior Year True-up Adjustment (line 46)       \$ (9,806,197) \$ (6,445,333) (Input to Annual Update)	Revenue       Revenue

.....

53 Note:

May

June

July

August September

October

November

December

February

March

April

. Мау

June

July . .

January - Yr 2022

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31 32 33

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42

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

3.25%

3.25%

3.25%

3.25%

3.25%

3.25%

3.25%

3.25%

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3.25%

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3.25%

0.0028

0.0027

0.0028

0.0028 0.0028 0.0027 0.0028

0.0027

0.0028

0.0028

0.0025

0.0028

0.0027

0.0028

0.0027

0.0028

55 See link to website below.

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

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

## Worksheet A.2 Table 14.1

Line <u>No.</u> I. Radial Line Interest on True-Up Calculation

1	I. Radial Line Interest on True-Up Calculation						
2	· · ·	(a)	(b)	(c)	(d)	(e)	(f)
3		Revenue	Month	Months	Average	( )	Interest
4		Requirement	Radial Line	Subject to	Interest	Monthly	Recovery
5		True-Up	Changed	Interest	Rate	Interest	Amount
6		(Worksheet M)	(Input)	(12 - Col b)	(Col i)		(Col c * Col e)
7		(,	(	1	0.00275		
8							
9						C	0
10							Ŭ
11							
12							
13	Total	\$0	-				\$0
14			-				
15	II. Interest Rates:						
16	II. Interest reates.	(g)	(h)	(i)			
17		FERC	Number	Monthly			
18		Quarterly	of Days	Interest			
19	Month/Year	Interest Rates	in Month	Rate			
20	January - Actual Yr 2021	3.25%					
20	February	3.25%					
22	March	3.25%					
22	April	3.25%					
23 24	May	3.25%					
24 25	June	3.25%					
25 26	July	3.25%					
20	August	3.25%					
28	September	3.25%					
20 29	October	3.25%					
30	November	3.25%					
30	December	3.25%					
32		3.23%		0.0028			
32	Average Monthly Interest Rate			0.00275			
33 34	III. Total Radial Line Charges						
35	III. Total Radial Life Gharges			(1)	(k)	(1)	(m)
36				(j) Annual	(K)	(I) Interest on	(III) Total Annual
30				Charge	True-Up	True-Up	Charge
38				(Worksheet M)	(Col a)	(Col f)	(Sum Col j - I)
39	Bailey County			(WOIKSHEELW) \$42	(COLA) \$0	\$0	(Sull Col J - 1) \$42
40	Big Country			\$107,104	\$0 \$0	\$0 \$0	\$107,104
41	CVEC			\$230,240	\$0 \$0	\$0 \$0	\$230,240
42	Deaf Smith			\$167,379	\$0 \$0	\$0 \$0	\$167,379
42	Farmers			\$2,268	\$0 \$0	\$0 \$0	\$2,268
44	Green Belt			\$162,831	\$0 \$0	\$0 \$0	\$162,831
44	Lamb County			\$102,031	\$0 \$0	\$0 \$0	\$102,031
45	Lighthouse			\$37,659	\$0 \$0	\$0 \$0	\$37,659
40	LPL			\$114,650	\$0 \$0	\$0 \$0	\$114,650
48	Lyntegar			\$222,246	\$0 \$0	\$0 \$0	\$222,246
40	Rita Blanca			\$222,240	\$0 \$0	\$0 \$0	\$222,240
49 50	South Plains			\$3,864	\$0	\$0 \$0	\$3,864
51	Tri County			\$139	\$0 \$0	\$0 \$0	\$139
52	Th Oounty			\$139 \$	\$U	<b>پ</b> 0	\$139
52	Total			\$1,048,646	\$0	\$0	\$1,048,646
00				ψ1,040,040	ψŪ	ψŪ	ψ1,040,040

Note: The interest is calculated using the interest rate posted on the FERC website. See link to website below. http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp

#### Southwestern Public Service Company Worksheet B - Revenue Credits

Line No. 4

#### Gain on Disposition of Property, Projected for Billing Year =

(Revenue related to sale of transmission assets)



				Adjusted Total	
e No.		Total	Adjustments	Amount	
4	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1)	0		0	
5	Gain on disposition of property (Other Related)	331	(331)	0	
6	Total 421.1 (FF 1, p. 117, In. 40, col. C) (or other applicable acct)	331	(331)	0	

2021

Note 1: In prior transactions, on a case-by-case basis, the Public Utilities Commission of Texas (PUCT) has required SPS to credit to SPS's Texas retail ratepayers a specified percentage of gain: on SPS's disposition of certain property. Effective January 1, 2016, for each transmission sale or on sife 3 stappstant or demain poperly "criticative January 1, 2016, ho teadrinamission area do transfer transaction resulting in a gain recorded in Account 42.11 (gain on disposition of property) or other applicable account, the amount of the gain included in Column (c) on Lines 1 and 4 for that transaction will equal the () total amount of the gain for that transaction recorded in Account 4. 421.1 or other applicable account, (ii) multiplied by the Texas retail gain sharing percentage specified by the PUCT for that transaction.

Accoun	t 454, Rent from Electric Property, Projected for Billing Ye	ear =		2021		Tota	al Company
(Revenue	e related to transmission facilities for pole attachments, rentals, etc.)					\$	8,467,151
			<u>(a)</u>	<u>(b)</u>	<u>(c)</u>		<u>(d)</u>
						A	Allocated
Line No.			<u>Amount</u>	Allocator		4	Amount
1	Rent from Electric Property Classified as General	\$	25,921	W/S	0.14127	\$	3,662
2	Rent from Electric Property Classified as Distribution	\$	8,440,878	NA			
3	Rent from Electric Property Classified as Transmission						
3a	Related to Network Transmission Facilities	\$	352	DA	1.00000	\$	352
3b	Related to Non-Network Transmission Facilities	\$		NA			
4	Rent from Electric Property Classified as Production	\$		NA	,		
5	Total Account 454 Rent from Electric Property	\$	8,467,151		l	\$	4,014 Net Transmission Credits

	t 454, Rent from Electric Property, Actual for Billing Year	-		2021			Company
(Revenu	e related to transmission facilities for pole attachments, rentals, etc.)					\$	8,750,806 (FF1, p. 300, In. 19, col. b)
			<u>(a)</u>	<u>(b)</u>	<u>(c)</u>		<u>(d)</u>
						AI	located
Line No.			Amount	Allocator		A	mount
6	Rent from Electric Property Classified as General	\$	3,850	W/S	0.13978	\$	538
7	Rent from Electric Property Classified as Distribution	\$	8,746,587	NA			
8	Rent from Electric Property Classified as Transmission						
8a	Related to Network Transmission Facilities	\$	369	DA	1.00000	\$	369
8b	Related to Non-Network Transmission Facilities			NA			
9	Rent from Electric Property Classified as Production			NA			
10	Total Account 454 Rent from Electric Property	\$	8,750,806			\$	907 Net Transmission Credits

Data Source - Account 454 General Ledger Detail Analysis

#### Worksheet B

Accou	nt 456.0, Other Electric Revenue, Projected for Billing Yea	r =					2021
		<u>(</u> 8	<u>a)</u>	<u>(b)</u>	<u>(c)</u>	(d) Allocated	
Line No.		Amo	ount	Allocator		Amount	
1	Schedule 18- Annual Interconnection Customer O&M Charge	\$	51,988	DA	1.00000 \$	51,988	
2	Other Electric Revenue	\$		NA	_		
3	Total Account 456.0 Other Electric Revenue	\$	51,988		\$	51,988	
Accou	nt 456.0, Other Electric Revenue, Actuals for Billing Year						
	it 456.0, Other Electric Revenue, Actuals for Billing real	•					2021
	1 450.0, Other Electric Revenue, Actuals for Dining Tear		<u>a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	2021
	it 430.0, Other Electric Revenue, Actuals for Dining Year		<u>a)</u>	<u>(b)</u>	<u>(c)</u>	(d) Allocated	2021
Line No.	it 436.0, Other Electric Revenue, Actuals for bining rear			(b) Allocator	<u>(c)</u>		2021
	Schedule 18- Annual Interconnection Customer O&M Charge	<u>(</u> 8			<u>(c)</u> 1.00000 \$	Allocated Amount	2021
		<u>(</u> 8	<u>ount</u>	Allocator		Allocated Amount	2021
	Schedule 18- Annual Interconnection Customer O&M Charge	<u>(</u> 8	<u>ount</u>	<u>Allocator</u> DA		Allocated Amount	2021

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
e <u>.</u>	Түре	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	22,896,755	0	0						22,896,
	Ancillary	Golden Spread Electric Cooperative	755,652	0	601,847	0						1,357,
	Credit	Southwest Power Pool - Point to Point		4,331,258	148,361	120,552						4,600
	Divisor	Southwest Power Pool - Network		24,349,978	0	0						24,349
	Ancillary	Southwest Power Pool - Network	322,782	0	778,898	22,664						1,124
	Credit	Sch. 11 - Point to Point	0	11,726,945	0	0						11,726
	Divisor	Sch. 11 - Base Plan	0	216,121,900	0	0						216,121
		Total	1,078,434	279,426,835	1,529,107	143,216	0		0 0	0	0	282,177
	Summarized b	v Type: Note 2		40.050.000	440.004	100 550						40.007
	Credit		<b>0</b>	16,058,203 263,368,633	148,361 0	<b>120,552</b> 0	<b>0</b> 0		<b>0 0</b> 0 0		<b>0</b> 0	16,327 263,368
	Divisor Ancillary		1,078,434	263,368,633	1,380,746	22,664	0		0 0		0	263,368
3	Other		1,078,434	0	1,380,748	22,004	0		0 0		0	2,401
	Total		1,078,434	279,426,835	1,529,107	143,216	0		0 0		0	282,17

41 Description of Revenue Types:

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

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

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

45 Credit Revenue credit because load not included in divisor.

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

unt 4	456.1, Reve	enues from Transmission of Electricity of Others	, Actual for Bill	ling Year =			2021		(Total Compa	ny - FF1, p 330, co	I. n)	1	Table 17
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
ł	Туре	Description	RTO	Network Transmission & Facilities - Meter Charges	Scheduling, System Control & Dispatch	Reactive Supply & Voltage Control	Regulation and Frequency	Network & Energy Imbalance	Network & Interco. Spinning Reserve	Supplemental Spinning Reserve	FERC Assess Pass Through	Total of Line <u>Items</u>	Total Per FERC Fo <u>No. 1</u>
	Divisor	Golden Spread Electric Cooperative		26,782,648								26,782,648	
	Ancillary	Golden Spread Electric Cooperative	822,573		537,572							1,360,145 0	
	Credit	Southwest Power Pool - Point to Point		6,165,323	159,044	208,679						6,533,047	
	Credit	Southwest Power Pool - Z2 Ongoing PTP Revenue Clawback		(98,552)								(98,552)	
	Divisor	Southwest Power Pool - Network Southwest Power Pool - Network	816,124	20,116,981	500.072	(2.546)						20,116,981	
<b>(</b>	Ancillary	Southwest Power Poor - Network	816,124		599,972	(3,546)						1,412,549 0	
	Credit	Sch. 11 - Point to Point		14,780,876								14,780,876	
	Divisor	Sch. 11 - Base Plan		216,505,871								216,505,871	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
		Total	1,638,697	284,253,147	1,296,588	205,133	0		0 0	0	0	287,393,565	287,3
		- otal	.,000,007	201,200,147	1,230,000	200,100	0			0	Ū	201,000,000	207,0
5		y Type: Note 2	-										
	Credit		0	20,847,648	159,044	208,679	0		0 0		0	21,215,371	
	Divisor		0	263,405,500	0	0	<b>0</b> 0		<b>0 0</b> 0	0	0	263,405,500	
	Ancillary Other		1,638,697 0	0	1,137,543 0	(3,546) 0	0		0 0 0 0		0	2,772,694 0	
	Total	—	1,638,697	284,253,147	1,296,588	205,133	0		0 0		0	287,393,565	

 
 Description of Revenue Types:

 Ancillary
 Ancillary services includes regulation & frequency, control & dispatch, voltag control, reactive, spinning reserve, scheduling and generation step-up

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

 Credit
 Revenue credit because load not included in divisor
 83 84 85

86 87

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

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

2021

Line No.	Month	Network Load <sup>1</sup>	Plus: Intertie Demand²	TO's Transmission Network Load
1	January	4,321		4,321
2	February	4,330		4,330
3	March	4,219		4,219
4	April	4,427		4,427
5	May	5,061		5,061
6	June	5,341		5,341
7	July	5,799		5,799
8	August	5,558		5,558
9	September	4,895		4,895
10	October	4,064		4,064
11	November	3,991		3,991
12	December	4,186		4,186
13	Total	56,191	0	56,191
14	12-CP	4,683	0	4,683

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

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

### III. Notes

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

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

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

#### V. Notes

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

2021

2021

Worksheet C Table 18

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

Line <u>No.</u> 1 2 3 4 5 6 7 8 9 10 11 12	(a) <u>Deferred Taxes - Account 281</u> <u>Tax Amortization - Pollution Control Facilities</u>	Year = 2021 (b) Projected Beg of Year <u>Balance</u>	(c) Projected End of Year	(d) Projected Avg.	(e) References for	Year = 2021 (f) Actual Beg of Year	(g) Actual	(h) Actual Avg.
<u>No.</u> 1 2 3 4 5 6 7 8 9 10 11	Deferred Taxes - Account 281	Projected Beg of Year	Projected	Projected Avg.		Actual		
2 3 4 5 6 7 8 9 10 11			Ellu ul real				End of Year	Balance
2 3 4 5 6 7 8 9 10 11			Balance	Balance (b+c)/2	Actual Data	Balance	Balance	(f+g)/2
3 4 5 6 7 8 9 10 11		(1,074,423)	(1,037,564)	(1,055,994)		(1,073,958)	(1,035,635)	(1,054,797)
5 6 7 8 9 10 11		(1,074,423)	(1,007,004)	0		(1,073,330)	(1,000,000)	0
6 7 8 9 10 11				0				0
8 9 10 11	Total Account 281	(1,074,423)	(1,037,564)	(1,055,994)	FF1, p 273, ln 8, col k	(1,073,958)	(1,035,635)	(1,054,797)
9 10 11	Deferred Taxes - Account 282							
11	Liberalized Depreciation:							
	Electric Distribution Electric Transmission	(267,308,669) (637,144,446)	(269,616,036) (655,550,826)	(268,462,353) (646,347,636)		(268,333,157) (633,675,355)	(271,367,039) (651,285,927)	(269,850,098) (642,480,641)
	Electric Production	(344,927,116)	(420,383,735)	(382,655,425)		(347,317,018)	(416,637,300)	(381,977,159)
13 14	Electric General Electric Intangible	(55,706,767) (1,214,065)	(55,112,780) (1,056,777)	(55,409,773) (1,135,421)		(54,326,834) (1,437,433)	(53,229,092) (2,473,139)	(53,777,963) (1,955,286)
15	Electric Non Utility	(3,044,610)	(3,036,730)	(3,040,670)		(3,050,947)	(3,041,028)	(3,045,987)
16 17	Subtotal Liberalized Depreciation	(1,309,345,672)	(1,404,756,885)	(1,357,051,279)		(1,308,140,744)	(1,398,033,525)	(1,353,087,134)
18				-				-
19 20	FAS 109 Plant AFUDC Equity FAS 109 Plant Prior Flow Through	569,591,494 (27,882,557)	553,677,947 (34,062,390)	561,634,721 (30,972,474)		(41,986,944) 532,054,329	(40,984,628) 510,039,582	(41,485,786) 521,046,956
21	Excess ADIT							
22 23	FAS 109 Plant Excess ADIT - Protected FAS 109 Plant Excess ADIT - Unprotected	466,692,252 103,216,501	455,545,376 98,443,184	461,118,814 100,829,843		440,628,934 91,425,395	423,841,983 86,197,600	432,235,459 88,811,498
24	Total Account 282	(197,727,982)	(331,152,767)	(264,440,375)	FF1, p 275, ln 9, col k	(286,019,030)	(418,938,988)	(352,479,007)
25 26	Deferred Taxes - Account 283							
27	Liberalized Depreciation - Software	(184,372)	(171,331)	(177,852)		(182,257)	(167,486)	(174,871)
28 29	Liberalized Depreciation - Software Electric Intangible SchM-107 - Pension Expense	(21,966,887) (33,436,933)	(19,657,650) (34,387,903)	(20,812,268) (33,912,418)		(21,516,716) (33,237,689)	(18,802,291) (34,247,373)	(20,159,504) (33,742,531)
30	SchM-126 - Book Unamort. Cost Of Reacquired Debt	(4,664,739)	(4,478,229)	(4,571,484)		(4,684,461)	(4,510,539)	(4,597,500)
31 32	SchM-138 - Rate Case Expense SchM-147 - State Tax Deduction Cash Vs Accrual - 283	(450,050)	(3,730,263) 0	(2,090,157)		(588,654) (368,309)	(15,978,743)	(8,283,698) (184,154)
33	SchM-179 - DSM/CIP	0	Ō	-		0	(1,911)	(955)
34 35	SchM-186 - Deferred Fuel Costs SchM-187 - Reg Asset/Liability Transmission Attachment O	0 (1,097,440)	0 (484,240)	(790,840)		0	(33,705,654) (154,138)	(16,852,827) (77,069)
36	SchM-189 - OCI Treasury	(596)	(596)	(596)		(598)	(600)	(599)
37 38	SchM-192 - Texas Margin Tax SchM-195 - Renewable Energy Standard	0 (44,960)	0	(22,480)		(112,956) (981,900)	(851,600) (760,343)	(482,278) (871,121)
39	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	0	0	-		0	0	-
40 41	SchM-207 - Mark to Market Adjust SchM-217 - Reg Asset - Texas Surcharge (DTL)	0	0	-		0	(176,594)	(88,297)
42	SchM-270 - Non Plant Rate Change	0	0	-		0	0	-
43 44	SchM-275 - Reg Asset - Miscellaneous SchM-293 - Rate Change	(1,300,443)	(1,185,089) 0	(1,242,766)		(17,238,929) (11,874,051)	(6,806,500) (11,506,710)	(12,022,715) (11,690,381)
45	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	0	0	-		2	2	2
46 47	SchM-299 - Operating Lease SchM-300 - Reg A/L - Emergency Spec Response	(109,779,289) (490,843)	(103,515,375) 0	(106,647,332) (245,422)		(109,423,742) (406,209)	(103,461,034) (769,402)	(106,442,388) (587,805)
48	Non-Utility	0	0	-		(95,889)	(77,136)	(86,513)
49 50	Total Account 283	(173,416,552)	(167,610,675)	(170,513,615)	FF1, p 277, ln 9, col k	(200,712,358)	(231,978,051)	(216,345,204)
51	Deferred Taxes - Account 190							
52 53	Basis Difference - Electric Distribution Basis Difference - Electric Transmission	7,202,135 23,747,825	7,033,867 23,126,901	7,118,001 23,437,363		7,243,119 23,961,852	7,064,180 23,541,453	7,153,649 23,751,652
54	Basis Difference - Electric Production	14,820,538	14,199,320	14,509,929		14,645,485	14,144,208	14,394,846
55 56	Basis Difference - Electric General Basis Difference - Electric Intangible	957,400 3,020	921,185 2,187	939,293 2,604		950,875 3,020	951,470 2,202	951,173 2,611
57	, and the second s			-				-
58 59	Subtotal Basis Difference	46,730,918	45,283,461	46,007,190		46,804,351	45,703,512	46,253,932
60	Basis Difference - CIAC Elec Distribution	04 557 045	20.587.561	-		00.004.704	00 554 407	-
61 62	Basis Difference - CIAC Elec Distribution Basis Difference - CIAC Elec Transmission	21,557,945 12,818,973	14,017,041	21,072,753 13,418,007		22,681,704 10,637,721	20,554,187 10,826,558	21,617,946 10,732,140
63 64	Basis Difference - CIAC Elec Production Basis Difference - CIAC Elec General	20,055	17,694	18,874		20,040	16,891	18,465 9,010
65	Basis Difference - CIAC Elec Non Utility	8,707 11,620,210	9,401 12,391,368	9,054 12,005,789		8,766 11,602,448	9,254 13,804,360	12,703,404
66 67	Subtotal Basis Difference - CIAC	46.025.889	47,023,065	46,524,477		44.950.678	45,211,250	45,080,964
68		- , ,		-		,,. ·		-
69 70	SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation	1,559 5,671	1,559 3,832	1,559 4,752		1,493 718,719	3,052 172,507	2,273 445,613
71	SchM-108 - Accrued Vacation Paid	957,945	957,945	957,945		1,016,350	1,044,895	1,030,622
72 73	SchM-109 - Employee Incentive SchM-111 - Post Employment Benefits - FAS 106(Short Term)	678,450 2,799,785	710,425 2,754,028	694,438 2,776,907		670,256 2,785,195	637,578 2,560,847	653,917 2,673,021
74	SchM-112 - Post Employment Benefits FAS 112	67,011	45,070	56,041		76,648	51,540	64,094
75 76	SchM-116 - Bad Debt SchM-118 - Inventory Reserve	1,477,844 64,953	1,328,247 64,953	1,403,045 64,953		1,874,873 72,581	2,684,096 64,288	2,279,485 68,434
77	SchM-119 - Electric Vehicle Credit	7,500	7,500	7,500		7,500	7,500	7,500
78 79	SchM-127 - Litigation Reserve SchM-130 - Deferred Compensation Plan Reserve	273,792 915,220	273,792 978,095	273,792 946,657		22,256 1,114,022	0 1,321,435	11,128 1,217,729
80	SchM-134 - Non-Qualified Pension Plans - 190	86,564	83,461	85,012		104,880	84,510	94,695
81 82	SchM-136 - Performance Share Plan SchM-137 - R&E Credit	136,683 10,273,993	119,861 11,786,993	128,272 11,030,493		143,453 10,202,963	97,461 12,577,851	120,457 11,390,407
83	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	397,122	397,122	397,122		5,684	37,171	21,428
84 85	SchM-152 - Rate Refund SchM-171 - Employee Retention	512,972 0	501,016 0	506,994		0	0 2,019	- 1,010
86	SchM-174 - New Hire Retention Credit	11,000	11,000	11,000		11,000	11,000	11,000
87 88	SchM-178 - Interest Income on Disputed Tax SchM-179 - DSM/CIP	61,948 333,770	61,948 148,342	61,948 241,056		406,359 335,181	465,213 149,413	435,786 242,297
89	SchM-180 - ITC Grant	0	0	-		0	0	-
90 91	SchM-186 - Deferred Fuel Costs SchM-187 - Reg Asset/Liability Transmission Attachment O	9,172,511 0	9,172,511 0	9,172,511		8,546,086 529,590	0 0	4,273,043 264,795
92	SchM-188 - Contributions Carryover	716	169,703	85,209		54	64,262	32,158
93 94	SchM-189 - OCI Treasury SchM-192 - Texas Margin Tax	380,920 299,054	359,692 299,054	370,306 299,054		386,481 0	347,090 0	366,786
	SchM-195 - Renewable Energy Standard	0	251,516	125,758		0	0	-
95 96	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	0	0	-		101,388	197,461	149,425

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

Worksheet D	
Table 19	

		Year = 2021				Year = 2021		
Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
No.		Projected	Projected	Projected Avg.	References for	Actual	Actual	Actual Avg.
		Beg of Year	End of Year	Balance	A stud Date	Beg of Year	End of Year	Balance
97	SchM-205 - State Only NOL	Balance 59.951	Balance 59.951	<u>(b+c)/2</u> 59,951	Actual Data	Balance 58,759	Balance 5,166,750	<u>(f+g)/2</u> 2.612.755
97	SchM-205 - State Only NOL SchM-207 - Mark to Market Adjust	59,951	59,951	59,951		119,723	5,166,750	2,612,755
90	SchM-213 - Rate Refund Reserve	0	0	-		515,134	2,675,149	1,595,142
100	SchM-223 - Unamortized ITC	0	0			15,005	2,073,149	7,502
100	SchM-226 - Performance Recognition Award	11,072	11,183	11.128		20,563	22,838	21.701
102	SchM-261 - Section 59e Adjustment	12,178,842	12.422.544	12.300.693		14.213.855	14,660,405	14,437,130
103	SchM-262 - Federal Only NOL - Non Operating	0	0			0	(695,289)	(347,644)
104	SchM-263 - Federal Only NOL - Production	Ő	1.899.186	949,593		ŏ	52,688,968	26.344.484
105	SchM-264 - Federal Only NOL - Transmission	Ō	6,173,529	3.086.765		0	14,138,014	7,069,007
106	SchM-265 - Federal Only NOL - General	0	1,661,788	830,894		0	19,821	9,911
107	SchM-266 - Federal Only NOL - Distribution	0	2,017,885	1,008,942		0	4,424,968	2,212,484
108	SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg	0	0	-		(3)	(3)	(3)
109	SchM-293 - Rate Change	0	0	-		3,089,089	1,906,752	2,497,921
110	SchM-299 - Operating Lease	109,779,289	103,515,375	106,647,332		109,423,742	103,461,034	106,442,388
111	SchM-301 - Cares Act Payroll Deferral	0	0	-		1,082,180	536,207	809,194
112	SchM-PTC - Deferred PTCs - Hale	76,085,477	132,134,477	104,109,977		74,861,194	126,335,149	100,598,172
113	SchM-PTC - Deferred PTCs - Sagamore	146,375	61,648,375	30,897,375		21,300	51,224,809	25,623,055
114	Other Non-plant			-		(2)	1,662	830
115	Deficient ADIT							
116	FAS 109 Plant Deficient ADIT - Protected	0	0	-				-
117	FAS 109 Plant Deficient ADIT - Unprotected	(34,327,486)	(32,931,900)	(33,629,693)		(27,719,263)	(26,802,676)	(27,260,969)
118	Total Account 190	285,607,310	411,406,584	348,506,948	FF1, p 234, In 18, col c	296,589,321	463,260,511	379,924,920
119			-	(07 500 000)			_	(100.051.000)
120	Total Deferred Taxes		-	(87,503,036)			=	(189,954,088)
121								
122	Unamortized Balance of Abandoned Incentive Plant							
123	(See Formula Template Note E found on pages 6 and 11.)			-				-
124 125	Total Abandoned Incentive Plant	0	0	-	Company Records	0	0	-
125	Total Abandoned Incentive Plant	0	0		Company Records	U	U	-
126	Unamortized Balance of Extraordinary Property Loss (Note E)							
127	(See Formula Template Note E found on pages 6 and 11.)							
120	(See Formula Template Note 2 found on pages 6 and TT.)			-				-
129	Total Extraordinary Property Loss	0	0	-	Company Records	0	0	-
131				-	20mpany records	0	0	
132								
132	Land Held for Future Use	0	0	-	FF1, p 214	0	0	-
100		0	0	-	111, 214	0	0	-

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

Input for 13 Month Average Rate Base Calculation <u>PROJECTED</u>

#### PROJECTED BALANCES PLANT IN SERVICE

	<u></u>														
Line	Plant in Service														13 Mo Average
No.	Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	<u>5/31/2021</u>	6/30/2021	7/31/2021	8/31/2021	9/30/2021	<u>10/31/2021</u>	11/30/2021	12/31/2021	Balance
1	Production Steam	1,983,181,210	1,984,550,049	1,984,932,959	1,986,754,968	1,987,436,122	1,990,337,756	1,990,938,054	1,992,908,258	1,993,763,093	1,995,875,746	2,004,515,291	2,013,646,371	2,016,324,107	1,994,243,383
2	Less Asset Retirement Costs (Note 1)	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786	28,046,786
3	Production Other	1,824,575,607	1,824,654,093	1,824,732,722	1,824,751,511	1,824,785,277	1,824,927,138	1,825,460,400	1,825,493,958	1,825,564,504	1,825,875,690	1,829,741,262	1,830,577,835	1,831,387,350	1,826,348,257
4	Less Asset Retirement Costs	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845
5	Adjustment to Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Production Net of ARC	3,763,557,186	3.765.004.511	3,765,466,050	3.767.306.848	3.768.021.768	3.771.065.264	3.772.198.824	3.774.202.585	3,775,127,966	3.777.551.805	3,790,056,921	3.800.024.575	3.803.511.826	3,776,392,009
7		-,,,	-,,,	-,,,	-,	-,	-,,,	-,,			-,,,	-,,,.	-,	-,,,	-,
8	Transmission	3,694,892,106	3,696,175,302	3,697,038,682	3.701.511.075	3.718.579.787	3,750,863,133	3.750.617.647	3.750.542.740	3,751,025,705	3,752,945,627	3,755,403,168	3.868.081.215	3,890,755,367	3.752.187.043
9	Less Asset Retirement Costs	25,029	25,029	25,029	25,029	25,029	25,029	25.029	25,029	25,029	25,029	25,029	25,029	25,029	25,029
10	Adjustment to Transmission	0	0	0	0	0	0	0	0	0	0	0	0	(254,932)	(19,610)
	Transmission Net of ARC	3,694,867,077	3.696.150.274	3.697.013.654	3.701.486.046	3.718.554.758	3.750.838.105	3.750.592.618	3.750.517.711	3.751.000.677	3.752.920.598	3.755.378.140	3.868.056.187	3.890.475.406	3.752.142.404
12		-,,,	-,,,	-,	-,,,	-,	-,,,	-,,,,-,-	-,,,.	-,,,	-,,,	-,,,	-,,,	-,,,	•,••=,••=,•••
13	Distribution	1.640.727.011	1.649.105.002	1.654.689.303	1.660.294.993	1.673.227.826	1.684.422.293	1.689.896.379	1.696.521.035	1.704.679.243	1.712.617.763	1.721.754.728	1.730.046.069	1.741.819.620	1.689.215.482
	Less Asset Retirement Costs	7.467.368	7,467,368	7.467.368	7,467,368	7.467.368	7.467.368	7.467.368	7.467.368	7,467,368	7,467,368	7,467,368	7.467.368	7,467,368	7,467,368
	Adjustment to Distribution	0	(115)	(305)	(544)	(815)	(1.571)	(2.644)	(3,896)	(5,292)	(6,782)	(8,333)	(9.897)	(11,464)	(3,974)
	Distribution Net of ARC	1.633.259.643	1.641.637.520	1.647.221.630	1.652.827.082	1.665.759.644	1.676.953.355	1,682,426,367	1.689.049.772	1.697.206.583	1.705.143.613	1.714.279.027	1.722.568.804	1.734.340.788	1.681.744.140
17	Distribution net of an to	1,000,200,010	1,011,001,020	1,017,221,000	1,002,021,002	1,000,100,011	1,010,000,000	1,002,120,001	1,000,010,112	1,001,200,000	1,100,110,010	1,111,210,021	1,122,000,001	1,101,010,100	1,001,711,110
18	General	557,210,362	567.806.637	569.003.174	573,163,423	575.942.433	578.681.257	583.433.475	599.474.653	601.897.132	607.095.475	612,514,904	615.518.157	626,251,675	589,845,597
	Less Asset Retirement Costs	64.394	64,394	64,394	64.394	64.394	64,394	64.394	64.394	64.394	64.394	64.394	64.394	64,394	64.394
	Adjustment to General	0	0	0	01,001	01,001	01,001	01,001	(13.874.983)	(13.874.983)	(13.874.983)	(13.874.983)	(13.874.983)	(13.874.983)	(6.403.838)
	General Net of ARC	557.145.968	567.742.243	568.938.780	573.099.029	575.878.038	578.616.863	583,369,081	585,535,275	587.957.755	593,156,097	598.575.526	601.578.779	612.312.298	583.377.365
22				,	,			,			,				
	Intangible - Software	252.854.688	252,094,659	251,637,386	251,545,222	253,581,446	254,880,953	258.684.939	260,164,555	260,182,184	260,294,876	263,933,976	265,828,659	277,325,434	258,692,998
	Adjustment to Intangible	(4,327,889)	(4,371,915)	(4,385,940)	(4,399,966)	(4.413.991)	(4,428,017)	(4,442,042)	(4,456,068)	(4,470,093)	(4,484,119)	(4,498,144)	(4,512,170)	(5,123,776)	(4,485,702)
	Intangible	248,526,798	247.722.745	247.251.446	247.145.257	249.167.455	250,452,936	254,242,896	255,708,487	255,712,090	255.810.757	259,435,832	261.316.489	272,201,658	254,207,296
24		2.0,020,000	2,/22,/10	,_01,110	2,110,201	,101,100	, 102,000		200,100,101	200,0 12,000		200,000	,010,100		11.,207,200
25	Total Gross Plant In Service	9.953.440.983	9.974.385.743	9.982.034.226	9.998.021.193	10.033.552.891	10.084.112.531	10.099.030.893	10.125.105.198	10.137.111.861	10.154.705.176	10.187.863.329	10.323.698.306	10.383.863.553	10.110.532.760
26	Less Total Asset Retirment Costs	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421
27		1.,.00,121	2.,,,00,,121	2.,.00,121	2.,.00,121	2.,.00,121	2.,,,00,,121	2.,.00,121	2.,, 00, 121	2.,,,00,,121	2.,,,00,,121	2.,,,00,,121	2.,,,00,,121	2.,700,121	2.,.00,121
28															
28	Total Gross Plant in Service Net of ARC	9.901.684.562	9.922.629.322	9.930.277.805	9.946.264.771	9.981.796.470	10.032.356.109	10.047.274.472	10.073.348.777	10.085.355.439	10.102.948.754	10.136.106.907	10.271.941.885	10.332.107.131	10.058.776.339

29 30 (Note 1 - ARC not included in projected balance amounts.) 31

32							PROJECTE	D BALANCES DEPRI	ECIATION & AMORT	IZATION					
33	Accumulated Depreciation & Amortization														13 Mo Average
34		1/1/2021	<u>1/31/2021</u>	<u>2/28/2021</u>	<u>3/31/2021</u>	4/30/2021	<u>5/31/2021</u>	6/30/2021	7/31/2021	8/31/2021	<u>9/30/2021</u>	10/31/2021	11/30/2021	12/31/2021	Balance
	Production Steam	1,367,241,065	1,371,299,216	1,374,971,152	1,379,480,001	1,383,331,796	1,387,004,178	1,390,629,587	1,394,467,158	1,398,091,651	1,401,319,966	1,404,785,860	1,408,492,385	1,412,182,272	1,390,253,561
36	Production Other	161,308,538	167,420,575	173,532,882	179,645,348	185,757,884	191,868,661	197,976,014	204,084,369	210,192,878	216,302,288	222,425,909	228,560,209	234,701,131	197,982,822
37	Production - Intangible Amortization	5,367,710	5,404,308	5,440,907	5,477,505	5,514,104	5,550,702	5,587,301	5,623,899	5,660,498	5,697,096	5,733,694	5,770,293	5,806,891	5,587,301
	Adjustment to Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Production	1,533,917,313	1,544,124,099	1,553,944,940	1,564,602,855	1,574,603,784	1,584,423,541	1,594,192,902	1,604,175,426	1,613,945,027	1,623,319,350	1,632,945,464	1,642,822,887	1,652,690,294	1,593,823,683
40															
	Transmission	444,452,982	449,194,990	454,427,428	458,784,605	464,181,280	469,865,470	475,801,250	481,757,868	487,659,531	493,477,110	499,292,953	505,115,646	510,639,398	476,511,578
	Transmission - Intangible Amortization	33,008,961	33,161,364	33,313,822	33,466,339	33,618,888	33,771,466	33,923,584	34,075,252	34,226,956	34,378,707	34,530,504	34,682,373	34,834,430	33,922,511
	Adjustment to Transmission	0	0	0	0	0	0	0	0	0	0	0	0	(191)	(15)
	Total Transmission	477,461,943	482,356,354	487,741,250	492,250,943	497,800,168	503,636,936	509,724,834	515,833,121	521,886,487	527,855,817	533,823,457	539,798,019	545,473,636	510,434,074
45															
46	Distribtution	396,995,625	399,037,675	401,100,011	403,049,744	404,940,750	406,971,189	408,954,198	410,908,485	412,714,002	414,616,811	416,594,254	418,530,587	420,188,233	408,815,505
47	Distribtution - Intangible Amortization	1,765,037	1,784,633	1,804,560	1,824,841	1,845,598	1,866,833	1,888,401	1,910,256	1,932,356	1,954,791	1,977,588	2,000,616	2,023,861	1,890,721
	Adjustment to Distribution	0	(0)	(1)	(2)	(3)	(6)	(11)	(18)	(29)	(43)	(61)	(82)	(107)	(28)
	Total Distribution	398,760,661	400,822,308	402,904,570	404,874,584	406,786,345	408,838,016	410,842,589	412,818,722	414,646,329	416,571,559	418,571,781	420,531,121	422,211,988	410,706,198
50															
	General	259,626,649	262,574,879	265,471,620	268,396,527	271,346,781	274,317,169	277,331,444	280,375,722	283,445,692	286,533,864	289,622,268	292,723,863	295,864,981	277,510,112
	General - Intangible Amortization	1,514,445	1,529,896	1,545,346	1,560,797	1,576,248	1,591,699	1,607,150	1,622,601	1,638,052	1,653,502	1,668,953	1,684,404	1,699,855	1,607,150
	Adjustment to General (WsD.5, In 15)	0	0	0	0	0	0	0	(43,914)	(131,743)	(219,571)	(307,400)	(395,228)	(483,057)	(121,609)
	Total General	261,141,094	264,104,775	267,016,966	269,957,324	272,923,029	275,908,868	278,938,594	281,954,409	284,952,001	287,967,795	290,983,822	294,013,039	297,081,780	278,995,653
55															
	a Intangible - Software	149,956,121	151,808,399	153,652,548	155,489,867	157,345,830	159,214,778	161,128,904	163,067,561	165,004,827	166,905,984	168,851,809	170,823,320	172,655,972	2,095,905,920
	Adjustment to Intangible (WsD.5, In 16)	(849,149)	(906,740)	(964,826)	(1,023,159)	(1,081,738)	(1,140,563)	(1,199,633)	(1,258,723)	(1,317,967)	(1,377,457)	(1,437,193)	(1,494,786)	(1,554,165)	(15,606,099)
	Intangible - Software	149,106,971	150,901,659	152,687,722	154,466,708	156,264,092	158,074,216	159,929,270	161,808,838	163,686,861	165,528,527	167,414,616	169,328,535	171,101,806	160,023,063
57															
58	Total Accumulated Depreciation	2,629,624,858	2,649,527,335	2,669,503,093	2,689,356,225	2,709,558,492	2,730,026,667	2,750,692,494	2,771,593,603	2,792,103,754	2,812,250,039	2,832,721,245	2,853,422,690	2,873,576,015	2,751,073,578
59		191,612,273	193,688,600	195,757,183	197,819,349	199,900,668	201,995,478	204,135,340	206,299,569	208,462,689	210,590,080	212,762,549	214,961,006	217,021,009	204,231,215
60		0.001.007.101	0.040.045.005	0.005.000.070	0 007 175 571	0.000.450.450	0.000.000.115	0.054.007.004	0.077.000.170	0 000 500 440	0.000.040.440	0.015 100 701		0 000 507 004	0.055.004.700
61	Total Accumulated Depr & Amortization	2,821,237,131	2,843,215,935	2,865,260,276	2,887,175,574	2,909,459,159	2,932,022,145	2,954,827,834	2,977,893,172	3,000,566,443	3,022,840,119	3,045,483,794	3,068,383,696	3,090,597,024	2,955,304,792
62															
63	PROJECTED NET PLANT IN SERVICE														
64	Production	2,229,639,873	2,220,880,412	2,211,521,109	2,202,703,994	2,193,417,984	2,186,641,722	2,178,005,922	2,170,027,158	2,161,182,939	2,154,232,454	2,157,111,457	2,157,201,688	2,150,821,532	2,182,568,326
65		3,217,405,134	3,213,793,920	3,209,272,403	3,209,235,103	3,220,754,591	3,247,201,169	3,240,867,784	3,234,684,590	3,229,114,190	3,225,064,782	3,221,554,682	3,328,258,168	3,345,256,511	3,241,727,925
66		1,234,498,982	1,240,815,327	1,244,317,365	1,247,953,041	1,258,974,111	1,268,116,903	1,271,586,411	1,276,234,927	1,282,565,517	1,288,578,793	1,295,715,519	1,302,047,498	1,312,140,158	1,271,041,889
67		296,004,874	303,637,468	301,921,814	303,141,705	302,955,009	302,707,995	304,430,486	317,411,935	316,748,994	318,843,714	321,159,288	321,045,496	328,622,444	310,663,940
68	Intangible	102,898,567	100,286,260	97,984,838	96,055,355	96,235,616	95,666,175	97,556,035	97,096,994	95,177,357	93,388,892	95,082,167	95,005,339	104,669,462	97,469,466
69	T	7 000 117 101	7 070 110 007	7 005 017 500	7 050 000 107	7 070 007 010	7 100 000 001	7 000 110 000	7 005 155 001	7 00 / 700 000	7 000 100 005	7 000 000 110	7 000 550 400	7 0 1 1 5 1 0 1 0 7	7 100 171 510
	Total Projected Net Plant in Service	7,080,447,431	7,079,413,387	7,065,017,529	7,059,089,197	7,072,337,310	7,100,333,964	7,092,446,638	7,095,455,604	7,084,788,996	7,080,108,635	7,090,623,113	7,203,558,189	7,241,510,107	7,103,471,546
71 72	Net Plant in Service Check Total	7,080,447,431	7,079,413,387	7,065,017,529	7,059,089,197	7,072,337,310	7,100,333,964	7,092,446,638	7,095,455,604	7,084,788,996	7,080,108,635	7,090,623,113	7,203,558,189	7,241,510,107	7,103,471,546

Worksheet D.1

ACTUAL						A	CTUAL BALANCES	PLANT IN SERVICE						
Line Plant in Service No. <u>Function</u>	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	<u>5/31/2021</u>	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	13 Mo Average Balance
73 Production Steam 74 Less Asset Retirement Costs	1,969,351,999 25,794,491	1,970,155,423 25,794,491	1,972,364,285 25,794,491	1,974,129,864 25,794,491	1,976,092,935 25,794,491	1,981,048,558 25,794,491	1,990,298,564 25,794,491	1,989,178,255 25,794,491	1,989,421,228 25,794,491	1,990,863,463 25,794,491	1,989,571,579 25,794,491	1,990,862,358 25,794,491	1,997,635,080 25,842,882	1,983,151,815 25,798,214
75 Production Other	1,851,456,790	1,854,766,469	1,854,739,597	1,854,804,646	1,854,665,706	1,855,370,449	1,855,093,288	1,858,533,748	1,854,554,797	1,854,940,661	1,860,964,665	1,861,010,884	1,859,422,903	1,856,178,816
76 Less Asset Retirement Costs 77	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323
78 Production Net of ARC 79	3,745,856,975	3,749,970,078	3,752,152,067	3,753,982,696	3,755,806,826	3,761,467,192	3,770,440,038	3,772,760,189	3,769,024,211	3,770,852,310	3,775,584,430	3,776,921,427	3,782,057,777	3,764,375,094
80 Transmission	3,692,252,143	3,695,801,309	3,700,825,456	3,708,994,430	3,736,848,553	3,766,378,482	3,765,873,372	3,761,449,009	3,761,278,850	3,761,367,757	3,774,496,626	3,878,048,003	3,892,445,109	3,761,235,315
81 Less Asset Retirement Costs 82	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029
83 Transmission Net of ARC 84	3,692,227,114	3,695,776,280	3,700,800,427	3,708,969,401	3,736,823,525	3,766,353,454	3,765,848,344	3,761,423,980	3,761,253,821	3,761,342,729	3,774,471,598	3,878,022,975	3,892,420,080	3,761,210,286
85 Distribution 86 Less Asset Retirement Costs	1,632,284,718 7,467,368	1,645,039,347 7,467,368	1,656,969,876 7,467,368	1,664,128,387 7,467,368	1,682,738,625 7,467,368	1,696,739,592 7,467,368	1,708,174,731 7,467,368	1,723,059,999 7,467,368	1,736,457,960 7,467,368	1,745,472,376 7,467,368	1,753,537,638 7,467,368	1,760,644,284 7,467,368	1,773,303,015 7,467,368	1,706,042,350 7,467,368
87														
88 Distribution Net of ARC 89	1,624,817,351	1,637,571,979	1,649,502,509	1,656,661,020	1,675,271,258	1,689,272,224	1,700,707,363	1,715,592,631	1,728,990,593	1,738,005,008	1,746,070,271	1,753,176,916	1,765,835,647	1,698,574,982
90 General 91 Less Asset Retirement Costs 92	558,873,333 0	560,552,839 0	562,123,126 0	565,049,418 0	566,582,917 0	568,587,679 0	566,188,661 0	566,620,197 0	566,878,341 0	561,271,966 0	562,808,417 0	567,390,939 0	575,856,327 0	565,291,089 0
93 General Net of ARC	558,873,333	560,552,839	562,123,126	565,049,418	566,582,917	568,587,679	566,188,661	566,620,197	566,878,341	561,271,966	562,808,417	567,390,939	575,856,327	565,291,089
94 95 Intangible	247,106,854	247,873,925	249,971,537	250,516,672	251,425,854	251,948,821	252,052,705	253,792,757	254,087,749	255,814,438	257,944,771	260,634,500	270,486,878	254,127,497
96 97 Total Gross Plant In Service	9,951,325,838	9,974,189,311	9,996,993,877	10,017,623,417	10,068,354,591	10,120,073,580	10,137,681,322	10,152,633,965	10,162,678,926	10,169,730,661	10,199,323,697	10,318,590,967	10,369,149,311	10,126,026,882
98 Less Total Asset Retirment Costs 99	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,492,601	82,447,933
100 Total Gross Plant in Service Net of ARC 101	9,868,881,627	9,891,745,101	9,914,549,666	9,935,179,206	9,985,910,380	10,037,629,370	10,055,237,111	10,070,189,754	10,080,234,715	10,087,286,451	10,116,879,487	10,236,146,757	10,286,656,710	10,043,578,949
102														
103 <u>ACTUAL</u> 104 Accumulated Depreciation & Amortizatio	00					ACTUAL	BALANCES DEPRE	CIATION & AMORTIZ	ATION					13 Mo Average
105 Function	1/1/2021	<u>1/31/2021</u>	<u>2/28/2021</u>	3/31/2021	4/30/2021	<u>5/31/2021</u>	<u>6/30/2021</u>	7/31/2021	<u>8/31/2021</u>	<u>9/30/2021</u>	<u>10/31/2021</u>	<u>11/30/2021</u>	<u>12/31/2021</u>	Balance
106 Production Steam 107 Production Other	1,398,239,405 165,314,036	1,401,828,098 171,352,299	1,405,144,941 177,398,891	1,408,196,299 182,465,053	1,410,595,903 187,917,776	1,412,123,480 193,776,782	1,451,309,545 198,955,516	1,454,969,443 204,227,235	1,460,835,035 205,773,559	1,465,307,688 216,052,515	1,468,291,105 226,291,165	1,473,155,763 232,364,412	1,475,992,805 227,561,398	1,437,383,809 199,188,510
108 Production - Intangible Amortization	5,367,653	5,404,242	5,440,831	5,477,420	5,514,003	5,550,585	6,827,735	6,870,999	6,914,264	6,957,528	7,000,793	7,044,058	7,087,322	6,265,956
109 110 Total Production 111	1,568,921,094	1,578,584,639	1,587,984,662	1,596,138,772	1,604,027,683	1,611,450,847	1,657,092,796	1,666,067,677	1,673,522,859	1,688,317,731	1,701,583,063	1,712,564,232	1,710,641,525	1,642,838,275
112 Transmission	444,724,676	450,465,139	456,135,882	461,837,053	468,282,795	471,655,697	475,680,472	480,449,747	483,846,726	488,802,300	494,811,622	501,341,629	507,905,442	475,841,475
113 Transmission - Intangible Amortization 114	32,934,599	33,088,285	33,241,987	33,395,730	33,549,516	33,703,319	33,857,116	34,010,905	34,164,695	34,318,521	34,469,530	34,617,714	34,766,013	33,855,225
115 Total Transmission 116	477,659,275	483,553,423	489,377,869	495,232,782	501,832,311									509,696,700
117 Distribution					***)**=)***	505,359,016	509,537,588	514,460,652	518,011,420	523,120,821	529,281,153	535,959,344	542,671,455	
	385,283,108	387,544,453	388,891,941	389,433,611	390,416,495	391,667,123	393,641,354	395,660,744	397,606,142	399,277,872	400,392,372	403,112,896	401,451,759	394,183,067
118 Distribution - Intangible Amortization 119	1,832,664	1,852,433	1,872,372	389,433,611 1,892,594	390,416,495 1,913,109	391,667,123 1,933,785	393,641,354 1,954,365	395,660,744 1,975,557	397,606,142 1,997,000	399,277,872 2,018,707	400,392,372 2,040,679	403,112,896 2,062,900	401,451,759 2,090,322	1,956,653
119 120 Total Distribution				389,433,611	390,416,495	391,667,123	393,641,354	395,660,744	397,606,142	399,277,872	400,392,372	403,112,896	401,451,759	
119 120 Total Distribution 121 122 General	1,832,664 387,115,772 257,652,591	1,852,433 389,396,886 260,344,462	1,872,372 390,764,313 263,239,644	389,433,611 1,892,594 391,326,205 266,242,995	390,416,495 1,913,109 392,329,604 269,203,152	391,667,123 1,933,785 393,600,908 272,087,603	393,641,354 1,954,365 395,595,718 264,723,497	395,660,744 1,975,557 397,636,301 267,463,414	397,606,142 1,997,000 399,603,142 270,196,314	399,277,872 2,018,707 401,296,580 263,738,122	400,392,372 2,040,679 402,433,051 266,394,481	403,112,896 2,062,900 405,175,796 269,061,009	401,451,759 2,090,322 403,542,081 255,186,169	1,956,653 396,139,720 265,041,035
119 120 Total Distribution 121	1,832,664 387,115,772	1,852,433 389,396,886	1,872,372 390,764,313	389,433,611 1,892,594 391,326,205	390,416,495 1,913,109 392,329,604	391,667,123 1,933,785 393,600,908	393,641,354 1,954,365 395,595,718	395,660,744 1,975,557 397,636,301	397,606,142 1,997,000 399,603,142	399,277,872 2,018,707 401,296,580	400,392,372 2,040,679 402,433,051	403,112,896 2,062,900 405,175,796	401,451,759 2,090,322 403,542,081	1,956,653 396,139,720
119       120       121       122       General       123       General - Intangible Amortization       124       125       Total General	1,832,664 387,115,772 257,652,591	1,852,433 389,396,886 260,344,462	1,872,372 390,764,313 263,239,644	389,433,611 1,892,594 391,326,205 266,242,995	390,416,495 1,913,109 392,329,604 269,203,152	391,667,123 1,933,785 393,600,908 272,087,603	393,641,354 1,954,365 395,595,718 264,723,497	395,660,744 1,975,557 397,636,301 267,463,414	397,606,142 1,997,000 399,603,142 270,196,314	399,277,872 2,018,707 401,296,580 263,738,122	400,392,372 2,040,679 402,433,051 266,394,481	403,112,896 2,062,900 405,175,796 269,061,009	401,451,759 2,090,322 403,542,081 255,186,169	1,956,653 396,139,720 265,041,035
119       120       121       122       General       123       124       125       Total General       126       127       128       129       120       121       122       123       124       125       126       127       120       127       128       129	1,832,664 387,115,772 257,652,591 715,515	1,852,433 389,396,886 260,344,462 731,218	1,872,372 390,764,313 263,239,644 746,915	389,433,611 1,892,594 391,326,205 266,242,995 762,612	390,416,495 1,913,109 392,329,604 269,203,152 778,309	391,667,123 1,933,785 393,600,908 272,087,603 794,005	393,641,354 1,954,365 395,595,718 264,723,497 807,726	395,660,744 1,975,557 397,636,301 267,463,414 823,402	397,606,142 1,997,000 399,603,142 270,196,314 839,079	399,277,872 2,018,707 401,296,580 263,738,122 854,756	400,392,372 2,040,679 402,433,051 266,394,481 870,433	403,112,896 2,062,900 405,175,796 269,061,009 886,110	401,451,759 2,090,322 403,542,081 255,186,169 901,787	1,956,653 396,139,720 265,041,035 808,605
119         120         121         122         General         123         General         124         125         Total General         126         127         Total General         126         127         Intangible - Software         128         129         Total Accumulated Depreciation	1,832,664 387,115,772 257,652,591 715,515 258,368,106 148,396,845 2,651,213,816	1,852,433 389,396,886 260,344,462 731,218 261,075,679 150,196,955 2,671,534,450	1,872,372 390,764,313 263,239,644 746,915 263,986,559 152,029,732 2,690,811,298	389,433,611 1,892,594 391,326,205 266,242,995 762,612 267,005,606 153,860,025 2,708,175,010	390,416,495 1,913,109 392,329,604 269,203,152 778,309 269,981,461 155,710,811 2,726,416,122	391,667,123 1,933,785 393,600,908 272,087,603 794,005 272,881,608 157,564,819 2,741,310,685	393,641,354 1,954,365 395,595,718 264,723,497 807,726 265,531,223 159,392,833 2,784,310,384	395,660,744 1,975,557 397,636,301 267,463,414 823,402 268,286,817 161,248,222 2,802,770,582	397,606,142 1,997,000 399,603,142 270,196,314 839,079 271,035,393 163,105,996 2,818,257,776	399,277,872 2,018,707 401,296,580 263,738,122 854,756 264,592,878 164,942,443 2,833,178,497	400,392,372 2,040,679 402,433,051 266,394,481 870,433 267,264,914 166,858,438 2,856,180,746	403,112,896 2,062,900 405,175,796 269,061,009 886,110 269,947,118 168,748,399 2,879,035,708	401,451,759 2,090,322 403,542,081 255,186,169 901,787 256,087,956 165,411,689 2,868,097,573	1,956,653 <u>396,139,720</u> 265,041,035 808,605 <u>265,849,640</u> <u>159,035,939</u> 2,771,637,896
119         120         121         122         General         123         General         124         125         Total General         126         127         Intangible - Software         128         129         Total Accumulated Depreciation         130	1,832,664 387,115,772 257,652,591 715,515 258,368,106 148,396,845 2,651,213,816 189,247,275	1,852,433 389,396,886 260,344,462 731,218 261,075,679 150,196,955 2,671,534,450 191,273,132	1,872,372 390,764,313 263,239,644 746,915 263,986,559 152,029,732 2,690,811,298 193,331,836	389,433,611 1,892,594 391,326,205 266,242,995 762,612 267,005,606 153,860,025 2,708,175,010 195,388,380	390,416,495 1,913,109 392,329,604 269,203,152 778,309 269,981,461 155,710,811 2,726,416,122 197,465,748	391,667,123 1,933,785 393,600,908 272,087,603 794,005 272,881,608 157,564,819 2,741,310,685 199,546,513	393,641,354 1,954,365 395,595,718 264,723,497 807,726 265,531,223 159,392,833 2,784,310,384 202,839,774	395,660,744 1,975,557 397,636,301 267,463,414 823,402 268,286,817 161,248,222 2,802,770,582 204,929,086	397,606,142 1,997,000 399,603,142 270,196,314 839,079 271,035,393 163,105,996 2,818,257,776 207,021,035	399,277,872 2,018,707 401,296,580 263,738,122 854,756 264,592,878 164,942,443 2,833,178,497 209,091,956	400,392,372 2,040,679 402,433,051 266,394,481 870,433 267,264,914 166,858,438 2,856,180,746 211,239,873	403,112,896 2,062,900 405,175,796 269,061,009 886,110 269,947,118 168,748,399 2,879,035,708 213,359,181	401,451,759 2,090,322 403,542,081 255,186,169 901,787 256,087,956 165,411,689 2,868,097,573 210,257,132	1,956,653 396,139,720 265,041,035 808,605 265,849,640 159,035,939 2,771,637,896 201,922,379
119       120     Total Distribution       121     122       122     General       123     General - Intangible Amortization       124     125       125     Total General       126     127       127     Intangible - Software       128     Total Accumulated Depreciation       130     Total Accumulated Amortization	1,832,664 387,115,772 257,652,591 715,515 258,368,106 148,396,845 2,651,213,816	1,852,433 389,396,886 260,344,462 731,218 261,075,679 150,196,955 2,671,534,450	1,872,372 390,764,313 263,239,644 746,915 263,986,559 152,029,732 2,690,811,298	389,433,611 1,892,594 391,326,205 266,242,995 762,612 267,005,606 153,860,025 2,708,175,010	390,416,495 1,913,109 392,329,604 269,203,152 778,309 269,981,461 155,710,811 2,726,416,122	391,667,123 1,933,785 393,600,908 272,087,603 794,005 272,881,608 157,564,819 2,741,310,685	393,641,354 1,954,365 395,595,718 264,723,497 807,726 265,531,223 159,392,833 2,784,310,384	395,660,744 1,975,557 397,636,301 267,463,414 823,402 268,286,817 161,248,222 2,802,770,582	397,606,142 1,997,000 399,603,142 270,196,314 839,079 271,035,393 163,105,996 2,818,257,776	399,277,872 2,018,707 401,296,580 263,738,122 854,756 264,592,878 164,942,443 2,833,178,497	400,392,372 2,040,679 402,433,051 266,394,481 870,433 267,264,914 166,858,438 2,856,180,746	403,112,896 2,062,900 405,175,796 269,061,009 886,110 269,947,118 168,748,399 2,879,035,708	401,451,759 2,090,322 403,542,081 255,186,169 901,787 256,087,956 165,411,689 2,868,097,573	1,956,653 <u>396,139,720</u> 265,041,035 808,605 <u>265,849,640</u> <u>159,035,939</u> 2,771,637,896
119         120         121         122         123         124         125         124         125         126         127         128         129         120         121         122         123         General         126         127         Intangible - Software         128         129         Total Accumulated Depreciation         130         131         132         Total Accumulated Depre & Amortization         133         134         ACTUAL NET PLANT IN SERVICE	1,832,664 387,115,772 257,652,591 715,515 258,368,106 148,396,845 2,651,213,816 189,247,275 2,840,461,091	1,852,433 389,396,886 260,344,462 731,218 261,075,679 150,196,955 2,671,534,450 191,273,132 2,862,807,582	1,872,372 390,764,313 263,239,644 746,915 263,986,559 152,029,732 2,690,811,298 193,331,836 2,884,143,135	389,433,611 1,892,594 391,326,205 266,242,995 762,612 267,005,606 153,860,025 2,708,175,010 195,388,380 2,903,563,390	390,416,495 1,913,109 392,329,604 269,203,152 778,309 269,981,461 155,710,811 2,726,416,122 197,465,748 2,923,881,870	391,667,123 1,933,785 393,600,908 272,087,603 794,005 272,881,608 157,564,819 2,741,310,685 199,546,513 2,940,857,198	393,641,354 1,954,365 395,595,718 264,723,497 807,726 265,531,223 159,392,833 2,784,310,384 202,839,774 2,987,150,158	395,660,744 1,975,557 397,636,301 267,463,414 823,402 268,286,817 161,248,222 2,802,770,582 204,929,086 3,007,699,669	397,606,142 1,997,000 399,603,142 270,196,314 839,079 271,035,393 163,105,996 2,818,257,776 207,021,035 3,025,278,811	399,277,872 2,018,707 401,296,580 263,738,122 854,756 264,592,878 164,942,443 2,833,178,497 209,091,956 3,042,270,453	400,392,372 2,040,679 402,433,051 266,394,481 870,433 267,264,914 166,858,438 2,856,180,746 211,239,873 3,067,420,619	403,112,896 2,062,900 405,175,796 269,061,009 886,110 269,947,118 168,748,399 2,879,035,708 213,359,181 3,092,394,889	401,451,759 2,090,322 403,542,081 255,186,169 901,787 256,087,956 165,411,689 2,868,097,573 210,257,132 3,078,354,705	1,956,653 396,139,720 265,041,035 808,605 265,849,640 159,035,939 2,771,637,896 201,922,379 2,973,560,274
119         120       Total Distribution         121       122         122       General         123       General - Intangible Amortization         124       125         125       Total General         126       127         127       Intangible - Software         128       129         129       Total Accumulated Depreciation         130       Total Accumulated Amortization         131       132         132       Total Accumulated Depre & Amortization	1,832,664 387,115,772 257,652,591 715,515 258,368,106 148,396,845 2,651,213,816 189,247,275 2,840,461,091 2,176,935,881 3,214,567,840	1,852,433 389,396,886 260,344,462 731,218 261,075,679 150,196,955 2,671,534,450 191,273,132	1,872,372 390,764,313 263,239,644 746,915 263,986,559 152,029,732 2,690,811,298 193,331,836	389,433,611 1,892,594 391,326,205 266,242,995 762,612 267,005,606 153,860,025 2,708,175,010 195,388,380 2,903,563,390 2,157,843,924 3,213,736,619	390,416,495 1,913,109 392,329,604 269,203,152 778,309 269,981,461 155,710,811 2,726,416,122 197,465,748	391,667,123 1,933,785 393,600,908 272,087,603 794,005 272,881,608 157,564,819 2,741,310,685 199,546,513	393,641,354 1,954,365 395,595,718 264,723,497 807,726 265,531,223 159,392,833 2,784,310,384 202,839,774	395,660,744 1,975,557 397,636,301 267,463,414 823,402 268,286,817 161,248,222 2,802,770,582 204,929,086	397,606,142 1,997,000 399,603,142 270,196,314 839,079 271,035,393 163,105,996 2,818,257,776 207,021,035	399,277,872 2,018,707 401,296,580 263,738,122 854,756 264,592,878 164,942,443 2,833,178,497 209,091,956 3,042,270,453 2,082,534,579 3,238,221,907	400,392,372 2,040,679 402,433,051 266,394,481 870,433 267,264,914 166,858,438 2,856,180,746 211,239,873	403,112,896 2,062,900 405,175,796 269,061,009 886,110 269,947,118 168,748,399 2,879,035,708 213,359,181	401,451,759 2,090,322 403,542,081 255,186,169 901,787 256,087,956 165,411,689 2,868,097,573 210,257,132	1,956,653 396,139,720 265,041,035 808,605 265,849,640 159,035,939 2,771,637,896 201,922,379 2,973,560,274 2,121,536,818 3,251,513,586
119         120       Total Distribution         121       General         122       General - Intangible Amortization         124       125         125       Total General         126       Intangible - Software         128       Total Accumulated Depreciation         130       Total Accumulated Amortization         131       1         132       Total Accumulated Depr & Amortization         133       ACTUAL NET PLANT IN SERVICE         135       Production         136       Transmission	1,832,664 387,115,772 257,652,591 715,515 258,368,106 148,396,845 2,651,213,816 189,247,275 2,840,461,091 2,176,935,881 3,214,567,840 1,237,701,579	1,852,433 389,396,886 260,344,462 731,218 261,075,679 150,196,955 2,671,534,450 191,273,132 2,862,807,582 2,171,385,439 3,212,222,857 1,248,175,093	1,872,372 390,764,313 263,239,644 746,915 263,986,559 152,029,732 2,690,811,298 193,331,836 2,884,143,135 2,164,167,405 3,211,422,558 1,258,738,196	389.433.611 1,892,594 391,326,205 266,242,995 762,612 267,005,606 153,860,025 2,708,175,010 195,388,380 2,903,563,390 2,157,843,924 3,213,736,619 3,213,736,619 1,265,336,419	390.416.495 1,913,109 392,329,604 269,203,152 778,309 269,981,461 155,710,811 2,726,416,122 197,465,748 2,923,881,870 2,151,779,144 3,234,991,214 1,282,941,653	391,667,123 1,933,785 393,600,908 272,087,603 794,005 272,881,608 157,564,819 2,741,310,685 199,546,513 2,940,857,198 2,150,016,345 3,260,994,438 1,295,671,316	393,641,354 1,954,365 395,595,718 264,723,497 807,726 265,531,223 159,392,833 2,784,310,384 202,839,774 2,987,150,158 2,113,347,242 3,256,310,756 1,305,111,645	395.660,744 1,975,557 397,636,301 267,463,414 823,402 268,286,817 161,248,222 2,802,770,582 204,929,086 3,007,699,669 2,106,692,512 3,246,963,328 1,317,956,330	397,606,142 1,997,000 399,603,142 270,196,314 839,079 271,035,393 163,105,996 2,818,257,776 207,021,035 3,025,278,811 2,095,501,352 3,243,242,401 1,329,387,450	399,277,872 2,018,707 401,296,580 263,738,122 854,756 264,592,878 164,942,443 2,833,178,497 209,091,956 3,042,270,453 2,082,534,579 3,238,221,907 1,338,708,428	400,392,372 2,040,679 402,433,051 266,394,481 870,433 267,264,914 166,858,438 2,856,180,746 211,239,873 3,067,420,619 2,074,001,367 3,245,190,445 1,343,637,220	403,112,896 2,062,900 405,175,796 269,061,009 886,110 269,947,118 168,748,399 2,879,035,708 213,359,181 3,092,394,889 2,064,357,195 3,342,063,631 1,348,001,120	401,451,759 2,090,322 403,542,081 255,186,169 901,787 256,087,956 165,411,689 2,868,097,573 210,257,132 3,078,354,705 2,071,416,252 3,349,748,626 1,382,293,566	1,956,653 396,139,720 265,041,035 808,605 265,849,640 159,035,939 2,771,637,896 201,922,379 2,973,560,274 2,121,536,818 3,251,513,566 1,302,435,262
119         120       Total Distribution         121       122         122       General         123       General - Intanjible Amortization         124       125         125       Total General         126       127         127       Intangible - Software         128       129         129       Total Accumulated Depreciation         130       Total Accumulated Depreciation         131       Total Accumulated Depreciation         133       Total Accumulated Depreciation         134       ACTUAL NET PLANT IN SERVICE         135       Froduction         136       Transmission         137       Distribution         138       General	1,832,664 387,115,772 257,652,591 715,515 258,368,106 148,396,845 2,651,213,816 189,247,275 2,840,461,091 2,176,935,881 3,214,567,840 1,237,701,579 300,552,227	1,852,433 389,396,886 260,344,462 731,218 261,075,679 150,196,955 2,671,534,450 191,273,132 2,862,807,582 2,171,385,439 3,212,222,857 1,248,175,093 2,294,77,160	1,872,372 390,764,313 263,239,644 746,915 263,986,559 152,029,732 2,690,811,298 193,331,836 2,884,143,135 2,884,143,135 2,164,167,405 3,211,422,558 1,258,738,196 228,136,667	389,433,611 1,892,594 391,326,205 266,242,995 762,612 267,005,606 153,860,025 2,708,175,010 195,388,380 2,903,563,390 2,157,843,924 3,213,736,619 1,265,334,815 2,290,43,812	390,416,495 1,913,109 392,329,604 269,203,152 778,309 269,981,461 155,710,811 2,726,416,122 197,465,748 2,923,881,870 2,151,779,144 3,234,991,214 1,282,941,653 296,601,457	391,667,123 1,933,785 393,600,908 272,087,603 794,005 272,881,608 157,564,819 2,741,310,685 199,546,513 2,940,857,198 2,150,016,345 3,260,994,438 1,295,671,316 2,955,071	393,641,354 1,954,365 395,595,718 264,723,497 807,726 265,531,223 159,392,833 2,784,310,384 202,839,774 2,987,150,158 2,113,347,242 3,256,310,756 1,305,111,845 300,657,438	395,660,744 1,975,557 397,636,301 267,463,414 823,402 268,286,817 161,248,222 2,802,770,582 2,04,929,086 3,007,699,669 2,106,692,512 3,246,963,328 1,317,956,330 2,98,33,380	397,606,142 1,997,000 399,603,142 270,196,314 839,079 271,035,393 163,105,996 2,818,257,776 207,021,035 3,025,278,811 2,095,501,352 3,243,242,401 1,329,387,450 2,29,387,450 2,29,387,450	399,277,872 2,018,707 401,296,580 263,738,122 854,756 264,592,878 164,942,443 2,833,178,497 209,091,956 3,042,270,453 2,082,534,579 3,238,221,907 1,336,708,428 296,679,088	400,392,372 2,040,679 402,433,051 266,394,481 870,433 267,264,914 166,858,438 2,856,180,746 211,239,873 3,067,420,619 2,074,001,367 3,245,190,445 1,343,637,220 295,543,504	403,112,896 2,062,900 405,175,796 269,061,009 886,110 269,947,118 168,748,399 2,879,035,708 213,359,181 3,092,394,889 2,064,357,195 3,342,063,631 1,348,001,120 2,97,443,821	401,451,759 2,090,322 403,542,081 255,186,169 901,787 256,087,956 165,411,689 2,868,097,573 210,257,132 3,078,354,705 2,071,416,252 3,349,748,626 1,362,293,566 319,768,372	1,956,653 396,139,720 265,041,035 808,605 265,849,640 159,035,939 2,771,637,896 201,922,379 2,973,560,274 2,121,536,818 3,251,513,586 1,302,435,262 299,441,449
119         120       Total Distribution         121       122         122       General         123       General         124       125         125       Total General         126       127         127       Intangible - Software         128       129         129       Total Accumulated Depreciation         130       Total Accumulated Amortization         131       132         132       Total Accumulated Depr & Amortization         133       ACTUAL NET PLANT IN SERVICE         135       Production         136       Transmission         137       Distribution         138       General         139       Intangible         140       Intangible	1,832,664 387,115,772 257,652,591 715,515 258,368,106 148,396,845 2,651,213,816 189,247,275 2,840,461,091 2,176,935,881 3,214,567,840 1,237,701,579 300,505,227 98,710,009	1,852,433 389,396,886 260,344,462 731,218 261,075,679 150,196,955 2,671,534,450 191,273,132 2,862,807,582 2,171,385,439 3,212,222,857 1,248,175,093 299,477,160 97,676,970	1,872,372 390,764,313 263,239,644 746,915 263,986,559 152,029,732 2,690,811,298 193,331,836 2,884,143,135 2,164,167,405 3,211,422,558 1,258,738,196 298,136,567 97,941,805	389,433,611 1,892,594 391,326,205 266,242,995 762,612 267,005,606 153,860,025 2,708,175,010 195,388,380 2,903,563,390 2,157,843,924 3,213,736,619 1,265,334,815 298,043,812 96,656,647	390,416,495 1,913,109 392,329,604 269,203,152 778,309 269,981,461 155,710,811 2,726,416,122 197,465,748 2,923,881,870 2,151,779,144 3,234,991,214 1,282,241,653 296,601,457 95,715,044	391,667,123 1,933,785 393,600,908 272,087,603 794,005 272,881,608 157,564,819 2,741,310,685 199,546,513 2,940,857,198 2,150,016,345 3,260,994,438 1,295,671,316 2,95,671,316 2,95,706,071 94,384,002	393,641,354 1,954,365 395,595,718 264,723,497 807,726 265,531,223 159,392,833 2,784,310,384 202,839,774 2,987,150,158 2,113,347,242 3,256,310,756 1,305,111,645 300,657,438 92,659,873	395,660,744 1,975,557 397,636,301 267,463,414 823,402 268,286,817 161,248,222 2,002,770,582 2,004,929,086 3,007,699,669 2,106,692,512 3,246,963,328 1,317,956,330 298,333,860 92,544,535	397,606,142 1,997,000 399,603,142 270,196,314 839,079 271,035,393 163,105,996 2,818,257,776 207,021,035 3,025,278,811 2,095,501,352 3,243,242,401 1,329,387,450 295,842,948 90,981,753	399,277,872 2,018,707 401,296,580 263,738,122 854,756 264,592,878 164,942,443 2,833,178,497 209,091,956 3,042,270,453 2,082,534,579 3,238,221,907 1,336,708,428 296,679,088 90,871,995	400,392,372 2,040,679 402,433,051 266,394,481 870,433 267,264,914 166,858,438 2,856,180,746 211,239,873 3,067,420,619 2,074,001,367 3,245,190,445 1,343,637,220 295,543,504 91,086,333	403,112,896 2,062,900 405,175,796 269,061,009 886,110 269,947,118 168,748,399 2,879,035,708 213,359,181 3,092,394,889 2,064,357,195 3,342,063,631 1,348,001,120 297,443,821 91,886,101	401,451,759 2,090,322 403,542,081 255,186,169 901,787 256,087,956 165,411,689 2,868,097,573 210,257,132 3,078,354,705 2,071,416,252 3,349,748,626 1,362,293,566 319,768,372 105,075,189	1,956,653 396,139,720 265,041,035 808,605 265,849,640 159,035,939 2,771,637,896 201,922,379 2,973,560,274 2,121,536,818 3,261,513,586 1,302,435,262 299,441,449 95,091,558
119         120       Total Distribution         121       122         122       General         123       General - Intangible Amortization         124       125         125       Total General         126       127         127       Intangible - Software         128       Total Accumulated Depreciation         130       Total Accumulated Amortization         131       Total Accumulated Depr & Amortization         133       Total Accumulated Depr & Amortization         134       ACTUAL NET PLANT IN SERVICE         135       Production         136       Transmission         137       Distribution         138       General         139       Intangible	1,832,664 387,115,772 257,652,591 715,515 258,368,106 148,396,845 2,651,213,816 189,247,275 2,840,461,091 2,176,935,881 3,214,567,840 1,237,701,579 300,552,227	1,852,433 389,396,886 260,344,462 731,218 261,075,679 150,196,955 2,671,534,450 191,273,132 2,862,807,582 2,171,385,439 3,212,222,857 1,248,175,093 2,294,77,160	1,872,372 390,764,313 263,239,644 746,915 263,986,559 152,029,732 2,690,811,298 193,331,836 2,884,143,135 2,884,143,135 2,164,167,405 3,211,422,558 1,258,738,196 228,136,667	389,433,611 1,892,594 391,326,205 266,242,995 762,612 267,005,606 153,860,025 2,708,175,010 195,388,380 2,903,563,390 2,157,843,924 3,213,736,619 1,265,334,815 2,290,43,812	390,416,495 1,913,109 392,329,604 269,203,152 778,309 269,981,461 155,710,811 2,726,416,122 197,465,748 2,923,881,870 2,151,779,144 3,234,991,214 1,282,941,653 296,601,457	391,667,123 1,933,785 393,600,908 272,087,603 794,005 272,881,608 157,564,819 2,741,310,685 199,546,513 2,940,857,198 2,150,016,345 3,260,994,438 1,295,671,316 2,955,071	393,641,354 1,954,365 395,595,718 264,723,497 807,726 265,531,223 159,392,833 2,784,310,384 202,839,774 2,987,150,158 2,113,347,242 3,256,310,756 1,305,111,845 300,657,438	395,660,744 1,975,557 397,636,301 267,463,414 823,402 268,286,817 161,248,222 2,802,770,582 2,04,929,086 3,007,699,669 2,106,692,512 3,246,963,328 1,317,956,330 2,98,33,380	397,606,142 1,997,000 399,603,142 270,196,314 839,079 271,035,393 163,105,996 2,818,257,776 207,021,035 3,025,278,811 2,095,501,352 3,243,242,401 1,329,387,450 2,29,387,450 2,29,387,450	399,277,872 2,018,707 401,296,580 263,738,122 854,756 264,592,878 164,942,443 2,833,178,497 209,091,956 3,042,270,453 2,082,534,579 3,238,221,907 1,336,708,428 296,679,088	400,392,372 2,040,679 402,433,051 266,394,481 870,433 267,264,914 166,858,438 2,856,180,746 211,239,873 3,067,420,619 2,074,001,367 3,245,190,445 1,343,637,220 295,543,504	403,112,896 2,062,900 405,175,796 269,061,009 886,110 269,947,118 168,748,399 2,879,035,708 213,359,181 3,092,394,889 2,064,357,195 3,342,063,631 1,348,001,120 2,97,443,821	401,451,759 2,090,322 403,542,081 255,186,169 901,787 256,087,956 165,411,689 2,868,097,573 210,257,132 3,078,354,705 2,071,416,252 3,349,748,626 1,362,293,566 319,768,372	1,956,653 396,139,720 265,041,035 808,605 265,849,640 159,035,939 2,771,637,896 201,922,379 2,973,560,274 2,121,536,818 3,251,513,586 1,302,435,262 299,441,449
119         120       Total Distribution         121         122       General         123       General - Intanjible Amortization         124       Total General         125       Total General         126       Total Accumulated Depreciation         130       Total Accumulated Amortization         131       Total Accumulated Depr & Amortization         133       Total Accumulated Depr & Amortization         134       ACTUAL NET PLANT IN SERVICE         135       Production         136       Transmission         137       Distribution         138       General         139       Intangible         140       Total Projected Net Plant in Service	1,832,664 387,115,772 257,652,591 715,515 258,368,106 148,396,845 2,651,213,816 189,247,275 2,840,461,091 2,176,935,881 3,214,567,840 1,237,701,579 300,505,227 98,710,009	1,852,433 389,396,886 260,344,462 731,218 261,075,679 150,196,955 2,671,534,450 191,273,132 2,862,807,582 2,171,385,439 3,212,222,857 1,248,175,093 299,477,160 97,676,970	1,872,372 390,764,313 263,239,644 746,915 263,986,559 152,029,732 2,690,811,298 193,331,836 2,884,143,135 2,164,167,405 3,211,422,558 1,258,738,196 298,136,567 97,941,805	389,433,611 1,892,594 391,326,205 266,242,995 762,612 267,005,606 153,860,025 2,708,175,010 195,388,380 2,903,563,390 2,157,843,924 3,213,736,619 1,265,334,815 298,043,812 96,656,647	390,416,495 1,913,109 392,329,604 269,203,152 778,309 269,981,461 155,710,811 2,726,416,122 197,465,748 2,923,881,870 2,151,779,144 3,234,991,214 1,282,241,653 296,601,457 95,715,044	391,667,123 1,933,785 393,600,908 272,087,603 794,005 272,881,608 157,564,819 2,741,310,685 199,546,513 2,940,857,198 2,150,016,345 3,260,994,438 1,295,671,316 2,95,671,316 2,95,706,071 94,384,002	393,641,354 1,954,365 395,595,718 264,723,497 807,726 265,531,223 159,392,833 2,784,310,384 202,839,774 2,987,150,158 2,113,347,242 3,256,310,756 1,305,111,645 300,657,438 92,659,873	395,660,744 1,975,557 397,636,301 267,463,414 823,402 268,286,817 161,248,222 2,002,770,582 2,004,929,086 3,007,699,669 2,106,692,512 3,246,963,328 1,317,956,330 298,333,860 92,544,535	397,606,142 1,997,000 399,603,142 270,196,314 839,079 271,035,393 163,105,996 2,818,257,776 207,021,035 3,025,278,811 2,095,501,352 3,243,242,401 1,329,387,450 295,842,948 90,981,753	399,277,872 2,018,707 401,296,580 263,738,122 854,756 264,592,878 164,942,443 2,833,178,497 209,091,956 3,042,270,453 2,082,534,579 3,238,221,907 1,336,708,428 296,679,088 90,871,995	400,392,372 2,040,679 402,433,051 266,394,481 870,433 267,264,914 166,858,438 2,856,180,746 211,239,873 3,067,420,619 2,074,001,367 3,245,190,445 1,343,637,220 295,543,504 91,086,333	403,112,896 2,062,900 405,175,796 269,061,009 886,110 269,947,118 168,748,399 2,879,035,708 213,359,181 3,092,394,889 2,064,357,195 3,342,063,631 1,348,001,120 297,443,821 91,886,101	401,451,759 2,090,322 403,542,081 255,186,169 901,787 256,087,956 165,411,689 2,868,097,573 210,257,132 3,078,354,705 2,071,416,252 3,349,748,626 1,362,293,566 319,768,372 105,075,189	1,956,653 396,139,720 265,041,035 808,605 265,849,640 159,035,939 2,771,637,896 201,922,379 2,973,560,274 2,121,536,818 3,261,513,586 1,302,435,262 299,441,449 95,091,558
119         120       Total Distribution         121       122         122       General         123       General - Intanjible Amortization         124       125         125       Total General         126       127         127       Intangible - Software         128       129         129       Total Accumulated Depreciation         130       Total Accumulated Depr & Amortization         131       Total Accumulated Depr & Amortization         133       Actual NET PLANT IN SERVICE         135       Production         136       Transmission         137       Distribution         138       General         139       Intangible         140       Total Projected Net Plant in Service         142       Net Plant in Service Check Total	1,832,664 387,115,772 257,652,591 715,515 258,368,106 148,396,845 2,651,213,816 189,247,275 2,840,461,091 2,176,935,881 3,214,567,840 1,237,701,579 300,505,227 98,710,009 7,028,420,536	1,852,433 389,396,886 260,344,462 731,218 261,075,679 150,196,955 2,671,534,450 191,273,132 2,862,807,582 2,171,385,439 3,212,222,857 1,248,175,093 299,477,160 97,676,970 7,028,937,519	1,872,372 390,764,313 263,239,644 746,915 263,986,559 152,029,732 2,690,811,298 193,331,836 2,884,143,135 2,164,167,405 3,211,422,558 1,258,738,196 298,136,667 97,941,805 7,030,406,532	389.433.611 1,892,594 391,326,205 266,242,995 762,612 267,005,606 153,860,025 2,708,175,010 195,388,380 2,903,563,390 2,157,843,924 3,213,736,615 298,043,812 96,656,647 7,031,615,816	390,416,495 1,913,109 392,329,604 269,203,152 778,309 269,981,461 155,710,811 2,726,416,122 197,465,748 2,923,881,870 2,151,779,144 3,234,991,214 1,282,941,653 296,601,457 95,715,044 7,062,028,511	391,667,123 1,933,785 393,600,908 272,087,603 794,005 272,881,608 157,564,819 2,741,310,685 199,546,513 2,940,857,198 2,150,016,345 3,260,994,438 1,295,671,316 295,706,071 94,384,002 7,096,772,172	393,641,354 1,954,365 395,595,718 264,723,497 807,726 265,531,223 159,392,833 2,784,310,384 202,839,774 2,987,150,158 2,113,347,242 3,256,310,756 1,305,711,645 300,657,438 92,659,873 7,068,086,953	395,660,744 1,975,557 397,636,301 267,463,414 823,402 268,286,817 161,248,222 2,802,770,582 204,929,086 3,007,699,669 2,106,692,512 3,246,963,328 1,317,956,330 298,333,380 92,544,535 7,062,490,086	397,606,142 1,997,000 399,603,142 270,196,314 839,079 271,035,393 163,105,996 2,818,257,776 207,021,035 3,025,278,811 2,095,501,352 3,243,242,401 1,329,387,450 295,842,948 90,981,753 7,054,955,904	399,277,872 2,018,707 401,296,580 263,738,122 854,756 264,592,878 164,942,443 2,833,178,497 209,091,956 3,042,270,453 2,082,534,579 3,238,221,907 1,336,708,428 296,679,088 90,871,995 7,045,015,997	400,392,372 2,040,679 402,433,051 266,394,481 870,433 267,264,914 166,858,438 2,856,180,746 211,239,873 3,067,420,619 2,074,001,367 3,245,190,445 1,343,637,220 295,543,504 91,086,333 7,049,458,868	403,112,896 2,062,900 405,175,796 269,061,009 886,110 269,947,118 168,748,399 2,879,035,708 213,359,181 3,092,394,889 2,064,357,195 3,342,063,631 1,348,001,120 297,443,821 91,886,101 7,143,751,868	401,451,759 2,090,322 403,542,081 255,186,169 901,787 256,087,956 165,411,689 2,868,097,573 210,257,132 3,078,354,705 2,071,416,252 3,349,748,626 1,362,293,566 319,768,372 105,075,189 7,208,302,005	1,956,653 396,139,720 265,041,035 808,605 265,849,640 159,035,939 2,771,637,896 201,922,379 2,973,560,274 2,121,536,818 3,251,513,566 1,302,435,262 299,441,449 95,091,558 7,070,018,673

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



	ation-Software Days in Per	riod			Averaging wit	h Proration - Pro	iected	A	veraging Preser	ving Projected	Proration - Tru	e-up (See Note 6	6)
Α	В	C	D	Е	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)	actual activity	Balance reflecti proration or averaging (Se Note 5)
							(04.070.070)						(04.000.07
December 31st balance Prorated Iter January	ms 31	335	365	91.78%	229,123	210,291	(21,879,676) (21,669,385)	227,433	(1,690)	208,740			(21,698,97 (21,490,23
February	28	307		84.11%	229,123	192,714	(21,476,671)	227,433	(1,690)		-	-	(21,298,94
March April	31 30	276 246		75.62% 67.40%	229,123 229,123	173,255 154,423	(21,303,416) (21,148,994)	227,433 227,433	(1,690) (1,690)				(21,126,96 (20,973,68
May	31	215	365	58.90%	229,123	134,963	(21,014,031)	227,433	(1,690)	133,967	-	-	(20,839,71)
June	30	185		50.68%	229,123	116,131	(20,897,900)	227,433	(1,690)		-	-	(20,724,43
July August	31 31	154 123		42.19% 33.70%	229,123 229,123	96,671 77,211	(20,801,229) (20,724,018)	227,433 227,433	(1,690) (1,690)				(20,628,480 (20,551,838
September	30	93		25.48%	229,123	58,379	(20,665,638)	227,433	(1,690)	57,949	-	-	(20,493,890
October	31 30	62		16.99% 8.77%	229,123	38,920	(20,626,719)	227,433	(1,690)		:	-	(20,455,25)
November December	30	32		0.27%	229,123 229,123	20,087 628	(20,606,631) (20,606,004)	227,433 227,433	(1,690) (1,690)		-	-	(20,435,318 (20,434,698
Total	365	2,029	4,380		2,749,476	1,273,673	(==)===)===./	2,729,196	(20,280)		-	-	(==),
Account 190 - Basis Difference-Tra A	Days in Per B	riod C	D	E	Averaging wit F	h Proration - Pro G	jected H	Av I	veraging Preser J	rving Projected K	Proration - Tru	e-up (See Note 6 M	6) 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 Monthiy Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	actual activity	Balance reflectin proration or averaging (See Note 5)
	ms 31	335	365	91.78%	(51,744)	(47,491)	23,747,825 23,700,335	(35,033)	16,710	(32,154)			23,961,852 23,929,698
December 31st balance Prorated Iter		307	365	84.11%	(51,744)	(43,521)	23,656,813	(35,033)	16,710	(29,466)	-	-	23,900,232
January February	28			75.62% 67.40%	(51,744) (51,744)	(39,127) (34,874)	23,617,686 23,582,813	(35,033) (35,033)	16,710 16,710	(26,491) (23,611)		-	23,873,74 23,850,129
January February March	28 31	276	265			(34,874) (30,479)	23,552,333	(35,033)	16,710	(20,636)			23,829,493
January February	28	246 215	365	58.90%	(51,744)				16,710	(17,757)	-	-	23,811,73
January February March April May June	28 31 30 31 30	246 215 185	365 365	50.68%	(51,744)	(26,226)	23,526,107	(35,033)					
January February March April June July	28 31 30 31 30 31	246 215 185 154	365 365 365	50.68% 42.19%	(51,744) (51,744)	(26,226) (21,832)	23,504,276	(35,033)	16,710 16,710	(14,781) (11,806)	-	-	
January February March April June July July August September	28 31 30 31 30 31 31 31 30	246 215 185 154 123 93	365 365 365 365 365 365	50.68% 42.19% 33.70% 25.48%	(51,744) (51,744) (51,744) (51,744) (51,744)	(26,226) (21,832) (17,437) (13,184)	23,504,276 23,486,839 23,473,655	(35,033) (35,033) (35,033)	16,710 16,710	(11,806) (8,926)	-	-	23,785,150 23,776,224
January February March April May June June July August September October	28 31 30 31 30 31 31 31 30 31	246 215 185 154 123 93 62	365 365 365 365 365 365 365 365	50.68% 42.19% 33.70% 25.48% 16.99%	(51,744) (51,744) (51,744) (51,744) (51,744) (51,744)	(26,226) (21,832) (17,437) (13,184) (8,789)	23,504,276 23,486,839 23,473,655 23,464,865	(35,033) (35,033) (35,033) (35,033) (35,033)	16,710 16,710 16,710	(11,806) (8,926) (5,951)	-	-	23,796,956 23,785,150 23,776,224 23,770,273
January February March April May June July August September October November	28 31 30 31 30 31 31 31 30 31 30	246 215 185 154 123 93	365 365 365 365 365 365 365 365 365	50.68% 42.19% 33.70% 25.48% 16.99% 8.77%	(51,744) (51,744) (51,744) (51,744) (51,744) (51,744)	(26,226) (21,832) (17,437) (13,184) (8,789) (4,536)	23,504,276 23,486,839 23,473,655 23,464,865 23,460,329	(35,033) (35,033) (35,033) (35,033) (35,033) (35,033)	16,710 16,710 16,710 16,710	(11,806) (8,926) (5,951) (3,071)	-	-	23,785,150 23,776,224 23,770,273 23,767,20
January February March April May June June July August September October	28 31 30 31 30 31 31 31 30 31	246 215 185 154 123 93 62 32	365 365 365 365 365 365 365 365 365	50.68% 42.19% 33.70% 25.48% 16.99%	(51,744) (51,744) (51,744) (51,744) (51,744) (51,744)	(26,226) (21,832) (17,437) (13,184) (8,789)	23,504,276 23,486,839 23,473,655 23,464,865	(35,033) (35,033) (35,033) (35,033) (35,033)	16,710 16,710 16,710 16,710 16,710	(11,806) (8,926) (5,951)	-		23,785,15 23,776,22 23,770,27

Account 190 - Basis Difference-G				1	Accession 14		alastad	-	organine Der	ding Declart.	Drovotic - T	un (Pa- N-4 -	2
Α	Days in Per B	C	D	E	F	h Proration - Pr G	H	A	J	K	L	e-up (See Note 6 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 reflu proration averaging Note 5
	-		1				1]						
December 31st balance Prorated Ite Januarv	ems 31	335	365	91.78%	(3,087)	(2,834)	960,420 957,587	(19)	3,069	(17)			953 953
ebruary	28	307		84.11%	(3,087)	(2,634) (2,597)	954,990	(19)		(17)	-	-	95
March	31	276	365	75.62%	(3,087)	(2,335)	952,655	(19)	3,069	(14)	-	-	953
April	30	246		67.40%	(3,087)	(2,081)	950,575	(19)		(12)	-	-	95
May	31	215		58.90%	(3,087)	(1,819)	948,756	(19)		(11)	-	-	95
June Julv	30 31	185 154		50.68% 42.19%	(3,087) (3,087)	(1,565) (1,303)	947,191 945,889	(19) (19)	3,069 3,069	(9) (8)	-	-	95 95
August	31	154		42.19% 33.70%	(3,087)	(1,040)	945,889 944,848	(19)		(8)		-	95
September	30	93		25.48%	(3,087)	(787)	944.062	(13)		(5)	-	-	95
Dctober	31	62	365	16.99%	(3,087)	(524)	943,537	(19)	3,069	(3)	-	-	95
lovember	30	32	365	8.77%	(3,087)	(271)	943,266	(19)	3,069	(2)	-	-	95
otal	31 365	2,029	365 4,380	0.27%	(3,087) (37,048)	(8) (17,162)	943,258	(19) (223)	3,069 36,825	(0) (103)	-	-	95
nding Balance of Prorated items				(Line 130, &	Col H)		943.258			(Line 130, & Co	IN)		05
Ion-prorated Average Balance													
				From WsD A	vg Rate Base		941,897			From WsD Avg	Rate Base		
Proration Adjustment				From WsD A	vg Rate Base nus Line 137)		<u>941,897</u> 1,361				Rate Base		
Proration Adjustment				From WsD A	vg Rate Base					From WsD Avg	Rate Base		
,				From WsD A	wg Rate Base nus Line 137)		1,361			From WsD Avg (Line 136 minus	Rate Base Line 137)		95
Proration Adjustment Account 190 - Basis Difference-Cl A	IAC Transmissi Days in Per B		D	From WsD A	wg Rate Base nus Line 137)	h Proration - Pr G	1,361	A	veraging Preser	From WsD Avg (Line 136 minus	Rate Base Line 137)	e-up (See Note 6	95
Account 190 - Basis Difference-Cl	Days in Per	riod		From WsD A (Line 136 mir	vg Rate Base nus Line 137) Averaging wit	G Prorated	1,361 Djected	Actual Monthly Activity		From WsD Avg (Line 136 minus ving Projected	Rate Base Line 137) Proration - True		
Account 190 - Basis Difference-Cl	Days in Per B Days in the Month	C Number of Days Remaining in Year After Month's Accrual of Deferred	D Total Days in Future Portion	From WsD A (Line 136 min) E Proration Amount (C	vg Rate Base nus Line 137) Averaging wit F	G Prorated Projected Monthly Activity	1,361 ojected H Prorated Projected Balance (Cumulative Sum of G)	I Actual Monthly	J Difference between projected and actual activity	From WsD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases	Rate Base is Line 137) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	Balance refi proratior averaging Note 5
Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January	Days in Per B Days in the Month ems 31	Tod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	D Total Days in Future Portion of Test Period	From WsD A (Line 136 mi E Proration Amount (C / D) 91.78%	yg Rate Base nus Line 137) Averaging wit F Projected Monthly Activity 99,839	G Prorated Projected Monthly Activity (E x F) 91,633	1,361 pjected H Projected Balance (Cumulative Sum of G) 12,818,973 12,910,606	I Actual Monthly Activity 15,736	J Difference between projected and actual activity (See Note 1) (84,103)	From WSD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly and projected monthly activity and projected monthly activity are either both increases or (See Note 2) 14,443	Rate Base is Line 137) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	Balance ref proration averaging Note 5
Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January	Days in Per B Days in the Month ems 31 28	tod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307	D Total Days in Future Portion of Test Period	From WsD A (Line 136 mi E Proration Amount (C / D) 91.78% 84.11%	vg Rate Base nus Line 137)  Averaging wit  F  Projected Monthly Activity  99,839 99,839 99,839	G Prorated Projected Monthly Activity (E x F) 91,633 83,974	1,361 pjected H Prorated Projected Balance (Cumulative Sum of G) 12,910,600 12,994,581	I Actual Monthly Activity 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103)	From WsD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236	Rate Base is Line 137) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	Balance refi proration averaging Note 5
Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January February Varch	Days in Per B Days in the Month ems 31 28 31	rod C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276	D Total Days in Future Portion of Test Period	From WsD A (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62%	yg Rate Base nus Line 137) Averaging wit F Projected Monthly Activity 99,839 99,839 99,839 99,839	G Prorated Projected Monthly Activity (E x F) 91,633 83,974 75,495	1,361 pjected H Projected Balance (Cumulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075	I Actual Monthly Activity 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103)	From WsD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly activity and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 11,899	Rate Base is Line 137) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	Balance refi proration averaging Note 5 10,65 10,66
Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January Pebruary Varch April	Days in Per B Days in the Month ems 31 28 31 30	Tod C 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 A (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40%	vg Rate Base nus Line 137)           Averaging with           F           Projected Monthly Activity           99,839           99,839           99,839           99,839           99,839           99,839           99,839           99,839           99,839           99,839           99,839           99,839           99,839           99,839           99,839           99,839           99,839           99,839	G Prorated Projected Monthly Activity (E x F) 91,633 83,974 75,495 67,289	1,361 pjected H Prorated Projected Balance (Cumulative Sum of G) 12,818,973 12,910,806 12,994,581 13,070,075 13,137,364	I Actual Monthly Activity 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103)	From WsD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly activity and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 11,899 10,606	Rate Base Line 137) Proration - True 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	Balance refi proratior averaging Note 5 10,65 10,66 10,67
Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January February Varch April May	Days in Per B Days in the Month ems 31 28 31 30 31	Tod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245	D Total Days in Future Portion of Test Period 365 365 365 365	From WSD A (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90%	yg Rate Base nus Line 137) F Projected Monthly Activity 99,839 99,839 99,839 99,839 99,839	G Projected Monthly Activity (E x F) 91,633 83,974 75,495 67,289 58,809	1,361 pjected H Prorated Projected Balance (Cumulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,196,173	I Actual Monthly Activity 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103)	From WsD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 11,899 10,600 9,269	Rate Base Line 137) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or (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	95 Balance refi proration averaging Note 5 10,63 10,65 10,66 10,66 10,68
Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January February Vaarch April Vay June	Days in Per B Days in the Month ems 31 28 31 30 31 30 31 30	Tod C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 246 215 185	D Total Days in Future Portion of Test Period 365 365 365 365 365 365	From WsD A (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68%	yg Rate Base nus Line 137) Projected Monthly Activity 99,839	G Prorated Projected Monthly Activity (E x F) 91,633 83,974 75,495 67,289 58,809 50,603	1,361 pjected H Prorated Projected Balance (Curnulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,196,173 13,246,776	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103)	From WsD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly activity and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 11,899 10,606 9,269 7,976	Rate Base Line 137) Proration - True 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	95 N Balance reflor proration averaging Note 5 10,63 10,65 10,66 10,67 10,69 10,70
Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January -ebruary April March April May June July	Days in Per B Days in the Month ems 31 30 31 30 31	tod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 276 246 245 185	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 136 mi E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 50.68% 42.19%	vg Rate Base nus Line 137)  Averaging wit  F  Projected Monthly Activity  99,839 99,83	G Prorated Projected Monthly Activity (E x F) 91,633 83,974 75,495 67,289 58,809 50,603 42,124	1,361 pjected H Projected Balance (Cumulative Sum of G) 12,818,973 12,910,606 12,994,851 13,070,075 13,137,364 13,137,364 13,246,776 13,228,800	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	From WsD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 11,899 10,690 9,269 7,976 6,639	Rate Base is Line 137) Proration - True Difference between projected and actual activity are either both increases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	95 N Balance refi proration averaging Note 5 10,66 10,66 10,66 10,67 10,67 10,68 10,70 10,70 10,70
Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January -ebruary Varch April Hay Lune Lune July August	Days in Per B Days in the Month ems 31 28 31 30 31 30 31 30	Tod C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 246 215 185	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365	From WsD A (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68%	yg Rate Base nus Line 137) Projected Monthly Activity 99,839	G Prorated Projected Monthly Activity (E x F) 91,633 83,974 75,495 67,289 58,809 50,603	1,361 pjected H Prorated Projected Balance (Curnulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,196,173 13,246,776	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	From WsD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly activity and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 11,899 10,606 9,269 7,976	Rate Base is Line 137) Proration - True Difference between projected and actual activity are either both increases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	95 N Baiance refi proration averaging Note 5 10,663 10,665 10,667 10,68 10,69 10,77 10,71 10,71 10,71
Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January February Aarch April June June Juny September	Days in Per B Days in the Month 31 31 30 31 31 30 31 31 30 31 31 31 31	rod C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 246 246 246 246 246 246 246 246 24	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.00% 42.19% 33.70% 25.48% 16.99%	yg Rate Base nus Line 137) Projected Monthly Activity 99,839 99,839 99,839 99,839 99,839 99,839 99,839 99,839 99,839	G Prorated Projected Monthly Activity (E x F) 91,633 83,974 75,495 67,289 58,809 58,809 58,809 50,603 42,124 43,3644 25,438 16,959	1,361 pjected H Projected Balance (Cumulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,196,173 13,246,776 13,228,900 13,322,245	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	From WsD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 11,899 10,606 9,269 7,976 6,639 5,303	Rate Base is Line 137) Proration - True Difference between projected and actual activity are either both increases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	95 Balance refi proration averaging Note 5 10,65 10,66 10,67 10,68 10,69 10,70 10,71 10,71
Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January Aarch April Jay March Ay March Spril July September Jotober Sovember	Days in Per B Days in the Month 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31	tod C Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 2766 246 245 185 1854 183	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 68.90% 50.68% 42.19% 33.70% 50.68% 8.25.48% 16.99% 8.77%	vg Rate Base nus Line 137)  Averaging wit  F  Projected Monthly Activity  99,839 99,83	G Prorated Projected Monthly Activity (E x F) 91,633 83,974 75,495 67,289 58,809 56,809 56,809 56,809 58,809 56,803 54,243 81,635 88,809 56,80956,809 56,809 56,809 56,80956,809 56,809 56,80956,809 56,809 56,809 56,80956,809 56,809 56,80956,80	1,361 pjected H Prorated Projected Balance (Curnulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,196,173 13,246,776 13,322,545 13,347,983 13,364,942 13,373,895	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	From WsD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly activity and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 11,899 10,606 9,269 7,976 6,633 5,303 4,010 2,673 1,380	Rate Base Line 137) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	95 Balance refi proratior averaging Note 5 10,65 10,66 10,67 10,68 10,69 10,71 10,72 10,72 10,72
Account 190 - Basis Difference-Cl Account An Account A	Days in Per B Days in the Month 28 31 30 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31	tod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 276 246 215 185 184 123 93 93 62 32 1	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.00% 42.19% 33.70% 25.48% 16.99%	yg Rate Base nus Line 137) Averaging wit F Projected Monthly Activity 99,839 99,8	G Prorated Projected Monthly Activity (E × F) 91,633 83,974 75,495 67,289 58,80956,800 58,800 58,8000 59,8000 50,80000000000000	1,361 pjected H Projected Balance (Cumulative Sum of G) 12,818,973 12,910,806 12,994,581 13,070,075 13,137,384 13,137,384 13,246,776 13,228,900 13,322,545 13,347,983 13,364,942	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	From WSD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly and projected monthly activity and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 (See Note 2) 14,443 13,236 (See Note 2) 14,443 13,236 (See Note 2) 14,643 13,230 (See Note 2) 14,643 13,230 (See Note 2) 14,643 13,230 (See Note 2) 14,643 13,230 (See Note 2) 14,643 13,230 (See Note 2) 14,643 13,230 (See Note 2) 14,643 13,236 (See Note 2) 14,643 14,643 14,643 14,643 14,643 14,643 14,643 14,644 14,643 14,643 14,644 14,643 14,644 14,643 14,644 14,643 14,6444 14,644 14,6444 14,6444 14,6444 14,6444 14,6444 14,64	Rate Base Line 137) Proration - True Difference between projected and actual activity are either both increases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	95 Balance ref proration averaging Note 5 10,65 10,66 10,67 10,68 10,69 10,71 10,72 10,7
Account 190 - Basis Difference-Cl Account An Account A	Days in Per B Days in the Month 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31	rod C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 246 246 246 246 246 246 246 246 24	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 68.90% 50.68% 42.19% 33.70% 50.68% 8.25.48% 16.99% 8.77%	vg Rate Base nus Line 137)  Averaging wit  F  Projected Monthly Activity  99,839 99,83	G Prorated Projected Monthly Activity (E x F) 91,633 83,974 75,495 67,289 58,809 56,809 56,809 56,809 58,809 56,803 54,243 81,635 88,809 56,80956,809 56,809 56,809 56,80956,809 56,809 56,80956,809 56,809 56,809 56,80956,809 56,809 56,80956,80	1,361 pjected H Prorated Projected Balance (Curnulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,196,173 13,246,776 13,322,545 13,347,983 13,364,942 13,373,895	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	From WSD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly and projected monthly activity and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 (See Note 2) 14,443 13,236 (See Note 2) 14,443 13,236 (See Note 2) 14,643 13,236 (See Note 2) 14,643 14,643 14,643 14,643 14,643 14,643 14,643 14,644 14,643 14,643 14,644 14,643 14,644 14,643 14,644 14,643 14,6444 14,644 14,6444 14,6444 14,6444 14,6444 14,6444 14,64	Rate Base Line 137) Proration - True Difference between projected and actual activity are either both increases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	99 Balance ref proration averaging Note 9 10,63 10,66 10,66 10,66 10,66 10,66 10,66 10,67 10,77 10,65 10,65 10,65 10,65 10,65 10,65 10,65 10,65 10,65 10,65 10,77 10,7
Account 190 - Basis Difference-Cl Account An Account A	Days in Per B Days in the Month 28 31 30 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31	tod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 276 246 215 185 184 123 93 93 62 32 1	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 68.90% 50.68% 42.19% 33.70% 50.68% 8.25.48% 16.99% 8.77%	yg Rate Base nus Line 137) Averaging wit F Projected Monthly Activity 99,839 99,8	G Prorated Projected Monthly Activity (E × F) 91,633 83,974 75,495 67,289 58,80956,800 58,800 58,8000 59,8000 50,80000000000000	1,361 pjected H Prorated Projected Balance (Curnulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,196,173 13,246,776 13,322,545 13,347,983 13,364,942 13,373,895	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	From WSD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly and projected monthly activity and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 (See Note 2) 14,443 13,236 (See Note 2) 14,443 13,236 (See Note 2) 14,643 13,236 (See Note 2) 14,643 14,643 14,643 14,643 14,643 14,643 14,643 14,644 14,643 14,643 14,644 14,643 14,644 14,643 14,644 14,643 14,6444 14,644 14,6444 14,6444 14,6444 14,6444 14,6444 14,64	Rate Base Line 137) Proration - True Difference between projected and actual activity are either both increases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	95 Balance ref proration averaging Note 5 10,65 10,66 10,67 10,68 10,69 10,71 10,72 10,7
Account 190 - Basis Difference-Cl Account An Account A	Days in Per B Days in the Month 28 31 30 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31	tod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 276 246 215 185 184 123 93 93 62 32 1	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 68.90% 50.68% 42.19% 33.70% 50.68% 8.25.48% 16.99% 8.77%	yg Rate Base nus Line 137) Averaging wit F Projected Monthly Activity 99,839 99,8	G Prorated Projected Monthly Activity (E × F) 91,633 83,974 75,495 67,289 58,80956,800 58,800 58,8000 59,8000 50,80000000000000	1,361 pjected H Prorated Projected Balance (Curnulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,196,173 13,246,776 13,322,545 13,347,983 13,364,942 13,373,895	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	From WSD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly and projected monthly activity and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 (See Note 2) 14,443 13,236 (See Note 2) 14,443 13,236 (See Note 2) 14,643 13,236 (See Note 2) 14,643 14,643 14,643 14,643 14,643 14,643 14,643 14,644 14,643 14,643 14,644 14,643 14,644 14,643 14,644 14,643 14,6444 14,644 14,6444 14,6444 14,6444 14,6444 14,6444 14,64	Rate Base Line 137) Proration - True Difference between projected and actual activity are either both increases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	Balance refi proration averaging Note 5 10,65 10,66 10,67 10,68 10,69 10,77 10,72 10,72 10,72
Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January rebruary Jardi January rebruary Jardi January Sebruary Jardi January Sebruary January Janu	Days in Per B Days in the Month 28 31 30 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31	tod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 276 246 215 185 184 123 93 93 62 32 1	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 68.90% 50.68% 42.19% 33.70% 50.68% 8.25.48% 16.99% 8.77%	vg Rate Base nus Line 137) Averaging wit F Projected Monthly Activity 99,839 99,8	G Prorated Projected Monthly Activity (E × F) 91,633 83,974 75,495 67,289 58,80956,800 58,800 58,8000 59,8000 50,80000000000000	1,361 pjected H Projected Balance (Curnulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,322,545 13,347,983 13,364,942 13,373,968	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	From WSD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly and projected monthly activity and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 (See Note 2) 14,443 13,236 (See Note 2) 14,443 13,236 (See Note 2) 14,643 13,236 (See Note 2) 14,643 14,643 14,643 14,643 14,643 14,643 14,643 14,644 14,643 14,643 14,644 14,643 14,644 14,643 14,644 14,643 14,6444 14,644 14,6444 14,6444 14,6444 14,6444 14,6444 14,64	Rate Base 6 Line 137) Proration - True Difference between projected and actual activity are either both increases (See Note 3) - - - - - - - - - - - - -	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	Baiance refi proration averaging Note 5 10,63 10,66 10,67 10,68 10,69 10,77 10,71 10,71 10,72 10,72
Account 190 - Basis Difference-Cl A Month December 31st balance Prorated Ite January -ebruary April March April May June July	Days in Per B Days in the Month 28 31 30 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31	tod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 276 246 215 185 184 123 93 93 62 32 1	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 136 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 67.40% 58.90% 83.77% 0.27% (Line 158, & From WsD A	vg Rate Base nus Line 137) Averaging wit F Projected Monthly Activity 99,839 99,8	G Prorated Projected Monthly Activity (E × F) 91,633 83,974 75,495 67,289 58,80956,800 58,800 58,8000 59,8000 50,80000000000000	1,361 pjected H Projected Balance (Cumulative Sum of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,288,900 13,322,845 13,347,983 13,364,942 13,373,695 13,373,968	I Actual Monthly Activity 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	J Difference between projected and actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	From WSD Avg (Line 136 minus ving Projected K Preserve proration when actual monthly and projected monthly activity and projected monthly activity are either both increases or decreases (See Note 2) 14,443 13,236 (See Note 2) 14,443 13,336 (See Note 2) 14,443 14,444 14,443 14,443 14,443 14,443 14,444 14,443 14,443 14,444 14,444 14,444 14,443 14,444 14,443 14,444 14,443 14,443 14,443 14,444 14,443 14,444 14,443 14,444 14,443 14,444 14,443 14,444	Rate Base 6 Line 137)  Proration - True  Difference between projected and actual activity are either both increases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	95 N Balance refi proration averaging Note 5 10,66 10,66 10,66 10,67 10,67 10,68 10,70 10,70 10,70

Α	Days in Per	riod C	D		Averaging wit	h Proration - Pro		A	veraging Preser			-up (See Note 6	)
A	В	Number of Days Remaining in		E	F	G	H		J	K Preserve proration when actual monthly	L Difference between projected and actual activity	M When projected activity is an increase while actual activity	N Balance reflecti
Month	Days in the Month	Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Projected Monthly Activity (E x F)	Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	between projected and actual activity (See Note 1)	and projected monthly activity are either both increases or decreases (See Note 2)	when actual and projected activity are either both increases or decreases (See Note 3)	is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	proration or averaging (Se Note 5)
ecember 31st balance Prorated Iter				1 1			8,707	L		r			8,76
lanuary February	31 28	335 307			58 58	53 49	8,760 8,809	41 41	(17) (17)	37 34			8,80 8,83
larch	31	276			58	44	8,852	41	(17)	31	-	-	8,8
pril Iay	30 31	246 215		67.40% 58.90%	58 58	39 34	8,891 8,925	41 41	(17) (17)	27 24			8,8 8,9
une	30	185	365	50.68%	58	29	8,955	41	(17)	21	-	-	8,9
Jly	31 31	154 123	365 365	42.19%	58 58	24 19	8,979 8,999	41 41	(17)	17	-	-	8,9
ugust eptember	31	123		33.70% 25.48%	58	19	9.013	41	(17)	14 10	-	-	8,9 8,9
ctober	31	62	365	16.99%	58	10	9,023	41	(17)	7	-	-	8,9
ovember ecember	30 31	32	365 365	8.77% 0.27%	58 58	5	9,028 9,029	41 41	(17) (17)	4	-	-	8,9 8,9
otal	365	2,029	4,380	0.2170	694	322	5,025	41	(206)	226		-	0,3
					Col H) Avg Rate Base inus Line 193)		9,029 9,054 (25)			(Line 186, & Co From WsD Avg (Line 192 minus	Rate Base		9,
Proration Adjustment	Days in Per			From WsD A (Line 192 mi	Avg Rate Base inus Line 193) Averaging wit	h Proration - Pro	9,054 (25)	A	veraging Preser	From WsD Avg (Line 192 minus	Rate Base Line 193) Proration - True		
Non-prorated Average Balance Proration Adjustment Account 190 - Federal Only NOL - 1 A	Transmission Days in Per B	riod C	D	From WsD A	Avg Rate Base inus Line 193)	h Proration - Pro G	<u>9,054</u> (25)	A	veraging Preser J	From WsD Avg (Line 192 minus	Rate Base Line 193)	e-up (See Note 6 M	9,
Proration Adjustment	Days in Per		D Total Days in Future Portion of Test Period	From WsD A (Line 192 mi	Avg Rate Base inus Line 193) Averaging wit	G Prorated	9,054 (25)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	From WsD Avg (Line 192 minus	Rate Base Line 193) Proration - True		9,
Proration Adjustment Account 190 - Federal Only NOL - 1 A Month December 31st balance Prorated Iter	Days in Per B Days in the Month	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	From WsD A (Line 192 mi	vg Rate Base inus Line 193) Averaging wit F Projected Monthly Activity	G Prorated Projected Monthly Activity (E x F)	9,054 (25)	I Actual Monthly Activity	J Difference between projected and actual activity (See Note 1)	From WsD Avg (Line 192 minus ving Projected I K Preserve proration when actual monthly and projectied monthly activity are either both increases or decreases (See Note 2)	Raite Base Line 193) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	) N Balance reflec proration c averaging (5 Note 5)
Proration Adjustment Account 190 - Federal Only NOL -  A Month December 31st balance Prorated Iter January	Days in Per B Days in the Month ms 31 28	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307	Total Days in Future Portion of Test Period 365 365	From WsD A (Line 192 mi Proration Amount (C / D) 91.78% 84.11%	vg Rate Base inus Line 193)  Averaging wit  F  Projected Monthly Activity  514,461 514,461	G Projected Monthly Activity (E x F) 472,176 432,711	9,054 (25)	I Actual Monthly Activity 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707	From WsD Avg (Line 192 minus ving Projected I K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 472,176 432,711	Rate Base Line 193) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases (See Note 3) 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	9 N Balance reflet proration ( averaging ( Note 5) 804, 1.568
Proration Adjustment Account 190 - Federal Only NOL - 7 A Month December 31st balance Prorated Iter lanuary ebruary derch	Days in Per B Days in the Month ms 31 28 31	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276	Total Days in Future Portion of Test Period 365 365	From WsD A (Line 192 mi Proration Amount (C / D) 91.78% 84.11% 75.62%	vg Rate Base inus Line 193) Averaging wit F Projected Monthly Activity 514,481 514,481 514,481	G Projected Monthly Activity (E x F) 472,176 432,711 388,011	9,054 (25) Djected H Projected Balance (Currulative Sum of G)	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707	From WsD Avg (Line 192 minus ving Projected I K Preserve proration when actual monthly activity are either both monthly activity are either both increases or decreases (See Note 2) 472,176 432,711 389,017	Raite Base Line 193) Proration - True L Difference between projected and actual activity when actual and projected and projected and projected and projected and projected and projected and projected and projected actual activity when actual (See Note 3) 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	Balance refile proration c averaging (5 Note 5) 804, 1,568, 2,289
Proration Adjustment Account 190 - Federal Only NOL -  A Month December 31st balance Prorated Iter January	Days in Per B Days in the Month 31 28 31 30 31	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215	Total Days in Future Portion of Test Period 365 365 365 365 365	From WsD A (Line 192 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90%	Vog Rate Base inus Line 193)  Averaging wit  F  Projected Monthly Activity  514,461 514 514 514 51 514 51 514	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,032	9,054 (25) Djected H Prorated Projected Balance (Currulative Sum of G) 472,176 904,887 1,233,904 1,840,636	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707	From WsD Avg (Line 192 minus ving Projected 1 K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 472,176 432,711 389,017 346,732 303,039	Rate Base Line 193) Proration - True L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) 663,707 663,707 663,707	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	9 N Balance refile proration (averaging (2) Note 5) 804, 1,568, 2,269, 3,602, 2,968, 3,602
Proration Adjustment Account 190 - Federal Only NOL - 1 A Month December 31st balance Prorated Iter January Pebruary Jarch April Jay	Days in Per B Days in the Month 31 28 31 30 31 30 31 30 31 30	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215 185	Total Days in Future Portion of Test Period 365 365 365 365 365 365	From WsD A (Line 192 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68%	vg Rate Base inus Line 193)  Averaging wit  F  Projected Monthly Activity  514,461 514 514 51 51 51 51 51 51 51 51 51 51 51 51 51	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754	9,054 (25) (25) Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,293,904 1,640,636 1,943,675 2,204,429	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between actual activity (See Note 1) 663,707 663,707 663,707 663,707	From WsD Avg (Line 192 minus ving Projected 1 K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754	Rate Base Line 193) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) 663,707 67 67 67 67 67 67 67 67 67 6	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	
Proration Adjustment Account 190 - Federal Only NOL - 1 A Month December 31st balance Prorated Iter January -ebruary Jarch April Jaday June July	Days in Per B Days in the Month ms 31 30 31 30 31 30 31	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 154	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365	From WsD A (Line 192 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19%	Vog Rate Base inus Line 193) Averaging wit F Projected Monthly Activity 514,461 514,56 514 514 514 514 514 51	G Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060	9,054 (25) pjected H Prorated Projected Balance (Curnulative Sum of G) 472,176 904,887 1,293,904 1,640,636 1,943,675 2,204,429 2,421,489	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707	From WsD Avg (Line 192 minus ving Projected I K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 472,176 432,711 389,017 340,732 303,039 260,754 217,060	Raite Base Line 193) Proration - True Difference between projected and actual activity when actual and projected actual activity when actual and projected activity are either both increases or decreases (See Note 3) 663,707 67 67 67 67 67 67 67 67 67 6	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	
Proration Adjustment Account 190 - Federal Only NOL - 1 A Account 190 - Federal Only NOL - 1 A Month December 31st balance Prorated Iter fanuary -ebruary Aarch April Aay Iune Iuiy September September	Days in Per B Days in the Month 31 31 30 31 31 31 31 31 31 31 31 31 31 31 31	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 185 185 184 123 93	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 192 mi E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48%	vg Rate Base inus Line 193) Averaging wit F Projected Monthly Activity 514,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,73 303,039 260,754 217,060 173,366 131,082	9,054 (25) 0jected H Projected Balance (Cumulative Sum of G) 472,176 904,887 1,293,904 1,640,636 1,943,675 2,204,429 2,421,489 2,594,855 2,725,937	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707	From WsD Avg (Line 192 minus ving Projected I K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082	Rate Base Line 193) Proration - True Difference between projected and actual activity when actual and projected and projected and projected activity are either both increases or decreases (See Note 3) 663,707 67 67 67 67 67 67 67 67 67 6	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 reflect proration o averaging (S Note 5) 804,1 1,568,1 2,289, 2,968, 3,602,5 4,195, 4,195, 4,195, 4,195, 4,195, 2,499, 5,772,1
Proration Adjustment Account 190 - Federal Only NOL - 1 A Month December 31st balance Prorated Iter Ianuary February Adarch April Adarch April May Iune Iuly September Sotober	Days in Per B Days in the Month 31 31 30 31 31 30 31 31 30 31	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 246 246 246 246 246 246 246 246 24	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 192 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 53.70% 25.48% 16.99%	Vog Rate Base inus Line 193) Averaging wit F Projected Monthly Activity Projected Monthly Activity 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461	G Prorated Projected Monthly Activity (E × F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388	9,054 (25) Prorated Projected Balance (Curnulative Sum of G) 472,176 904,887 1,293,904 1,640,636 1,943,875 2,204,429 2,421,489 2,594,855 2,725,937 2,813,325	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707	From WsD Avg (Line 192 minus ving Projected I K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388	Raite Base Line 193) Proration - True Difference between projected and actual activity when actual and projected actuvity are either both increases or decreases (See Note 3) 663,707 67 67 67 67 67 67 67 67 67 6	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	804, 1,568, 2,289, 2,968, 3,662, 4,744, 5,249, 5,712, 6,131
Proration Adjustment Account 190 - Federal Only NOL - 1 A Month December 31st balance Prorated Iter fanuary -ebruary Agroh April May June Ludy September	Days in Per B Days in the Month 31 28 31 30 31 31 31 310 31 31 31 31 31 31 31 31 31 31 31 31 31	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 185 185 184 123 93	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 192 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 68.90% 50.68% 42.19% 33.70% 42.19% 33.70% 42.69% 8.77%	Vog Rate Base inus Line 193) Averaging wit F Projected Monthly Activity S14,461 514,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103	9,054 (25) (25) Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,233,904 1,840,636 1,943,675 2,204,429 2,421,489 2,594,855 2,725,937 2,813,325 2,858,429	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	From WsD Avg (Line 192 minus ving Projected 1 K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 472,176 432,711 349,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103	Rate Base Line 193) Proration - True Difference between projected and actual activity when actual and projected activity are either both increases (See Note 3) 663,707 603,707 60	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	804, 1,568, 2,269, 2,26
Proration Adjustment Account 190 - Federal Only NOL - 1 A A Month December 31st balance Prorated Iter January February Jaroh Ayril May Iune Iuly September Jotober Sovember	Days in Per B Days in the Month 31 31 30 31 31 30 31 31 30 31	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 246 215 165 165 164 263 262 262 262 262 262 262 262 262 262	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 192 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 53.70% 25.48% 16.99%	Vog Rate Base inus Line 193) Averaging wit F Projected Monthly Activity Projected Monthly Activity 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461	G Prorated Projected Monthly Activity (E × F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388	9,054 (25) Prorated Projected Balance (Curnulative Sum of G) 472,176 904,887 1,293,904 1,640,636 1,943,875 2,204,429 2,421,489 2,594,855 2,725,937 2,813,325	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707	From WsD Avg (Line 192 minus ving Projected I K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388	Raite Base Line 193) Proration - True Difference between projected and actual activity when actual and projected actuvity are either both increases or decreases (See Note 3) 663,707 67 67 67 67 67 67 67 67 67 6	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	804,1 804,1 1,568,2 2,289,2 2,968,3 3,602,2 4,195,2 4,195,2 4,195,2 1,5249,
Proration Adjustment Account 190 - Federal Only NOL - 1 A A Month December 31st balance Prorated Iter January -ebruary March April Aday Line Liuly August September Doctober Kovember December	Days in Per B Days in the Month 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 276 246 246 245 185 154 123 93 93 22 23 23 23 23 23	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 192 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 68.90% 50.68% 42.19% 33.70% 42.19% 33.70% 42.69% 8.77%	Vog Rate Base inus Line 193) Averaging wit F Projected Monthly Activity S14,461 514,461	G Projected Monthly Activity (E x F) 472,176 432,711 389,017 340,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103 1,409	9,054 (25) (25) Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,233,904 1,840,636 1,943,675 2,204,429 2,421,489 2,594,855 2,725,937 2,813,325 2,858,429	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	From WsD Avg (Line 192 minus ving Projected 1 K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 472,176 432,711 380,017 346,732 303,039 260,754 217,060 173,386 131,082 87,388 45,103 1,409	Raite Base Line 193) Proration - True L Difference between projected and actual activity when actual and projected and projected activity are either both increases or decreases (See Note 3) 663,707 67 67 67 67 67 67 67 67 67 6	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	
Account 190 - Federal Only NOL - 1 Account 190 - Federal Only NOL - 1 A Month December 31st balance Prorated Iter anuary erbruary Aarch April Aay Une Uly Vugust September Doctober Kovember December	Days in Per B Days in the Month 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 276 246 246 245 185 154 123 93 93 22 23 23 23 23 23	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A (Line 192 mi Proration Amount (C / D) 91.78% 84.11% 75.62% 84.11% 75.62% 84.11% 75.62% 84.11% 75.62% 84.11% 75.62% 84.11% 75.62% 84.11% 75.62% 84.11% 75.62% 75.62% 84.11% 75.62%75.62% 75.62% 75.62% 75	Vog Rate Base inus Line 193) Averaging wit F Projected Monthly Activity Projected Monthly Activity 514,461 514	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 340,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103 1,409	9,054 (25) (25) Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,233,904 1,840,636 1,943,675 2,204,429 2,421,489 2,594,855 2,725,937 2,813,325 2,858,429	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	From WsD Avg (Line 192 minus ving Projected 1 K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 472,176 432,711 380,017 346,732 303,039 260,754 217,060 173,386 131,082 87,388 45,103 1,409	Rate Base Line 193) Proration - True Difference between projected and actual activity when actual and projected and projected and projected activity are either both increases or decreases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 7,964,485 IN)	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	9 8 8 8 8 8 8 8 8 8 8 8 8 9 8 8 8 9 8 8 8 8 8 8 9 8 8 9 9 9 8 9 8 9 9 9 8 9 9 9 8 9 9 9 8 9 9 9 8 9 9 9 9 9 9 9 9 9 9 9 9 9

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many         31         335         365         17.9%         138.482         17.100         17.100         17.200         19.852         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.651         19.862         198.652         198.651	Month	Diliterence between projected and actual activity is a lincrease wh actual activity is a decrease activity is a decrease activity is a decrease actual activity is a decrease actual activity is a for a decrease activity act	ile ty Balance reflu- proration averaging a Note 5 ile ty se						
Instang         1         33         33         34         37.7%         133.842         127.007         128.07         128.07         128.07 <th< td=""><td>December 31st balance Provated Items</td><td></td><td></td></th<>	December 31st balance Provated Items								
deter         31         276         365         75.87%         138.482         01/15         344.1262         1965         (136.31)         1.13	anuary 31 335 365 91.78% <mark>138,482</mark> 127,100 127,100 <mark>1,652</mark> (136,831) 1,516	-							
Spin         30         236         36         77,0%         138,482         93,333         441,679         10552         105									
unit         00         105         36         00         138,482         70,190         63,237         1,682         (138,831)         627         -         -         7         7           september         30         03         38         52,490         138,482         52,287         73,789         1,682         (138,831)         627         -         -         1	April 30 246 365 67.40% <mark>138,482</mark> 93,333 441,626 <mark>1,652</mark> (136,831) 1,113								
up       min       194       35       194       38       42.19%       138.482       56.29       69.345       1.652       (136.83)       677       -       -       7         Updrafter       30       12       38       35       198.482       23.52       377.200       1.652       (136.83)       697       -       -       0         Determine       30       12       286       6.77%       138.482       23.52       377.200       1.652       (136.83)       1.652       (136.83)       6.83       1.655       (136.83)       1.65       -       -       0       0         Nemmer       31       1       286       6.27%       1.08.42       1.10       769.810       1.652       (136.83)       1.65       -       -       0         Second       1.08.42       1.08.42       1.01       769.810       1.652       (136.83)       1.65       -       -       -       0         Second       Formed Amerging Balance       Formed Amerging Balance       769.810       1.622       (126.41)       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td></td> <td>-</td> <td></td>		-							
usgest performant       31       123       35       33.70%       138.482       46.667       66.677       158.22       (136.31)       677       . <td></td> <td>-</td> <td></td>		-							
$\frac{1}{12243} \frac{1}{122} $									
Unservice         30         32         355         5.77%         138.442         12, 141         769.430         1.652         (188.83)         145         .         .         s           Grad         365         2.023         4.380         1.681,788         769.410         1.652         (188.83)         145         .         .         s         s           Grad         365         2.023         4.380         1.681,788         769.410         1.652         (188.83)         145         .         .         s         s           Science         Charles         Charles         769.810         1.652         (188.430)         0.182         .         .         .         s         s         .         .         s         s         .         .         s         s         .	September 30 93 365 25.48% <mark>138,482</mark> 35,285 733,766 <mark>1,652</mark> (136,831) 421		- 8						
becomber         31         1         365         2.279         138.482         379         769.810         1.652         (138.83)         5         -         6           rinding Balance of Provalue James         Fiber 202, 4.201         1.661,768         769.810         1.952         (138.93)         5         -         -         9           rinding Balance of Provalue James         Fiber 202, 4.201         Fiber 202         1.952         (138.93)         5         -         -         9           rinding Balance of Provalue James         Fiber 202, 4.201         Fiber 202	2dober 31 62 365 16.99% 138,482 23,523 757,289 1,652 (136,831) 281								
ball         365         2.029         4.380         1.681,788         769,810         19,821         (1,641,586)         9.182         .           nrding Balance creation Adjustment         (Line 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 240)         Togethy (Big Balance Creation Adjustment         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 240)         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 240)         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 240)         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 240)         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 240)         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 240)         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 240)         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 240         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 240         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 240         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 240         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 246         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 246         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 246         (ILine 246, ILine 246 mmau Line 246         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 246         (ILine 242, & Col H) From WaD Avg Rale Base Clame 246 mmau Line 246         (ILine 246, ILine 246 mmau Line 246         (ILine 246, ILine 246         (ILine 246, ILine 246         (ILine 246, ILine 246<		-							
environt         Error Mod Augrate Base (Line 2d minus Line 2dg)         Bodd (B1.000         From Mod Augrate Base (Line 2d minus Line 2dg)         Error Mod Augrate									
$ \begin{array}{  c                                  $									
Month         Number of Days in the Month         Number of Days in the Month         Instance         Proration Projected Accuration         Proration Projected Projec	Days in Period Averaging with Proration - Projected Averaging Projected P	roration - True-up (See Not							
Month         Days in berner         Total Days in formation         Provalid on the projected on the project		LW	e 6)						
January       31       335       365       91.78%       (24,293)       (22,296)       12,221,221       (24,138)       154       (22,154)       -       -       11,824         January       28       307       365       84.11%       (24,293)       (24,293)       (22,296)       12,221,221       (24,138)       154       (20,303)       -       -       11,824         January       31       276       365       75,62%       (24,293)       (18,369)       12,182,419       (24,138)       154       (18,253)       -       -       11,824         Vpril       30       246       365       67,40%       (24,293)       (16,373)       12,166,046       (24,138)       154       (18,253)       -       -       11,776         Value       30       125       365       50,68%       (24,293)       (12,313)       12,139,424       (24,138)       154       (11,0184)       -       -       11,773         Value       30       93       365       2,49%       (24,293)       (6,190)       12,139,424       (24,138)       154       (10,1184)       -       -       11,773         Value       31       123       365       37.0% <t< td=""><td></td><td></td><td>e 6) N</td></t<>			e 6) N						
Peruary         28         307         365         84.11%         (24.293)         (20.432)         12.200.788         (24.138)         154         (20.303)         -         -         11.804           Alarch         31         276         365         75.62%         (24.293)         (18,369)         12.182.419         (24.138)         154         (18.269)         -         -         11.706           Agy         31         215         365         57.0%         (24.293)         (14,309)         12.151.737         (24.138)         154         (16.269)         -         -         11.706           May         31         215         365         58.90%         (24.293)         (12.31)         12.198.424         (24.138)         154         (14.219)         -         -         11.705           Julue         30         185         365         50.69%         (24.293)         (10.250)         12.19.175         (24.138)         154         (10.184)         -         -         11.723           Jugust         31         12.3         365         25.48%         (24.293)         (6.190)         12.141.79         (24.138)         154         (6.150)         -         11.725	Month Days in the Yerization of Days Remaining in Year After Month's Activity Month's Activity Month's Activity Month's Activity Month's Activity Deferred Tex Period Actual Monthly Activity (Carulative Sum of G) Actual Monthly Activity (Carulative Sum of G) Actual Monthly Activity (See Note 1)	Difference between projected and actual activity is a increase wh actual activity is a increase wh actual activity is a actual activity is a decreas activity is a increase wh actual activity is a decreas actual activity is a decrease actual activity is a decreas actual activity is a decreas actual activity is a decrease actual activity is a decrease actual actual activity is a decrease actual ac	n lie ty Balance refit proration a veraging a Note 5 lile ty se						
March         31         276         365         75.62%         (24,293)         (18,369)         12,182,419         (24,138)         154         (18,253)         -         -         11,786           Varil         30         246         365         67.40%         (24,293)         (18,369)         12,182,419         (24,138)         154         (18,253)         -         -         11,786           May         31         215         365         65.80%         (24,293)         (14,309)         12,151,737         (24,138)         154         (14,219)         -         -         11,776           May         31         154         365         50.68%         (24,293)         (12,213)         12,139,424         (24,138)         154         (10,164)         -         -         11,773           Valuet         31         154         355         35.06%         (24,293)         (10,20)         12,129,75         (24,138)         154         (10,164)         -         -         11,773           Valuet         31         123         365         25.46%         (24,293)         (6,190)         12,110,799         (24,138)         154         (6,150)         -         -         11,774	Month       Days in the Month       Number of Days       Total Days in Future Portion Accounting in Total Days in Total Days in Total Days in Total Days       Proration Projected Monthly Activity       Prorated Projected Monthly Activity       Prorated Projected Monthly Activity       Prorated Projected Monthly Activity       Provide Provide Provide Monthly Activity       Provide Provide Provide Monthly Activity       Provide Provide Monthly Activity       Provide Provide Monthly Activity       Provide Provide Monthly Activity       Provide Monthly Activity       Provide Provide Monthly Activity       Provide Provide Monthly Activity       Provide Provide Monthly Activity       Provide Provide Monthy Activity       Provide Provide Monthly Acti	Difference between projected and actual activity is a increase wh actual activity is a increase wh actual activity is a actual activity is a decreas activity is a increase wh actual activity is a decreas actual activity is a decrease actual activity is a decreas actual activity is a decreas actual activity is a decrease actual activity is a decrease actual actual activity is a decrease actual ac	N N Vy Balance refit proration averaging Note 5 Vy se b) 11,847						
April       30       246       365       67.40%       (24.293)       (16.373)       12.166.046       (24.138)       154       (16.269)       -       -       11.775         May       31       215       365       58.90%       (24.293)       (14.309)       12.151.737       (24.138)       154       (14.219)       -       -       11.775         June       30       165       385       50.68%       (24.293)       (12.313)       12.139.424       (24.138)       154       (12.235)       -       -       11.775         Juy       31       154       365       42.19%       (24.293)       (10.250)       12.129.175       (24.138)       154       (10.144)       -       -       11.725         Juy       31       123       365       37.7%       (24.293)       (6,190)       12.147.79       (24.138)       154       (6,150)       -       -       11.775         September       30       32       365       8.77%       (24.293)       (4,107       (24.138)       154       (6,150)       -       -       11.775         Jocheor       31       1       365       8.77%       (24.293)       (2,101)       12.108.76	Month       Days in the Month       Number of Days Month       Total Days in Months       Proration Accrual of Taxes       Proration       Proration Projected Monthly Activity       Prorated Projected Monthly Activity       Prorated Projected Monthly Activity       Prorated Projected Monthly Activity       Actual Monthly Cumulative Sum of G)       Difference Detween Activity       Difference Detween Activity       Preserve and an opiceted monthly activity are either botty are either botty         December 31st balance Prorated Items January       31       335       365       91.76%       (24,293)       (22,296)       12,221,221       (24,138)       154       (22,154)	Difference between projected and actual activity is a increase wh actual activity is a increase wh actual activity is a actual activity is a decreas activity is a increase wh actual activity is a decreas actual activity is a decrease actual activity is a decreas actual activity is a decreas actual activity is a decrease actual activity is a decrease actual actual activity is a decrease actual ac	N N Balance refit proration averaging averaging Note 5 ilie ty bi 11,847 - 11,824						
day       31       215       365       58.90%       (24,293)       (14,309)       12,15,1737       (24,138)       154       (14,219)       -       -       11,753         lune       30       185       365       50.68%       (24,293)       (12,313)       12,19,1737       (24,138)       154       (12,235)       -       -       11,743         luy       31       154       365       50.68%       (24,293)       (10,250)       12,129,175       (24,138)       154       (10,184)       -       -       11,743         lugst       31       123       365       33.70%       (24,293)       (6,160)       12,129,175       (24,138)       154       (6,150)       -       -       11,713         lugst       30       32       365       16.99%       (24,293)       (6,100)       12,110,672       (24,138)       154       (4,100)       -       -       11,713         looember       30       32       365       8.77%       (24,293)       (2,130)       12,108,743       (24,138)       154       (4,100)       -       -       11,713         looember       31       1       365       2.029       4,380       (24,293)	MonthDays in the MonthNumber of Days Remaining in Year After MonthiProration Future Portion Accrual of Dase of Test PeriodProration Projected Monthy ActivityProrated Projected Monthy ActivityDifference between of G)Difference Projected monthy activity are effected monthy activity activityDecember 31st balance Prorated Items133536591.78% (24.293)(22.296)12.221.221 (22.128)(24.138)154 (22.154)December 31st balance Prorated Items2830736594.11% (24.293)(22.296)12.221.221 (22.128)(24.138)154 (22.154)	Difference between projected and actual activity is a increase wh actual activity is a increase wh actual activity is a actual activity is a decreas activity is a increase wh actual activity is a decreas actual activity is a decrease actual activity is a decreas actual activity is a decreas actual activity is a decrease actual activity is a decrease actual actual activity is a decrease actual ac	n ile ty balance refi proration averaging averaging Note 5 ille ty ty th 11.847 - 11.847						
July     31     154     365     42.19%     (24.293)     (10.250)     12.129,175     (24.138)     154     (10.184)     -     -     11.73       August     31     123     365     33.70%     (24.293)     (8,186)     12.129,175     (24,138)     154     (10.184)     -     -     11.73       Sugust     31     123     365     33.70%     (24.293)     (8,186)     12.120,988     (24,138)     154     (8,150)     -     -     11.721       September     30     93     365     25.48%     (24.293)     (6,10)     12.114,799     (24,138)     154     (6,150)     -     -     11.711       October     31     62     365     16.99%     (24.293)     (4,126)     12.110.672     (24,138)     154     (4,100)     -     -     11.711       Overmber     30     32     365     8.77%     (24.293)     (67)     12.106,743     (24.138)     154     (2.16)     -     -     11.711       December     31     1     365     0.27%     (24.93)     (67)     12.108,476     (24.138)     154     (26)     -     -     11.711       Otal     365     2.029     4.380	MonthNumber of Days in the MonthNumber of Days Remaining in MonthProtation Future Portion Accural of Descenter 31st balance Prorated ItemsProration Projected Monthly Activity / DProrated Projected Monthly Activity (E x F)Prorated Projected Monthly Activity (E x F)Prorated Projected Monthly Activity (E x F)Prorated Projected (G)Prorated Projected Monthly Activity (E x F)Prorated Projected (G) <td>Difference between projected and actual activity is a increase wh actual activity is a increase wh actual activity is a actual activity is a decreas activity is a increase wh actual activity is a decreas actual activity is a decrease actual activity is a decreas actual activity is a decreas actual activity is a decrease actual activity is a decrease actual actual activity is a decrease actual ac</td> <td>N n lie ty Balance refi proration d averaging a Note 5 lie ty se t) 11,84' - 11,82' - 11,82' - 11,82' - 11,84'</td>	Difference between projected and actual activity is a increase wh actual activity is a increase wh actual activity is a actual activity is a decreas activity is a increase wh actual activity is a decreas actual activity is a decrease actual activity is a decreas actual activity is a decreas actual activity is a decrease actual activity is a decrease actual actual activity is a decrease actual ac	N n lie ty Balance refi proration d averaging a Note 5 lie ty se t) 11,84' - 11,82' - 11,82' - 11,82' - 11,84'						
Vagust         31         123         365         32.70%         (24.293)         (6,166)         12.120.988         (24.138)         154         (6,134)         -         -         11.721           September         30         93         365         25.48%         (24.293)         (6,190)         12.114,799         (24.138)         154         (6,150)         -         -         11.721           Dather         31         62         365         16.99%         (24.293)         (4,126)         12.110,672         (24.138)         154         (4,100)         -         -         11.711           Vovember         30         32         365         8.77%         (24.293)         (2,130)         12.108,676         (24.138)         154         (4,100)         -         -         11.711           December         31         1         365         0.27%         (24.293)         (67)         12.108,476         (24.138)         154         (21.16)         -         -         11.712           December         3165         2.029         4.380         0.27%         (24.293)         (67)         12.108,476         (24.138)         154         (21.16)         -         11.712	Month         Days in the Month         Number of Personal Month         Total Days in Personal of Test Period         Proration Projected Monthly Activity         Prorated Projected Monthly Activity         Prorate Projected Monthly Activity         Prorated Projected Monthly Activity         Prorate Proje	Difference between projected and actual activity is a actual activity when actual activity are or projected activity are either both increases or decreases (See Note-) -	N n lie by Balance refl proration a Note 5 lie by 11.842 - 11.842 - 11.842 - 11.842 - 11.842 - 11.842 - 11.765						
September         30         93         365         25.48%         (24.293)         (6,190)         12,114,799         (24,138)         154         (6,150)         -         -         11,715           Detober         31         62         365         16.99%         (24.293)         (4,126)         12,110,672         (24,138)         154         (4,100)         -         -         11,715           Volvember         30         32         365         0.27%         (24,293)         (2,106,10,72         (24,138)         154         (2,116)         -         -         11,715           December         31         1         365         0.27%         (24,293)         (67)         12,108,476         (24,138)         154         (2,16)         -         -         11,712           December         316         2,029         4,380         (24,293)         (67)         12,108,476         (24,138)         154         (66)         -         -         11,712           Total         365         2,029         4,380         (291,512)         (135,041)         (289,661)         1,851         (134,183)         -         -	Month         Days in the Month         Number of Days in the Month's Accrual of December 31st balance Prorated Items         Total Days in Future Portion Accrual of Dates         Proration Future Portion (T est Period Taxes         Proration (Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Actual Monthy Activity         Difference between (Cumulative Sum of G)         Difference Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated Monthy Activity         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated Monthy Activity         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated Monthy Activity         Prorated Monthy Activity         Prorated Monthy Activity         Prorated Projected Monthy Act	Difference between projected and actual activity is a actual activity when actual activity activity is a actual activity actual activity a	N N Balance refit proration averaging: averaging: averaging: averaging: averaging: averaging: 11,847 - 11,827 - 11,827 - 11,827 - 11,847 - 11,847 - 11,827 - 11,847 - 11,776 - 11						
Sciober         31         62         365         16.99%         (24,293)         (4,126)         12,110,672         (24,138)         154         (4,100)         -         -         11,712           vovember         30         32         365         8.77%         (24,293)         (2,130)         12,108,543         (24,138)         154         (4,100)         -         -         11,712           December         31         1         365         0.27%         (24,293)         (67)         12,108,476         (24,138)         154         (66)         -         -         11,712           Total         365         2,029         4,380         -         (291,512)         (135,041)         (249,661)         1,851         (134,183)         -         -         11,712           Glab         365         2,029         4,380         -         -         (36,009)         -         -         -         11,712	Month         Days in the Month         Number of Days in the Month         Total Days in Year After Monthis         Proration Future Portion Accrual of Determed Taxes         Proration (s = Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Difference Detween (S = Not 1)         Difference Detween actual activity (S = Not 1)         Preserve and projected and and projected monthy activity           December 31st balance Prorated Items         5         365         91.78%         (24.293)         (22.296)         12.221.221         (24.138)         154         (22.154)           December 31st balance Prorated Items         31         276         365         94.1%         (24.293)         (22.296)         12.221.221         (24.138)         154         (22.154)           Profestuary         31         215         365         76.67%         (24.293)         (12.303)         12.43.219         (24.138)         154         (22.154)           March         31         276         365         76.67%         (24.293)         (12.307)         (24.138)         154         (18.253)           April         30         246         365         76.67%         (24.293)         (12.313)         12.151,737         (2	Difference between projected and actual activity is a actual activity when actual activity activity is a actual activity actual activity a	N N N N N N N N N N N N N N						
Jovember         30         32         365         8.77%         (24.293)         (2,130)         12,108,543         (24,138)         154         (21,16)         -         -         11,712           December         31         1         365         0.27%         (24.293)         (67)         12,108,476         (24,138)         154         (26)         -         -         11,712           Total         365         2,029         4,380         (24.293)         (21,30,12)         (135,041)         (24,138)         154         (66)         -         -         11,712           (36,009) <td>Month         Days in the Month         Number of Days Merrianing in Year After Monthy         Total Days in Private Accrual of Dates         Prorated Projected (Taxes         Prorated Projected (Taxes         Prorated Projected (Taxes         Prorated Projected Monthy Activity         Difference Detween of G)         Difference Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Difference Projected Monthy Activity         Difference Project</td> <td>Difference between projected and actual activity is a actual activity when actual activity activity is a actual activity actual activity a</td> <td>N n lie ty Balance refil- proration a Note 5 lie Note 5 11.847 - 11.827 - 11.827 - 11.827 - 11.847 - 11.827 - 11.827 - 11.827 - 11.827 - 11.827 - 11.827 - 11.827 - 11.777 - 11.777 - 11.777 - 11.773 - 11.777 - 1</td>	Month         Days in the Month         Number of Days Merrianing in Year After Monthy         Total Days in Private Accrual of Dates         Prorated Projected (Taxes         Prorated Projected (Taxes         Prorated Projected (Taxes         Prorated Projected Monthy Activity         Difference Detween of G)         Difference Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Difference Projected Monthy Activity         Difference Project	Difference between projected and actual activity is a actual activity when actual activity activity is a actual activity actual activity a	N n lie ty Balance refil- proration a Note 5 lie Note 5 11.847 - 11.827 - 11.827 - 11.827 - 11.847 - 11.827 - 11.827 - 11.827 - 11.827 - 11.827 - 11.827 - 11.827 - 11.777 - 11.777 - 11.777 - 11.773 - 11.777 - 1						
Total         365         2,029         4,380         (291,512)         (135,041)         (289,661)         1,851         (134,183)         -         -           (36,009)         (36	Month         Number of Days Remaining in Acrual Monthi Month         Number of Days Remaining in Month         Total Days in Future Portion Acrual of Difference Taxes         Proration Future Portion (T est Period)         Proration (T est Period)	Difference between projected and actual activity is a actual activity are either both increases wi decreases (See Note 3)	N n lie ty Balance refly proration a Note 5 lie ty se 11.841 - 11.842 - 11.824 - 11.824 - 11.824 - 11.824 - 11.725 - 11.775 - 11						
(36,009)	Month         Days in the Month         Number of Days in the Month         Total Days in Fear After Accrual of Deferred Taxes         Proration (T are Period Taxes         Proration (T are Period (T are Period Taxes         Proration (T are Period Taxes         Proration (T are Period (T are Period Taxes         Proration (T are Period (T are Period Taxes         Proration (T are Period (T are Period (T are Period (T are Period (T are Period Taxes         Proration (T are Period (T are Peri	Difference between projected and actual activity is a actual activity are either both increases wi decreases (See Note 3)	N n lie by Balance refit proration averaging Note 5 b) 11,847 - 11,824 - 11,824 - 11,824 - 11,824 - 11,847 - 11,784 - 11,774 - 11						
	Month         Number of Days in the Month         Number of Days in the Month         Total Days in Future Portion Accuration (Crutice Portion Projected Taxes         Proration of Test Period         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity (E x F)         Prorated Projected Balance Cumulative Sum of G)         Actual Monthy Activity         Difference Deleveen and projected and projected and (See Note 1)         Preserve protein actual activity activity           December 31st balance Prorated Items         1         335         365         91.78% 91.75%         (24.293)         (22.296)         12.221.221         (24.138)         154         (22.154)           April         30         246         365         77.40%         (24.293)         (22.296)         12.122.121         (24.138)         154         (22.154)           April         30         246         365         77.60%         (24.293)         (11.373)         12.166.046         (24.138)         154         (16.289)           Jule         31         215         365         59.0%         (24.293)         (11.373)         12.166.046         (24.138)         154         (16.289)           Jule         30         246         355         50.68%         (24.293)         (11.373)         12.182.1737         (24.138)         154         (16.28	Difference between projected and actual activity is a actual activity are either both increases wi decreases (See Note 3)	N n lie by Balance refit proration averaging Note 5 b) 11,847 - 11,824 - 11,824 - 11,824 - 11,824 - 11,847 - 11,784 - 11,774 - 11						
Territory Belance of Discreted items (Line 370 & Cel Li) 10 400 476 (Line 370 & Cel Li) 41 744	Month         Number of Days in the Month         Number of Days (see Monthi Monthi Actual Monthy Activity         Number of Days (see Monthi (see Note 2)         Proration (see Note 2)         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated (see Note 2)         Prorated Projected monthy activity         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Provated Projected Monthy Activity         Provated Projected Projected Monthy Activity         Provated Projected Projected Monthy Activity         Provated Projected Monthy Activity         Provated Projected Monthy Activity         Provated	Difference between projected and actual activity is a actual activity are either both increases wi decreases (See Note 3)	N n lie by Balance refit proration averaging Note 5 b) 11,847 - 11,824 - 11,824 - 11,824 - 11,824 - 11,847 - 11,784 - 11,774 - 11						
	Month         Number of Days in the Month         Number of Days (see Monthi Monthi Actual Monthy Activity         Number of Days (see Monthi (see Note 2)         Proration (see Note 2)         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated (see Note 2)         Prorated Projected monthy activity         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Provated Projected Monthy Activity         Provated Projected Projected Monthy Activity         Provated Projected Projected Monthy Activity         Provated Projected Monthy Activity         Provated Projected Monthy Activity         Provated	Difference between projected and actual activity is a actual activity are either both increases wi decreases (See Note 3)	N n lie by Balance refi proration averaging Note 5 b) 11.84: - 11.82: - 11.82: - 11.82: - 11.82: - 11.72: - 11.						
Construction         Construction<	Month         Days in the Month         Number of Days (Nerr After Accuration Test Period         Proration (Inter Proton) (See Note 2)         Proration (Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated Projected Monthy Activity         Prorated (Balance (Cumulative Sum of G)         Actual Monthy Activity         Difference between projected and monthy activity         Preserve protation when actual monthy (E x F)           December 31st balance Prorated Items         1         335         365         91.78%         (24.293)         (22.296)         12.221.221         (24.138)         154         (22.154)           Actual Monthy Activity         28         307         365         91.78%         (24.293)         (22.296)         12.221.221         (24.138)         154         (22.154)           Arbitrop 1         31         325         365         91.78%         (24.293)         (16.373)         12.182.419         (24.138)         154         (22.154)           Arbitrop 1         30         246         365         67.40%         (24.293)         (16.373)         12.182.419         (24.138)         154         (16.253)           Arbitrop 1         30         125         365         62.439%         (14.309)         12.182.419         (24.138)         154         (16.253) <t< td=""><td>Difference between projected and actual activity is a actual activity are either both increases wi decreases (See Note 3)</td><td>N n lie by Balance refi proration averaging Note 5 b) 11.84: - 11.82: - 11.82: - 11.82: - 11.82: - 11.72: - 11.</td></t<>	Difference between projected and actual activity is a actual activity are either both increases wi decreases (See Note 3)	N n lie by Balance refi proration averaging Note 5 b) 11.84: - 11.82: - 11.82: - 11.82: - 11.82: - 11.72: - 11.						

282		
283	Account 182 - Excess ADIT Federal Only NOL	- Gono

283	Account 182 - Excess ADIT Federa	I Only NOL - G	eneral											
284		Averaging wit	th Proration - Pr		A	veraging Preser	rving Projected	Proration - True						
285	A	в	с	D	E	F	G	н	I	J	к	L	м	N
286	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Amount (C	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Curnulative 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)
287														
288	December 31st balance Prorated Iter				04 700/			-						-
289 290	January	31	335 307	365 365	91.78% 84.11%	-		-		-	-	-	-	-
290 291	February March	28 31	276		84.11% 75.62%	-		-		-	-	-	-	
291	April	31	276		75.62% 67.40%	-				-	-	-	-	
292	May	31	240		58.90%		-	-		-	-	-	-	-
						-		-	-		-	-	-	-
294	June	30 31	185		50.68%	-		-		-	-	-	-	-
295	July		154		42.19%	-		-		-	-	-	-	-
296	August	31	123		33.70%	-	-	-	-	-	-	-	-	-
297	September	30	93		25.48%		-	-	-	-	-	-	-	-
298	October	31	62		16.99%		-	-	-	-	-	-	-	-
299	November	30	32		8.77%	-	-	-	-	-	-	-	-	-
300	December	31	1	365	0.27%	-	-	-		-	-	-	-	-
301	Total	365	2,029	4,380		-	-		-	-	-	-	-	
302														
303														
304														
305														
306	Ending Balance of Prorated items				(Line 300, &			-			(Line 300, & Co			-
307	Non-prorated Average Balance					Excess ADIT		-			From WsD.3 Ex			-
308	Proration Adjustment				(Line 306 mi	nus Line 307)		-			(Line 306 minus	Line 307)		-
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 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 and complete Column E). 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 (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 K to 50 percent of the portion of monthly activity, if any, from Column K 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 or rate base to the extent that the proration requirement has not been applied to a portion of the monthly activity.

6) The methodolgy to remove double averaging from the true-up ADIT Proration calculation is effective June 27, 2018.

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

		Year = 2021					Year = 2021			
Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
No.		Projected	Projected	Projected Avg.		References for	Actual	Actual	Actual Avg.	
		Beg of Year Balance	End of Year Balance	Balance (b+c)/2	ADIT Amortization	Actual Data	Beg of Year Balance	End of Year Balance	Balance (f+g)/2	ADIT Amortization
1	Excess Deferred Taxes - Liabilities Account 254 (Notes 1		Dalarice	<u>(D+C)/2</u>	Amonuzation	Actual Data	Dalatice	Dalance	<u>(I+g)/2</u>	Amonization
2	SchM-107 - Pension Expense	(10,493,236)	(6,995,491)	(8,744,364)	(3,497,745)		(8,500,648)	(5,410,314)	(6,955,481)	(3,090,334)
3	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(1,764,760)	(1,176,507)	(1,470,634)	(588,253)		(1,292,456)	(726,474)	(1,009,465)	(565,982)
4	SchM-138 - Rate Case Expense	(1,389,056)	(926,037)	(1,157,547)	(463,019)		(925,554)	(462,374)	(693,964)	(463,180)
5	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(105,207)	(70,138)	(87,673)	(35,069)		(70,138)	(35,069)	(52,603)	(35,069)
6 7	SchM-168 - Reg Asset-NOx	(2,695)	(1,797)	(2,246)	(898)		(1,798)	(899)	(1,348)	(899) 0
8				-					-	0
9				-					-	
10				-					-	
11				-					-	
12				-					-	
13 14				-					-	
15									-	
16				-					-	
17				-					-	
18				-					-	
19 20	Excess ADIT Liabilities Subject to Proration						Excess ADIT Liabiliti	les Subject to Pro	ration	
20				-					-	
22				_					_	
23				-					-	
24				-					-	
25				-					-	
26 27				-					-	
28				-					-	
29				-					-	
30				-					-	
31				-					-	
32 33				-					-	
33									-	
35	Total Account 254	(13,754,955)	(9,169,970)	(11,462,463)	(4,584,985)		(10,790,593)	(6,635,129)	(8,712,861)	(4,155,464)
36										
37	Acct 254 Gross Up	1.284307052	1.284727798				1.286276205	1.287372421		
38 39	Total Acct 254 Grossed Up	(47 665 506)	(11 700 016)			EE1 n 270 Ecotrate	(42.070.602)	(8,541,882)		
39 40	Total Acci 254 Glossed Op	(17,665,586)	(11,780,916)			FF1, p 278, Footnote	(13,879,683)	(0,541,002)		
41	Excess Deferred Taxes - Assets Account 182.3 (Notes 2 a	and 3)								
42	SchM-102 - Fuel Tax Credit - Inc Addback	477	318	397	159		416	286	351	130
43	SchM-103 - Environmental Remediation	5,558	3,705	4,631	1,854		4,338	2,607	3,473	1,731
44	SchM-108 - Accrued Vacation Paid	131,821	87,855	109,838	43,966		143,397	117,230	130,314	26,167
45 46	SchM-109 - Employee Incentive SchM-111 - Post Employment Benefits - FAS 106(Short Te	237,340 1,078,506	158,226 719,004	197,783 898,755	79,113 359,502		163,232 741,750	83,655 380,137	123,443 560,944	79,578 361,613
40	SchM-112 - Post Employment Benefits FAS 112	60,167	40,111	50,139	20,056		41,381	21,207	31,294	20,174
48	SchM-116 - Bad Debt	162,054	108,005	135,029	54,049		219,642	202,633	211,138	17,009
49	SchM-118 - Inventory Reserve	25,926	17,284	21,605	8,642		18,987	10,672	14,830	8,315
50	SchM-130 - Deferred Compensation Plan Reserve	19,391	12,924	16,157	6,467		12,930	6,465	9,697	6,465
51	SchM-134 - Non-Qualified Pension Plans - 190	14,855	9,850	12,353	5,005		16,202	13,233	14,717	2,969
52 53	SchM-136 - Performance Share Plan SchM-146 - State Tax Deduction Cash Vs Accrual - 190	6,282 13,039	4,186 8,692	5,234 10,866	2,095 4,346		4,188 8,692	2,094 4,346	3,141 6,519	2,094 4,346
53 54	SchM-179 - DSM/CIP	80,987	53,991	67,489	26,996		6,692 53,991	26,996	40,494	26,996
55	SchM-192 - Texas Margin Tax	(14,300)	(9,533)	(11,917)	(4,767)		(20,029)	(18,697)	(19,363)	(1,332)
56	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48		2,348	2,935	1,174		2,349	1,174	1,761	1,174
57	SchM-203 - Fed NOL Benefit	0	0	0	0		23,994,395	23,508,935	23,751,665	485,460
58	SchM-226 - Performance Recognition Award	2,972	1,981	2,477	991		2,820	2,099	2,459	722
59	SchM-263 - Federal Only NOL - Production	4,363,161	4,259,276	4,311,219	103,885		4,221,868	4,118,643	4,170,255	103,225

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

		Year = 2021					Year = 2021			
Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
No.		Projected	Projected	Projected Avg.		References for	Actual	Actual	Actual Avg.	
		Beg of Year	End of Year	Balance	ADIT		Beg of Year	End of Year	Balance	ADIT
60		Balance	Balance	<u>(b+c)/2</u>	Amortization 0	Actual Data	Balance	Balance	<u>(f+g)/2</u>	Amortization 0
61				-	0				-	0
62				-	0				-	0
63				-	0				-	0
64				-	0				-	0
65				-	0				-	0
66 67				-	0				-	0
68				-	0				-	0
69				_					-	ő
70				-					-	0
71				-					-	0
72				-					-	0
73 74				-					-	
74				-					-	
76				-					-	
77				-					-	
78				-					-	
79	France ADIT Associal Ordelis of the Descention			-				0.1.1	-	
80 81	Excess ADIT Assets Subject to Proration SchM-264 - Federal Only NOL - Transmission	12,243,517	11,952,004	12,097,761	291,512		Excess ADIT Assets 11,847,053	11,557,392	11,702,222	289,661
82	Schwezou - rederar only NOE - manamasion	12,240,017	11,332,004	-	201,012		11,047,000	11,007,002	-	203,001
83				-					-	
84				-					-	
85				-					-	
86 87				-					-	
88									-	
89				-					-	
90				-					-	
91				-					-	
92 93				-					-	
94									-	
95				-					-	
96				-					-	
97				-					-	
98 99				-					-	
99 100				-					-	
100				-					_	
102	Total Account 182.3	18,435,275	17,430,230	17,932,751	1,005,045	-	41,477,605	40,041,108	40,759,354	1,436,497
103						-				
104 105	Acct 182.3 Gross Up	1.284307052	1.284727798				1.286276205	1.287372421		
105	Total Acct 182.3 Grossed Up	23,676,554	22,393,101			FF1, p 278, Footnote	53,351,656	51,547,818		

Note 1: All Excess ADIT Balances recorded in FERC Account 254 are Unprotected Note 2: The Deficient ADIT balances associated with prior Net Operating Loss deferred tax assets are protected. The other Deficient ADIT items in FERC 182.3 are unprotected. Note 3: Excess/deficient ADIT resulting from the enactment of the Tax Reform and Jobs Act is included beginning January 1, 2018 (with the 2018 True-Up)

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

#### Worksheet D.4 Table 21C

#### Plant Excess ADIT Amortization, Projected for Billing Year = 2021

(b)	(c) Retail, Production	(d)	(e)	(f)	(g) Total Included	(h) Remaining
Total (Note 1)	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Income Tax Expense (d)+(e)+(f)	Amortization Period (Note 2)
(1,259,404)	(1,259,404)	-	-	-		ARAM
(1,541,434)	-	(1,541,434)	-	-		ARAM
(3,681,967)	(3,681,967)	-	-	-		ARAM
(2,012,313)	-	-	-	(2,012,313)		ARAM
(1,980,021)		-	-	(1,980,021)		ARAM
-	-	-	-	-		
	-	-	-	-		
-	-	-	-	-		
-	-	-	-	-		
-	-	-	-	-		
(10,475,140)	(4,941,370)	(1,541,434)	-	(3,992,335)		
	0.0000%	93.6210%	36.1380%	14.1270%		
	0	(1,443,106)	0	(563,997)	(2,007,103)	
	Total (Note 1) (1,259,404) (1,541,434) (3,681,967) (2,012,313) (1,980,021) - - - -	Retail, Production & Other Related           International (Note 1)         Related           (1,259,404)         (1,259,404)           (1,259,404)         (1,259,404)           (1,541,434)         -           (3,681,967)         (3,681,967)           (2,012,313)         -           (1,980,021)         -           -         -           -         -           -         -           -         -           -         -           -         -           -         -           -         -           -         -           -         -           -         -           -         -	Retail, Production & Other         Transmission Related           1011         Related         Related           (1,259,404)         (1,259,404)         -           (1,541,434)         -         (1,541,434)           (3,681,967)         (3,681,967)         -           (2,012,313)         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -	Retail, Production & Other         Transmission Related         Plant Related           1021 (Note 1)         & Other Related         Transmission Related         Plant Related           (1,259,404)         -         -         -           (1,541,434)         -         (1,541,434)         -           (3,681,967)         (3,681,967)         -         -           (2,012,313)         -         -         -           -         -         -         -         -           (1,980,021)         -         -         -         -           -         -         -         -         -         -           -         -         -         -         -         -         -           -         <	Retail, Production & Other         Transmission Related         Plant Related         Labor Related           (1,259,404)         (1,259,404)         -         -         -           (1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	Retail, Production         Total Included           (1,259,404)         (1,259,404)         -

#### Southwestern Public Service Company

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

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

(a)	(b)	(c) Retail, Production & Other	(d) Transmission	(e) Plant	(f) Labor	(g) Total Included in Income Tax Expense	(h) Remaining Amortization
Identification	Total (Note 1)	Related	Related	Related	Related	(d)+(e)+(f)	Period (Note 2)
SchM-107 - Pension Expense	(3,497,745)	(3,497,745)					2 Years
SchM-128 - Book Unamort. Cost Of Reacquired Debt	(588,253)			(588,253)			2 Years
SchM-138 - Rate Case Expense	(463,019)	(463,019)					2 Years
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(35,069)			(35,069)			2 Years
SchM-168 - Reg Asset-NOx	(898)	(898)					2 Years
(	- 10	-					
(		-					
(		-					
(		-					
SchM-102 - Fuel Tax Credit - Inc Addback	159			159			2 Years
SchM-103 - Environmental Remediation	1,854	1,854					2 Years
SchM-108 - Accrued Vacation Paid	43,966				43,966		2 Years
SchM-109 - Employee Incentive	79,113				79,113		2 Years
SchM-111 - Post Employment Benefits - FAS 106(Short Term)	359,502	359,502			359,502		2 Years
SchM-112 - Post Employment Benefits FAS 112	20,056				20,056		2 Years
SchM-116 - Bad Debt	54,049	54,049					2 Years
SchM-118 - Inventory Reserve	8,642			8,642			2 Years
SchM-130 - Deferred Compensation Plan Reserve	6,467				6,467		2 Years
SchM-134 - Non-Qualified Pension Plans - 190	5,005				5,005		2 Years
SchM-136 - Performance Share Plan	2,095				2,095		2 Years
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	4,346			4,346			2 Years
SchM-179 - DSM/CIP	26,996	26,996					2 Years
SchM-192 - Texas Margin Tax	(4,767)	(4,767)					2 Years
SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	1,174	1,174					2 Years
SchM-203 - Fed NOL Benefit	-	-					ARAM
SchM-226 - Performance Recognition Award	991				991		2 Years
SchM-263 - Federal Only NOL - Production	103,885	103,885					ARAM
(		-					
(		-					
		-					
		-					
		-					
		-					
		-					
		-					
SchM-264 - Federal Only NOL - Transmission	291,512	-	291,512				
Schw-204 - Federal Only NOE - Hanshission			291,012				
	-						
Subtotal	(3,579,940)	(3,418,970)	291,512	(610,175)	517,195		
Transmission Allocator [ TP, GP or W/S ]	(0,010,040)	0.0000%	93.6210%	36.1380%	14.1270%		
Total		0	272,917	(220,505)	73,064	125,476	

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

#### Plant Excess ADIT Amortization, Actual for Billing Year = 2021

(a) <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>
Excess ADIT Amortization - Distribution ARAM	(1,363,627)	(1,363,627)	-	-	-		ARAM
Excess ADIT Amortization - Transmission ARAM	(2,273,061)	-	(2,273,061)	-	-		ARAM
Excess ADIT Amortization - Production ARAM	(6,546,277)	(6,546,277)	-	-			ARAM
Excess ADIT Amortization - General ARAM	(1,835,457)	-	-	-	(1,835,457)		ARAM
Excess ADIT Amortization - Intangible ARAM	(1,907,871)		-	-	(1,907,871)		ARAM
Excess ADIT Amortization - Non-Utility ARAM		-	-	-	-		ARAM
		-	-	-	-		
	-	-	-	-	-		
	-	-	-	-	-		
	-	-	-	-	-		
Subtotal	(13,926,293)	(7,909,904)	(2,273,061)	-	(3,743,328)		
Transmission Allocator [ TP, GP or W/S ]		0.0000%	93.2870%	36.0750%	13.9780%		
Total		0	(2,120,470)	0	(523,242)	(2,643,713)	

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

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

(a)	(b)	(c) Retail, Production & Other	(d) Transmission	(e) Plant	(f) Labor	(g) Total Included in Income Tax Expense	(h) Remaining Amortization
Identification	Total (Note 1)	Related	Related	Related	Related	<u>(d)+(e)+(f)</u>	Period (Note 2)
SchM-107 - Pension Expense	(3,090,334)	(3,090,334)					1 Year
SchM-128 - Book Unamort, Cost Of Reacquired Debt	(565,982)			(565,982)			1 Year
SchM-138 - Rate Case Expense	(463,180)	(463,180)					1 Year
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(35,069)			(35,069)			1 Year
SchM-168 - Reg Asset-NOx	(899)	(899)					1 Year
0	-	-					
0	-	-					
0	-	-					
0	-	-					
SchM-102 - Fuel Tax Credit - Inc Addback	130			130			1 Year
SchM-103 - Environmental Remediation	1,731	1,731					1 Year
SchM-108 - Accrued Vacation Paid SchM-109 - Employee Incentive	26,167 79,578				26,167 79,578		1 Year 1 Year
SchM-109 - Employee Incentive SchM-111 - Post Employment Benefits - FAS 106(Short Term)	361,613	361,613			79,578		1 Year 1 Year
SchM-112 - Post Employment Benefits FAS 106(Short Term)	20.174	301,013			20.174		1 Year
Schwing - 112 - Post Employment Benefits PAS 112	17,009	17.009			20,174		1 Year
SchW-118 - Inventory Reserve	8,315	8,315					1 Year
SchW-130 - Deferred Compensation Plan Reserve	6,465	0,313			6.465		1 Year
SchM-134 - Non-Qualified Pension Plans - 190	2,969				2,969		1 Year
SchM-136 - Performance Share Plan	2,000				2,000		1 Year
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	4,346			4.346	2,001		1 Year
SchM-179 - DSM/CIP	26,996	26.996		.,			1 Year
SchM-192 - Texas Margin Tax	(1,332)	(1,332)					1 Year
SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	1,174	1,174					1 Year
SchM-203 - Fed NOL Benefit	485,460	485,460					ARAM
SchM-226 - Performance Recognition Award	722				722		1 Year
SchM-263 - Federal Only NOL - Production	103,225	103,225					ARAM
0		-					
0		-					
0		-					
0		-					
0	-	-					
0	-	-					
0	-	-					
0	-	-					
0 SchM-264 - Federal Only NOL - Transmission	- 289.661	-	289.661				ARAM
Schwi-264 - Federal Only NOL - Transmission	289,001		289,001	-			MRAM
	-				-		
Subtotal	(2,718,967)	(2,550,222)	289.661	(596,575)	138,169		
Transmission Allocator [ TP, GP or W/S ]	(_,,	0.0000%	93.2870%	36.0750%	13.9780%		
Total		0	270,216	(215,214)	19,313	74,315	

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

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

ADIT Accour	nt 281 Projected for Billing Year = 2021							
(A)	(B)	(C) Avg Balance	(D) Retail, Production & Other	(E) Transmission	(F) Plant	(G) Labor	(H) Total Included in Rate Base	(1)
Acc. No.	Identification	from WsD	Related	Related	Related	Related	(E)+(F)+(G)	Description
281	Tax Amortization - Pollution Control Facilities	(1,055,994)	(1,055,994)	-	-	-		Property basis difference resulting from accelerated tax amortization versus book depreciation on qualified pollution control equipment.
281		-	-	=	-	-		
281		-	-	-	-	-		
281		-	-	-	-	-		
281		-	-	-	-	-		
	Subtotal - Form 1, p273 Projected	(1,055,994)	(1,055,994)	-	-	-		
	Less FASB 109 Above if not separately removed	-	-	-	-	-		
	Less FASB 106 Above if not separately removed	-	-	-	-	-		
	Total	(1,055,994)	(1,055,994)	-	-	-		
	Transmission Allocator [ TP, GP or W/S ]		0.0000%	93.6210%	36.1380%	14.1270%		
	Total		0	0	0	0	0	

#### ADIT Account 282 Projected for Billing Year = 2021

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

Worksheet E

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

ADIT Account 283 Projected for Billing Year = 2021								
(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	Description
283 Libera	alized Depreciation - Software	(177,852)				(177,852)		This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.
283 Libera	alized Depreciation - Software Electric Intangible	(20,812,268)				(20,812,268)		This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.
283 SchM	1-107 - Pension Expense	(33,912,418)	(33,912,418)					This item reflects ADIT on the net temporary timing difference between pension expense accrued and the actual cash funding of the trust. Since SPS did not include the prepaid pension asset in rate base, it has excluded ADIT on pension expense.
283 SchM	I-126 - Book Unamort. Cost Of Reacquired Debt	(4,571,484)			(4,571,484)			This item reflects ADIT on the net temporary timing difference between the costs of reacquiring debt deducted for tax purposes and the cost of reacquiring debt deducted for
283 SchM	I-138 - Rate Case Expense	(2,090,157)	(2,090,157)					book purposes. 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.
	I-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	1-179 - DSM/CIP	-	-					This item reflects ADIT on the net temporary timing difference between DSM expenditures being deducted for tax purposes and those DSM expenditures being expensed/amortized for book.
283 SchM	I-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.
	1-187 - Reg Asset/Liability Transmission Attachment O	(790,840)	(790,840)					This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
	4-189 - OCI Treasury	(596)	(596)					For book purposes, items reported in Other Comprehensive Income (OCI) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to derivative instruments used to mitigate market risk and to enhance operations not qualifying for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities), which are recorded at fair value. This ADFIT amount reflects the taxes on OCI related to these types of derivative instruments.
283 SchM	I-192 - Texas Margin Tax	-	-					Texas Gross Margin Tax – For book purposes, per Statement of Financial Accounting Standards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since under GAAP, the Texas Gross Margin Tax is considered an income tax, this ADIT balances reflects the difference between deferred taxes calculated on selected non- plant timing differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate).
283 SchM	4-195 - Renewable Energy Standard	(22,480)	(22,480)					For book purposes the value (real or imputed) of renewable energy certificates (REC) acquired from various windpower producers are recorded as an offset to deferred costs which are set for recovery from customers, this offset to deferred cost expense is then held in inventory until such time as it is also recovered from customers. These REC's may also be sold to other companies which need them to meet state mandates for renewable energy.
283 SchM	I-201 - State Tax Deduction Cash vs Accrual - Fin 48	-	-					This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
	1-207 - Mark to Market Adjust							For book purposes, in complying with FASB Statement 133, "Accounting for Derivative Instruments and Hedging Activities", SPS has elected to treat most activity as balance sheet only (the "Settlement Basis") with entries being made between various asset and liability accounts and concurrent entries to other comprehensive income. However, with regards to wholesale regulated energy trading activities, SPS has elected "Mark to Market" accounting which requires periodic recognition of income or expense on the income statement with concurrent entries to asset accounts. For tax purposes, the Company has not elected to follow IRS Code Sec. 475, "Mark to market accounting method for dealers in securities". This reconciling item reverses the book amounts for "Mark to Market" income or expense for the current period.
283 SchM	I-217 - Reg Asset - Texas Surcharge (DTL)	-	-					In September 2014, SPS received final orders allowing a rate increase effective retroactively to June 2014. For book purposes, income was accrued in 2014 and will be amortized off as collected from customer bills. For tax purposes, under Reg. § 1.451-1(a), income is recognized when SPS collected this rate increase in customer bills.
283 SchM	1-270 - Non Plant Rate Change	-	-					The Tax Cutter of 0 concerted units rate measurements that we have 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	1-275 - Reg Asset - Miscellaneous	(1,242,766)	(1,242,766)					SPS has certain regulatory recovery mechanisms that are tax sensitive. For book purposes, income is accrued to a regulatory asset and then amortized off as collected from customer bills. For tax purposes, under C.F.R. § 1451-1(a), income is recognized when SPS collects this rate increase in customer bills.
	1-293 - Rate Change	-	-					
283 SchM	I-295 - Rate Change on Fin 48 Temp Items - Reg	-	-					

Worksheet E
283 SchM-299 - Operating Lease	(106,647,332)	(106,647,332)					SPS adopted the leasing guidance under ASC 842 on January 1, 2019 which states that PPAs should be included in lease payments for classification and measurement purposes. As a result of the guidance, SPS recognized a right-of-use asset for book purposes. This change in accounting treatment results in a book/tax timing difference. Correspondingly, SPS records a deferred tax liability to FERC 283 related to the right-of-use asset.
283 SchM-300 - Reg A/L - Emergency Spec Response	(245,422)	(245,422)					
283 Non-Utility	-	-					
Adjustments:							
283 Liberalized Depreciation - Software	288,213				288,213		
283 Liberalized Depreciation - Software Electric Intangible	196,969				196,969		
Subtotal - Form 1, p277 Projected	(170,028,433)	(144,952,011)		(4,571,484)	(20,504,938)		
Less FASB 109 Above if not separately removed	(170,028,433)	(144,932,011)	-	(4,3/1,464)	(20,304,938)		
Less FASB 106 Above if not separately removed	-	-	-	-	-		
Proration Adjustment - Software (from WsD.2)					(101,066)		
Total	(170,028,433)	(144,952,011)	-	(4,571,484)	(20,606,004)		
Transmission Allocator   TP, GP or W/S		0.0000%	93.6210%	36.1380%	14.1270%		
Total		0	0	(1,652,043)	(2,911,010)	(4,563,053)	

Worksheet E Table 22

### Excess ADIT Liabilities Account 254 Projected for Billing Year = 2021

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD.3	& Other Related	Transmission Related	Plant Related	Labor Related	in Rate Base (E)+(F)+(G)	Description
254	SchM-107 - Pension Expense	(8,744,364)	(8,744,364)					This item reflects the average non-plant excess ADIT liability balance.
254	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(1,470,634)			(1,470,634)			This item reflects the average non-plant excess ADIT liability balance.
	SchM-138 - Rate Case Expense	(1,157,547)	(1,157,547)					This item reflects the average non-plant excess ADIT liability balance.
254	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(87,673)			(87,673)			This item reflects the average non-plant excess ADIT liability balance.
254	SchM-168 - Reg Asset-NOx	(2,246)	(2,246)					This item reflects the average non-plant excess ADIT liability balance.
254		-	-					This item reflects the average non-plant excess ADIT liability balance.
254		-	-					This item reflects the average non-plant excess ADIT liability balance.
254		-	-					This item reflects the average non-plant excess ADIT liability balance.
254	. 0	-	-					This item reflects the average non-plant excess ADIT liability balance.
Excess ADI	T Liabilities Subject to Proration							
	Subtotal - Projected	(11,462,464)	(9,904,157)	-	(1,558,307)	-		
	Proration Adjustment - (from WsD.2)	-						
	Total	(11,462,464)	(9,904,157)	-	(1,558,307)	-		
	Transmission Allocator [ TP, GP or W/S ]		0.00000%	93.62100%	36.13800%	14.12700%		
	Total		-	-	(563,141)	-	(563,141)	

(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
190	Basis Difference - Distribution	7,118,001	7,118,001					This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Transmission	23,437,363		23,437,363				This item reflects ADIT on tax only originating timing differences for avoided cost interest,
190	Basis Difference - Production	14,509,929	14,509,929					pension and benefits capitalized, and ESOP dividends capitalized. This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - General	939,293				939,293		This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Intangible	2,604				2,604		This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - CIAC Distribution	21,072,753	21,072,753					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Transmission	13,418,007		13,418,007				This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Production	18,874	18,874					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC General	9,054				9,054		This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Elec Non Utility	12,005,789	12,005,789					This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	SchM-102 - Fuel Tax Credit - Inc Addback	1,559			1,559			This item adds back to income the amount of the credit claimed for federal tax paid on fuels used in off-road equipment.
	SchM-103 - Environmental Remediation	4,752	4,752					For book purposes the costs incurred in the clean-up of various company and non-company sites from hazardous substances are accumulated and amortized over a period authorized by the PUC, generally 36 months. Per IRS Code Section 198, a taxpayer may elect to treat any qualified environmental remediation expenditure which is paid or incurred by the taxpayer as an expense which is not chargeable to a capital account. Any expenditure which is so treated shall be allowed as a deduction for the taxable year in which it is paid or incurred.
190	SchM-108 - Accrued Vacation Paid	957,945				957,945		For book purposes, the vacation liability is charged to book expense as employees earn vacation time. For tax purposes, a deduction can be claimed only when the vacation is actually taken unless it is taken within 2.5 months of the end of the accrual year. This item reverses the book vacation accrual for the current year, and takes as a deduction the amount of vacation pay actually used during the year plus the following 2.5 months.
190	SchM-109 - Employee Incentive	694,438				694,438		This item reflects the ADIT resulting from the net temporary difference on the incentives paid to employees accrued in one year and paid is the subsequent year.
190	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	2,776,907				2,776,907		This item reflects the net of the OPEB expenses and contributions (added back to taxable income) and OPEB funding and distributions (which are deducted).
	SchM-112 - Post Employment Benefits FAS 112	56,041				56,041		This pertains to long-term disability (LTD) benefits. Expenses accrued for book purposes are credited to a liability account and associated payments are debited to this account. For tax purposes, a deduction is allowed for payments charged to this liability account. This item reflects the current year changes to the LTD liability account (increase in the account balance are added to taxable income and decreases in the account balance are deducted from taxable income).
190	SchM-116 - Bad Debt	1,403,045	1,403,045					Book expense includes the amount of expected uncollectible accounts receivable. For tax purposes, only those uncollectible accounts receivable actually written off are deductible. This item reflects the net of the bad debt provision (added back to taxable income) and uncollectible accounts receivable actually written off (which are deducted from taxable income.)
190	SchM-118 - Inventory Reserve	64,953			64,953			This item is the difference between the book accrual (which is an addition to taxable income) and write offs (deductions from taxable income).
190	SchM-119 - Electric Vehicle Credit	7,500			7,500			This item reflects the deferred tax asset resulting from the excess or unused Electric Vehicle Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
190	SchM-127 - Litigation Reserve	273,792				273,792		This item reflects the ADIT resulting from the net temporary timing differences between book recognition of possible outcomes from litigation and the actual payments made.
	SchM-130 - Deferred Compensation Plan Reserve	946,657				946,657		For book purposes, costs are accrued for a retirement plan for officers and certain key employees and currently charged against book income. Payments made to these retirees from the SERP Trust are not charged against book income but rather they are charged against the Trust account. IRC Section 404(a) allows a deduction to the employer for amounts paid to employees (retirees) in the year that the payment is includable in the employees (retirees) gross income. This amount is the net of the accrual (added back to taxable income) and payments (which are deducted from taxable income).
190	SchM-134 - Non-Qualified Pension Plans - 190	85,012			-	85,012		For book purposes an accrual is made to expense the supplemental compension for executives as instructed by FAS 158 - Employers' Accounting for Defined Benefit Plans and Other Postretirement Plans using short-term and long-term OCI; and for the utilities the amounts that are recoverable through the rate process and not currently in income are recorded as regulatory assets and regulatory liabilities. Periodic funds to the plans are made with a debit to these accounts and credits to cash. Per IRS Code Sec. 404(a) a deduction is allowed to the employer when payments are made.

Worksheet E

ADIT Account 190 Projected for Billing Year = 2021

	t 190 Projected for Billing Year = 2021							
(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(!)
Acc. No.	Identification	Avg Balance <u>from WsD</u>	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	Description
190	SchM-136 - Performance Share Plan	128,272				128,272		For book purposes, the Performance Share Plan (performance awards are granted at the beginning of a three-year cycle) expense is recorded currently over the plan period with a concurrent entry to liability accounts (short-term) and (long-term) and paid out at the end of the performance cycle. Per IRS Code Sec. 83(h) there shall be a deduction allowed under section 162 for the taxable year of the employer in which the option is exercised and value of such option is included in the taxable income of the employee. In addition, any cash settlement is deductible under section 162 in the year of payment per IRS Code Sec. 461.
	SchM-137 - R&E Credit	11,030,493	11,030,493		007.100			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 SchM-152 - Rate Refund	397,122 506,994	506,994		397,122			This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid. Book revenue is adjusted currently for estimated amounts that will be refunded to customers.
190	SchM-171 - Employee Retention	-				-		in the future. For tax purposes, only refunds actually made to customers are deductions.
190	SchM-174 - New Hire Retention Credit SchM-178 - Interest Income on Disputed Tax	11,000 61,948	61,948			11,000		This item adds back to income the amount of the credit claimed for federal tax purposes. This item reflects ADIT on the net temporary timing difference between net interest income on proposed audit adjustments that have been charged to book income and deducted for tax purposes, but cash has not yet been received.
	SchM-179 - DSM/CIP	241,056	241,056					This item reflects ADIT on the net temporary timing difference between DSM expenditures being deducted for tax purposes and those DSM expenditures being expensed/amortized for book.
	SchM-180 - ITC Grant	-	-					This item reflects ADIT on the investment tax credits taken which are deferred until a subsequent period because of company allocated NOL's.
190	SchM-186 - Deferred Fuel Costs	9,172,511	9,172,511					This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.
190	SchM-187 - Reg Asset/Liability Transmission Attachment O	-	-					This item reflects ADIT on the net temporary timing difference between the calculation of
190	SchM-188 - Contributions Carryover	85,209	85,209					rates and recovery of rates for the FERC Transmission formula rates. For book purposes, charitable contributions are deducted currently from book income. For tax purposes, contributions are deductible subject to certain limitations. This item adds back to taxable income, contributions deemed to be in excess of such limitations. This timing difference will reverse at such time when taxable income is sufficient enough.
190	SchM-189 - OCI Treasury	370,306	370,306					For book purposes, items reported in Other Comprehensive Income (OCI) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to derivative instruments used to mitigate market risk and to enhance operations not qualifying for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities), which are recorded at fair value. This ADFIT amount reflects the taxes on OCI related to these types of derivative instruments.
190	SchM-192 - Texas Margin Tax	299,054	299,054					Texas Gross Margin Tax – For book purposes, per Statement of Financial Accounting Standards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since under GAAP, the Texas Gross Margin Tax is considered an income tax, this ADIT balances reflects the difference between deferred taxes calculated on selected non- plant timing differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate) and deferred taxes Gross Margin tax (apportionment and rate).
190	SchM-195 - Renewable Energy Standard	125,758	125,758					Trate). For book purposes the value (real or imputed) of renewable energy certificates (REC) acquired from various windpower producers are recorded as an offset to deferred costs which are set for recovery from customers, this offset to deferred cost expense is then held in inventory until such time as it is also recovered from customers. These REC's may also be sold to other companies which need them to meet state mandates for renewable energy.
	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	-	-					FIN 48 Adjustment (Federal, State, & Credits) recognize the ongoing recognition of changes in measurement of uncertain tax positions as reflected as a component of income tax expense and are outside the test year.
	SchM-205 - State Only NOL SchM-207 - Mark to Market Adiust	59,951	59,951					
190	SchM-213 - Rate Refund Reserve	-	-					This item reflects the deferred tax asset resulting from SPS's allocated portion of the following states NOLs for Oklahoma, New Mexico, and Oklahoma.
	SchM-223 - Unamortized ITC	-	-					Book revenue is adjusted currently for estimated amounts that will be refunded to customers in the future. For tax purposes, only refunds actually made to customers are deductions. This tax adjustment reverses the book income adjustments.
	SchM-226 - Performance Recognition Award	11,128				11,128		The recipient of a Performance Recognition Award has up to two years to use the award. For book purposes, a liability is recorded on the books and reversed when the award is used. For tax purposes, per Reg. Scc. 1.461-1(a)(2)(i), the award is deductible when economic performance has occurred; therefore, a book/tax difference exists
190	SchM-261 - Section 59e Adjustment	12,300,693	12,300,693					Per IRS Code Sec. 461 the expenses for any amounts paid to retail customers for the Distributive Generation Program are deducted in the current tax year for taxable income.

Worksheet E

	and the second					
190 SchM-262 - Federal Only NOL - Non Op	erating -	-				This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal
		0.10 800				NOL's classified as non-operating.
190 SchM-263 - Federal Only NOL - Producti	ion 949,593	949,593				This item reflects the deferred tax asset resulting from SPS's allocated portion of the federa
						NOL's classified as production.
190 SchM-264 - Federal Only NOL - Transmi	ission 3,086,765		3,086,765			This item reflects the deferred tax asset resulting from SPS's allocated portion of the federate
						NOL's classified as transmission.
190 SchM-265 - Federal Only NOL - General	830,894				830,894	This item reflects the deferred tax asset resulting from SPS's allocated portion of the feder
						NOL's classified as general.
190 SchM-266 - Federal Only NOL - Distribut	tion 1,008,942	1,008,942				This item reflects the deferred tax asset resulting from SPS's allocated portion of the feder
						NOL's classified as distribution.
190 SchM-276 - State Tax Deduction Cash V	's Accrual - Non-Reg -	-				
190 SchM-293 - Rate Change		-				Excess Deferred Taxes (Federal and State) - This reconciling item is the difference betwee
						plant related deferred tax expense booked and "proforma" plant related deferred tax exper
						calculated at the most recent composite federal and state income tax rate. Excess deferre
						taxes are the direct result of plant related deferred tax expense being calculated using the
						Average Rate Assumption Method ("ARAM") in lieu of using the most recent composite
						federal and state income tax rate. Excess deferred taxes at Southwestern Public Service
						Company ("SPS") at the present time are driven by changes in the state composite income
						tax rate; which takes into account both state apportionment information and statutory state
						income tax rates. The SPS composite federal and state income tax rate is revised annuall
						after all state income tax returns have been filed.
190 SchM-299 - Operating Lease	106,647,332	106,647,332				SPS adopted the leasing guidance under ASC 842 on January 1, 2019 which states that
						PPAs should be included in lease payments for classification and measurement purposes.
						As a result of the guidance, SPS recognized an operating lease liability for book purposes.
						This change in accounting treatment results in a book/tax timing difference.
						Correspondingly, SPS records a deferred tax asset to FERC 190 related to the operating
						lease liability.
190 SchM-301 - Cares Act Payroll Deferral	-					
190 SchM-PTC - Deferred PTCs - Hale	104,109,977	104,109,977				The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per-
						kilowatt-hour (kWh) tax credit for electricity generated by qualified energy resources and s
						by the taxpayer to an unrelated person during the taxable year. The credit is available for
						years after the facility is placed in service. If the Company is unable to use its current year
						PTCs against its current year tax liability, PTCs may be carried forward for 20 years.
190 SchM-PTC - Deferred PTCs - Sagamore	30.897.375	30.897.375				The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per-
						kilowatt-hour (kWh) tax credit for electricity generated by gualified energy resources and se
						by the taxpaver to an unrelated person during the taxable year. The credit is available for '
						years after the facility is placed in service. If the Company is unable to use its current year
						PTCs against its current year tax liability, PTCs may be carried forward for 20 years.
190 Other Non-plant						r ros agams no current year tax nability, r ros may be carried forward for 20 years.
Other Non-plant		-	-	-	-	
190 FAS 109 Plant Deficient ADIT - Protecter	d -	-				
190 FAS 109 Plant Deficient ADIT - Unprotect	cted (33,629,693)	(33,629,693)				
Service Service Bondon Pharmacher	(00,020,000)	(00,020,000)				

Subtotal - Form 1, p234 Projected	348,506,948	300,370,642	39,942,135	471,134	7,723,037		
Less FASB 109 Above if not separately removed		-	-	-	-		
Less FASB 106 Above if not separately removed	-	-	-	-	-		
Proration Adjustment - Transmission (from WsD.2)	(21,214)		(21,214)				
Proration Adjustment - General & Intangible (from WsD.2)	1,335				1,335		
Proration Adjustment - Tranmission NOL (from WsD.2)	(226,927)		(226,927)				
Proration Adjustment - General NOL (from WsD.2)	(61,084)				(61,084)		
Total	348,199,058	300,370,642	39,693,994	471,134	7,663,288	348,199,058	
Transmission Allocator [ TP, GP or W/S ]		0.0000%	93.6210%	36.1380%	14.1270%		
Total		0	37,161,914	170,258	1,082,593	38,414,765	
	-						

Worksheet E

### Excess ADIT Assets Account 182.3 Projected for Billing Year = 2021

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	()
Acc. No.	Identification	Avg Balance from WsD.3	& Other Related	Transmission Related	Plant Related	Labor Related	in Rate Base (E)+(F)+(G)	Description
182.3	SchM-102 - Fuel Tax Credit - Inc Addback	397			397			This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-103 - Environmental Remediation	4,631	4,631					This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-108 - Accrued Vacation Paid	109,838				109,838		This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-109 - Employee Incentive	197,783				197,783		This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	898,755				898,755		This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-112 - Post Employment Benefits FAS 112	50,139				50,139		This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-116 - Bad Debt	135,029	135,029					This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-118 - Inventory Reserve	21,605			21,605			This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-130 - Deferred Compensation Plan Reserve	16,157				16,157		This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-134 - Non-Qualified Pension Plans - 190	12,353				12,353		This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-136 - Performance Share Plan	5,234				5,234		This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	10,866			10,866			This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-179 - DSM/CIP	67,489	67,489					This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-192 - Texas Margin Tax	(11,917)	(11,917)					This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	2,935	2,935					This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-226 - Performance Recognition Award	2,477				2,477		This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-263 - Federal Only NOL - Production	4,311,219	4,311,219					This item reflects the average non-plant excess ADIT asset balance.
182.3			-					This item reflects the average non-plant excess ADIT asset balance.
182.3	0	-	-					This item reflects the average non-plant excess ADIT asset balance.
182.3	0	-	-					This item reflects the average non-plant excess ADIT asset balance.
182.3	0	-	-					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.
Excess ADIT	Assets Subject to Proration							
182.3	SchM-264 - Federal Only NOL - Transmission	12,097,761		12,097,761				This item reflects the average non-plant excess ADIT asset balance.
182.3	0	-				-		This item reflects the average non-plant excess ADIT asset balance.
	Subtotal - Projected	17,932,751	4,509,386	12,097,761	32,868	1,292,736		
	Proration Adjustment - Transmission NOL (from WsD.2)			10,715				
	Proration Adjustment - General NOL (from WsD.2)					-		
	Total	17,932,751	4,509,386	12,108,476	32,868	1,292,736	17,943,466	
	Transmission Allocator [ TP, GP or W/S ]		0.0000%	93.6210%	36.1380%	14.1270%		
	Total		-	11,336,076	11,878	182,625	11,530,579	

-

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

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

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

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

# Worksheet E

ADIT Account	t 281 Actual for Billing Year = 2021 (Note 1)							
(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance <u>from WsD</u>	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	Description
	Tax Amortization - Pollution Control Facilities	(1,054,797)	(1,054,797)	-	-	-		Property basis difference resulting from accelerated tax amortization versus book depreciation on qualified pollution control equipment.
281		-	-	-	-	-		
281		-	-	-	-	-		
	Subtotal - Form 1, p273	(1,054,797)	(1,054,797)	-	-	-		
	Less FASB 109 Above if not separately removed	-	-	-	-	-		
	Less FASB 106 Above if not separately removed	-	-	-	-	-		
	Total	(1,054,797)	(1,054,797)	-	-	-		
	Transmission Allocator [ TP, GP or W/S ]		0.0000%	93.2870%	36.0750%	13.9780%		
	Total		0	0	0	0	0	

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

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	Description
282	Liberalized Depreciation - Distribution	(269,850,098)	(269,850,098)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Transmission	(642,480,641)	-	(642,480,641)	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Production	(381,977,159)	(381,977,159)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - General	(53,777,963)	-	-	-	(53,777,963)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
	Liberalized Depreciation - Intangible	(1,955,286)		-	-	(1,955,286)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Non-Utility	(3,045,987)	(3,045,987)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	FAS 109 Plant AFUDC Equity	(41,485,786)	(41,485,786)					
282	FAS 109 Plant Excess ADIT - Protected	432,235,459	432,235,459					
282	FAS 109 Plant Excess ADIT - Unprotected	88,811,498	88,811,498					
	Subtotal - Form 1, p275	(873,525,963)	(175,312,073)	(642,480,641)	-	(55,733,249)		
	Less FASB 109 Above if not separately removed	-	-	-	-	-		
	Less FASB 106 Above if not separately removed	-	-	-	-	-		
	Proration Adjustment - Transmission (from WsD.2)			647,329				
	Proration Adjustment - General & Intangible (from WsD.2)					(2,280)		
	Total	(873,525,963)	(175,312,073)	(641,833,312)	-	(55,735,529)		
	Transmission Allocator [ TP, GP or W/S ]		0.0000%	93.2870%	<u>36.0750%</u>	13.9780%		
	Total		0	(598,747,041)	0	(7,790,712)	(606,537,754	

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

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	()
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	(174,871)				(174,871)		This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.
283	Liberalized Depreciation - Software Electric Intangible	(20,159,504)				(20,159,504)		This item reflects ADIT on the net temporary timing difference between pension expense accrued and the actual cash funding of the trust. Since SPS did not include the prepaid pension asset in rate base, it has excluded ADIT on pension expense.
283	SchM-107 - Pension Expense	(33,742,531)	(33,742,531)					This item reflects ADIT on the net temporary timing difference between pension expense accrued and the actual cash funding of the trust. Since SPS did not include the prepaid pension asset in rate base, it has excluded ADIT on pension expense.
283	SchM-126 - Book Unamort. Cost Of Reacquired Debt	(4,597,500)			(4,597,500)			This item reflects ADIT on the net temporary timing difference between the costs of reacquiring debt deducted for tax purposes and the cost of reacquiring debt deducted for book purposes.
283	SchM-138 - Rate Case Expense	(8,283,698)	(8,283,698)					This item reflects ADIT on the net temporary timing difference between rate case/restructuring costs deducted for tax purposes and rate case/restructuring costs deducted for book purposes.
283	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	(184,154)		-	- (184,154)	-		This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.

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283	SchM-179 - DSM/CIP	(955)	(955)					This item reflects ADIT on the net temporary timing difference between DSM expenditures being deducted for tax purposes and those DSM expenditures being expensed/amortized for book.
283	SchM-186 - Deferred Fuel Costs	(16,852,827)	(16,852,827)					This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.
283	SchM-187 - Reg Asset/Liability Transmission Attachment O	(77,069)	(77,069)	-	-	-		This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
283	SchM-189 - OCI Treasury	(599)	(599)	-	-	-		In September 2014, SPS received final orders allowing a rate increase effective retroactive to June 2014. For book purposes, income was accrued in 2014 and will be amortized off a
	SchM-192 - Texas Margin Tax	(482,278)	(482,278)					Texas Gross Margin Tax – For book purposes, per Statement of Financial Accounting Standards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises are require to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balance must be calculated using the most recent income tax rates in effect as of the balance shee date). Since under GAAP, the Texas Gross Margin Tax is considered an income tax, this ADIT balances reflects the difference between deferred taxes calculated on selected non- plant timing differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate).
283	SchM-195 - Renewable Energy Standard	(871,121)	(871,121)	-		-		For book purposes the value (real or imputed) of renewable energy certificates (REC) acquired from various windpower producers are recorded as an offset to deferred costs which are set for recovery from customers, this offset to deferred cost expense is then held in inventory until such time as it is also recovered from customers. These REC's may also be sold to other companies which need them to meet state mandates for renewable energy
283	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	-	-	-	-	-		FIN 48 Adjustment (Federal, State, & Credits) recognize the ongoing recognition of change in measurement of uncertain tax positions as reflected as a component of income tax expense and are outside the test vear.
283	SchM-207 - Mark to Market Adjust	(88,297)	(88,297)		-	-		For book purposes, in complying with FASB Statement 133, "Accounting for Derivative Instruments and Hedging Activities", SPS has elected to treat most activity as balance she only (the "Settlement Basis") with entries being made between various asset and liability accounts and concurrent entries to other comprehensive income. However, with regards to wholesale regulated energy trading activities, SPS has elected "Mark to Market" accounting which requires periodic recognition of income or expense on the income statement with concurrent entries to asset accounts. For tax purposes, the Company has not elected to follow IRS Code Sec. 475, "Mark to market accounting method for dealers in securities". This reconciling item reverses the book amounts for "Mark to Market" income or expense for the current period.
283	SchM-217 - Reg Asset - Texas Surcharge (DTL)	-	-	-	-	-		The 4 Adjustment period. FIN 48 Adjustment (Federal, State, & Credits) recognize the ongoing recognition of change in measurement of uncertain tax positions as reflected as a component of income tax exponse and are outside the test vear.
283	SchM-270 - Non Plant Rate Change	-	-					Expense and are outside the test year. The Tax Cuts and Jobs Act was passed on 12/22/2017. The law lowered the federal tax rat from 35% to 21%. Accordingly, SPS's deferred tax assets and deferred tax liabilities were restated to the new 21% rate. A portion of the total rate change will be collected through rates and is therefore on SPS's books as a regulatory asset, including a gross-up.
283	SchM-275 - Reg Asset - Miscellaneous	(12,022,715)	(12,022,715)	-	-	-		SPS has certain regulatory recovery mechanisms that are tax sensitive. For book purposes income is accrued to a regulatory asset and then amortized off as collected from customer bills. For tax purposes, under C.F.R. § 1.451-1(a), income is recognized when SPS collect this rate increase in customer bills.
283	SchM-293 - Rate Change	(11,690,381)	(11,690,381)	-	-	-		This timing difference is the nonplant gross-up on the excess deferred tax balance related TCJA that will be amortized back to customers. Amortization periods are determined by the Commission and determine the rate at which portions of this timing difference will reverse.
283	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	2	2	-	-	-		This adjustment represents the federal TCJA rate change applied to temporary uncertain to positions as reflected as a component of income tax expense.
	SchM-299 - Operating Lease	(106,442,388)	(106,442,388)	-	-	-		SPS adopted the leasing guidance under ASC 842 on January 1, 2019 which states that PPAs should be included in lease payments for classification and measurement purposes. As a result of the guidance, SPS recognized a right-of-use asset for book purposes. This change in accounting treatment results in a book/fax timing difference. Correspondingly, SPS records a deferred tax liability to FERC 283 related to the right-of-use asset.
	SchM-300 - Reg A/L - Emergency Spec Response	(587,805)	(587,805)	-	-	-		For book purposes, the deferral of costs directly related to the pandemic are allowed for future recovery, per the Public Utility Commission of Texas - Project No. 50664. For tax purposes, these expenses are recognized as incurred.
283	Non-Utility	(86,513)	(86,513)					
	Subtotal - Form 1, p277	(216,345,204)	(191,229,175)	-	(4,781,654)	(20,334,375)		
	Less FASB 109 Above if not separately removed	-	-	-	-	-		
	Less FASB 106 Above if not separately removed	-	-	-	-	-		
	Proration Adjustment - Software (from WsD.2)	(100,320)	(101.000.100)		(4 801 4 8	(100,320)		
	Total	(216,445,524)	(191,229,175)	-	(4,781,654)	(20,434,695)		
	Transmission Allocator [ TP, GP or W/S ]		0.0000%	93.2870%	36.0750%	13.9780%		
	Total		0	<u> </u>	(1,724,982)	(2.856,362)	(4.581.343)	

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

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	()
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Transmission Related	Plant Related	Labor Related	in Rate Base (E)+(F)+(G)	Description
254	SchM-107 - Pension Expense	(6,955,481)	(6,955,481)					This item reflects the average non-plant excess ADIT liability balance.
254	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(1,009,465)			(1,009,465)			This item reflects the average non-plant excess ADIT liability balance.
	SchM-138 - Rate Case Expense	(693,964)	(693,964)					This item reflects the average non-plant excess ADIT liability balance.
254	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(52,603)			(52,603)			This item reflects the average non-plant excess ADIT liability balance.
254	SchM-168 - Reg Asset-NOx	(1,348)	(1,348)					This item reflects the average non-plant excess ADIT liability balance.
254	0	-	-					This item reflects the average non-plant excess ADIT liability balance.
254	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.
	0	-	-					
Excess ADI	Liabilities Subject to Proration							
	Subtotal - Actual	(8,712,861)	(7,650,793)	-	(1,062,068)	-		
	Proration Adjustment - Software (from WsD.2)	-						
	Total	(8,712,861)	(7,650,793)	-	(1,062,068)	-		
	Transmission Allocator [ TP, GP or W/S ]		0.00000%	93.28700%	36.07500%	13.97800%		
	Total		-	-	(383,141)	-	(383,141)	

Worksheet E

(A)	(B) (C)	(D)	(E)	(F)	(G)	(H)	(1)
(A)	Avg Balance	Retail, Production e & Other	(E) Transmission	(F) Plant	(G) Labor	Total Included in Rate Base	0
	ification from WsD		Related	Related	Related	(E)+(F)+(G)	Description
190 Basis Difference - Distribution	7,153	,649 7,153,649					This item reflects ADIT on tax only originating timing differences for avoided cost inte
190 Basis Difference - Transmission	23,751	652	23,751,652				pension and benefits capitalized, and ESOP dividends capitalized. This item reflects ADIT on tax only originating timing differences for avoided cost inte
100 Basis Billerence - Transmission	20,101	,002	20,701,002				pension and benefits capitalized, and ESOP dividends capitalized.
190 Basis Difference - Production	14,394	,846 14,394,846					This item reflects ADIT on tax only originating timing differences for avoided cost inte
190 Basis Difference - General	054	,173			951,173		pension and benefits capitalized, and ESOP dividends capitalized. This item reflects ADIT on tax only originating timing differences for avoided cost inte
190 Basis Difference - General	951	,173			951,173		pension and benefits capitalized, and ESOP dividends capitalized.
190 Basis Difference - Intangible	2	,611	1		2,611		This item reflects ADIT on tax only originating timing differences for avoided cost inte
100 D	01.012	01017010					pension and benefits capitalized, and ESOP dividends capitalized.
190 Basis Difference - CIAC Distribution	21,617	,946 21,617,946					This item reflects ADIT on tax only originating timing difference for taxable Contributi Aid of Construction (CIAC).
190 Basis Difference - CIAC Transmissi	on 10,732	,140	10,732,140				This item reflects ADIT on tax only originating timing difference for taxable Contribution
							Aid of Construction (CIAC).
190 Basis Difference - CIAC Production	18	,465 18,465					This item reflects ADIT on tax only originating timing difference for taxable Contributi Aid of Construction (CIAC).
190 Basis Difference - CIAC General	9	,010			9,010		This item reflects ADIT on tax only originating timing difference for taxable Contributi
							Aid of Construction (CIAC).
190 Basis Difference - CIAC Elec Non L	tility 12,703	,404 12,703,404					This item reflects ADIT on tax only originating timing difference for taxable Contribut
190 SchM-102 - Fuel Tax Credit - Inc A	dhack (	,273		2.273			Aid of Construction (CIAC). This item adds back to income the amount of the credit claimed for federal tax paid of
130 Schive Toz - T del Tax Credit - Inc A		,215		2,215			used in off-road equipment.
190 SchM-103 - Environmental Remedi	ation 445	,613 445,613					For book purposes the costs incurred in the clean-up of various company and non-co
							sites from hazardous substances are accumulated and amortized over a period auth
							by the PUC, generally 36 months. Per IRS Code Section 198, a taxpayer may elect any gualified environmental remediation expenditure which is paid or incurred by the
							taxpayer as an expense which is not chargeable to a capital account. Any expenditu
							is so treated shall be allowed as a deduction for the taxable year in which it is paid o
							incurred.
190 SchM-108 - Accrued Vacation Paid	1,030	,622			1,030,622		For book purposes, the vacation liability is charged to book expense as employees e vacation time. For tax purposes, a deduction can be claimed only when the vacation
							actually taken unless it is taken within 2.5 months of the end of the accrual year. Th
							reverses the book vacation accrual for the current year, and takes as a deduction the
					0.50.0.17		of vacation pay actually used during the year plus the following 2.5 months.
190 SchM-109 - Employee Incentive	653	,917			653,917		This item reflects the ADIT resulting from the net temporary difference on the incenti to employees accrued in one year and paid is the subsequent year.
190 SchM-111 - Post Employment Bene	fits - FAS 106(Short Term) 2,673	,021 2,673,021					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 Bene	fits FAS 112 64	,094			64,094		This pertains to long-term disability (LTD) benefits. Expenses accrued for book pur credited to a liability account and associated payments are debited to this account.
							purposes, a deduction is allowed for payments charged to this liability account. This
							reflects the current year changes to the LTD liability account (increase in the account
							balance are added to taxable income and decreases in the account balance are dec from taxable income).
190 SchM-116 - Bad Debt	2,279	,485 2,279,485					Book expense includes the amount of expected uncollectible accounts receivable.
	2,210	2,210,100					purposes, only those uncollectible accounts receivable actually written off are deduced
							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 taxa
190 SchM-118 - Inventory Reserve	36	,434 68,434					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	7	,500		7,500			This item reflects the deferred tax asset resulting from the excess or unused Electri
							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	11	,128 11,128					This item reflects the ADIT resulting from the net temporary timing differences between the second s
							recognition of possible outcomes from litigation and the actual payments made.
190 SchM-130 - Deferred Compensation	Plan Reserve 1,217	,729			1,217,729		For book purposes, costs are accrued for a retirement plan for officers and certain k employees and currently charged against book income. Payments made to these re
							from the SERP Trust are not charged against book income but rather they are charged
							against the Trust account. IRC Section 404(a) allows a deduction to the employer for
							amounts paid to employees (retirees) in the year that the payment is includable in the
							employees (retirees) gross income. This amount is the net of the accrual (added ba taxable income) and payments (which are deducted from taxable income).
190 SchM-134 - Non-Qualified Pension	Plans - 190 94	.695			94,695		For book purposes an accrual is made to expense the supplemental compension fo
							executives as instructed by FAS 158 - Employers' Accounting for Defined Benefit P
							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 a recorded as regulatory assets and regulatory liabilities. Periodic funds to the plans a
							with a debit to these accounts and regulatory labilities. Periodic funds to the plans
							allowed to the employer when payments are made.

				100.155	
190 SchM-136 - Performance Share Plan	120,457			120,457	For book purposes, the Performance Share Plan (performance awards are granted a beginning of a three-year cycle) expense is recorded currently over the plan period w 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 and
					such option is included in the taxable income of the employee. In addition, any cash
190 SchM-137 - R&E Credit	11,390,407	11,390,407			settlement is deductible under section 162 in the year of payment per IRS Code Sec. This item reflects the deferred tax asset resulting from the excess or unused Increase
					Research Expenditures ("R&E") Credit. This item will be reversed at such time that t consolidated income tax liability becomes great enough to begin using carryforward of
190 SchM-146 - State Tax Deduction Cash Vs Accrual - 190	21,428		21,428		This item reflects ADIT on the temporary timing difference between state income tax accrued and state income taxes paid.
190 SchM-152 - Rate Refund	-			-	Book revenue is adjusted currently for estimated amounts that will be refunded to cur
					in the future. For tax purposes, only refunds actually made to customers are deduction This tax adjustment reverses the book income adjustments.
190 SchM-171 - Employee Retention	1,010			1,010	For book purposes employee retention is expensed and accrued monthly. Cash payr the employee are made at a later date provided the employee meets the service cor and certain performance conditions outlined in the employee retention agreement. E retention payments are not considered part of the employee's salary. For tax purpose employee retention is deductible when paid or incurred under Reg. §1.461-1(a)(2)(1), states that a liability is incurred and deductible in the year the all events test is met, consists of the following criteria: 1) liability must be fixed as of the end of the year, 2 amount must be determined with reasonable accuracy; and 3) economic performance occurred. Since economic performance has not occurred at the end of the year, the ideduction shall occur in the year the payment is made.
190 SchM-174 - New Hire Retention Credit	11,000			11,000	This item adds back to income the amount of the credit claimed for federal tax purpo
190 SchM-178 - Interest Income on Disputed Tax	435,786	435,786			This item reflects ADIT on the net temporary timing difference between net interest on proposed audit adjustments that have been charged to book income and deducte purposes, but cash has not yet been received.
190 SchM-179 - DSM/CIP	242,297	242,297			This item reflects ADIT on the net temporary timing difference between DSM expen- being deducted for tax purposes and those DSM expenditures being expensed/amo book.
190 SchM-180 - ITC Grant	-	-			This item reflects ADIT on the investment tax credits taken which are deferred until subsequent period because of company allocated NOL's.
190 SchM-186 - Deferred Fuel Costs	4,273,043	4,273,043			This item reflects the ADIT resulting from the net temporary timing difference betwe
190 SchM-187 - Reg Asset/Liability Transmission Attachment O	264,795	264,795			inclusion of cost for electric generation and eventual recovery of costs from custome This item reflects ADIT on the net temporary timing difference between the calculati
190 SchM-188 - Contributions Carryover	32,158	32,158			rates and recovery of rates for the FERC Transmission formula rates. For book purposes, charitable contributions are deducted currently from book incom
	02,100	02,100			tax purposes, contributions are deductible subject to certain limitations. This item back to taxable income, contributions deemed to be in excess of such limitations. T timing difference will reverse at such time when taxable income is sufficient enough the subject of the
190 SchM-189 - OCI Treasury	366,786	366,786			For book purposes, items reported in Other Comprehensive Income (OCI) on the ba 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 q for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities), which are recorded it value. This ADFIT amount reflects the taxes on OCI related to these types of derivation Instruments.
190 SchM-192 - Texas Margin Tax		-			Texas Gross Margin Tax – For book purposes, per Statement of Financial Accountin Standards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises are to to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT must be calculated using the most recent income tax rates in effect as of the balance date). Since under GAAP, the Texas Gross Margin Tax is considered an income tax ADIT balances reflects the difference between deferred taxes calculated on selected plant timing differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate) and deferred taxes Gross Margin tax (apportionment rate).
190 SchM-195 - Renewable Energy Standard	-	-			For book purposes the value (real or imputed) of renewable energy certificates (REC acquired from various windpower producers are recorded as an offset to deferred co which are set for recovery from customers, this offset to deferred cost expense is th in inventory until such time as it is also recovered from customers. These REC's may be sold to other companies which need them to meet state mandates for renewable
190 SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	149,425	149,425			FIN 48 Adjustment (Federal, State, & Credits) reconcers the nonjoint ecognition of in measurement of uncertain tax positions as reflected as a component of income t expense and are outside the test year.
190 SchM-205 - State Only NOL	2,612,755	2,612,755			This item reflects the deferred tax asset resulting from SPS's allocated portion of the
190 SchM-207 - Mark to Market Adjust	59,861	59,861			following states NOLs for Oklahoma, New Mexico, and Oklahoma. For book purposes, in complying with FASB Statement 133, "Accounting for Derival Instruments and Hedging Activities", SPS has elected to treat most activity as balan only (the "Settlement Basis") with entries being made between various asset and lia accounts and concurrent entries to other comprehensive income. However, with red
					wholesale regulated energy trading activities, SPS has elected "Mark to Market" act which requires periodic recognition of income or expense on the income statement concurrent entries to asset accounts. For tax purposes, the Company has not elect follow IRS Code Sec. 475, "Mark to market accounting method for dealers in securit This reconciling item reverses the book amounts for "Mark to Market" income or exp the current period.
190 SchM-213 - Rate Refund Reserve	1,595,142	1,595,142			Book revenue is adjusted currently for estimated amounts that will be refunded to cu in the future. For tax purposes, only refunds actually made to customers are deducit This tax adjustment reverses the book income adjustments.
190 SchM-223 - Unamortized ITC	7,502	7,502			This item reflects ADIT on unamortized ITC based on revenue requirement impact ( "grossed-up" for taxes). This timing difference will be reversed over the remaining li underlying utility property to which the investment tax credits relate. The ITC will be amortized in 2021.

190 SchM-226 - Performance Recognition Award	21,701				21,701	The recipient of a Performan	ce Recognition Award has up to two years to use the av
	21,701				21,701	book purposes, a liability is re tax purposes, per Reg. Sec.	concerning the ward has up to two years to use the an ecorded on the books and reversed when the award is to 1.461-1(a)(2)(i), the award is deductible when economic perefore, a book/tax difference exists
190 SchM-261 - Section 59e Adjustment	14,437,130			14,437,130			nerefore, a book/tax difference exists R&E expenses. Expenses are capitalized and deprecia
	1,101,100			1,101,100		the related assets useful life deducted straight-line over a	for book purposes. For tax purposes, these are allowed 10 year period. This item reflects the difference between
190 SchM-262 - Federal Only NOL - Non Operating	(347,644)	(347,644)	-	-		two. This item reflects the deferre NOL's classified as non-oper	d tax asset resulting from SPS's allocated portion of the
190 SchM-263 - Federal Only NOL - Production	26,344,484	26,344,484	-	-			d tax asset resulting from SPS's allocated portion of the
190 SchM-264 - Federal Only NOL - Transmission	7,069,007		7,069,007	-			d tax asset resulting from SPS's allocated portion of the
190 SchM-265 - Federal Only NOL - General	9,911				9,911		d tax asset resulting from SPS's allocated portion of the
190 SchM-266 - Federal Only NOL - Distribution	2,212,484	2,212,484	-	-			d tax asset resulting from SPS's allocated portion of th
190 SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg	(3)	(3)	-	-		State income taxes are dedu income taxes are accrued an purposes, per I.R.C. § 164(a) which they are paid or accrue	ctible against federal taxable income. For book purpos d charged against book income in the current year. Fo ), taxes are allowed as a deduction for the taxable year ad. SPS has elected to follow 26 C.F.R. § 1.461-4(g)(6 s reconciling item reverses state income tax accrued an
190 SchM-293 - Rate Change	2,497,921	2,497,921				Nonplant Excess ADIT Rate on the excess deferred tax be	Change DTA – This timing difference is the nonplant g alance related to TCJA that will be amortized back to c ermined by the Commission and determine the rate at the
190 SchM-299 - Operating Lease	106,442,388	106,442,388	-	-		SPS adopted the leasing guid PPAs should be included in I As a result of the guidance, S change in accounting treatme	dance under ASC 842 on January 1, 2019 which states ease payments for classification and measurement pur SPS recognized a right-of-use asset for book purposes, ent results in a book/tax timing difference. Correspond ability to FERC 283 related to the right-of-use asset.
190 SchM-301 - Cares Act Payroll Deferral	809,194				809,194	Section 2302 of the CARES, deposit and payment of the e to deposits and payments of be required to be made durin December 31, 2020. 50% of remaining 50% by 12/31/202 for repayment. For book purp accrued as incurred. For tax item adds back to taxable inc	Act passed in 2020 provided that employers may defer mployer's portion of Social Security taxes. The defera the employer's share of Social Security tax that would g the period beginning on March 27, 2020, and ending these amounts are required to be paid by 12/31/2021 a 2, which Benefits Accounting has confirmed is our tents purposes, the employer's portion of FICA Social Security ta purposes, these taxes are deductible as paid. This recc come the accrued book expenses that work be paid units a deferred tax asset for tax purposes.
190 SchM-PTC - Deferred PTCs - Hale	100,598,172	100,598,172				kilowatt-hour (kWh) tax credi by the taxpayer to an unrelat years after the facility is place	icity production tax credit (PTC) is an inflation-adjustec t for electricity generated by qualified energy resource: ed person during the taxable year. The credit is availat ed in service. If the Company is unable to use its curre tax liability, PTCs may be carried forward for 20 years
		25,623,055				The federal renewable electric	icity production tax credit (PTC) is an inflation-adjusted t for electricity generated by qualified energy resources
190 SchM-PTC - Deferred PTCs - Sagamore	25,623,055	23,023,033				by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available in service. If the Company is unable to use its curre
	25,623,055	830				by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available of in service. If the Company is unable to use its curre
190 Other Non-plant						by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available and in service. If the Company is unable to use its curre
190 Other Non-plant 190 190						by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available in service. If the Company is unable to use its curre
190 Other Non-plant 190 190 190						by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available and in service. If the Company is unable to use its curre
190 Other Non-plant 190 190 190 190						by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available of in service. If the Company is unable to use its curre
190 Other Non-plant 190 190 190 190 190 190						by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available of in service. If the Company is unable to use its curre
190 Other Non-plant 190 190 190 190 190 190 190 190 190						by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is availal ed in service. If the Company is unable to use its curre
190 Other Non-plant 190 190 190 190 190 190 190 190						by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is availal ed in service. If the Company is unable to use its curre
190 Other Non-plant 190						by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is availal ed in service. If the Company is unable to use its curre
190 Other Non-plant 190 190 190 190 190 190 190 190						by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is availal ed in service. If the Company is unable to use its curre
190 Other Non-plant 190 190 190 190 190 190 190 190 190 190						by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available of in service. If the Company is unable to use its curre
190 Other Non-plant 190 190 190 190 190 190 190 190 190 190						by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available of in service. If the Company is unable to use its curre
190         Other Non-plant           190						by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available of in service. If the Company is unable to use its curre
190         Other Non-plant           190         190 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>by the taxpayer to an unrelative years after the facility is place</td><td>ed person during the taxable year. The credit is available of in service. If the Company is unable to use its curre</td></t<>						by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available of in service. If the Company is unable to use its curre
190         Other Non-plant           190		830	41,552,799	14,468,331	4,997,124	by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is availal ed in service. If the Company is unable to use its curre
190         Other Non-plant           190         190 <t< td=""><td>830</td><td>830</td><td>41,552,799</td><td>14,468,331</td><td>4,997,124</td><td>by the taxpayer to an unrelative years after the facility is place</td><td>ed person during the taxable year. The credit is availal ed in service. If the Company is unable to use its curre</td></t<>	830	830	41,552,799	14,468,331	4,997,124	by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is availal ed in service. If the Company is unable to use its curre
190         Other Non-plant           190         190 <t< td=""><td>830</td><td>830</td><td>-</td><td>14,468,331</td><td>4,997,124</td><td>by the taxpayer to an unrelative years after the facility is place</td><td>ed person during the taxable year. The credit is available of in service. If the Company is unable to use its curre</td></t<>	830	830	-	14,468,331	4,997,124	by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available of in service. If the Company is unable to use its curre
190         Other Non-plant           190	830	830	41,552,799	14,468,331	-	by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available of in service. If the Company is unable to use its curre
190         Other Non-plant           190	830	830	- 8,512	14,468,331	4,997,124	by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available of in service. If the Company is unable to use its curre
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)	830	830	-	14,468,331	-	by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available and in service. If the Company is unable to use its curre
190       Other Non-plant         190       190         190	830	830	- 8,512	14,468,331	- (10)	by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is available in service. If the Company is unable to use its curre
190     Other Non-plant       190	830 830 (27,260,969) 379,924,920 (27,260,969) 379,924,920	830 	- 8,512 (226,927)	-	(10)	by the taxpayer to an unrelative years after the facility is place	ed person during the taxable year. The credit is availab ed in service. If the Company is unable to use its currer tax liability, PTCs may be carried forward for 20 years

### 419,966,028

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

Excess ADIT Assets - Account 182.3, Actual for Billing Year = 2021 (Note 1)

(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
182.3	SchM-102 - Fuel Tax Credit - Inc Addback	351			351			This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-103 - Environmental Remediation	3,473	3,473					This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-108 - Accrued Vacation Paid	130,314				130,314		This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-109 - Employee Incentive	123,443				123,443		This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	560,944	560,944					This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-112 - Post Employment Benefits FAS 112	31,294				31,294		This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-116 - Bad Debt	211,138	211,138					This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-118 - Inventory Reserve	14,830	14,830					This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-130 - Deferred Compensation Plan Reserve	9,697				9,697		This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-134 - Non-Qualified Pension Plans - 190	14,717				14,717		This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-136 - Performance Share Plan	3,141				3,141		This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	6,519			6,519			This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-179 - DSM/CIP	40,494	40.494					This item reflects the average non-plant excess ADIT asset balance.
182.3	SchM-192 - Texas Margin Tax	(19,363)	(19.363)					This item reflects the average non-plant excess ADIT asset balance.
	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	1.761	1,761					This item reflects the average non-plant excess ADIT asset balance.
	SchM-203 - Fed NOL Benefit	23,751,665	23,751,665					This item reflects the average non-plant excess ADIT asset balance.
	SchM-226 - Performance Recognition Award	2,459				2,459		This item reflects the average non-plant excess ADIT asset balance.
	SchM-263 - Federal Only NOL - Production	4,170,255	4,170,255			_,		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.
		0 -						
Excess ADI	Assets Subject to Proration							
	SchM-264 - Federal Only NOL - Transmission	11,702,222		11.702.222				This item reflects the average non-plant excess ADIT asset balance.
182.3		0 -		,		-		This item reflects the average non-plant excess ADIT asset balance.
	Subtotal - Actual	40.759.354	28,735,197	11,702,222	6.870	315.065		
	Proration Adjustment - Transmission NOL (from WsD.2)	10,100,004	20,100,101	10.648	3,570	0.0,000		
	Proration Adjustment - Transmission NOL (from WsD.2) Proration Adjustment - General NOL (from WsD.2)		1	10,040				
	Total	40,759,354	28,735,197	11,712,870	6,870	315,065		
	Transmission Allocator [ TP, GP or W/S ]	40,700,004	0.0000%	93.2870%	36.0750%	13.9780%		
	Total		0.000078	10,926,585	2.478	44.040	10,973,103	
L	* •••••	1	-	10,820,080	2,470	44,040	10,373,103	

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

Worksheet E

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

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

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

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

Worksheet E

Southwestern Public Service Company Worksheet F - Working Capital

Line No.

1 I. PREPAYMENTS:

. . Bal Based on Actual Prior Year Beginning & Endu

2	Calculation of Projected Average Balances Based on	Actual Prior Year	Beginning & En	ding
3	Balances			-
4 5	(a)	(b)	(c)	(d) Draigated
6		Balance at	Balance at	Projected Average
7		1/1/2021	12/31/2021	Balance
8	Plant Related:			
9	16510-Prepayments-Insurance	2,154,916	2,154,916	2,154,916
10 11	16515-Prepayments-Auto Licensing			0 0
12	Total Plant Related:	2,154,916	2,154,916	2,154,916
13				
14	Labor Related:		()	
15	16519-Prepayments-Benefits	(91)	(91)	(91)
16 17	165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related	(57) 492,245	(57) 492,245	(57) 492,245
18	Total Labor Related:	492,098	492,098	492,097
19				
20	Transmission Related:			
21 22				0
22	Total Transmission Related:	0	0	0
24				
25	Other - Not Included:			
26	16512-Prepayments-NERC Fees	282,588	282,588	282,588
27 28	16526-Prepayments-Other Distribution Utility	(0) 014 781	(0) 914,781	0 914,781
20 29	16518-Prepayments-Pollution Emissions	914,781	914,701	914,781
30				0
31				0
32				0
33 34	Total Other Not Included:	1,197,368	1,197,368	0 1,197,369
35		1,101,000	1,101,000	1,101,000
36	Total Prepayments Balances:	3,844,382	3,844,382	3,844,382
37				
38	Calculation of Actual Average Balances for the Billing	period 01/01/202	1 to 12/31/2021	
39 40		Beginning of	End of	Actual Average
		Dogining of	End of	/ totalai / tronago
41	Plant Related:	Year Balance	Year Balance	Balance
41 42	Plant Related: 16510-Prepayments-Insurance	Year Balance 6,045,671	Year Balance 9,063,421	<u>Balance</u> 7,554,546
42 43				7,554,546 0
42 43 44	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing	6,045,671 0	9,063,421 0	7,554,546 0 0
42 43 44 45	16510-Prepayments-Insurance	6,045,671	9,063,421	7,554,546 0
42 43 44	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing	6,045,671 0	9,063,421 0	7,554,546 0 0
42 43 44 45 46 47 48	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related:	6,045,671 0	9,063,421 0	7,554,546 0 0
42 43 44 45 46 47 48 49	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance	6,045,671 0 6,045,671 18,684 11,262	9,063,421 0 9,063,421 9,297 189,175	7,554,546 0 7,554,546 13,991 100,219
42 43 44 45 46 47 48 49 50	16510-Prepayments-Insurance         16515-Prepayments-Auto Licensing         Total Plant Related:         Labor Related:         16519-Prepayments-Benefits	6,045,671 0 6,045,671 18,684	9,063,421 0 9,063,421 9,297	7,554,546 0 7,554,546 13,991
42 43 44 45 46 47 48 49	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance	6,045,671 0 6,045,671 18,684 11,262 793,060	9,063,421 0 9,063,421 9,297 189,175 378,850	7,554,546 0 7,554,546 13,991 100,219 585,955
42 43 44 45 46 47 48 49 50 51	16510-Prepayments-Insurance         16515-Prepayments-Auto Licensing         Total Plant Related:         Labor Related:         16519-Prepayments-Benefits         165295-Prepayments Hardware Maintenance         16516-Prepayments-I/T Related	6,045,671 0 6,045,671 18,684 11,262	9,063,421 0 9,063,421 9,297 189,175	7,554,546 0 7,554,546 13,991 100,219
42 43 44 45 46 47 48 49 50 51 52 53 54	16510-Prepayments-Insurance         16515-Prepayments-Auto Licensing         Total Plant Related:         Labor Related:         16519-Prepayments-Benefits         165295-Prepayments Hardware Maintenance         16516-Prepayments-I/T Related	6,045,671 0 6,045,671 18,684 11,262 793,060	9,063,421 0 9,063,421 9,297 189,175 378,850	7,554,546 0 7,554,546 13,991 100,219 585,955 700,165
42 43 44 45 46 47 48 49 50 51 52 53 54 55	16510-Prepayments-Insurance         16515-Prepayments-Auto Licensing         Total Plant Related:         Labor Related:         16519-Prepayments-Benefits         165295-Prepayments Hardware Maintenance         16516-Prepayments-I/T Related         Total Labor Related:	6,045,671 0 6,045,671 18,684 11,262 793,060	9,063,421 0 9,063,421 9,297 189,175 378,850	7,554,546 0 7,554,546 13,991 100,219 585,955
42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Transmission Related:	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006	9,063,421 0 9,063,421 9,297 189,175 378,850 577,321	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0
42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	16510-Prepayments-Insurance         16515-Prepayments-Auto Licensing         Total Plant Related:         Labor Related:         16519-Prepayments-Benefits         165295-Prepayments Hardware Maintenance         16516-Prepayments-I/T Related         Total Labor Related:	6,045,671 0 6,045,671 18,684 11,262 793,060	9,063,421 0 9,063,421 9,297 189,175 378,850	7,554,546 0 7,554,546 13,991 100,219 585,955 700,165
42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Transmission Related:	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006	9,063,421 0 9,063,421 9,297 189,175 378,850 577,321	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0
42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	16510-Prepayments-Insurance         16515-Prepayments-Auto Licensing         Total Plant Related:         Labor Related:         16519-Prepayments-Benefits         165295-Prepayments-Hardware Maintenance         16516-Prepayments-I/T Related         Total Labor Related:         Transmission Related:         Other - Not Included:         16512-Prepayments-NERC Fees	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356	9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 301,877
42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	16510-Prepayments-Insurance         16515-Prepayments-Auto Licensing         Total Plant Related:         Labor Related:         165295-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-VOHer Distribution Utility	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539	9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 301,877 52,269
42 43 44 45 46 47 48 49 50 51 52 53 55 55 57 58 59 60 61 62	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: Other - Not Included: 16526-Prepayments-NERC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491	9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 301,877 52,269 8,925
42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	16510-Prepayments-Insurance         16515-Prepayments-Auto Licensing         Total Plant Related:         Labor Related:         165295-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-VOHer Distribution Utility	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539	9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 301,877 52,269
$\begin{array}{c} 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 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-NERC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16523-Prepayments-State 16520-Prepayments-Energy Eff.	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491 0 0 0	9,063,421 0 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0 8,560	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 301,877 52,269 8,925 0 0 4,280
$\begin{array}{c} 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 8\\ 9\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: 0 <u>Uther - Not Included:</u> 16512-Prepayments-NERC Fees 16526-Prepayments-NERC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16523-Prepayments-Pollution Emissions	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491 0 0 878,850	9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0 4,360 0 0 8,560 2,688,436	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 301,877 52,269 8,925 0 0
$\begin{array}{c} 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 23\\ 53\\ 56\\ 57\\ 58\\ 90\\ 61\\ 62\\ 63\\ 64\\ 56\\ 66\\ 67\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments-I/T Related Total Labor Related: Transmission Related: Cotal Transmission Related: Other - Not Included: 16512-Prepayments-NERC Fees 16526-Prepayments-NERC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16523-Prepayments-Energy Eff. 16518-Prepayments-Pollution Emissions Interest - Credit Facility Fee	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491 0 0 0 878,850 0	9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0 0 8,560 2,688,436 0 0	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 301,877 52,269 8,925 0 0 4,280 1,783,643 0
$\begin{array}{c} 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 55\\ 56\\ 57\\ 58\\ 90\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ 68\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: Other - Not Included: 16529-Prepayments-NERC Fees 16526-Prepayments-NERC Fees 16526-Prepayments-NERC Fees 16523-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16523-Prepayments-Pollution Emissions	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491 0 0 878,850	9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0 4,360 0 0 8,560 2,688,436	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 301,877 52,269 8,925 0 0 4,280
$\begin{array}{c} 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 23\\ 53\\ 56\\ 57\\ 58\\ 90\\ 61\\ 62\\ 63\\ 64\\ 56\\ 66\\ 67\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments-I/T Related Total Labor Related: Transmission Related: Cotal Transmission Related: Other - Not Included: 16512-Prepayments-NERC Fees 16526-Prepayments-NERC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16523-Prepayments-Energy Eff. 16518-Prepayments-Pollution Emissions Interest - Credit Facility Fee	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491 0 0 0 878,850 0	9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0 0 8,560 2,688,436 0 0	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 301,877 52,269 8,925 0 0 4,280 1,783,643 0
$\begin{array}{c} 42\\ 43\\ 44\\ 45\\ 6\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ 68\\ 69\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: 16519-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: 0ther - Not Included: 16522-Prepayments-NERC Fees 16526-Prepayments-NERC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16523-Prepaid Taxes State 16520-Prepayments-Energy Eff. 16518-Prepayments-Pollution Emissions Interest - Credit Facility Fee Total Other Not Included:	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491 0 0 878,850 0 1,289,236	9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0 8,560 2,688,436 0 3,012,753	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 301,877 52,269 8,925 0 0 4,280 1,783,643 0 2,150,994
$\begin{array}{c} 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 95\\ 51\\ 52\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 2\\ 63\\ 64\\ 65\\ 66\\ 67\\ 68\\ 69\\ 70\\ 1\\ 72\end{array}$	16510-Prepayments-Insurance         16515-Prepayments-Auto Licensing         Total Plant Related:         Labor Related:         16519-Prepayments-Benefits         165295-Prepayments Hardware Maintenance         16550-Prepayments-I/T Related         Total Labor Related:         Transmission Related:         Other - Not Included:         16529-Prepayments-NERC Fees         16526-Prepayments-NERC Fees         16527-Prepayments-Other Distribution Utility         16528-Prepayments-Source Toomercial Paper         Prepaids - Income Taxes - Federal         16529-Prepayments-Pollution Emissions         116529-Prepayments-Pollution Emissions         116529-Prepayments-Pollution Emissions         116529-Prepayments-Pollution Emissions         116529-Prepayments-Pollution Emissions         116518-Prepayments-Pollution Emissions         116518-Prepayments-Balances:         Total Other Not Included:         Total Other Not Included:	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491 0 0 0 878,850 0 0 1,289,236 8,157,913 Actual from Prior	9,063,421 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0 8,560 2,688,436 0 3,012,753 12,653,496 Year FF1:	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 301,877 52,269 8,925 0 0 4,280 1,783,643 0 2,150,994 10,405,705
$\begin{array}{c} 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 9\\ 50\\ 51\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 66\\ 66\\ 66\\ 67\\ 70\\ 71\\ 2\\ 73\\ \end{array}$	16510-Prepayments-Insurance         16515-Prepayments-Auto Licensing         Total Plant Related:         Labor Related:         16519-Prepayments-Benefits         165295-Prepayments Hardware Maintenance         16516-Prepayments-I/T Related         Total Labor Related:         Transmission Related:         Other - Not Included:         16529-Prepayments-NERC Fees         16520-Prepayments-Other Distribution Utility         16523-Prepaid Interest - Commercial Paper         Prepaids - Income Taxes - Federal         16523-Prepayments-Pollution Emissions         Interest - Credit Facility Fee         Total Other Not Included:         Total Other Not Included:	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491 0 0 878,850 0 1,289,236 8,157,913 Actual from Prior (b)	9,063,421 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 4,360 0 0 4,360 0 0 4,360 0 3,012,753 12,653,496 Year FF1: (c)	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 301,877 52,269 8,925 0 0 4,280 1,783,643 0 2,150,994 10,405,705 (d)
$\begin{array}{c} 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 9\\ 50\\ 51\\ 52\\ 53\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ 68\\ 9\\ 70\\ 71\\ 72\\ 73\\ 74 \end{array}$	16510-Prepayments-Insurance         16515-Prepayments-Auto Licensing         Total Plant Related:         Labor Related:         16519-Prepayments-Benefits         165295-Prepayments Hardware Maintenance         16550-Prepayments-I/T Related         Total Labor Related:         Transmission Related:         Other - Not Included:         16529-Prepayments-NERC Fees         16526-Prepayments-NERC Fees         16527-Prepayments-Other Distribution Utility         16528-Prepayments-Source Toomercial Paper         Prepaids - Income Taxes - Federal         16529-Prepayments-Pollution Emissions         116529-Prepayments-Pollution Emissions         116529-Prepayments-Pollution Emissions         116529-Prepayments-Pollution Emissions         116529-Prepayments-Pollution Emissions         116518-Prepayments-Pollution Emissions         116518-Prepayments-Balances:         Total Other Not Included:         Total Other Not Included:	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 823,006 0 0 823,006 0 823,006 0 823,006 0 0 0 0 878,850 0 0 1,289,236 8,157,913 Actual from Prior (b) FF1 2019	9,063,421 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 4,360 0 0 8,560 0 2,688,436 0 3,012,753 12,653,496 Year FF1: (c) FF1 2019	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 301,877 52,269 8,925 0 0 301,877 52,269 8,925 0 0 4,280 1,783,643 0 2,150,994 10,405,705 (d) Projected Average
$\begin{array}{c} 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 9\\ 50\\ 51\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 66\\ 66\\ 66\\ 66\\ 67\\ 70\\ 71\\ 2\\ 73\\ \end{array}$	16510-Prepayments-Insurance         16515-Prepayments-Auto Licensing         Total Plant Related:         Labor Related:         16519-Prepayments-Benefits         165295-Prepayments Hardware Maintenance         16550-Prepayments-I/T Related         Total Labor Related:         Transmission Related:         Other - Not Included:         16529-Prepayments-NERC Fees         16526-Prepayments-NERC Fees         16527-Prepayments-Other Distribution Utility         16528-Prepayments-Source Toomercial Paper         Prepaids - Income Taxes - Federal         16529-Prepayments-Pollution Emissions         116529-Prepayments-Pollution Emissions         116529-Prepayments-Pollution Emissions         116529-Prepayments-Pollution Emissions         116529-Prepayments-Pollution Emissions         116518-Prepayments-Pollution Emissions         116518-Prepayments-Balances:         Total Other Not Included:         Total Other Not Included:	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491 0 0 878,850 0 1,289,236 8,157,913 Actual from Prior (b)	9,063,421 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 4,360 0 0 4,360 0 0 4,360 0 3,012,753 12,653,496 Year FF1: (c)	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 301,877 52,269 8,925 0 0 4,280 1,783,643 0 2,150,994 10,405,705 (d)
$\begin{array}{c} 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 9\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 90\\ 61\\ 62\\ 66\\ 66\\ 67\\ 68\\ 69\\ 0\\ 71\\ 72\\ 73\\ 4\\ 75\\ \end{array}$	16510-Prepayments-Insurance         16515-Prepayments-Auto Licensing         Total Plant Related:         Labor Related:         16519-Prepayments-Benefits         165295-Prepayments Hardware Maintenance         16516-Prepayments-I/T Related         Total Labor Related:         Total Transmission Related:         Other - Not Included:         16529-Prepayments-NERC Fees         16526-Prepayments-NERC Fees         16527-Prepaid Interest - Commercial Paper         Prepaids - Income Taxes - Federal         16523-Prepayments-Pollution Emissions         116523-Prepayments-Pollution Emissions         116523-Prepayments-Pollution Emissions         116523-Prepayments-Balances:         Cotal Other Not Included:         Total Other Not Included:	6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491 0 0 0 878,850 0 1,289,236 8,157,913 Actual from Prior (b) FF1 2019 Beg of Year	9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0 8,560 2,688,436 0 3,012,753 12,653,496 Year FF1: (c) FF1 2019 End of Year	7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 301,877 52,269 8,925 0 0 4,280 1,783,643 0 2,150,994 10,405,705 <b>(d)</b> Projected Average <u>Balance</u> 117,474

76	Materials and Supplies - Transmission - FF1 - 227.8	121,150	113,797	
77	Materials and Supplies - Other - FF1 - 227.11	(127,883)	(93,010)	(1
78				
79				
80	Calculation of Actual Average Balances Based on Act	tual from FF1:		
81				
~~		EE4 0004	EE4 0004	A

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
List of all reserves:	FERC Account for Accrual/Balance	Beginning Balance	Ending Balance	Average Balance	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Allocation Factor	Allocated to Transmission
2244031-AP - NonQualified Pen Post 158	182.3, 219, 228.3	(275,000)	) (275,000)	(275,000	) 0	1	1	Labor	14.13%	
2246036-Pole Contact Rentals	589	(24,600)	) (24,600)	(24,600	) 1	0	1	Plant	43.58%	
2252001-Environmental Liability	253, O&M expense	(16,910)	(16,910)	(16,910	) 1	0	1	Plant	43.58%	
2143011-Current Inc Tx Pay-UnrecogTxBenefit-Fed Perm	283, 410.1	(1,499,124)	(1,499,124)	(1,499,124	) 1	0	1	Plant	43.58%	
2143031-Current Inc Tx Pay-UnrecogTxBenefit-St Perm	283, 410.1	(349,649)	(349,649)	(349,649	) 1	0	1	Plant	43.58%	
2246071-Liability Miscellaneous	131, 142, 232, 451	(6,137)	(6,137)	(6,137	) 1	0	1	Plant	43.58%	
2246041-Provision for Inj and Dam - Suits Pending	228.3, 925	(1,310,383)	(1,310,383)	(1,310,383	) 1	1	1	Labor	14.13%	(185,11
2246046-Provision for Penalties Pending	426.3	(33,333)	(33,333)	(33,333	) 1	0	1	Plant	43.58%	
	131, 182.3, 228.3,									
2421006-Accrued Qualified Pen Post 158	254, 926*	(60,640,000)	(60,640,000)	(60,640,000	) 0	1	1	Labor	14.13%	
2421036-Accrued Nonqualified Pension - SERP	182.3, 232, 926*	(1,783,000)	(1,783,000)	(1,783,000	) 1	1	1	Labor	14.13%	(251,88
2421021-Accrued Postemployment - FAS 112	232, 926*	(395,364)	(395,364)	(395,364	) 1	1	1	Labor	14.13%	(55,85
1242001-Prepaids - VEBA Trust		1,038,358	1,038,358	1,038,358	0	1	1	Labor	14.13%	
2027266-AP - IBNR Medical Claims		(573,728)	(573,728)	(573,728	) 1	1	1	Labor	14.13%	(81,05
2030001-AP - Unclaimed AP Checks		(208,707)	(208,707)	(208,707	) 1	0	1	Plant	43.58%	
	131, 142, 232, 234,									
2030006-AP - Unclaimed CRS Property	242 O&M expense	(222,455)	(222,455)	(222,455	) 1	0	1	Plant	43.58%	
2030021-AP - Unclaimed UHC Checks		(1,501)	(1,501)	(1,501	) 1	0	1	Plant	43.58%	
2243006-AP - Non Union Incentive Plan	107, 184, 232, 920	(2,755,808)	(2,755,808)	(2,755,808	) 1	1	1	Labor	14.13%	(389,31
2243021-AP - Executive PSP - Current	232, 253, 920	(354,507)	(354,507)	(354,507	) 1	1	1	Labor	14.13%	(50,0
2244001-AP - Vacation Liability		(5,459,835)		(5,459,835	) 1	1	1	Labor	14.13%	(771,31
2244011-AP - 401K - Co Match		(2,766,244)		(2,766,244	) 1	1	1	Labor	14.13%	(390,78
2026002-Freight - Accrual		(9,768)	(9,768)	(9,768	) 1	1	1	Plant	43.58%	(4,25

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)
	FERC Account for Accrual/Balance	Designing Delegan	F-ria Dalaasa	Average Balance	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	(0) if the accrual account is NOT	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Allocation Factor	Allocated to Transmissic
List of all reserves:	182.3, 219, 228.3	Beginning Balance	Ending Balance	5		late	balance sneet	,	13.98%	Transmissio
A/P NonQualified Pen Post 158	589, 172	(273,000)		(246,500)		0	1	Labor	43.68%	
Pole Contact Rentals		(196,770)		(184,467)		U U	1	Plant	43.68%	
Environmental Liability	253, O&M expense	(17,411)		(19,187)		0	1	Plant	43.68%	
FIN 48-Curr Fed Inc Tax: Perm	253, 409.1, 409.2 253, 409.1	(407,596)		(252,504)		0	1	Plant	43.68%	
FIN 48-Curr St Inc Tx-TX: Perm	131, 142, 232, 419.	(124,208)	(476,470)	(300,339)	1	0	I	Plant	43.68%	
T. D. L. M. Level M. Level Market and	131, 142, 232, 419, 451	0	1,153	<b>570</b>		0		Direct	43.68%	
Liability Miscellaneous Provision for Injuries and Damages - Suits Pending	143, 925	(100.000)		576	1	0	1	Plant Labor	13.98%	
Provision for Injuries and Damages - Suits Pending	426.3	(43,333)		(50,000)		0	1	Plant	43.68%	,
Ŭ	131, 182,3, 926*	(43,333)		(58,333)	-	0	1		13.98%	
Accrd Qual Pen Post 158	143, 186, 232, 234,	(35,038,000)	(0)	(17,519,000)	0	1	1	Labor	13.9070	
Accrd Postretire Med Post 158	253, 254	(0)	(0)	(0)	1	1		Labor	13.98%	
Accrd Postretire Med Post 158	182.3, 219, 232, 242,	(0)	(0)	(0)	1	1	1	Labor	13.90%	
Accrued Nonqual Pension (SERP)	926*	(1,765,000)	(1,396,000)	(1,580,500)	1	1	1	Labor	13.98%	(22
Accrd Postemployment-FAS 112	232, 926*	(344,390)		(1,360,300) (287,639)		1	1	Labor	13.98%	(4
Prepaids - VEBA Trust	232, 926*	1,147,901	789.342	968.621	0	1	1	Labor	13.98%	(
AP - IBNR Medical Claims	107, 131, 232, 921	(715,307)		(887,828)		1	1	Labor	13.98%	(1
	131, 142, 144, 232,	(715,507)	(1,000,550)	(007,020)	1	1	1	Labor	10.0070	(.
AP - Unclaimed AP Checks	242 O&M expense	(122,367)	(129,173)	(125,770)	1	0	1	Plant	43.68%	
AP - Unclaimed CRS Property	232	(568,069)		(588,776)		0	1	Plant	43.68%	
Ai - Oneianned CR5 Hoperty	107, 184, 232, 234,	(508,007)	(00),403)	(300,770)	1	0	1	Tiant	10.0070	
AP - Unclaimed UHC Checks	920	(2,057)	(2,815)	(2,436)	1	0	1	Plant	43.68%	
AP - Non Union Incentive Plan	232, 253, 920	(3,011,547)		(2,933,886)		1		Labor	13.98%	(4
AP - Executive PSP - Current	184	(333,568)		(2,330,000) (331,491)		1		Labor	13.98%	(4
AP - Vacation Liability	131, 184, 232, 926*	(5,768,327)	(* · · / · · /	(5,840,537)		1		Labor	13.98%	(8
· · · ·	107, 154, 163, 184, 232, 236, O&M			(0,010,001)						·
AP - 401K - Co Match	expense	(3,028,475)	(3,036,418)	(3,032,447)	1	1	1	Labor	13.98%	(4:
	107, 154, 163, 184, 232, 236, O&M									
Freight -Accrual	expense	(13,334)	30,622	8,644	1	0	1	Plant	43.68%	
				-						
				-						

Notes:

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

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

_ine	(a) FERC	(b)	(c) Projected	(d) Reference for	(e) Actual	(f)	(g)	(h)	(i)
	Account No.	Description	Amount	Actual	Amount				
1 2		TRANSMISSION EXPENSES OPERATION							
3	560	Supervision and Engineering	9,837,567	321.83.b	7,376,922				
4	561.0	Load Dispatching	0	321.84.b	0				
5		Load Dispatching - Reliability	0	321.85.b	1,447				
6 7		Load Dispatching - Monitor & Operate Transmission System	3,563,441	321.86.b 321.87.b	3,460,977 0				
8		Load Dispatching - Transmission Service & Scheduling Scheduling, System Control & Dispatch Services	3,782,421	321.88.b	3,660,351				
9		Reliability, Planning and Standards Development	0	321.89.b	359				
10	561.6	Transmission Service Studies	203,333	321.90.b	104,423				
11 12	561.7 561.8	Generation Interconnection Studies Reliability, Planning and Standards Development Services	149,584 1,639,049	321.91.b 321.92.b	109,094 2,766,134				
13		Station Expenses	1,717,132	321.92.b	1,356,458				
14	563	Overhead Line Expenses	1,097,443	321.94.b	850,620				
15		Underground Line Expenses	0	321.95.b	369				
16 17		Transmission of Electricity by Others Miscellaneous Transmission Expenses	190,275,363 3,647,744	321.96.b 321.97.b	175,994,020 4,401,798				
18		Rents	1,776,017	321.97.b	1,668,125				
19		Total Operation	217,689,094		201,751,097				
20									
21	500	MAINTENANCE		204 404 1					
22 23		Supervision and Engineering Structures	0	321.101.b 321.102.b	0 3,052				
23 24		Computer Hardware	0	321.102.b	3,052				
25	569.2	Computer Software	0	321.104.b	0				
26		Communication Equipment	0	321.105.b	0				
27 28	569.4 570	Miscellaneous Regional Transmission Plant Station Equipment	0 1,369,597	321.106.b 321.107.b	0 1,714,568				
29		Overhead Lines	1,394,867	321.107.b	862,996				
30	572	Underground Lines	0	321.109.b	0				
31	573	Miscellaneous Transmission Plant	0	321.110.b	0				
32 33		Total Maintenance	2,764,464		2,580,616				
33 34		Total Transmission O&M	220,453,558		204,331,713				
35									
36		Less: All 561 Accounts	9,337,827		10,102,785				
37		Add Back: Account 561.6 - Transmission Service Studies	203,333		104,423				
38 39		Add Back: Account 561.7 - Generation Interconnection Studies Less: Account 565 - Transmission of Electricity by Others	149,584 190,275,363		109,094 175,994,020				
40		Transmission O&M Expense Adjustment (Note 1)	(147,235)		(37,906)				
41									
42		Total Net Transmission Expense	21,046,050		18,410,519				
43 44		ADMINISTRATIVE AND GENERAL							
45		OPERATION							
46	920	Administrative and General Salaries	38,215,501	323.181.b	35,415,902				
47		Office Supplies and Expense	22,650,628	323.182.b	22,475,308				
48 49		(Less) Administrative Expense Transferred Outside Services Employed	24,530,016 6,022,230	323.183.b 323.184.b	24,313,407 7,421,204				
50		Property Insurance	3,945,716	323.185.b	6,376,140				
51		Injury and Damages	7,323,521	323.186.b	5,491,093				
52		Employee Pensions and Benefits	28,519,822	323.187.b	28,763,243				
53 54		Regulatory Commission Expenses (Less) Duplicate Charges-Cr.	4,858,224 1,339,392	323.189.b 323.190.b	5,882,647 1,278,681				
55		General Advertising Expenses	1,411,435	323.190.b	1,200,875				
56		Miscellaneous General Expenses	1,464,438	323.192.b	1,567,818				
57	931	Rents	14,246,853	323.193.b	17,416,568				
58 59		Total Operation	102,788,960		106,418,711				
60		MAINTENANCE							
61		Maintenance of General Plant	542,573	323.196.b	472,576				
62									
63		Less: Account 926 Retail Pension Tracker		323 Footnote Data	267,703				
64 65		Less: Account 926 Retail Pension Tracker Amortization Less: O&M Expenses (Note 1)	(2,181,159) 29,888	323 Footnote Data	0 74,210				
66		Less. Oam Expenses (Note 1)	(180,322)		341,913				
67									
68		TOTAL ADMINISTRATIVE AND GENERAL	103,511,855		106,549,373				
69 70	(0)	(b)	(2)	(d)	(c)	(#)	(c)	(b)	(i)
70	(a)	(b)	(c) Projected	(d)	(e)	(f)	(g) Actual	(h)	(i)
72			Direct	Payroll Billed	Total Projected		Direct	Payroll Billed	Total Actual
73		Wages and Salaries Allocator	Payroll	from Service Corp.	Amount			from Service Corp.	Amount
74 75		Production Transmission	37,835,977	12,546,519	50,382,496	354.20.b	33,765,949 6,011,753	11,804,828	45,570,777
75 76		Regional Market	6,432,897 21	7,727,188 529,043	14,160,085 529,065	354.21.b 354.22.b	6,011,753 (0)	6,585,055 491,872	12,596,808 491,872
77		Distribution	18,704,956	1,611,521	20,316,477	354.23.b	14,355,981	1,886,830	16,242,811
78		Other	5,019,469	3,429,367		354.24,25,26.b		3,272,747	9,164,438
79		Tetel	67.000.000	05 0 10 000	00.000.052		60.005.07	04 044 003	04 000 705
			67,993,320	25,843,639	93,836,959		60,025,374	24,041,331	84,066,705
80 81		Total	01,000,020	20,010,000	,			21,011,001	01,000,100

Worksheet G Table 27



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

Worksheet I Table 29

		Projected Year =	2021	
	(a)	(b)	(c)	(d)
		Projected	Projected	Projected Total
Line		Depreciation	Amortization	Depr. & Amort.
No.	Description	Expense	Expense	Expense
		I		
1	Steam Production	47,091,468	439,181	47,530,649
2	Other Production	73,449,474	0	73,449,474
2a	Adjustment to Production	0	0	0
3	Total Production	120,540,942	439,181	120,980,123
4		,,	,	,,
5	Transmission	89,123,415	1,825,468	90,948,883
5a	Adjustment to Transmission	(191)	0	(191)
5b	Total Transmission	89,123,224	1,825,468	90,948,692
6			.,020,100	00,010,002
7	Distribution	42,232,791	258,825	42,491,615
7a	Adjustment to Distribution	(107)	0	(107)
7b	Total Distribution	42,232,684	258,825	42,491,508
8		-,,,		,,
9	General	28,702,633	185,411	28,888,044
9a	Adjustment to General	0	(483,057)	(483,057)
9b	Total General	28,702,633	(297,646)	28,404,987
10		-, - ,		-, - ,
11	Intangible - Computer Software		22,699,851	22,699,851
11a	Adjustment to Intangible		(705,016)	(705,016)
11b	Total Intangible	0	21,994,835	21,994,835
12	5		, ,	
13	Total	280,599,482	24,220,663	304,820,145
14				
15		Actual Year =	2021	
16		Actual	Actual	Actual Total
17		Depreciation	Amortization	Depr. & Amort.
18		Expense	Expense	Expense
19		I		
20	Steam Production	95,199,646	599,282	95,798,928
21	Other Production	72,658,217	0	72,658,217
22	Total Production	167,857,863	599,282	168,457,145
23		- , ,	, -	, - , -
24	Transmission	89,270,923	1,831,414	91,102,337
25			,,	- , - ,
26	Distribution	42,701,996	252,989	42,954,985
27		,,	,	,,
28	General	25,768,623	187,882	25,956,505
29		,,.	,	
30	Intangible - Computer Software		22,156,850	22,156,850
31	J		,,	,,
32	Total (FF1, p.336-337, Footnote Data)	325,599,405	25,028,417	350,627,822
	( .,	,,	,,	,- <b>-</b> -,- <b>-</b> -

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

Worksheet J Table 30

		Projected for Bi	-	2021	
Line	(A)	(B)	(C) Excluded from	(D) Included in	
No.	Description	Expense	Rev Requirement	Rev Requirement	
1	LABOR RELATED:				
2 3	Payroll Taxes	9,145,666 -	-	9,145,666	
4		-	-	-	
5 6	Subtotal Labor Related	9,145,666	-	9,145,666	
7 8	PLANT RELATED: Texas Property Tax				
9	New Mexico Property Tax		-	-	
10	Oklahoma Property Tax		-	-	
11 12	Kansas Property Tax Subtotal Plant Related - Property	72,960,000	-	72,960,000	
13		,,		,,	
14	OTHER:	20,402		20,402	
15 16	Texas Use Miscellaneous Use Tax	29,462		29,462	
17	FRANCHISE & GROSS RECEIPTS:				
18 19	Texas Gross Receipts New Mexico Franchise	6,060,630	6,060,630	-	
20	Oklahoma Franchise	20,000		20,000	
21	Kansas Franchise	-		-	
22 23	City Franchise Fees	8,752,025	8,752,025	-	
24 25	Subtotal Franchise & Gross Receipts	14,832,655	14,812,655	49,462	
26 27	Total Taxes Other Than Income	96,967,783	14,812,655	82,155,128	
28		-			
29 30	Investment Tax Credit Amortized	52,421		52,421	
31		02,121		02,121	
32		Actual for Billing	-	2021	
	(A)	(D)		(D)	(E)
33	(A)	<b>(B)</b> FF1	(C)	(D) Excluded from	(E) Included in
33 34 35	(A) <u>Description</u>		(C) <u>Expense</u>	• •	
33 34 35 36	Description	FF1		Excluded from	Included in
33 34 35		FF1 <u>Reference</u> 262-263.		Excluded from	Included in
33 34 35 36 37	Description	FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	<u>Expense</u>	Excluded from	Included in <u>Rev Requirement</u>
33 34 35 36 37	Description	FF1 <u>Reference</u> 262-263.		Excluded from	Included in
33 34 35 36 37 38 39 40	Description LABOR RELATED: Payroll Taxes	FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	<u>Expense</u> 8,587,147	Excluded from	Included in <u>Rev Requirement</u> 8,587,147
33 34 35 36 37 38 39 40 41	Description	FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	<u>Expense</u>	Excluded from	Included in <u>Rev Requirement</u>
33 34 35 36 37 38 39 40	Description LABOR RELATED: Payroll Taxes	FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	<u>Expense</u> 8,587,147	Excluded from	Included in <u>Rev Requirement</u> 8,587,147
33 34 35 36 37 38 39 40 41 42 43 44	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax	FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.I	Expense 8,587,147 8,587,147 46,090,060	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060
33 34 35 36 37 38 39 40 41 42 43 44 45	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax	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	Expense 8,587,147 8,587,147 46,090,060 15,215,962	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Kansas Property Tax	FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.I	Expense 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax	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	Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Kansas Property Tax	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	Expense 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Coklahoma Property Tax Subtotal Plant Related - Property OTHER: Use Tax	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	Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	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: Use Tax Miscellaneous Use Tax	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	Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Coklahoma Property Tax Subtotal Plant Related - Property OTHER: Use Tax	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	Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Description         LABOR RELATED:         Payroll Taxes         Subtotal Labor Related         PLANT RELATED:         Texas Property Tax         New Mexico Property Tax         Oklahoma Property Tax         Subtotal Plant Related - Property         OTHER:         Use Tax         Miscellaneous Use Tax         FRANCHISE & GROSS RECEIPTS:         Texas Gross Receipts         New Mexico Franchise	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       262-263.28.29.1         262-263.32.1       262-263.31.1         262-263.31.1       262-263.31.1         262-263.31.1       262-263.31.1         262-263.31.1       262-263.31.1	Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020	Excluded from <u>Rev Requirement</u>	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651)
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	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:         Use Tax         Miscellaneous Use Tax         FRANCHISE & GROSS RECEIPTS:         Texas Gross Receipts         New Mexico Franchise         Oklahoma Franchise	FF1       Reference         262-263.       3.4.5.6.8.9.10.1         1.1       262-263.14.15.1         262-263.24.25.1       262-263.24.25.1         262-263.24.25.1       262-263.32.1         262-263.31.1       262-263.31.1	Expense 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651)	Excluded from <u>Rev Requirement</u>	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Description         LABOR RELATED:         Payroll Taxes         Subtotal Labor Related         PLANT RELATED:         Texas Property Tax         New Mexico Property Tax         Oklahoma Property Tax         Subtotal Plant Related - Property         OTHER:         Use Tax         Miscellaneous Use Tax         FRANCHISE & GROSS RECEIPTS:         Texas Gross Receipts         New Mexico Franchise	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       262-263.28.29.1         262-263.32.1       262-263.31.1         262-263.31.1       262-263.31.1         262-263.31.1       262-263.31.1         262-263.31.1       262-263.31.1	Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020	Excluded from <u>Rev Requirement</u>	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651)
<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> <li>56</li> <li>57</li> <li>58</li> <li>59</li> </ul>	Description         LABOR RELATED:         Payroll Taxes         Subtotal Labor Related         PLANT RELATED:         Texas Property Tax         New Mexico Property Tax         Oklahoma Property Tax         Subtotal Plant Related - Property         OXHORIZ RELATED:         Texas Property Tax         Subtotal Plant Related - Property         OXHER:         Use Tax         Miscellaneous Use Tax         FRANCHISE & GROSS RECEIPTS:         Texas Gross Receipts         New Mexico Franchise         Oklahoma Franchise         City Franchise Fees	FF1       Reference         262-263.       3.4.5.6.8.9.10.1         1.1       262-263.14.15.1         262-263.14.15.1       262-263.24.25.1         262-263.24.25.1       262-263.24.25.1         262-263.32.1       262-263.31.1         262-263.16.1       262-263.23.1         262-263.23.1       262-263.23.1	Expense 8,587,147 8,587,147 (6,090,060 15,215,962 616,473 (66,673) 63,208,006 (66,651) 6,543,020 (66,543,020 20,000 9,590,012	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 20,000
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	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:         Use Tax         Miscellaneous Use Tax         FRANCHISE & GROSS RECEIPTS:         Texas Gross Receipts         New Mexico Franchise         Oklahoma Franchise         Kansas Franchise	FF1       Reference         262-263.       3.4.5.6.8.9.10.1         1.1       262-263.14.15.1         262-263.14.15.1       262-263.24.25.1         262-263.24.25.1       262-263.24.25.1         262-263.32.1       262-263.31.1         262-263.16.1       262-263.23.1         262-263.23.1       262-263.23.1	Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020 20,000	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651)
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ \end{array}$	Description         LABOR RELATED:         Payroll Taxes         Subtotal Labor Related         PLANT RELATED:         Texas Property Tax         New Mexico Property Tax         Oklahoma Property Tax         Subtotal Plant Related - Property         OXHORIZ RELATED:         Texas Property Tax         Subtotal Plant Related - Property         OXHER:         Use Tax         Miscellaneous Use Tax         FRANCHISE & GROSS RECEIPTS:         Texas Gross Receipts         New Mexico Franchise         Oklahoma Franchise         City Franchise Fees	FF1       Reference         262-263.       3.4.5.6.8.9.10.1         1.1       262-263.14.15.1         262-263.14.15.1       262-263.24.25.1         262-263.24.25.1       262-263.24.25.1         262-263.32.1       262-263.31.1         262-263.16.1       262-263.23.1         262-263.23.1       262-263.23.1	Expense 8,587,147 8,587,147 (6,090,060 15,215,962 616,473 (66,673) 63,208,006 (66,651) 6,543,020 (66,543,020 20,000 9,590,012	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 20,000
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 9 60 61	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:         Use Tax         Miscellaneous Use Tax         FRANCHISE & GROSS RECEIPTS:         Texas Gross Receipts         New Mexico Franchise         Oklahoma Franchise         City Franchise Fees         Subtotal Franchise & Gross Receipts	FF1       Reference         262-263.       3.4.5.6.8.9.10.1         1.1       262-263.14.15.1         262-263.14.15.1       262-263.24.25.1         262-263.24.25.1       262-263.24.25.1         262-263.32.1       262-263.31.1         262-263.16.1       262-263.23.1         262-263.23.1       262-263.23.1	Expense 8,587,147 8,587,147 3,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 63,208,006 (66,651) 6,543,020 20,000 9,590,012	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 20,000

Line															
<u>No.</u> 1	<u>(a)</u>	(b) PROJECTED BAL	ANCES	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(a)</u>	<u>(h)</u>	<u>(i)</u>	<u>(i)</u>	<u>(k)</u>	<u>(1)</u>	<u>(m)</u>	<u>(n)</u>	<u>(o)</u>
2 3	Common Equity - Projected	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	<u>5/31/2021</u>	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	13 Month Average Balance
4	Proprietary Capital	3,307,914,250	3,381,629,250	3,450,407,250	3,487,927,250	3,504,796,250	3,524,331,250	3,488,071,250	3,530,546,250	3,572,457,250	3,488,048,250	3,508,388,250	3,528,119,250	3,487,918,250	3,481,581,096
	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	(1,301,000)	(1,297,000)	(1,293,000)	(1,289,000)	(1,285,000)	(1,281,000)	(1,277,000)	(1,273,000)	(1,269,000)	(1,265,000)	(1,260,000)	(1,256,000)	(1,252,000)	(1,276,769)
	Common Equity Balances (Ln 4-Ln 5-Ln 6-Ln 7)	3,309,215,250	3,382,926,250	3,451,700,250	3,489,216,250	3,506,081,250	3,525,612,250	3,489,348,250	3,531,819,250	3,573,726,250	3,489,313,250	3,509,648,250	3,529,375,250	3,489,170,250	3,482,857,865
10 11 12	Long Term Debt - Projected	PROJECTED BAL	ANCES												
	Bonds	2,550,000,000	2,550,000,000	2,550,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,665,384,615
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
	Debt Balances (Ln 13 - Ln 14+ Ln 15)	2,800,000,000	2,800,000,000	2,800,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,915,384,615
18 19		ACTUAL BALANC	ES												
20	Common Equity - Actual	Actual A	Actual .			Actual								Actual	13 Month
21 22	Proprietary Capital	<u>1/1/2021</u> 3,297,611,000	<u>1/31/2021</u> 3,378,342,313	<u>2/28/2021</u> 3,519,587,000	<u>3/31/2021</u> 3,607,401,000	<u>4/30/2021</u> 3,622,973,000	5/31/2021 3,639,362,000	6/30/2021 3,596,368,000	7/31/2021 3,638,714,000	8/31/2021 3,686,617,000	<u>9/30/2021</u> 3,605,149,000	<u>10/31/2021</u> 3,621,403,000	<u>11/30/2021</u> 3,635,729,000	<u>12/31/2021</u> 3,602,930,000	Average Balance 3,573,245,101
23	Less Preferred Stock	0,201,011,000	0,010,012,010	0,010,001,000	0,001,101,000	0,022,010,000	0,000,002,000	0,000,000,000	0,000,111,000	0,000,011,000	0,000,110,000	0,021,100,000	0,000,120,000	0,002,000,000	0
25	Less Acct 216.1 Unapprop. Undist. Sub. Earnings Less Acct 219.1-Accum Other Compre. Income	(1,350,000)	(1,336,841)	(1,325,000)	(1,320,000)	(1,307,000)	(1,294,000)	(1,289,000)	(1,276,000)	(1,263,000)	(1,259,000)	(1,246,000)	(1,233,000)	(1,070,000)	0 (1,274,526)
26 27 28	Common Equity Bal (Ln 22-Ln 23-Ln 24-Ln 25)	3,298,961,000	3,379,679,154	3,520,912,000	3,608,721,000	3,624,280,000	3,640,656,000	3,597,657,000	3,639,990,000	3,687,880,000	3,606,408,000	3,622,649,000	3,636,962,000	3,604,000,000	3,574,519,627
28 29		ACTUAL BALANC	ES												
30	Long Term Debt - Actual	Aster	A	A - to - 1	A stored	A	Antoni	Asteral	A	A	A	A	A - 4 1	A street	
31 32	Bonds	Actual 2,550,000,000	Actual 2,550,000,000	Actual 2,550,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	2,742,307,692
33	Less Reacquired Bonds Other Long Term Debt	250.000.000	250.000.000	250.000.000	250.000.000	250.000.000	250.000.000	250.000.000	250.000.000	250.000.000	250.000.000	250.000.000	250.000.000	250.000.000	0 250,000,000
35	Debt Balances (Ln 32 - Ln 33+ Ln 34)	2.800.000.000	2.800.000.000	2.800.000.000	3.050.000.000	3.050.000.000	3,050,000,000	3,050,000,000	3.050.000.000	3.050.000.000	3.050.000.000	3.050.000.000	3.050.000.000	3.050.000.000	2.992.307.692
37	· · · ·		,,	,,	-,,,	-,,,			-,,,,	0,000,000,000	0,000,000,000	0,000,000,000	0,000,000,000	0,000,000,000	_,00_,00_,00_
38 39	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	(d) Projected	<u>(e)</u>	<u>(f)</u>	(g) FF1 Reference	(h) Actual/forecast	<u>(i)</u>						
40	Cost of Debt - Annual Interest Expense			2021			for Actual	<u>2021</u>							
41 42	Interest on Long Term Debt			118.630.126			(117.62.c)	119.478.806							
43	Less: Financial Hedge Gain/Expense and Interest Rat			63,181			(117.02.0)	63,181							
	Plus: Allowed Hedge and Interest Rate Derivative Rec Amortization of Debt Discount and Expense	covery - from Line 67		63,181 2,153,161			(117.63.c)	63,181 1,888,510							
	Amortization of Loss on Reacquired Debt			841,559			(117.64.c)	841,559							
47	Less: Interest on Long Term Credit Facility			0			(257.25.i)	0							
	Less: Amort of Premium on Debt Less: Amort of Gain on Reacquired Debt			332,303 0			(117.65.c) (117.66.c)	0 0							
	Total Interest Expense (Ln 42 - Ln 43 + Ln 44 + Ln 4	15 + Ln 46 - Lines 4	7 - Ln 49]	121,292,543			(	122,208,875							
	Average Cost of Debt		Ι	4.16%	(Ln 51 / Ln 17, co	l o)	I	4.08%	(Ln 51 / Ln 36, co	l o)					
54 55	Preferred Stock Cost														
56	Dividends on Preferred Stock		1	0			(118.29.c)	0							
	Average Cost of Preferred Stock		]	0.00%	(Ln 56 / Ln 5 , col	o)		0.00%	(Ln 56 / Ln 23 , co	ol o)					
58 59	Financial Hedge Amortization and Interest Rate De	rivative (Enter Gain	s as a Necative M	Number)											
60	Series due 2033 6% Financial Hedge		63,181				63,181								
	Series E due 2016 5.6% Financial Hedge Total Hedge Amortization and Interest Rate Derivative		0 63,181				63,181								
63	ů.														
	Total Average Capital Balance (Ln 9 + Ln 17) Financial Hedge Recovery Limit - 7.5 Basis Points of T		6,398,242,480 0.00075				6,566,827,319 0.00075								
	Limit of Recoverable Amount		4,798,682				4,925,120								
67	Recoverable Hedge Amortization & Interest Rate Derivative (Les	ser of Ln 62 or Ln 66)		63,181				63,181							

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

# I. Development of **Projected** Composite State Income Tax Rate for Billing Period Beginning 01/01/21

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

# II. Development of **Actual** Composite State Income Tax Rate for Billing Period Beginning 01/01/21

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

# Southwestern Public Service Company Worksheet M - Direct Assigned Radial Lines

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

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

Southwestern Public Service Company Worksheet N - Meter Investment

Proje	cted (1) for Billin	ng Year = 202	21							
Line		Number of	Repl	/erage acement ost per	R	Total eplacement	Allocated Meter	Average Allocated Meter	No. of Delivery	Total Meter
No.	Meter Type	Meters	Me	eter (2)		Cost	Investment	Investment	Points	Investment
1	SC	378,588	\$	155	\$	58,597,851	\$ 43,854,554	116		
2	TR	7,944	\$	1,892	\$	15,030,366	\$ 11,248,706	1416		
3	TR-IDR	1,862	\$	9,630	\$	17,930,892	\$ 13,419,456	7207	220	\$ 1,585,540
4	Total	388,394			\$	91,559,109	\$ 68,522,716	(3)		
5	Gross Plant Ca	rrying Charge (4)								10.49%
6	Revenue Requi	rement								\$ 166,323

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

- (2) Averages will be based on the most recent available study.
- (3) From FERC Form 1, page 207, line 70, column g.

(4) Based on the last actual amount.

Worksheet O - Radial Line Investment

Line		Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial		
<u>No.</u>	Radial Line / Asset Location	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer	Reclass?
	Billings for Year =2021 (Note 1) In Service Prior to October 1, 2005:								
1	,	\$ 389 \$	352	\$ 389	\$ 352			Bailey County	
2		\$			\$ 890,309			Big Country	
3		\$ 2,055,625		\$ 2,055,625		\$ - 5		CVEC	
4		\$						CVEC	
5		\$ 1,858 \$				Ψ .	·	CVEC	
6	5 ( )	\$ 149,986						Deaf Smith	
7		\$ 220,092						Deaf Smith	
8		\$ 49,462		\$ 49,462				Deaf Smith	
9		563.717			\$ 456,759			Deaf Smith	
10		\$ 341,807	282,077	\$ 341,807				Deaf Smith	
11		\$ 1,057 \$	873					Deaf Smith	
12	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 289,798 \$	239,157	\$ 289,798	\$ 239,157			Deaf Smith	
13	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 86,635 \$	\$ 82,480	\$ 86,635	\$ 82,480			Deaf Smith	
14	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 54,556 \$	51,939	\$ 54,556	\$ 51,939			Deaf Smith	
15	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 401 \$	382	\$ 401	\$ 382			Deaf Smith	
16		\$ 570 \$			\$ 542			Deaf Smith	
17		\$ 935 \$			\$ 841			Deaf Smith	
18		\$ 1,028 \$			\$ 948			Deaf Smith	
19		\$ 1,589 \$			\$ 1,454			Farmers	
20		\$ 19,018 \$						Farmers	
21		\$ 1,475,796			\$ 1,353,541			Green Belt	
22		\$ 740 \$	,		\$ 666			Lamb County	
23		\$ 564 \$			\$ 389			Lamb County	
24		\$ 322,145		\$ 322,145				Lighthouse	
25 26	5(-)	\$		\$ 21,465 \$ 14,226				Lighthouse LPL	
26 27		\$						LPL	
27		\$ 64,569			\$ 56,637			LPL	
20		\$			\$ 84,240			LPL	
30		\$		+,				LPL	
31		\$						LPL	
32		\$ 145,319		\$ 145,319				LPL	
33		\$ 184 \$				\$ - 5	s -	LPL	
34		\$ 1,226,345				· ·		LPL	
35		\$ 392,304 \$	258,607	\$ 392,304	\$ 258,607			Lyntegar	
36	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	\$ 565,655	433,342	\$ 565,655	\$ 433,342			Lyntegar	
37	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	\$ 1,017,665	779,623	\$ 1,017,665	\$ 779,623			Lyntegar	
38	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$ 130,151 \$	5 119,123	\$ 130,151	\$ 119,123			Lyntegar	
39		\$ 237,995						Lyntegar	
40		\$ 37,549 \$		\$ 37,549				Lyntegar	
41	5 ( - )	\$ 1,380 \$		· · · · · · · · · · · · · · · · · · ·	\$ 1,264			Lyntegar	
42		\$ 259 \$			\$ 252			Lyntegar	
43		\$ 880 \$			\$ 680			Lyntegar	
44		\$ 2,122						Lyntegar	
45		\$ 902 \$		· · · · · · · · · · · · · · · · · · ·	\$ 583			Lyntegar	
46 47		\$ 1,355 \$		\$ 1,355 \$ 20,620				Rita Blanca South Plains	
		\$ 29,639			\$ 25,224				
48 49		\$			\$ 938 \$ 1.171			South Plains South Plains	
49 50		5 1,557 3 5 7.222 9		\$ 1,557 \$ 7,222				South Plains	
50 51		\$		\$ 7,222 \$ 1,606				Tri County	
52		\$ 769,150 \$		φ 1,000	φ 1,154	\$ 769,150 \$	631,350		
53		\$ 604,632				\$ 604,632			
54		\$ 187,708 \$				\$ 187,708			
55		\$ 613,473				\$ 613,473			
56		\$ 1.428.455 \$				\$ 1.428.455			
57		\$ 324,634				\$ 324,634			
58		\$ 306,305				\$ 306,305			
59		\$ 682,260				\$ 682,260			

### Worksheet O Table 35

Worksheet O - Radial Line Investment

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

Worksheet O Table 35

Line <u>No.</u>	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial <u>Net Plant \$</u>	Wholesale Radial <u>Gross Plant \$</u>	Wholesale Radial <u>Net Plant \$</u>	Retail Radial <u>Gross Plant \$</u>	Retail Radial <u>Net Plant \$ Customer</u>	Reclass?
	Billings for Year =2021 (Note 1) In Service Prior to October 1, 2005:							
104	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	4,218	\$ 4,010			\$ 4,218	\$ 4,010 SPS	
		62,160					\$ 59,097 SPS	
106	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-Livingston Ridge Sub (U-08)			\$-	\$-	\$ 528,442		
107	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-Livingston Ridge Sub (U-08)		\$ 576,999	\$ -	\$ -		\$ 576,999 SPS	
	Elec Tran-Line OH-NM-115KV-Maddox Sta-Quahada Sub (U-12)			\$ -	\$ -	\$ 1,137		
109 110	Elec Tran-Line OH-NM-115KV-Maddox Sta-Quahada Sub (U-12) Selec Tran-Line OH-NM-115KV-Maddox Sta-Quahada Sub (U-12) Select Translet (U-12)		\$ 83,059 \$ 1,214	\$ -	\$ - \$ -	\$ 85,596 \$ 1,251	\$ 83,059 SPS \$ 1,214 SPS	
110	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Roswell Int		\$ 1,214 \$ 1,757	<b>ә</b> -	ə -	1	\$ 1,214 3P3 \$ 1,757 SPS	
112	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell Int		\$ 587				\$ 587 SPS	
113			\$ 295,021				\$ 295,021 SPS	
114	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 3,522	\$ 3,426			\$ 3,522	\$ 3,426 SPS	
115	Elec Tran-Line OH-NM-115KV-Whitten Sub-Oil Center Sub (W-27)		\$ 1,051				\$ 1,051 SPS	
116	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)					\$ 53,782		
117	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)		\$ 1,599			\$ 1,758		
118 119		\$				\$ 251 \$ 379,113		
120	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-62)		\$ 184,485				\$ 184,485 SPS	
121		318,141				\$ 318,141		
122	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)	69,168				\$ 69,168		
123	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)	\$ 19,268	\$ 17,619			\$ 19,268		
124	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)					\$ 22,756		
125	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)					\$ 335,871		
126	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)		\$ 638				\$ 638 SPS	
127 128	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line St Line Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line St Lin		\$ 467,383 \$ 105,110				\$ 467,383 SPS \$ 105,110 SPS	
120	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line						\$ 288,821 SPS	
130	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line					\$ 152,146		
131	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line						\$ 35,290 SPS	
132	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line		\$ 317,189			\$ 488,556	\$ 317,189 SPS	
133	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub		\$ 148,802				\$ 148,802 SPS	
134	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub		\$ 935,411				\$ 935,411 SPS	
135	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)			\$ -	\$-	\$ 586,097		
136	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60) Selec Tran-Line OH-TX- 69KV-Borger Loop					\$ 390,231 \$ 1,943	\$ 357,168 SPS \$ 1,003 SPS	
137 138	Elec Tran-Line OH-TX- 69KV-Borger Loop Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)		\$ 1,003 \$ 1,482,483				\$ 1,482,483 SPS	
139	Elec Tran-Line OH-TX- 69KV-N Amarillo Sw Sta-Channing Sub		\$ 487,121				\$ 487,121 SPS	
140	Elec Tran-Line OH-TX- 69KV-Coulter Intg-Soncy (Y-72)			\$ -	\$-		\$ 592,451 SPS	
141	Elec Tran-Line OH-TX- 69KV-Hale Co Int-Plainview South Sub		\$ 63,760				\$ 63,760 SPS	
142	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	\$ 433,494	\$ 361,668			\$ 433,494	\$ 361,668 SPS	
143	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	176,603					\$ 147,341 SPS	
144	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta		\$ 58,374				\$ 58,374 SPS	
145	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta Stelec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta		\$ 398,363				\$ 398,363 SPS \$ 181,981 SPS	
146 147	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta Stelec Tran-Line OH-TX- 69KV-East Sta-Van Buren Sub					\$ 207,764 \$ 187,162		
147	Elec Tran-Line OH-TX- 69KV-East Plant Intg-Van Buren Sub (Y-93)		\$ 10,402				\$ 104,030 SPS \$ 10,402 SPS	
149	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	160,663				\$ 160,663		
150	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop						\$ 831 SPS	
151	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 209,023	\$ 180,180			\$ 209,023	\$ 180,180 SPS	
152	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop		\$ 717,327				\$ 717,327 SPS	
153	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop					\$ 193,117		
154	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview		\$ 477,816				\$ 477,816 SPS	
155 156	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview Stelec Tran-Line UG-TX- 69KV-South Georgia Int-Lawrence Park Sub			\$ -	¢		\$ 1,630,501 SPS	
156	Elec Tran-Line UG-TX- 69KV-South Georgia Int-Lawrence Park Sub Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap 5		\$ 66,254 \$ 82,550	φ -	\$-		\$ 66,254 SPS \$ 82,550 SPS	
			\$ 140,435				\$ 140,435 SPS	
159	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap		\$ 817			\$ 947		
160	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap		\$ 66,898			\$ 77,497		
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap					\$ 207		
162	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 71,581	\$ 61,791			\$ 71,581	\$ 61,791 SPS	

Worksheet O - Radial Line Investment

Bit         Data Line / Asset Location         Data Shart / Met Plant 3         Dess Plant 4         Dess Plant 5         Dess Plant 5 <thdess 5<="" plant="" th="">         Dess Plant 5         &lt;</thdess>	Line		т	otal Radial		Total Radial	Wholesale Radial	M	Vholesale Radial		Retail Radial	Retail Radial			
Billing for Var. 3201 (Mode J)           11         Billing for Var. 3201 (Mode J)         1.449         SP           12         Billing for Var. 4200 (Mode Varianti East Sub Tap         1.349         S         1.449         SP           13         Billing for Var. 4200 (Mode Varianti East Sub Tap         5.9249         S         669         S         1.949         SP           14         Billing for Var. 4200 (Mode Varianti East Sub Tap         S         1.044,42         S         1.004,401         SP           15         Billing for Varianti Mode Varianti Sub Tap         S         1.044,42         S         1.004,401         SP           16         East Tan-Ling OH-TA: 600 (Norman Park Sub Name Park Sub Sub Tap         S         S         S         7.8200         S         8.920           17         East Tan-Ling OH-TA: 600 (Norman Park Sub Sub Tap         S         1.020,401         S		Radial Line / Asset Location												Reclass?	
In Service Prior to Conduct 1, 2005:         Image: Service Prior to Conduct 1, 2005;         <			<u>.</u>	<u>000 i iunt y</u>		<u>Net i lunt e</u>	010001101110		<u>Het i luit y</u>	-	<u>1000 1 1011 4</u>	<u>Net i luit y</u>	oustomer	10010001	
131       Ele Tran-Lie OH-X: 800-Valueding East Sub Tap       \$ <ol> <li>10.48</li> <li>Ele Tran-Lie OH-X: 800-Valueding East Sub Tap</li> <li>10.498</li> <li>10.498</li></ol>															
194         Ext TransLine OHT, KerkV-Levellind Easl Shi Tap         5         104, 40         5         104, 40         5         104, 40         5         104, 40         5         104, 40         5         104, 40         5         104, 40         5         104, 40         77         6         669         5         104, 40         77         5         77 <th 77<="" t<="" td=""><td>163</td><td>· ·</td><td>\$</td><td>1 331</td><td>\$</td><td>1 149</td><td></td><td></td><td></td><td>\$</td><td>1 331</td><td>\$ 11</td><td>19 SPS</td><td></td></th>	<td>163</td> <td>· ·</td> <td>\$</td> <td>1 331</td> <td>\$</td> <td>1 149</td> <td></td> <td></td> <td></td> <td>\$</td> <td>1 331</td> <td>\$ 11</td> <td>19 SPS</td> <td></td>	163	· ·	\$	1 331	\$	1 149				\$	1 331	\$ 11	19 SPS	
1965     Ext Tran-Line OH-Tx: 60KX-descy-Nathweet Interchange (2-3)     \$         1084 642     \$         1009 401															
166       Be Tam-Line OH-TX-66KX-Soncy-Natures Interhange (2-3)       \$       176,674       \$       176,674       \$       176,674       \$       776,674       \$       776,674       \$       776,674       \$       \$       776,674       \$       \$       776,674       \$       \$       776,674       \$       \$       776,674       \$       <															
167       Bic Turn-Line OH-TX-68KX-Sonoy-Netrowast Interhange (2.3)       \$       97.80,40       \$       77.86,74       PS       97.50       \$       97.26,74       PS       97.26,20       PS       97.26,20       PS       97.26,20       PS       97.20       \$       97.26,20       PS       97.20       \$       97.26,20       PS       97.20       \$       97.26,20       PS       97.20       \$       97.20       \$       97.20       \$       97.20       \$       97.20       \$       97.20       \$       97.26,20       PS       \$       97.26,20       PS       \$       97.26,20       PS       \$       97.26,21       \$       97.26,21       \$       97.26,21       \$       97.26,21       \$       97.26,21       \$       \$       97.26,21       \$       97.26,21       \$       \$       97.26,21       \$       \$       97.26,21       \$       \$       97.26,21       \$       \$       97.26,21       \$       \$       97.26,21       \$       \$       97.26,21       \$       \$       97.26,21       \$       \$       97.26,21       \$       \$       97.26,21       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$															
198       Bic Tran-Line OH-TX-68VX-Seron/Sub (2-50)       \$       97.200       \$       97.200       \$       97.200       \$       97.200       \$       97.200       \$       97.200       \$       97.200       \$       97.200       \$       97.200       \$       97.200       \$       97.200       \$       97.304       \$       \$       \$       97.304 <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<>															
1999       Bec Tran-Line OH-Tx. 69(X-Marrine pit Right-Basing (Z-34)       \$															
170       Ele Tran-Line U-Tr. 689(X-Lawrence Part Sub-Soncy Sub (X-Priorin) (Z-Sub (X-Priorin) (X-Sub (X-P															
171       Bec Tran-Line OH-TX-68V/V-Methods East Informar Jost (TX Portion) (2-50)       \$         15.37       \$         14.03       \$         15.37       \$         14.023       16.37       16.37       \$         16.37       16.37       16.37       16.37       16.37       16.37       16.37							\$ -	\$							
172       Bec Tran-Line OH-TX-68/V-Unbook East Int-Garae Post       \$ 1.275,165 \$ 1.202,000       \$ 1.275,165 \$ 1.002,000       \$ 1.275,165 \$ 1.002,000       \$ 2.8975         174       Bec Tran-Line OH-TX-68/V-Lynos Sibu Tap       \$ 000,221 \$ 528,016       \$ 002,221 \$ 528,016       \$ 020,221 \$ 528,016       \$ 020,221 \$ 528,016       \$ 020,221 \$ 528,016       \$ 020,221 \$ 528,016       \$ 020,221 \$ 528,016       \$ 020,221 \$ 528,016       \$ 020,221 \$ 528,016       \$ 020,221 \$ 528,016       \$ 020,221 \$ 528,016       \$ 020,221 \$ 528,016       \$ 01,022,000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Ŷ</td> <td>Ŷ</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							Ŷ	Ŷ							
173       Elec Tran-Line OH-TX- 68KV-Lyons Sub Tap       \$ <ul> <li>274             <li>28c Tran-Line OH-TX- 68KV-Lyons Sub Tap</li> <li>3111983</li> <li>277,584</li> <li>28c Tran-Line OH-TX- 68KV-Cary Co Int-Adobe Creek</li> <li>38,786,77</li> <li>28,787,784</li> <li>18,787,877</li> <li>28,787,793</li> <li>18,787,877</li> <li>28,787,874</li> <li>19,906</li> <li>14,212</li> <li>14,729</li> <li>14,212</li> <li>14,729</li> <li>14,3248</li> <li>14,3248</li> <li>14,3248</li> <li>14,773</li> <li>16,270</li> <li>14,3248</li> <li>14,3248</li></li></ul>										ŝ					
174       Else Tran-Line OH-TX-ERKV-Lyone Sub Tap       \$ 602 221       \$ 622 016       SPS         175       Else Tran-Line OH-TX-ERKV-Lyone Sub Tap       \$ 3,111,983       \$ 2,275,364       S       3,111,983       \$ 2,275,364         176       Else Tran-Line OH-TX-ERKV-Gray Co In-Adobe Creek       \$ 3,879,677       \$ 2,891,671       S       \$ 3,879,677       \$ 2,891,671       S         177       Else Tran-Line OH-TX-ERKV-Gray Co In-Adobe Creek       \$ 2,6170       \$ 19,506       S 2,6170       \$ 19,506       S 12,6170       \$ 19,506       S 10,718       S 17,718       \$ 14,712       S 16,773       \$ 19,506       S 15,773       \$ 47,773       \$ 19,506       S 15,773       \$ 47,773       \$ 19,506       S 15,773       \$ 47,773       \$ 15,5773       \$ 47,773       \$ 15,5773       \$ 47,773       \$ 13,619       S 15,5773       \$ 47,773       \$ 13,619       S 12,576       \$ 2,816,71       \$ 13,619       S 15,5773       \$ 47,773       \$ 13,619       S 12,576       \$ 2,816,71       \$ 13,619       S 12,576       \$ 372,599       \$ 312,596       \$ 322,596       \$ 322,596       \$ 2,82,009       \$ 13,519       S 12,576															
177       Bies Tran-Line OH-TX- 68KV-Lýons kub Tajo       \$ <ul> <li>2,725,364</li> <li>2,725,364</li> <li>2,725,364</li> <li>2,725,364</li> <li>2,725,364</li> <li>2,725,374</li> <li>3,725,375</li> <li>2,725,374</li> <li>3,725,375</li> <li>3,725,375</li> <li>3,725,375</li> <li>3,725,375</li> <li>3,725,375</li> <li>3,725,375</li> <li>3,725,375</li> <li>4,702,375</li> <li>3,725,375</li> <li>4,703,375</li> <li>3,725,375</li> <li>4,703,375</li> <li>3,725,375</li> <li>4,703,375</li> <li>3,725,375</li> <li>3,725,375</li> <li>3,725,375</li> <li>3,725,375</li> <li>3,725,375</li> <li>3,725,375</li> <li>3,725,375</li> <li>3,725,375</li> <li>3,725,375</li></ul>															
17       Elec Tran-Line OH-TX- 69(X-Gray Co Int-Adobe Creek       \$ <ul> <li>3,879,677</li> <li>2,801,671</li> <li>5,805</li> <li>5,805,805</li> <li>5,805</li> <l< 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></l<></ul>															
177       Elser Tan-Line OH-TX-68(X-Garlare Cont Hudgeny Sub (246)       \$ <ul> <li>14,279</li> <li>15,268</li> <li>14,279</li> <li>14,304</li> <li>14,304</li> <li>14,304</li> <li>14,304</li> <li>14,304</li> <li>14,304</li> <li>14,304</li> <li>14,304</li> <li>14,793</li> <li>14,703</li> <li>14,703</li> <li>14,703</li> <li>14,703</li> <li>14,703</li> <li>14,703</li> <li>14,703</li> <li>14,704</li> <li>14,704</li></ul>															
17       Elec Tran-Line OH-X: 69(V-Games Co Int-Legacy Sub (Z-80)       \$       114,212       \$       114,212       \$       114,212       \$       114,212       \$       114,212       \$       114,212       \$       114,212       \$       114,212       \$       114,212       \$       114,212       \$       116,076       \$       \$       116,076       \$       \$       116,076       \$       \$       116,076       \$       \$       116,076       \$       \$       116,076       \$       \$       116,076       \$       \$       116,076       \$       \$       116,076       \$       \$       116,076       \$       \$       116,076       \$       \$       116,076       \$       \$       116,076       \$       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,076       \$       116,07						1									
179       Elec Tan-Line OH-TX- 68W-V-Baron dack Sub-Sub-Sub-Super Super Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-															
19       Elec Tran-Line OH-TX-68KV-Diamondback Sub-Carl Lake Sub (2-86)       \$       143,043       \$       44,019       \$       5       55,778       \$       511,475       \$       514,47<										ŝ					
181       Elec Tran-Line OH-TX-69KV-Diamondback Sub-Cedar Lake Sub (2-86)       \$       4.73.8       \$       477.793       SPS         182       Elec Tran-Line OH-TX-69KV-Diamondback Sub-Cedar Lake Sub (2-86)       \$       4.702       \$       13.619       S       -       \$       14.702       \$       13.619       S       14.615       \$       13.619       S       14.615       \$       13.619       \$       14.615       \$       14.615       \$       14.615       \$       14.615       \$       14.617       \$       14.619       \$       14.619       \$       14.619       \$       14.619 <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<>															
182       Elec Tan-Line OH-TX-69KV-Diamondback Sub-Cedar Lake Sub (Z-86)       \$       4.338       \$       4.019       \$       -       \$       4.338       \$       4.019       \$       5       -       \$       4.338       \$       4.019       \$       5       -       \$       4.338       \$       4.019       \$       5       -       \$       4.338       \$       4.019       \$       5       -       \$       3.1619       \$       2.67,099       \$       \$       3.1619       \$       3.1629       \$       3.1629       \$       3.1629       \$       3.1629       \$       3.1629       \$       3.1629       \$       3.1629       \$       3.1629       \$       3.1629       \$       3.1629       \$       3.1629															
18.3       Elec Tran-Line OH-TX-69KV-Charancek Sub-Cradin Lake Sub (Z-86)       \$ 14,702       \$ 13,619       \$       -       \$       14,702       \$ 14,703       \$ 14,703			ŝ				\$ -	\$	-	ŝ					
18.       Elec Tran-Line OH-TX-115KV-Michole Sta-Dumas Int       \$ 312,595       \$ 267,099       \$ 312,595       \$ 312,595       \$ 312,595       \$ 267,099       \$ PS         18.       Elec Tran-Line OH-TX-115KV-Voakum Co Int-Terry Co Int       \$ 1,249       \$ 1,445       \$ -       \$ -       \$ 2,490       \$ 1,445       \$ PS         18.       Elec Tran-Line OH-TX-115KV-Voakum Co Int-Terry Co Int       \$ 10,256       \$ 9,594       \$ -       \$ 400,543       \$ 30,915       \$ PS         18.       Elec Tran-Line OH-TX-115KV-Visional Stab-Urus Child Sta-Uru       \$ 767       \$ 352       \$ 400,543       \$ 9,594       \$ 895         18.       Elec Tran-Line OH-TX-115KV-Visional Stab-Uru       \$ 767       \$ 352       \$ 301       \$ 2289       \$ 955         19.       Elec Tran-Line OH-TX-115KV-Visions Stab-Uru Sharoov/TU Sharnov-K Str 691 (W-54)       \$ 48       \$ 47       \$ 547       \$ 511       \$ 587         19.       Elec Tran-Line OH-TX-115KV-Visions Stab-Uru Sharoov/TU Sharnov-K Str 691 (W-54)       \$ 477       \$ 900       \$ 547       \$ 511       \$ 587         19.       Elec Tran-Line OH-TX-115KV-Varing Stab-Duru Sharov       \$ 1,247.26       \$ 774,730       \$ 898         19.       Elec Tran-Line OH-TX-115KV-Arandia Co Int-Southeast Sub       \$ 1,247.26       \$ 774,730       \$ 637.676	183								-						
186       Elec Tran-Line OH-TX-115KV-Vockut Was Sub (T-37)       \$       2.440       \$       -       \$       2.400       \$       1.445       \$       -       \$       2.400       \$       1.445       \$       -       \$       2.400       \$       3.90.915       \$ </td <td>184</td> <td></td> <td>\$</td> <td></td>	184		\$												
186       Elec Tran-Line OH-TX-115KV-VocAtum Co Int-Terry Co Int       \$       2.490       \$       1.445       \$       -       \$       2.400       \$       309.015       \$         187       Elec Tran-Line OH-TX-115KV-Pringle-Phillips Cogen (T-49)       \$       400.543       \$       9.954       \$       \$       309.015       \$       \$       309.015       \$       \$       309.015       \$       \$       309.015       \$       \$       309.015       \$       \$       309.015       \$       \$       309.015       \$       \$       \$       309.015       \$       \$       309.015       \$       \$       309.015       \$       \$       \$       \$       309.015       \$ <td>185</td> <td>Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int</td> <td>\$</td> <td>1,127</td> <td>\$</td> <td>963</td> <td></td> <td></td> <td></td> <td>\$</td> <td>1,127</td> <td>\$ 9</td> <td>33 SPS</td> <td></td>	185	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$	1,127	\$	963				\$	1,127	\$ 9	33 SPS		
187       Elec Tran-Line OH-TX-115KV-Sunset Sub-Pucket <sup>[West</sup> Sub (T-37)       \$       408,543       \$       300,915       \$       9	186		\$	2,490	ŝ	1.445	\$ -	\$	-	\$			45 SPS		
188       Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU       \$       10,256       \$       9,594       \$         189       Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU       \$       767       \$       532       \$       767       \$       532       \$       767       \$       532       \$       767       \$       532       \$       767       \$       532       \$       767       \$       532       \$       767       \$       532       \$       767       \$       532       \$       767       \$       532       \$       767       \$       532       \$       767       \$       532       \$       777       \$       532       \$       777       \$       537       \$       717       \$       737       \$       737       \$       737       \$       737       \$       737       \$       900       \$       537       \$       774       730       \$       774       730       \$       737       \$       900       \$       8       8       774       730       \$       1040.990       \$       637.676       \$       774.730       \$       1040.990       \$       637.676       \$       1040.990       \$	187			408,543	\$	390,915	\$ -		-		408,543	\$ 390,9	15 SPS		
190       Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)       \$       301       \$       269       \$       301       \$       269         191       Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)       \$       48       \$       47       \$       \$       47       \$       \$       47       \$       \$       51       \$       547       \$       \$       161       \$       \$       977       \$       900       \$       \$       977       \$       900       \$       \$       977       \$       900       \$       \$       977       \$       900       \$       637,676       \$       \$       162,4726       \$       174,730       \$       169,811       \$       \$       637,676       \$       \$       1040,990       \$       637,676       \$       \$       174,730       \$       169,811       \$       \$       637,676       \$       \$       174,730       \$       169,811       \$       \$       174,730       \$       169,811       \$       \$       1637,676       \$       \$       74,730       \$       169,811       \$       \$       1,917       \$       169,810       \$       1,917	188	Elec Tran-Line OH-TX-115KV-Pringle-Phillips Cogen (T-49)	\$	10,256	\$	9,594				\$	10,256				
191       Elec Tran-Line OH-TX-115KV-Kirbý Świtch Station-WTU Shamrock Str 691 (W-54)       \$       48       \$       47       \$       48       \$       47       \$       511       \$       48       \$       47       \$       511       \$       \$       547       \$       511       \$       \$       547       \$       511       \$       \$       547       \$       511       \$       \$       547       \$       511       \$       \$       547       \$       511       \$       \$       547       \$       511       \$       \$       547       \$       511       \$       \$       547       \$       511       \$       \$       547       \$       511       \$       \$       547       \$       511       \$       \$       517       \$       511       \$       \$       517       \$       517       \$       517       \$       5100       \$       \$       517       \$       5101       \$       \$       517       \$       518       \$       517       \$       517       \$       517       \$       51017       \$       \$       517       \$       517       \$       517       \$       517	189		\$	767	\$	532				\$	767				
191       Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)       \$       48       \$       47       \$       547       \$       547       \$       547       \$       547       \$       547       \$       547       \$       547       \$       547       \$       547       \$       547       \$       547       \$       547       \$       547       \$       547       \$       547       \$       547       \$       511       SPS         192       Elec Tran-Line OH-TX-115KV-Arangill Sub (T-73)       \$       1.264.726       \$       774.730       SPS         195       Elec Tran-Line OH-TX-115KV-Ananallo South Intg-South Georgia Intg (T-70)       \$       1.747.73       \$       1.040.990       \$       637.676       \$       \$       1.040.990       \$       637.676       \$       \$       1.040.990       \$       637.676       \$       \$       1.040.990       \$       637.676       \$       \$       1.040.990       \$       637.676       \$       \$       1.040.990       \$       637.676       \$       \$       1.040.990       \$       637.676       \$       \$       1.040.990       \$       637.676       \$       \$       1.040.940       \$<	190	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$	301	\$	289				\$	301	\$ 2	39 SPS		
193       Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)       \$       977       \$       900       \$       \$       977       \$       900       \$PS         194       Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub       \$       1,264,726       \$       774,730       \$       \$       1,264,726       \$       774,730       \$       \$       1,264,726       \$       774,730       \$       \$       1,264,726       \$       774,730       \$       \$       1,264,726       \$       774,730       \$       \$       \$       1,264,726       \$       774,730       \$       \$       \$       1,264,726       \$       774,730       \$       \$       \$       \$       1,264,726       \$       774,730       \$       \$       \$       \$       1,264,726       \$       774,733       \$       \$       \$       \$       1,264,726       \$       774,733       \$       \$       \$       \$       \$       1,264,726       \$	191		\$	48	\$	47				\$	48	\$	47 SPS		
193       Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)       \$       977       \$       900       \$         194       Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub       \$       1,264,726       \$       774,730       \$       \$       1,264,726       \$       774,730       \$       \$       1,264,726       \$       774,730       \$       \$       1,264,726       \$       774,730       \$       \$       \$       1,264,726       \$       774,730       \$       \$       1,040,990       \$       637,676       \$       \$       1,040,990       \$       637,676       \$       \$       1,040,990       \$       637,676       \$       \$       1,040,990       \$       637,676       \$       \$       1,040,990       \$       637,676       \$       \$       1,017       \$       969       \$       \$       1,017       \$       969       \$       \$       1,017       \$       969       \$       \$       1,017       \$       969       \$       \$       1,017       \$       969       \$       \$       1,017       \$       969       \$       \$       1,017       \$       969       \$       \$       1,017       \$       963,869<	192	Elec Tran-Line OH-TX-115KV-Hereford Sub-Cargill Sub (T-58)	\$	547	\$	511				\$	547	\$ 5	11 SPS		
194       Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub       \$ 1,264,726       \$ 774,730       SPS         195       Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub       \$ 1,040,990       \$ 637,676       \$ 1,040,990       \$ 637,676       SPS         196       Elec Tran-Line OH-TX-115KV-Coulter IntSW-South Georgia Intg (T-70)       \$ 174,773       \$ 169,811       \$ 174,773       \$ 169,811         197       Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)       \$ 1,017       \$ 969       \$ 1,017       \$ 969       \$ 28,238       \$ 26,904       \$ 28,238       \$ 26,904       \$ 28,238       \$ 26,904       \$ 28,238       \$ 26,904       \$ 28,238       \$ 26,904       \$ 508         198       Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap       \$ 633,669       \$ 449,570       \$ 83,869       \$ 449,570       \$ 83,869       \$ 449,570       \$ 2,194       \$ 1,953       \$ 508         200       Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst(T-89)       \$ 2,194       \$ 1,953       \$ 985         201       Elec Tran-Line OH-TX-115KV-Denver City Int-Ink Basin Sub(U-14)       \$ - \$ - \$       \$ 6,496       \$ 449,570       \$ 985         202       El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)       \$ - \$       \$ 98       \$ 98       \$ 98       \$ 98       \$ 98	193		\$	977	\$	900				\$	977	\$ 9	00 SPS		
195       Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub       \$ 1,040,990       \$ 637,676       SPS         196       Elec Tran-Line OH-TX-115KV-Coulter Intg-South Georgia Intg (T-70)       \$ 1,74,773       \$ 169,811       SPS         197       Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)       \$ 1,017       \$ 969       SPS         198       Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)       \$ 28,238       \$ 26,904       \$ 28,238       \$ 28,934       \$ 28,238       \$ 28,934       \$ 28,938	194		\$	1,264,726	\$	774,730				\$	1,264,726	\$ 774,7	30 SPS		
197       Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)       \$ <ul> <li>1,017</li> <li>969</li> </ul> \$             1,017         \$             969         \$             1,017         \$             969         \$          \$             28,238         \$             28,2194         \$             1,953         \$             S             21,194         \$             1,953         \$             S          \$             (6,496)         \$             (4,283)         \$             S             S	195	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	\$	1,040,990	\$	637,676				\$	1,040,990	\$ 637,6	76 SPS		
197       Elec Tran-Line OH-TX-115KV-Amarillo South Ing-South Georgia Sub (T-73)       \$       1,017       \$       969       SPS         198       Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap       \$       28,238       \$       26,004       \$       \$       28,389       \$       26,904       SPS         198       Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap       \$       633,869       \$       449,570       \$       \$       26,304       \$       26,304       \$       21,94       \$       1,953       \$       21,94       \$       1,953       \$       \$       1,953       \$       21,94       \$       1,953       \$       \$       1,953       \$       \$       44,9570       \$       2,194       \$       1,953       \$       \$       1,953       \$       \$       1,953       \$       \$       1,953       \$       \$       1,953       \$       \$       1,953       \$       \$       \$       1,953       \$       \$       \$       1,953       \$       \$       \$       1,953       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$ </td <td>196</td> <td>Elec Tran-Line OH-TX-115KV-Coulter Intg-South Georgia Intg (T-70)</td> <td>\$</td> <td>174,773</td> <td>\$</td> <td>169,811</td> <td></td> <td></td> <td></td> <td>\$</td> <td>174,773</td> <td>\$ 169,8</td> <td>11 SPS</td> <td></td>	196	Elec Tran-Line OH-TX-115KV-Coulter Intg-South Georgia Intg (T-70)	\$	174,773	\$	169,811				\$	174,773	\$ 169,8	11 SPS		
199       Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap       \$       633,869       \$       449,570       \$       5         200       Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst (T-89)       \$       2,194       \$       1,953       \$       2,194       \$       1,953       \$       2,194       \$       1,953       \$       2,194       \$       1,953       \$       \$       2,194       \$       1,953       \$       \$       2,194       \$       1,953       \$       \$       2,194       \$       1,953       \$       \$       2,194       \$       1,953       \$       \$       2,194       \$       1,953       \$       \$       \$       2,194       \$       1,953       \$ <td>197</td> <td></td> <td>\$</td> <td>1,017</td> <td>\$</td> <td>969</td> <td></td> <td></td> <td></td> <td>\$</td> <td>1,017</td> <td>\$ 9</td> <td>69 SPS</td> <td></td>	197		\$	1,017	\$	969				\$	1,017	\$ 9	69 SPS		
200       Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst (T-89)       \$       2,194       \$       1,953       SPS         201       Elec Tran-Line OH-TX-115KV-Russell Pool Substation-Higg Substation (T-91)       \$       (6,496)       \$       (4,283)       SPS         202       El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)       \$       -       \$       -       \$       -       \$       -       \$       SPS         204       El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)       \$       - <td>198</td> <td>Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)</td> <td>\$</td> <td>28,238</td> <td>\$</td> <td>26,904</td> <td></td> <td></td> <td></td> <td>\$</td> <td>28,238</td> <td>\$ 26,9</td> <td>04 SPS</td> <td></td>	198	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$	28,238	\$	26,904				\$	28,238	\$ 26,9	04 SPS		
201       Elec Tran-Line OH-TX-115KV-Russell Pool Substation (T-91)       \$       (6,496)       \$       (4,283)         202       El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)       \$       -       \$ <td>199</td> <td>Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap</td> <td>\$</td> <td>633,869</td> <td>\$</td> <td>449,570</td> <td></td> <td></td> <td></td> <td>\$</td> <td>633,869</td> <td>\$ 449,5</td> <td>70 SPS</td> <td></td>	199	Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap	\$	633,869	\$	449,570				\$	633,869	\$ 449,5	70 SPS		
202       El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)       \$       -       \$       >       \$       >       \$       >       \$       >       \$       >       \$       >       \$       >       >       \$	200	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst (T-89)	\$	2,194	\$	1,953				\$	2,194	\$ 1,9	53 SPS		
202       EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)       \$       -       \$       \$	201	Elec Tran-Line OH-TX-115KV-Russell Pool Substation-Higg Substation (T-91)	\$	(6,496)	\$	(4,283)				\$	(6,496)	\$ (4,2	33) SPS		
204       EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)       \$       -       \$       S	202		\$				\$ -	\$	-	\$					
204       EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)       \$       -       \$       S	203			-		-	\$ -		-	\$			SPS		
205       EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)       \$       -       \$       -       \$       -       \$       -       \$       -       \$       SPS         206       EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)       \$       -       \$       -       \$       -       \$       -       \$       SPS         206       EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)       \$       556       \$       -       \$       -       \$       SPS         207       Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-17)       \$       556       \$       546       >       \$       \$       566       \$       SPS         208       Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)       \$       36,073       \$       34,047        \$	204	El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)		-	\$	-	\$ -	\$	-	\$	-	\$ -	SPS		
208       EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)       \$       -       \$       -       \$       -       \$       -       \$       SPS         207       Elec Tran-Line OH-TX-115KV-CLTR-OUTP-115-01 (U-17)       \$       556       \$       546       \$       -       \$       556       \$       546       \$       -       \$       556       \$       546       \$       -       \$       556       \$       546       \$       -       \$       556       \$       546       \$       -       \$       556       \$       546       \$       -       \$       556       \$       546       \$       -       \$       556       \$       546       \$       -       \$       556       \$       546       \$       -       \$       35,073       \$       34,047       \$       \$       34,047       \$       \$       \$       35,073       \$       34,047       \$       \$       \$       \$       \$       \$       \$       35,073       \$       34,047       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$<				-	\$	-	\$ -	\$	-	\$	-	\$-	SPS		
207         Elec Tran-Line OH-TX-115KV-CLTR-OUTP-115-01 (U-17)         \$ 556         546         -         \$ 556         \$ 546         SPS           208         Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)         \$ 35,073         \$ 34,047         \$ 35,073         \$ 34,047         SPS				-	\$	-	\$ -	\$	-	\$	-	\$ -	SPS		
	207	Elec Tran-Line OH-TX-115KV-CLTR-OUTP-115-01 (U-17)	\$	556	\$	546	\$ -	\$	-	\$	556	\$5	46 SPS		
209         Elec Tran-Line OH-TX-115KV-Herring Sub Tap         \$ 194,147         \$ 128,938         \$ 194,147         \$ 128,938         \$ SPS	208	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$	35,073	\$	34,047				\$	35,073	\$ 34,0	47 SPS		
	209	Elec Tran-Line OH-TX-115KV-Herring Sub Tap	\$	194,147	\$	128,938				\$	194,147	\$ 128,9	38 SPS		

Worksheet O Table 35

### Southwestern Public Service Company Worksheet O - Radial Line Investment

Line		Total	Radial	Т	otal Radial	Wholesale Radial	Wholesa	le Radial	Retail Ra	adial	Retail Radia		
<u>No.</u>	Radial Line / Asset Location	Gross	Plant \$	N	let Plant \$	Gross Plant \$	Net P	lant \$	Gross Pl	ant \$	Net Plant \$	Customer	Reclass?
	Billings for Year =2021 (Note 1)												
	In Service Prior to October 1, 2005:												
210	Elec Tran-Line OH-TX-115KV-Nichols Sta-Pantex South Sub (V-02)	\$	173,477	\$	166,648				\$ 1	73,477	\$ 166,6	48 SPS	
211	Elec Tran-Line OH-TX-115KV-East Sta-Nichols Sta	\$	2,415	\$	1,498				\$	2,415	\$ 1,4	98 SPS	
212	Elec Tran-Line OH-TX-115KV-Randall Co Int-East Sta	\$	9,915	\$	7,870				\$	9,915	\$ 7,8	70 SPS	
213	Elec Tran-Line OH-TX-115KV-Plant X Sta-Bailey Co Int	\$	97,862	\$	77,022				\$	97,862	\$ 77,0	22 SPS	
214	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	16,156	\$	13,355				\$	16,156	\$ 13,3	55 SPS	
215	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	6,788	\$	5,611				\$	6,788	\$ 5,6	11 SPS	
216	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	882	\$	729				\$	882	\$ 7	29 SPS	
217	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	6,992	\$	5,780				\$	6,992	\$ 5,7	30 SPS	
218	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	141,062	\$	116,602				\$ 1	41,062	\$ 116,6	2 SPS	
219	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	679	\$	561				\$	679	\$ 5	S1 SPS	
	Elec Tran-Line OH-TX-115KV-Osage Int Tap	\$	112,643	\$	106,879					12,643		79 SPS	
221	Elec Tran-Line OH-TX-115KV-Estacado Sub Tap	\$	165,963	\$	64,621				\$ 1	65,963		21 SPS	
222	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$	255	\$	201				\$	255		01 SPS	
223	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$	30,632	\$	24,096				\$	30,632	\$ 24,0	96 SPS	
224	Elec Tran-Line OH-TX-115KV-Arco Sub Tap	\$	9,787	\$	7,683				\$	9,787	\$ 7,6	33 SPS	
225	Elec Tran-Line OH-TX-115KV-Northwest Int-Bush Sub	\$	198,060	\$	107,759				\$ 1	98,060	\$ 107,7	59 SPS	
226	Elec Tran-Line OH-TX-115KV-Amoco Cryogenics Plant Tap	\$	371,866	\$	212,310				\$ 3	71,866	\$ 212,3	IO SPS	
227	Elec Tran-Line OH-TX-115KV-Sundown Int-Cochran Co Int	\$	1,736	\$	1,191				\$	1,736	\$ 1,1	91 SPS	
228	Elec Tran-Line OH-TX-115KV-Moore Co Sta-Dallam Co Int	\$	52,296	\$	31,857				\$	52,296	\$ 31,8	57 SPS	
229	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$	395,546	\$	317,415				\$ 3	95,546	\$ 317,4	15 SPS	
230	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$	87,679	\$	70,360	\$-	\$	-	\$	87,679		SO SPS	
	Elec Tran-Line OH-TX-115KV-El Paso Shell Tap	\$	964	\$	741				\$	964	\$ 7	11 SPS	
232	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Seminole Interchange (W-11)	\$	95,258	\$	80,351				\$	95,258	\$ 80,3	51 SPS	
233	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29)	\$	1,650	\$	1,509				\$	1,650	\$ 1,5	)9 SPS	
234	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34)	\$	108,703	\$	93,297				\$ 1	08,703	\$ 93,2	97 SPS	
235	Elec Tran-Line OH-TX-115KV-Deaf Smith Intg-Canyon West (W-40)	\$	5,741	\$	5,541				\$	5,741	\$ 5,5	11 SPS	
236	Elec Tran-Line OH-TX-115KV-Deaf Smith Intg-Canyon West (W-40)	\$	3,827	\$	3,694				\$	3,827	\$ 3,6	94 SPS	
237	Elec Tran-Line OH-TX-115KV-Canyon West Sub-Randall County Intg (W-77)	\$	192,075	\$	180,731				\$ 1	92,075	\$ 180,7	31 SPS	
238													
239	Total In Service Prior to October 1, 2005	\$	60,529,543	\$	46,668,944	\$ 11,400,139	\$	8,716,941	\$ 49,	129,403	\$ 37,952,0	03	

### Southwestern Public Service Company

Worksheet O - Radial Line Investment

Line		Total Radial		Total Radial	Wholesale Rad	lial	Wholesale Radial		Retail Radial	Retail Radial		
No.	Radial Line / Asset Location	Gross Plant		Net Plant \$	Gross Plant	<u>\$</u>	Net Plant \$	<u>(</u>	Gross Plant \$	Net Plant \$	Customer	Reclass?
	Billings for Year =2021 (Note 1)											
	In Service October 1, 2005 and Later:											
240	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06)	\$ 371,18	\$ 0	354,334				\$	371,180	\$ 354,334	SPS	
241	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 1,326,15	9\$	1,285,466	\$	- \$		\$	1,326,159	\$ 1,285,466	SPS	
242	Elec Tran-Line OH-NM-115KV-LOSO-NOLO-115-01	\$ 3,520,07	0\$	3,474,594	\$	- \$	- 3	\$	3,520,070			
243	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 4&5 (W-22)	\$ -	\$	(1)				\$	-		) SPS	
	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 197,68		164,744				\$	197,682			
245	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 53,02	27 \$	44,192				\$	53,027	\$ 44,192	SPS	
246	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 38,99	)1 \$	32,494				\$	38,991	\$ 32,494	SPS	
247	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$ 1,853,70	0 \$	1,609,169				\$	1,853,700	\$ 1,609,169	SPS	
248	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$-	\$	-	\$	- \$	- 3	\$	-	\$-	SPS	
249	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$-	\$	-	\$	- \$		\$	-	\$-	SPS	
250	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$ 8,40	)5 \$	7,811	\$	- \$	- 3	\$	8,405	\$ 7,811	SPS	
251	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$ 9,80	50 <b>\$</b>	9,163	\$	- \$	- 3	\$	9,860		SPS	
252	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 952,73	9 \$	901,273				\$	952,739	\$ 901,273	SPS	
253	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 374,60	0 \$	354,364	\$	- \$		\$	374,600	\$ 354,364	SPS	
254	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ 26,1	6\$	23,926	\$	- \$	- 3	\$	26,156	\$ 23,926	SPS	
255	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$-	\$	-	\$	- \$	- 3	\$	-	\$-	SPS	
256	Elec Tran-Line OH-NM-115KV-Battle Axe Sub-Roadrunner Sub (W-79)	\$ 8,830,1	i1 \$	8,095,025				\$	8,830,151	\$ 8,095,025	SPS	
257	Elec Tran-Line OH-NM-115KV-Ponderosa Sub-Custer Mt Sw Sta (W-81)	\$ 5,716,03	1 \$	5,428,956				\$	5,716,031	\$ 5,428,956	SPS	
258	Elec Tran-Line OH-NM-115KV-Yeso Hills Sub-China Draw Sub (W-87)	\$ 3,412,03	5 \$	3,344,037	\$	- \$	- 3	\$	3,412,035	\$ 3,344,037	SPS	
259	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Capitan Sub (W-99)	\$ 1,250,08	1 \$	1,188,230				\$	1,250,081	\$ 1,188,230	SPS	
260	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-Spring Draw Sub (T-86)	\$ 3,109,70	)1 \$	2,433,064				\$	3,109,701	\$ 2,433,064	SPS	
261	Elec Tran-Line OH-TX-115KV-East Sta-Rolling Hills Sub (U-11)	\$-	\$	-	\$	- \$	- 3	\$	-	\$-	SPS	
262	Elec Tran-Line OH-TX-115KV-Rolling Hills Sub-Cherry Street Sub (W-47)	\$ 160,42	5 \$	143,675				\$	160,425	\$ 143,675	SPS	
263	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 5,768,90	4 \$	5,324,431				\$	5,768,904	\$ 5,324,431	SPS	
264	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 788,9	4 \$	728,131				\$	788,914	\$ 728,131	SPS	
265	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 3,704,37	7\$	3,418,968				\$	3,704,377	\$ 3,418,968	SPS	
266	Elec Tran-Line OH-TX-115KV-Newhart-Lamton (W-53)	\$ 6,94	0 \$	6,215				\$	6,940	\$ 6,215	SPS	

Worksheet O Table 35

267	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$ 4,343 \$	3,898		\$	4,343 \$	3,898 SPS
268	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$ 520,668 \$	467,236		\$	520,668 \$	467,236 SPS
269	Elec Tran-Line OH-TX-115KV-Wheeler Co Int-Coburn Creek Sub (W-78)	\$ 7,165,205 \$	6,781,546		\$	7,165,205 \$	6,781,546 SPS
270	Elec Tran-Line OH-TX-115KV-Hereford Northeast Int-New Centre Street Sub (W-82)	\$ 4,971,566 \$	4,817,898 \$	- \$	- \$	4,971,566 \$	4,817,898 SPS
271	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 3,537,493 \$	2,636,629 \$	- \$	- \$	3,537,493 \$	2,636,629 SPS
272	Total In Service October 1, 2005 and Later	\$57,679,404	\$53,079,470	\$0	\$0	\$57,679,404	\$53,079,470
273	Total Projected SPS Radial Plant	 \$118,208,947	\$99,748,414	\$11,400,139	\$8,716,941	\$106,808,807	\$91,031,473

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

### Southwestern Public Service Company

Worksheet O - Radial Line Investment

Line	Pedial Line / Acast Location	Total Radial Gross Plant \$	Total Radial <u>Net Plant \$</u>	Wholesale Radial Gross Plant \$	Wholesale Radial	Retail Radial Gross Plant \$	Retail Radial <u>Net Plant \$</u>	Customer	Paolooo?
<u>No.</u> 275	Radial Line / Asset Location Actual for Year = 2021	Gross Plant 5	<u>Net Plant ş</u>	Gross Plant 5	<u>Net Plant \$</u>	Gross Plant 5	<u>Net Plant p</u>	<u>Customer</u>	Reclass?
276	In Service Prior to October 1, 2005:								
277	Elec Tran-Line OH-TX-115KV-Plant X Sta-Castro Co Intg (V-37)	\$ 398 \$	\$ 342	\$ 398	\$ 342	\$ -	\$ -	Bailey County	
278	Elec Tran-Line OH-TX- 69KV-Graham-Justiceburg	\$ 2,315,315	\$ 1,423,098	\$ 2,315,315	\$ 1,423,098	\$-	\$ -	Big Country	
279	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int						\$-	CVEC	
280	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int			\$ 103,777		· · · · · · · · · · · · · · · · · · ·	\$ -	CVEC	
281	Elec Tran-Line OH-NM-115KV-Seven Rivers Interchange-Atoka Sub (W-98)			\$ 1,858		· · · · · · · · · · · · · · · · · · ·	\$ -	CVEC	
282	Elec Tran-Line OH-TX- 69KV-Castro Co REC Sub Tap			\$ 260,384		*	\$ -	Deaf Smith	
283	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)			\$ 223,481		Ψ.	\$ -	Deaf Smith	
284 285	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51) Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$		\$ 50,223 \$ 572,398		\$- \$-	\$ - \$ -	Deaf Smith Deaf Smith	
285	<b>5 1 1 1 1 1</b>	\$ 353,753		\$ 353,753		արություն։ Տերերություն։	• - \$ -	Deaf Smith	
287	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap						φ - \$ -	Deaf Smith	
288	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap	\$ 299,926		\$ 299,926		\$-	\$-	Deaf Smith	
289	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)			\$ 68,610			\$-	Deaf Smith	
290		\$ 43,205	\$ 39,790	\$ 43,205	\$ 39,790	\$ -	\$ -	Deaf Smith	
291	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 318 \$	\$ 292	\$ 318	\$ 292	\$-	\$-	Deaf Smith	
292	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 451 \$				\$-	\$ -	Deaf Smith	
293	Elec Tran-Line OH-TX- 69KV-Hereford NE Sub-Deaf Smith Rec Meter Sta (Z-73)					· · · · · · · · · · · · · · · · · · ·	\$ -	Deaf Smith	
294		\$ 73				*	\$ -	Deaf Smith	
295		\$ 1,635				· · · · · · · · · · · · · · · · · · ·	\$ -	Deaf Smith	
296	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)		\$ 1,375			\$ -	\$ -	Farmers	
297	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65) Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)			\$ 19,018 \$ 2,059,237		\$- \$-	\$ - \$ -	Farmers Green Belt	
298 299	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62) Elec Tran-Line OH-TX-115KV-Plant X Sta-Lamton Intg (T-28)			\$ 2,059,237 \$ 743		» - Տ -	• - \$ -	Lamb County	
300	Elec Tran-Line OH-TX-115KV-Plant X Sta-Lamon mg (1-26)			\$ 1,492			• - \$ -	Lamb County	
301	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$ 329,309		\$ 329,309		\$ -	\$-	Lighthouse	
302	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)			\$ 21,943			\$-	Lighthouse	
303	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)			\$ 33,029			\$ -	LPL	
304	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)			\$ 149,912			\$-	LPL	
305	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 222,975	\$ 206,679	\$ 222,975	\$ 206,679	\$ -	\$ -	LPL	
306	Elec Tran-Line OH-TX- 69KV-Ivory Tap (Y-64)	\$ 14,537	\$ 13,736	\$ 14,537	\$ 13,736	\$-	\$-	LPL	
307	Elec Tran-Line OH-TX-115KV-Carlisle Int-Yuma Sub (T-71)			\$ 531,872		\$-	\$ -	LPL	
308	Elec Tran-Line OH-TX-115KV-Tuco Int-Indiana Sub (V-15)			\$ 1,248		\$ -	\$ -	LPL	
309	Elec Tran-Line OH-TX- 69KV-Cochran Co Int-Sundown REC	\$ 405,933				· · · · · · · · · · · · · · · · · · ·	\$ -	Lyntegar	
310	Elec Tran-Line OH-TX- 69KV-Terry County Intg-Brownfield Sw Sta (Z-52)	\$ 8,513				\$ -	\$ -	Lyntegar	
311	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co			\$ 573,499 • 1 024 770		· · · · · · · · · · · · · · · · · · ·	\$ -	Lyntegar	
312		,		\$ 1,031,778 \$ 130,151		· · · · · · · · · · · · · · · · · · ·	\$ - \$ -	Lyntegar	
313 314	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85) Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)					-	• - \$ -	Lyntegar Lyntegar	
315	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-67)						φ - \$ -	Lyntegar	
316	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-67)			\$ 1,411			φ - \$ -	Lyntegar	
317		• •		· · · · · · · · · · · · · · · · · · ·			\$-	Lyntegar	
318	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt						\$-	Lyntegar	
319	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	\$ 2,157	\$ 1,556	\$ 2,157	\$ 1,556	\$ -	\$ -	Lyntegar	
320	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Seagraves Int	\$ 942 \$	\$ 566	\$ 942	\$ 566	\$-	\$ -	Lyntegar	
321	Elec Tran-Line OH-TX-115KV-Riverview Sta-Moore Co Sta			\$ 1,357		\$ -	\$ -	Rita Blanca	
322	Elec Tran-Line OH-TX- 69KV-Lambton-7 Mile Corner					-	\$ -	South Plains	
323	Elec Tran-Line OH-TX-115KV-Carlisle Int-Lubbock South Int					*	\$ -	South Plains	
324	Elec Tran-Line OH-TX-115KV-Lubbock South Int-Lynn Co Int					*	\$ -	South Plains	
325	Elec Tran-Line OH-TX-115KV-Denver City Sta-Tuco Int	• •					\$ -	South Plains	
326	Elec Tran-Line OH-OK-115KV-Texas Co Int-Beaver Co Int Elec Tran-Line OH-NM- 69KV-Clovis Loop					· · · · · · · · · · · · · · · · · · ·	\$ -	Tri County	
327						\$ 761,437 \$ 629,760	\$ 582,627 \$ 514,498		
328 329	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub						\$ 514,498 \$ 159,725		
329	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub					\$ 638,969			
	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 1,487,820				\$ 1,487,820			
501		,	,,	•		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		

Worksheet O

332	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 319,035	\$ 260,643	\$-\$	-	\$ 319,035	\$ 260,643 SPS
333	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 710,614	\$ 580,553	\$-\$	-	\$ 710,614	\$ 580,553 SPS
334	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Kermac	\$ 503,988			_		\$ 284,717 SPS
	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 20,421		\$-\$		\$ 20,421	
		+,					
336	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 46,512				\$ 46,512	
337	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 23,501		\$-\$		\$ 23,501	
338	Elec Tran-Line OH-NM- 69KV-Clovis East Sub Tap	\$ 225,991	\$ 179,849	\$-\$	-	\$ 225,991	\$ 179,849 SPS
339	Elec Tran-Line OH-NM- 69KV-Industrial Sub-Ethanol Plant Sub	\$ 119,801	\$ 27,872	\$-\$	-	\$ 119,801	\$ 27,872 SPS
340	Elec Tran-Line OH-NM- 69KV-Portales Grain Alcohol	\$ 473,071	\$ 271,406	\$ - \$	-	\$ 473,071	\$ 271,406 SPS
341	Elec Tran-Line OH-NM- 69KV-Cherry Sub Tap			S		\$ 19,776	\$ 2,236 SPS
342	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 37,410		Ψ Ψ		\$ 37,410	
343	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 53,800		\$-\$		\$ 53,800	
344	Elec Tran-Line OH-NM- 69KV-IMC #2 Sub Tap	\$ 119,761		\$-\$	-	\$ 119,761	\$ 71,628 SPS
345	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 32,473	\$ 20,396	\$-\$	-	\$ 32,473	\$ 20,396 SPS
346	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap			\$ - \$	_		\$ 3,391 SPS
347	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap			\$-\$		\$ 79,062	\$ 49,659 SPS
			\$ 10,537				
348	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap						\$ 10,537 SPS
	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap		\$ 314			\$ 846	
350	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap			\$-\$	-	\$ 642	
351	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 540	\$ 339	\$-\$	-	\$ 540	\$ 339 SPS
352	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 98,947	\$ 52,161	\$-\$	-	\$ 98,947	\$ 52,161 SPS
353	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole			\$ - \$		\$ 2,560	\$ 1,349 SPS
	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap			\$-\$			\$ 509 SPS
355	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole			\$-\$			\$ 147,971 SPS
356	Elec Tran-Line OH-NM- 69KV-Curry Co Int-TX St Line			\$-\$	-	\$ 157,249	\$ 91,289 SPS
357	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 3,940,611	\$ 3,402,861	\$-\$	-	\$ 3,940,611	\$ 3,402,861 SPS
358	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 51,177	\$ 44,193	\$-\$	-	\$ 51,177	\$ 44,193 SPS
359	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 978,379	\$ 844,866	\$ - \$	_	\$ 978,379	\$ 844,866 SPS
360	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Fiesta Sub			\$-\$		\$ 272,613	\$ 98,961 SPS
361	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 1,102	· · · · · · · · · · · · · · · · · · ·				\$ 1,041 SPS
362	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 2,295				\$ 2,295	
363	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	\$ 2,662	\$ 2,516	\$-\$	-	\$ 2,662	\$ 2,516 SPS
364	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 292	\$ 248	\$-\$	-	\$ 292	\$ 248 SPS
365	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 219	\$ 186	\$ - \$	-	\$ 219	\$ 186 SPS
	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)			S		\$ 177	\$ 150 SPS
		\$ 28,463		\$-\$			\$ 24,143 SPS
	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)						
368	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell City (T-26)	\$ 4,580					\$ 2,799 SPS
369	Elec Tran-Line OH-NM-115KV-Cochran Sw Sta-Monument Sub			\$-\$	-	\$ 6,198	\$ 5,213 SPS
370	Elec Tran-Line OH-NM-115KV-Norris St Tap	\$ 5,642,185	\$ 2,834,601	\$-\$	-	\$ 5,642,185	\$ 2,834,601 SPS
371	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$ 106	\$ 97	\$-\$	-	\$ 106	\$ 97 SPS
372	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub			\$ - \$		\$ 45,091	\$ 41,242 SPS
373	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)			\$-\$			\$ 588 SPS
			\$ 155				\$ 155 SPS
	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)						
375	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Higg Sub (T-98)	\$ 1,681		\$ - \$		\$ 1,681	
376	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$ 206	\$ 186	\$-\$	-	\$ 206	\$ 186 SPS
377	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$ 430	\$ 389	\$-\$	-	\$ 430	\$ 389 SPS
378	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)	\$ 67,974	\$ 61,567	\$-\$	-	\$ 67,974	\$ 61,567 SPS
379	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 138,084		\$ - \$		\$ 138,084	\$ 124,770 SPS
380	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 4,218					\$ 3,811 SPS
				\$-\$			
381	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)						\$ 56,167 SPS
	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-Livingston Ridge Sub (U-08)	\$ 423,065		\$ - \$			\$ 399,147 SPS
383	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 468,088		\$-\$	-	\$ 468,088	\$ 433,945 SPS
384	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 458,686	\$ 425,229	\$-\$	-	\$ 458,686	\$ 425,229 SPS
385	Elec Tran-Line OH-NM-115KV-LYNC-MADX-115-01 (U-38)	\$ 358	\$ 354	\$-\$	-	\$ 358	\$ 354 SPS
386	Elec Tran-Line OH-NM-115KV-LYNC-QUDA-115-01 (U-39)	\$ 29,364	\$ 29,049	\$ - \$	-	\$ 29,364	\$ 29,049 SPS
387	Elec Tran-Line OH-NM-115KV-LYNC-QUDA-115-01 (U-39)		\$ 418				\$ 418 SPS
				φ - φ \$-\$			
	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Roswell Int	-,					
389	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell Int	\$ 864					\$ 530 SPS
390	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)		\$ 286,972		-		\$ 286,972 SPS
391	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 3,573	\$ 3,333	\$-\$	-	\$ 3,573	\$ 3,333 SPS
392	Elec Tran-Line OH-NM-115KV-Whitten Sub-Oil Center Sub (W-27)	\$ 1,183	\$ 988	\$-\$	-	\$ 1,183	\$ 988 SPS
393	Elec Tran-Line OH-NM-115KV-Whitten Sub-Oil Center Sub (W-27)	\$ 1,701	\$ 1,420	\$-\$	-	\$ 1,701	\$ 1,420 SPS
394	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$ 53,782				\$ 53,782	
	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)						
395		\$ 1,758					
	Elec Tran-Line OH-NM-115KV-Wipp Sub-Red Bluff Sub (W-38)	\$ 239				\$ 239	
	Elec Tran-Line OH-NM-115KV-Lopez Int-Campbell St Sub (W-59)			\$ - \$		\$ -	\$ - SPS
398	Elec Tran-Line OH-NM-115KV-Pecos Intg-North Canal Sub (W-61)	\$ 379,113	\$ 288,289	\$-\$	-	\$ 379,113	\$ 288,289 SPS
399	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-62)	\$ 226,156	\$ 203,619	\$-\$		\$ 226,156	\$ 203,619 SPS
	Elec Tran-Line OH-NM-115KV-FEC Intg-Pleasant Hill Sub (W-64)	\$ 318,141		\$ - \$		\$ 318,141	
	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)	\$ 130,007				\$ 130,007	
	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)			φ - φ \$-\$		\$ 42,771	
	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)			\$-\$		\$ 631,300	\$ 580,024 SPS
	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)	\$ 1,311				\$ 1,311	
405	Elec Tran-Line OH-NM-115KV-Quahada Sub-PCA Sub (W-76)	\$ 118,128	\$ 107,840	\$-\$	-	\$ 118,128	\$ 107,840 SPS

406	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line		088,460			- \$	-	\$	2,088,460		
	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line		69,677		\$	- \$		\$	469,677		
408	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line				\$	- \$		\$		\$ 1,094,387	
409 410	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line				\$	- \$		\$ \$	441,383 157,691	\$ 374,286	
410	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line		157,691 17,331		э \$	- ə - \$		э \$	1,417,331		
412	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub		219,778		\$	- \$		\$	219,778		
413	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub				\$	- ¥ - \$		\$		\$ 893,710	
414	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)				\$	- \$		ŝ		\$ 633,627	
415	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)		87,519			- \$		\$	387,519		
416	Elec Tran-Line OH-TX- 69KV-Borger Loop	Ŝ		\$ 919		- \$		\$			SPS
417	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$ 2,2	255,407	\$ 2,026,223	\$	- \$	- 1	\$	2,255,407	\$ 2,026,223	SPS
418	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Intg-Industrial Sub (Y-63)	\$		\$ 743	\$	- \$	- 1	\$	749		SPS
419	Elec Tran-Line OH-TX- 69KV-N Amarillo Sw Sta-Channing Sub	\$ 5	594,281	\$ 504,611	\$	- \$	-	\$	594,281	\$ 504,611	SPS
420	Elec Tran-Line OH-TX- 69KV-Coulter Intg-Soncy (Y-72)	\$		· · · · · · · · · · · · · · · · · · ·	\$	- \$		\$		\$-	SPS
421	Elec Tran-Line OH-TX- 69KV-Hale Co Int-Plainview South Sub		,	+,	\$	- \$		\$	1	\$ 963,309	
422	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub				\$	- \$		\$		\$ 339,418	
423	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub		177,014		\$	- \$		\$	177,014		
424	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta	\$			\$	- \$		\$		\$ 63,527	
425	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta		520,406		\$	- \$		\$	520,406		
426 427	Elec Tran-Line OH-TX- 69KV-Happy Int-Shamrock Pumping Sta				\$	- \$		\$ \$		\$ 198,045 \$ 416,169	
427	Elec Tran-Line OH-TX- 69KV-East Sta-Van Buren Sub Elec Tran-Line OH-TX- 69KV-East Plant Intg-Van Buren Sub (Y-93)				\$ \$	- ə - \$		э \$	515,154 438,755		
420	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop		159,649		\$	- 9 - \$		ې ۲	159,649		
429	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	ş S			\$	- 9 - \$		s S			SPS
431	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop		207,703		\$	- \$		ŝ	207,703		
432	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop		326,901		\$	- \$		\$	826,901		
433	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop				\$	- \$		\$		\$ 154,769	
434	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview				\$	- \$		\$		\$ 989,720	
435	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview		68,316		\$	- \$	- 1	\$	3,668,316	\$ 3,377,325	SPS
436	Elec Tran-Line UG-TX- 69KV-South Georgia Int-Lawrence Park Sub		271,183		\$	- \$	- 1	\$	271,183		
437	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	99,167	\$ 81,337	\$	- \$	- 1	\$	99,167	\$ 81,337	SPS
438	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	168,703		\$	- \$	-	\$	168,703		
439	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$			\$	- \$	- 1	\$		\$ 805	SPS
440	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$			\$	- \$		\$		\$ 65,915	
441	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$			\$	- \$		\$			SPS
442	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$		+,	\$	- \$		\$		\$ 60,883	
443	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	.,	\$ 1,132		- \$		\$	1,380		
444	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ · \$	197,536		\$	- \$		\$	197,536		
445 446	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)				\$ \$	- \$		\$ \$		\$679 \$1,008,928	SPS
440	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)		327,097		¢	- 9 - \$		ې ۲	827,097		
448	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)		102,353		\$	- \$		\$	102,353		
449	Elec Tran-Line OH-TX- 69KV-Northwest Intg-Hastings (Z-34)		152,190		\$	- \$		\$	152,190		
450	Elec Tran-Line UG-TX- 69KV-Lawrence Park Sub-Soncy Sub	-	81,332		\$	- \$		ŝ	481,332		
451	Elec Tran-Line OH-TX- 69KV-Structure #465-Bailey Co Sub (TX Portion) (Z-50)	\$			\$	- \$	-	\$		\$ 47,926	
452	Elec Tran-Line OH-TX- 69KV-Lubbock East Int-Garza Post	\$ 1,3			\$	- \$	-	\$		\$ 1,060,047	
453	Elec Tran-Line OH-TX- 69KV-Lynn Co Intg-Graham Intg (Z-61)	\$	42,666	\$ 38,198	\$	- \$	- 1	\$	42,666	\$ 38,198	SPS
454	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	\$6	609,107	\$ 501,655	\$	- \$	- 1	\$	609,107	\$ 501,655	SPS
455	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	\$ 3,1	43,912	\$ 2,589,299	\$	- \$	-	\$	3,143,912	\$ 2,589,299	SPS
456	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 3,8	386,043		\$	- \$		\$	3,886,043		
457	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$	26,213		\$	- \$		\$	26,213		
458	Elec Tran-Line OH-TX- 69KV-Gaines Co Int-Legacy Sub (Z-80)				\$	- \$		\$		\$ 108,528	
459	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Cox Intg (Z-83)				\$	- \$		\$		\$ 151,353	
460	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)		156,290			- \$		\$	156,290		
461	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)		515,778		\$	- \$		\$	515,778		
462	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	\$ \$	4,338		\$	- \$		\$	4,338		
463 464	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86) Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int		14,702 317,583		\$ \$	- ə - \$		\$ \$	14,702 317,583	\$ 12,909 \$ 256,732	
465	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	s .			\$	- ¥ - \$		\$	1,145		SPS
466	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Terry Co Int	\$			\$	- \$		\$		\$ 1,294	
467	Elec Tran-Line OH-TX-115KV-Sunset Sub-Puckett West Sub (T-37)		136,016		\$	- \$		ŝ	136,016		
468	Elec Tran-Line OH-TX-115KV-Pringle-Phillips Cogen (T-49)	Ŝ			\$	- \$		\$	9,330		
469	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	\$	766		\$	- \$	-	\$	766	\$ 490	SPS
470	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$	2,247			- \$	-	\$	2,247		
471	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	\$	361			- \$	-	\$	361	\$ 353	SPS
472	Elec Tran-Line OH-TX-115KV-Hereford Sub-Cargill Sub (T-58)	\$	547			- \$	-	\$	547	\$ 485	SPS
	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	\$	1,553			- \$	-	\$	1,553		
	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub		264,726			- \$		\$	1,264,726		
	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub		40,990			- \$		\$	1,040,990		
	Elec Tran-Line OH-TX-115KV-Randall Co Int-Happy Int	\$	3,777			- \$		\$	3,777		
	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$	1,017			- \$		\$	1,017		SPS
	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$	28,238			- \$		\$	28,238		
479	Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap	\$6	33,869	\$ 407,538	φ	- \$	-	\$	633,869	\$ 407,538	010

523 524		Ŷ	100,700	φ ου,ουο φ	Ψ	ų	100,700 φ	00,000 010
521 522	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29 Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34)	)\$ \$	2,151 108,703		- \$ - \$	- \$ - \$	2,151 \$ 108,703 \$	
520	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29		3,027		- \$	- \$	3,027 \$	
519	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Seminole Interchange (W-11)	\$	99,412		- \$	- \$	99,412 \$	
518	Elec Tran-Line OH-TX-115KV-Dallum Co Int-Sherman Co Sw Sta (W-05)	\$	9,579		- \$	- \$	9,579 \$	
517	Elec Tran-Line OH-TX-115KV-W01-Martin Sub to Carson County Sub	\$	118,102		- \$	- \$	118,102 \$	
516	Elec Tran-Line OH-TX-115KV-El Paso Shell Tap	\$	925		- \$	- \$	925 \$	
515	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$	89,109		- \$	- \$	89,109 \$	
514	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$	401,996		- \$	- \$	401,996 \$	
513	Elec Tran-Line OH-TX-115KV-Moore Co Sta-Dallam Co Int	\$	52,303		- \$	- \$	52,303 \$	
512	Elec Tran-Line OH-TX-115KV-Sundown Int-Cochran Co Int	\$	3,703		- \$	- \$	3,703 \$	
511	Elec Tran-Line OH-TX-115KV-Amoco Cryogenics Plant Tap	\$	399,959		- \$	- \$	399,959 \$	
510	Elec Tran-Line OH-TX-115KV-Northwest Int-Bush Sub	\$	1,179,268		- \$	- \$	1,179,268 \$	1,065,880 SPS
509	Elec Tran-Line OH-TX-115KV-Arco Sub Tap	\$	9,771		- \$	- \$	9,771 \$	
508	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$	30,632		- \$	- \$	30,632 \$	
507	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$	255		- \$	- \$	255 \$	
506	Elec Tran-Line OH-TX-115KV-Estacado Sub Tap	\$	165,963		- \$	- \$	165,963 \$	
505	Elec Tran-Line OH-TX-115KV-Osage Int Tap	\$	112,643		- \$	- \$	112,643 \$	
504	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	771		- \$	- \$	771 \$	
503	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	160,117		- \$	- \$	160,117 \$	
502	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	7,937		- \$	- \$	7,937 \$	
601	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$	1,002		- \$			
500	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1					- \$ - \$	7,705 \$ 1,002 \$	
		э \$	7,705		- > - \$	- > - \$	7,705 \$	
198 199	Elec Tran-Line OH-TX-115KV-Nichols Sta-Kingsmill Sub Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ \$	199,287 18,339		- \$ - \$	- \$ - \$	199,287 \$ 18,339 \$	
497 498	Elec Tran-Line OH-TX-115KV-Plant X Sta-Balley Co Int Elec Tran-Line OH-TX-115KV-Nichols Sta-Kingsmill Sub	э \$			- > - \$	- > - \$		
196 197	Elec Tran-Line OH-TX-115KV-Randali Co Int-East Sta Elec Tran-Line OH-TX-115KV-Plant X Sta-Bailey Co Int	э \$	98,048		- > - \$	- » - \$	98,048 \$	
195	Elec Tran-Line OH-TX-115KV-East Sta-Nichols Sta Elec Tran-Line OH-TX-115KV-Randall Co Int-East Sta	э S	19.675		- ə - \$	- ə - \$	3,634 \$ 19.675 \$	
+94 495	Elec Tran-Line OH-TX-115KV-Richols Sta-Plantex South Sub (v-02)	э \$	3,634		- ə - \$	- ə - \$	3,634 \$	
+93 194	Elec Tran-Line OH-TX-115KV-herning Sub Tap	ş S	258,208		- \$ - \$	- ¢ - \$	258,208 \$	
493	Elec Tran-Line OH-TX-115KV-Herring Sub Tap	\$	212,048		- \$ - \$	- y - \$	212,048 \$	
492	Elec Tran-Line OH-TX-115KV-CAWE-TIBL-115-01 (U-47)	\$	75		- \$	- ş - \$	75 \$	
491	Elec Tran-Line OH-TX-115KV-CAWE-TIBL-115-01 (U-47)	ş S	9,042		- \$ - \$	- ¢ - \$	9,042 \$ 112 \$	
409	Elec Tran-Line OH-TX-115KV-5451-CLTR-W551-115-01 (0-50)	э \$	9.842		- ə - \$	- ə - \$	9.842 \$	
489	Elec Tran-Line OH-TX-115KV-24ST-CLTR-WSST-115-01 (U-30)	э \$	80.272		- ə - \$	- ə - \$	80.272 \$	
488	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	э \$	6,825		- ə - \$	- ə - \$	6,825 \$	
487	EI TL-TX-115KV-Deriver City Int-Ink Basin Sub(0-14)	э S	2,044		- ə - \$	- ə - \$	2,044 \$	
486	El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	ş S	2,644		- \$	- ş - \$	2,644 \$	
	El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$	183,515		- ş	- y - \$	183,515 \$	
484	El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$	15,552		- \$	- \$	15,552 \$	
	El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$	58,321		- \$	- \$	58,321 \$	
	El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	ŝ	73,484		- \$	- \$	73,484 \$	
	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst (T-89) Elec Tran-Line OH-TX-115KV-Russell Pool Substation-Higg Substation (T-91)	ŝ	2,226 (6,496)		- \$	- \$	2,226 \$ (6,496) \$	1,871 SPS (3,753) SPS

	Total Actual SPS Radial Plant		\$133,584,289		\$109,228,658	\$12,3	233,831	1	\$9,493,4	18	\$121,350,457	\$99,735,2	10
	Total In Service October 1, 2005 and Later		\$57,024,735		\$49,885,687		\$(	D		\$0	\$57,024,735	\$49,885,6	37
562		Ť	5,0.0,200	Ŷ	_,.20,.00 φ			Ť		Ŷ	0,010,200	, .20,40	0.0
	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	ŝ	3,543,298		2,423,465 \$		-	ŝ	-	ŝ	3,543,298		
	Elec Tran-Line OH-TX-115KV-Hereford Northeast Int-New Centre Street Sub (W-82)	\$	4,971,566		4,604,300 \$			ŝ		\$	4,971,566		
	Elec Tran-Line OH-TX-115KV-Wheeler Co Int-Coburn Creek Sub (W-78)	ŝ	7,165,205		6,488,914 \$			\$		ŝ	7,165,205		
	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	ə S	4,343 520,668		445,494 \$			э \$		ş S	4,343 520.668		
	Elec Tran-Line OH-TX-115KV-Newhart-Lamon (W-53)	¢	4,343		3.716 \$		-	э \$		ə S	4,343		SPS
	Elec Tran-Line OH-TX-115KV-Ochildee-Lipscond (W-50)	¢	6,940		5,892 \$		-	э \$		ې \$	6,940		2 SPS
	Elec Tran-Line OH-TX-115KV-Ocniltree-Lipscomb (W-50) Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	ş	790,477 3,711,712		3,282,620 \$		-	\$ \$	-	\$ \$	790,477 3,711,712		
	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	¢	5,780,328 790,477		699,094 \$		-	э \$		ې \$	5,780,328 790,477		
	Elec Tran-Line OH-TX-115KV-Rolling Hills Sub-Cherry Street Sub (W-47) Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	¢	160,425 5,780,328		5,112,094 \$		-	ծ Տ	-	ې \$	5.780.328		
		э \$			- \$ 136,511 \$		-	ծ Տ	-	ې \$	- 160.425		
	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-Spring Draw Sub (T-86) Elec Tran-Line OH-TX-115KV-East Sta-Rolling Hills Sub (U-11)	\$ \$	3,109,701	\$ \$	2,263,199 \$ - \$		-	\$ \$	-	\$ \$	3,109,701		SPS SPS
		Ş					-	\$ \$	-	\$ \$			
	Elec Tran-Line OH-NM-115KV-Eagle Creek Sub-Atoka Sub (W-92) Elec Tran-Line OH-NM-115KV-Chaves Co Int-Capitan Sub (W-99)	Ş	1,818,935 1,246,557		1,688,534 \$ 1,132,814 \$		-	ծ Տ	-	ə S	1,818,935 1,246,557		
	Elec Tran-Line OH-NM-115KV-Livingston Ridge Sub-Sage Brush Sub (W-88)	\$	54,856		49,943 \$		-	\$ \$	-	\$ \$			
	Elec Tran-Line OH-NM-115KV-Yeso Hills Sub-China Draw Sub (W-87)	Ş	3,376,152		3,173,856 \$		-	\$ \$	-		3,376,152 54,856		3 SPS
	Elec Tran-Line OH-NM-115KV-Ponderosa Sub-Custer Mt Sw Sta (W-81)	ş	5,716,251		5,183,140 \$		-	\$ \$	-	\$ \$	5,716,251		
		э \$					-	ծ Տ		ې \$			
	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72) Elec Tran-Line OH-NM-115KV-Battle Axe Sub-Roadrunner Sub (W-79)	э \$	- 8,830,151		- \$ 7,721,865 \$		-	ծ Տ		ې \$	- 8,830,151		
	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	э S		э \$	- \$		-	э \$		ې \$	- 20,172		SPS
	Elec Tran-Line OH-NM-115KV-Portales Ing-Kilgore Sub (W-00) Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	¢ ¢	26,172		22,700 \$			э \$		ş S	26,172		) SPS
	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	¢ ¢	374,041		337,079 \$		-	э \$	-	ə S	374,041		
	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	¢ ¢	- 951,317		857,311 \$		-	э \$		s S	- 951.317		
	Elec Tran-Line OH-NM-115KV-RDBF-PHTM-115-01 (U-28)	ş		s S	- 9 - \$			э \$		ŝ	-	\$- \$-	SPS
	Elec Tran-Line OH-NM-115KV-LOSO-F1TM-115-01 (U-20)	ę		\$ \$	- \$			э \$		ې \$	41,550	\$ 40,00	SPS
530 537	Elec Tran-Line OH-NM-115KV-LOSO-PHTM-115-01 (U-26)	ş S		\$	40,669 \$			э \$		ŝ	41,998		9 SPS
	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	ə S	716,481		622,158 \$		-	э \$		ə S	716,481		
	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	¢	1,836,118		1,594,398 \$		-	ծ Տ	-	ə S	1,836,118		
	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23) Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	¢	1.836.118		30,252 \$ 1,594,398 \$		-	ծ Տ	-	ə S	38,833 1,836,118		
	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	ş	52,812 38,833		41,143 \$ 30,252 \$		-	\$ \$	-	\$ \$	52,812 38,833		3 SPS 2 SPS
		Ş	196,881					ծ Տ	-	ə S			
	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 4&5 (W-22)	Ş			93,422 \$ 153,378 \$		2	ֆ Տ		ې \$	196.881		
	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13) Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 4&5 (W-22)	\$ \$	1,325,690 161,155		1,228,993 \$ 93,422 \$		2	\$ \$		\$ \$	1,325,690 161,155		3 SPS 2 SPS
	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06)	\$	372,860		342,088 \$		-	\$ \$	-	\$	372,860		
-00	First Trans Line OLINIM 4451(1) Deside an Out- Amous Out- #0 (11.00)	¢	070 000										

# 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			SUMMARY OF BPU UPGRADES						
2	(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)
3	Investment	t		Projected Revenue	Actual Revenue	SPP Base Plan	20xx SPP Base Plan	20xx SPP Base Plan	20xx Projected
4 5	Year 2021	Project Descript Project 1	XFR-Bailey County 115/69kV Transformer - UID 10094, 10095	Requirement 225,851	Requirement 219,279	True-up Amount 6,572	True-up Amount	True-up Amount Int.	Revenue Req.
6	2021	Project 2	XFR-Mustang Station North 230/115kV Transformer - UID 10091	196,040	190,328	5,712			
7	2021	Project 3	XFR-Denver City 115/69kV Transformer - UID 10021, 10022	239,985	233,019	6,966			
8	2021 2021	Project 4 Project 5	XFR-Hockley County Interchange 115/69kV Transformer - UID 10098, 10099 XFR-Terry County Interchange 115/69kV Transformer - UID 10096, 10097	186,066 206,973	180,585 200,880	5,481 6.093			
9 10	2021	Project 6	XFR-Terry County Interchange 115kV - 69kV Transformer - UID 10096, 10097	70,603	68,523	2,080			
11	2021	Project 7	Multi-Seven Rivers-Pecos-Potash 230 kV - UID 10320, 10321, 10322	1,796,915	1,743,803	53,112			
12	2021	Project 8	XFR-Yoakum County Interchange 230/115kV Transformer - UID 10332	137,663	133,585	4,078			
13	2021	Project 9	Multi-Seminole-Hobbs 230 kV UID 10185, 10186, 10187, 10188, 10189, 10190	2,071,702	2,010,259	61,443			
14 15	2021 2021	Project 10 Project 11	XFR-Nichols 230/115kV Transformer - UID 10199 XFR-Lubbock East 115/69kV Transformer - 10210, 10211	631,819 247,497	613,081 240,157	18,738 7,341			
15	2021	Project 12	XFR-Lubbock East 115/69kV Transformer - UID 10202, 10203	219,953	240,157 213,409	6,545			
17	2021	Project 13	XFR-Cochran 115/69kV Transformer - UID 10323, 10324	278,401	270,117	8,284			
18	2021	Project 14	Line-Curry County-North Clovis Conversion - UID 10183	70,021	67,933	2,088			
19	2021	Project 15	Multi-Stateline-Graves Project 230/115 kV transformer 115 kV - UID 10317, 10318, 10319	1,410,245	1,367,983	42,262			
20	2021	Project 16	Multi-Legacy Interchange 69 kV Tap, 115/69 kV Transformer - UID 10822, 10823, 10824	1,083,987	1,051,489	32,498			
21 22	2021 2021	Project 17 Project 18	Multi-Eagle Creek 115 and 69 kV Taps-115/69 kV Transformer - UID 10825, 10826, 10828 Multi-Dallam-Channing-Tascosa-Potter 115 kV - UID 10704, 10705, 11321, 11322	1,046,233 4,738,677	1,014,578 4,595,884	31,655 142,793			
22	2021	Project 18 Project 19	Multi-Dallam-Channing-Tascosa-Potter 115 kV - UID 10/04, 10/05, 11321, 11322 Multi-Hitchland-Texas Co 230 kV and 115 kV - UID 10200, 10201, 10326, 10327, 10328, 10329, 10330, 10331	4,738,677 9,980,268	4,595,884 9,679,348	300,920			
24	2021	Project 20	11506 Line - Cayon East - Randall 115kV Ckt 1 Rebuild	719,467	697,291	22,176			
25	2021	Project 21	Multi-Cherry Sub Add 230 kV source & 115 kV Hastings Conversion - UID 11019, 11020, 11021, 11023, 11378	2,534,964	2,457,594	77,369			
26	2021	Project 22	Line-Maddox Sanger SW 115 kV - UID 11029, 11316	218,376	211,784	6,593			
27	2021	Project 23	Line-Maddox Station Monument 115 kV - UID 11036	136,410	132,299	4,112			
28 29	2021	Project 24	Line-Brasher Tap-Roswell Interchange 115 kV - UID 11038	7,222	7,003	219			
29 30	2021 2021	Project 25 Project 26	Line-Chaves CoRoswell Interchange 69/115 kV Voltage Conversion - UID 10829 Line-Plant X Station-Tolk Station West 230 kV Ckt 1 - UID 10206	901,005 4,086	873,590 3,965	27,416 121			
31	2021	Project 27	Line-Terry Country Interchange-Wolfforth Interchange 115 kV CKT1 - UID 10207	109,515	106.235	3.280			
32	2021	Project 28	Line-Ocotillo Sub conversion 115 KV - UID 10757	259,410	251,605	7,805			
33	2021	Project 29	XFR-Randall County Interchange 230/115 kV Transformer CKT 2 - UID 11033	831,917	806,724	25,193			
34	2021	Project 30	Multi-Newhart Interchange 230 230/115 kV Transformer CKT 1 - UID 11040	1,366,229	1,324,465	41,764			
35	2021	Project 31	Multi-Newhart Interchange 230 230/115 kV Transformer CKT 1 - UID 11041	2,039,066	1,976,733	62,333			
36 37	2021 2021	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-Buckeye Tap 115 kV reconductor - UID 11046	1,055,070 342,423	1,022,270 332,024	32,800 10,399			
38	2021	Project 34	Multi-TUCO-Woodward 345 kV - UID 11085	1.377.293	1.337.280	40.013			
39	2021	Project 35	XFR-Kingsmill Interchantge 115/69 kV Transformer Ckt 2 - UID 11096	460,812	446,854	13,958			
40	2021	Project 36	XFR-Northeast Hereford Int 115/69 kV Transformer CKT 1 & 2 - UID 11100, 11359	767,498	744,222	23,276			
41	2021	Project 37	Line-Portales-Zodiac 69 kV to 115 kV Conversion - UID 11101	842,430	816,609	25,821			
42 43	2021	Project 38	Multi-Move load from East Clovis 69 kV to East Clovis 115 kV - UID 11102	72,753	70,547	2,206			
43 44	2021 2021	Project 39 Project 40	XFR - Happy County 115/69 kV Transformers - UID 11009 Line-Harrington-Randall County 230 kV - UID 11121	124,014 16,136	120,205 15,647	3,809 489			
44	2021	Project 41	XFR-Eddy County 230/115 kV Transformer CKT 2 - UID 11173	441,976	428,572	13,404			
46	2021	Project 42	Line-Randall-Amarillo South Interchange 230 kv CKT 1 - UID 11177	1,245,758	1,208,033	37,725			
47	2021	Project 43	Multi-Hitchland-Woodward 345 kV - UID 11242, 11243	965,199	935,805	29,394			
48	2021	Project 44	Line-Wolfforth-Yuma Interchange 115 kV Ckt 1 Wave Trap - UID 11319	11,930	11,569	361			
49 50	2021 2021	Project 45 Project 46	Multi-Cochran-Whiteface 115 kV - UID 51358 Convert Lynn County Load to 115 kV - UID 11353	498,614 864.461	482,168 837,989	16,446 26,472			
50	2021	Project 46 Project 47	Multi - Walkemeyer Tap - Walkemeyer 345/115 kV - UID 51236	004,401	037,909	20,472			
52	2021	Project 48	Device-Bushland Interchange 230 kV Capacitor - UID 50093	195,221	189,287	5,934			
53	2021	Project 49	Sub-Move Lines Lea County 230/115 kV Sub to Hobbs Interchange - UID 50402	1,116,816	1,082,787	34,029			
54	2021	Project 50	Multi-Cedar Lake Interchange 115 kV - UID 50406	676,583	655,908	20,675			
55	2021	Project 51	50958 Multi - Road Runner 115 kV Loop Rebuild	280,059	271,255	8,803			
56 57	2021 2021	Project 52 Project 53	XFR-TUCO 115/69 kV Transformer Ckt 3 -UID 10195 Line-Curry-Bailey 115kV - UID 10597	320,838 4,196,680	311,062 4,067,145	9,776 129,534			
58	2021	Project 54	Multi-TUCO-Woodward 345kV - UID 10936	21,257,756	20,608,845	648,911			
59	2021	Project 55	Intrepid West - Red Bluff - UID 50521	206,441	200,186	6,255			
60	2021	Project 56	Multi-New Hart Interchange 230/115 kV - UID 11042	1,557,210	1,509,737	47,473			
61	2021	Project 57	Multi-New Hart Interchange 230/115 kV - UID 11043	1,690,443	1,639,022	51,422			
62	2021 2021	Project 59 Project 60	Multi-New Hart Interchange 230/115 kV - UID 11045 Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11052	1,820,872 1,627,621	1,765,245 1,577,880	55,627 49,741			
63 64	2021	Project 61	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11052 Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11053	1,178,142	1,142,128	36,014			
65	2021	Project 62	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11054	1.677.593	1.626.322	51.271			
66	2021	Project 63	Multi-Kress Interchange-Kiser-Cox 115 kV - UID 11107, 11109, 50450	2,935,445	2,845,720	89,724			
67	2021	Project 64	Deaf Smith Coutnty 230/115 transformer upgrade ckt 1 - UID 50516	317,697	307,912	9,785			
68	2021	Project 65	Line-Hitchland-Woodward District EHV 345 kV Double Circuit - UID 11241	5,300,069	5,138,571	161,498			
69 70	2021 2021	Project 66 Project 67	Line-North Plainview Line Tap 115 kV - UID 11383 Substation - North Plainview 115 kV - UID 11384	48,447 44.047	46,967 42,700	1,480 1,347			
70	2021	Project 68	XFR-Spearman 115/69/13.2 Ckt 1 Upgrade - UID 11505	91,701	42,700 88,920	2,781			
72	2021	Project 69	Device-Drinkard 115 kV Capacitor - UID 50379	144,306	139,890	4,416			
73	2021	Project 70	Device-Crosby Co. 115kV Capacitor - UID 50401	145,142	140,690	4,452			
74	2021	Project 71	Multi-Bowers-Howard 115kV Ckt 1 - UID 50453, 50591	4,325,493	4,192,829	132,664			
75 76	2021	Project 72	XFR-Chaves 230/115 Transformer Ckt 2 - UID 10629 XFR-Graham 115/69 kV Ckt 1 - UID 11110	288,811 140.551	279,967	8,844			
76	2021 2021	Project 73 Project 74	XFR-Granam 115/69 kV Ckt 1 - UID 11110 XFR-Lubbock South 230/115/13.2 kV Ckt 2 - UID 11507	140,551 525,977	136,222 509,884	4,329 16,094			
78	2021	Project 75	Floyd County 115 Cap Bank Comm - UID 50523	186,878	181,155	5,723			
79	2021	Project 76	Eddy County 230/115 kV Transformer Ckt 1 - UID 11064	370,517	359,065	11,453			

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			SUMMARY OF BPU UPGRADES						
2	(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)
3 4	Investmer Year		ntion	Projected Revenue Requirement	Actual Revenue Requirement	SPP Base Plan True-up Amount	20xx SPP Base Plan True-up Amount	20xx SPP Base Plan True-up Amount Int.	20xx Projected Revenue Req.
80	2021	Project 77	XFR-Potash Junction 115/69 kV Ckt 1 - UID 50560	242,586	235.141	7,445	nuo up ranoune	nuo up vanoune ma	noronae neq.
81 82	2021 2021	Project 78 Project 79	Sub-Convert Muleshoe East 69 KV to 115 kV - UID 11104 Line-Osage Station and Line Re-termination - UID 11315	165,677 1,228,809	160,586 1,190,783	5,091 38.026			
83	2021	Project 80	XFR-Grassland 230/115 kV Transformer Ckt 1 - UID 11317	414,359	401,618	12,741			
84	2021	Project 81	Line-Randall-South Georgia 115kV Reconductor - UID 11358	504,348	488,742	15,606			
85 86	2021 2021	Project 82 Project 83	Line-Convert Soncy Load to 115 kV - UID 11372 Multi-Potter-Channing-/Dallam 230 kV Conversion - UID 11512	703,827 278,051	677,965 269,506	25,862 8,545			
87	2021	Project 84	Channing - Potter County 230 kV Ckt 1 - UID 11514	94.226	209,500 91,331	2.895			
88	2021	Project 85	Multi-Cedar Lake Interchange 115kV - UID 50407	1,002,897	972,132	30,765			
89	2021	Project 86	XFR-Grapevine 230/115 Transformer Ckt 1 - UID 50506	57,729	55,971	1,758			
90 91	2021 2021	Project 87 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	361,120 1.090.685	350,003 1,057,183	11,117 33,502			
92	2021	Project 89	51450 XFR-Sundown 230/115 kV Transformer	785,796	881,227	(95,432)			
93	2021	Project 90	Line-Atoka-Eagle Creek 115 kV Ckt 1 - UID 50546	2,735,451	2,648,338	87,113			
94 95	2021 2021	Project 91 Project 92	XFR-Happy County 115/69 kV Transformers - UID 11007 Multi-Bowers-Howard 115 kV Ckt 1 - UID 11067	214,146 313,316	207,535 303,724	6,612 9,592			
96	2021	Project 93	Line-Carlisle-Wolfforth 230 kV - UID 11017	3,199,533	3,108,420	91,113			
97	2021	Project 94	XFR-Swisher 230/115 kV Transformer Ckt 1 Upgrade - UID 11318	316,873	307,135	9,738			
98 99	2021 2021	Project 95 Project 96	50957 Multi - Road Runner 115 kV Loop Rebuild 51050 XFR - Yoakum County Interchange 230/115 kV Ckts 1 and 2	262,577 303,676	254,375 294,185	8,203 9,490			
100	2021	Project 96 Project 97	XFR-Crosby Co. 115/69 kV Transformer Ckt 1 - UID 11355, 11356	441,136	427,599	13,536			
101	2021	Project 98	51549 XFR - Hereford Interchange 115/69 kV #1 and #2	0	59,515	(59,515)			
102	2021	Project 99	Device-Kingsmill 115kV Capacitors - UID 50505	99,986	96,931	3,055			
103 104	2021 2021	Project 100 Project 101	Multi-Potter-Channing-Dallam 230 kV Conversion - UID 11515 XFR-Howard 115/69 kV Transformers - UID 50504	1,048,815 164,337	1,016,588 159,313	32,227 5,024			
104	2021	Project 101 Project 102	Device-Howard 115kV Capacitors - UID 50507	131,867	127,846	4,020			
106	2021	Project 103	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50563	505,020	489,329	15,690			
107 108	2021	Project 104	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50564	526,482	510,067	16,415			
108	2021 2021	Project 105 Project 106	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50565 XFR-Potash Junction 115/69 kV Ckt 2 - UID 50561	1,690,221 243,705	1,637,704 236,271	52,517 7,433			
110	2021	Project 107	Quahada Switching Station 115 kV - UID 50693	795,666	770,810	24,856			
111	2021	Project 108	Multi-Potash Junction-Road Runner 230/115 kV Ckt 1 - UID 50708, 50709	6,488,053	6,288,759	199,294			
112 113	2021 2021	Project 109 Project 110	Sub - Coulter 115 kV - UID 61840 Line-Chavis-Price-CV Pines-Capitan 115 kV Ckt 1 - UID 50722	28,378 1,486,624	28,401 1,437,262	(23) 49,362			
114	2021	Project 111	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50452	1,559,413	1,512,227	47,186			
115	2021	Project 112	XFR-Hitchland 230/115 kV Ckt 2 Transfomer - UID 11508	761,454	737,892	23,562			
116 117	2021 2021	Project 113 Project 114	UID 112364 Sub - Denver City Interchange South 115kV - UID112365	34,123 39,742	32,639 50,653	1,485 (10,912)			
118	2021	Project 115	UID 112425	64,374	11,085	53,289			
119	2021	Project 116	Line-Canyon East Sub-Canyon West Sub 115 kV Ckt 2 - UID 50636	472,361	457,811	14,550			
120 121	2021 2021	Project 117 Project 118	UID 112433 Device-Eagle Creek 115 kV - UID 50378	53,344 152,101	33,542 147,411	19,803 4,691			
121	2021	Project 119	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50447	15,137,127	14,759,583	377,544			
123	2021	Project 120	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50451	1,122,257	1,131,454	(9,197)			
124 125	2021 2021	Project 121	Bushland Interchange-Deaf Smith Co Interchange 230 Ckt 1 - UID 50513 Line-Mustang-Shell CO2 115 kV Ckt 1 - UID 50637	26,816	25,988	828			
125	2021	Project 122 Project 123	Line-Mustang-Shell CO2 115 KV Ckt 1 - UID 50637 Line-Chavis-Price-CV Pines-Capitan 115 kV Ckt 1 - UID 50723	2,126,984	2,063,678	63,306 0			
127	2021	Project 124		0	0	0	Showing as project 89 in RI		
128	2021	Project 125	Sub-Curry County 115 kV - UID 50794	322,062	312,021	10,040	RIS not numbered projects	(UID 50725, 50735) not in tem	plate
129 130	2021 2021	Project 126 Project 127	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50819 Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50820	2,316,509 2.960.112	2,244,442 2,869,753	72,067 90,359			
131	2021	Project 128	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50849	601,019	582,323	18,696			
132	2021	Project 129	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50850	681,790	660,582	21,208			
133 134	2021 2021	Project 130 Project 131	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50854 Multi-Potash Junction-Road Runner 345 kV Conv UID 50862	808,477 759,108	783,328 735,503	25,149 23,605			
134	2021	Project 132	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50863	291,368	280,265	11,103			
136	2021	Project 133	Device-China Draw and Road Runner 115 kV SVC - UID 50864	2,917,648	2,827,748	89,900			
137 138	2021 2021	Project 134 Project 135	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50868 Multi-Yeso Hills-China Draw-Wood Draw 115 kV - UID 50869	676,505	655,469	21,036			
139	2021	Project 135 Project 136	Line-Hopi Sub-North Loving-China Draw 115 kV Ckt 1 - UID 50850	1,108,613	1,074,646	33,966			
140	2021	Project 137	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50871	559,502	542,105	17,397			
141 142	2021 2021	Project 138 Project 139	Line - Cox Interchange - Hale Co. Interchange 115 kV - UID 51818	887,751 280,089	730,068 271,330	157,683 8,758			
142 143	2021	Project 139 Project 140	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51439 Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51441	280,089 123,949	271,330 120,079	8,758 3,869			
144	2021	Project 141	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51442	29,768	28,772	996			
145	2021	Project 142	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51443	17,636	17,090	546			
146 147	2021 2021	Project 143 Project 144	Multi-Andrews-NEF 230/115 kV Ckt 1 - UID 50881 Multi-Andrews-NEF 230/115 kV Ckt 1 - UID 50882	1,300,693 484,236	1,260,633 469,350	40,061 14,886			
148	2021	Project 145	Line-Hopi Sub-North Loving-China Draw 115 kV Ckt 1 - UID 50883	1,196,607	1,159,947	36,660			
149	2021	Project 146	Line - Chavis - Price - CV Pines - Capitan 115 kV Ckt 2 - UID 50724	182,186	176,529	5,657			
150 151	2021 2021	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	681,928 295,173	659,851 286,055	22,077 9,118			
151	2021	Project 149	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - 01D 50925 Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - 01D 50926	1,311,130	1,270,460	40,671			
153	2021	Project 150	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50967	915,162	886,891	28,271			
154 155	2021 2021	Project 151 Project 152	Line-China Draw-Wood Draw 115 kV Ckt 1 - UID 50931 Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50951	1,701,198 621,602	1,646,205 602,400	54,993 19,202			
155	2021	10/00/102	wate-Energy of the start age blush-Lagarto-Caluliar 115 KV - OID 30331	621,002	002,400	19,202			

#### 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			SUMMARY OF BPU UPGRADES						
2	(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)
3	Investmen			Projected Revenue	Actual Revenue	SPP Base Plan	20xx SPP Base Plan	20xx SPP Base Plan	20xx Projected
4	Year	Project Descript		Requirement	Requirement	True-up Amount	True-up Amount	True-up Amount Int.	Revenue Req.
156	2021	Project 153	Multi-Road Runner 115 kV Loop Rebuild - UID 50952	486,793	471,580 5.440	15,214 175			
157 158	2021 2021	Project 154 Project 155	Sub-Hale County 115 kV - UID 61834 OPIE 3 Roadrunner - China Draw 345 kV - UID 92153	5,615 500.610	5,440 619,577	(118,967)			
156	2021	Project 156	Line-Ochoa-Ponderosa Tap 115 kV Ckt 1 Rebuild - UID 50954	460,564	446,237	(118,967) 14,326			
160	2021	Project 157	Multi-Yeso Hills-China Draw-Wood Draw 115 kV - UID 50954	400,504 43,378	440,237 42,022	1,357			
161	2021	Project 158	XFR-Tuco 230/115 kV Ckt 1 - UID 50992	8,222	7,965	257			
162	2021	Project 159	XFR-Yoakum County Interchange 230/115 kV Ckts 1 and 2 - UID 51039	258,951	251,032	7.919			
163	2021	Project 160	Multi - Kiowa - North Loving - China Draw 345/115 kV Ckt 1 - 50852	758,873	735,114	23,759			
164	2021	Project 161	OPIE 3 Roadrunner - China Draw 345 kV - UID 92154	530,078	562,542	(32,465)			
165	2021	Project 162	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51109	385,159	373,183	11,976			
166	2021	Project 163	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51110	199,689	193,463	6,226			
167	2021	Project 164	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51111	650,314	630,101	20,213			
168	2021	Project 165	Carlisle Interchange-Tuco Interchange 230 kV Ckt 1 - UID 51112	54,801	53,112	1,689			
169	2021	Project 166	Multi-Road Runner 115 kV Loop Rebuild - UID 51131	314,927	305,114	9,814			
170	2021	Project 167	Device-China Draw and Road Runner 115 kV SVC - UID 51132	3,205,722	3,106,989	98,733			
171	2021	Project 168	Line - Cox Intg - Hale Co Intg 115 kV Rebuild - UID 51623	0	0	0			
172	2021	Project 169	Sub-Amoco-Sundown 230 kV Terminal Upgrades - UID 51140	72,329	70,071	2,258			
173	2021	Project 170	50922 Wolfforth 230/115 kV Ckt 1 Transformer	312,073	346,897	(34,824)			
174	2021	Project 171	Sub - Nichols 230 kV - UID 71949	9,562	10,451	(889)			
175	2021	Project 172	Device-Plains Interchange 115 kV Cap Bank - UID 51163	188,999	183,123	5,877			
176	2021	Project 173	50943 Northwest to Rolling Hills 115kV, R	400,967	397,485	3,481			
177	2021	Project 174	Sub-Amarillo South 230 kV Terminal Upgrades - UID 51170	0	0	0			
178 179	2021 2021	Project 175	Line-PCA Interchange-Quahada 115 kV Ckt 1 Rebuild - UID 51189	1,087,613 24,661	1,053,173 27,123	34,439 (2,463)			
180	2021	Project 176 Project 177	Line - Livingston Ridge - Wipp 115 kV Ckt1 Rebuild - UID 51565	1,621,240	1,179,148	(2,463) 442.092			
180	2021	Project 178	Line - Mustang - Seminole 115 kV Ckt 1 New Line - UID 51478 XFR-Lynn County 115/69 kV Ckt 1 Transformer - UID 51270	27,084	26,242	442,092 842			
182	2021	Project 179	XPR-Lynn County 115/09 kV Ckt 1 Transformer - OID 51270	27,004	20,242	042			
183	2021	Project 180	Device-Cargill 115 kV Cap Bank - UID 51214	199,040	192,831	6,209			
184	2021	Project 181	Multi-Road Runner 115 kV Loop Rebuild - UID 51245	143,035	138,584	4,451			
185	2021	Project 182	Multi-Road Runner 115 kV Loop Rebuild - UID 51250	134.717	130,509	4.208			
186	2021	Project 183	Line - Mustang - Seminole 115 kV Ckt 1 New Line - UID 51480	255,647	266,046	(10,399)			
187	2021	Project 184	XFR-Newhart 230/115 kV Ckt 2 - UID 11010	937.966	908,991	28.975			
188	2021	Project 185	Line-Canyon East-Randall 115 kV Ckt 1 Rebuild - UID 51481	299,824	428,228	(128,404)			
189	2021	Project 186	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50457	9,046,494	8,778,550	267,943			
190	2021	Project 187	Line-Bowers-Canadian 69kV Rebuild - UID 50503	3,065,867	2,972,058	93,810			
191	2021	Project 188	Line-Oxy Permian Sub-West Bender Sub 115 kV Ckt 1 - UID 50690	66,804	64,742	2,062			
192	2021	Project 189	Multi-Hobbs-Kiowa 345/230 kV Ckt 1 - UID 50851	1,299,735	1,259,336	40,399			
193	2021	Project 190	Multi-Hobbs-Kiowa 345/230 kV Ckt 1 - UID 50875	5,862,176	5,672,445	189,731			
194	2021	Project 191		0	0	0			
195	2021	Project 192	XFR-Carlisle 230/115 kV Ckt 1 - UID 11509	339,634	329,078	10,556			
196	2021	Project 193		0	0	0			
197	2021	Project 194	Multi - Tolk Yoakum Tap 230/115 kV Substation - UID 51550	0	0	0			
198	2021	Project 195	XFR-Seminole 230/115 kV #1 and #2 - UID 50920, 50921	603,218	584,399	18,819			
199	2021	Project 196	Multi-Walkemeyer Tap-Walkemeyer 345/115 kV - UID 51235	1,487,773	1,480,516	7,257			
200 201	2021 2021	Project 197 Project 198	Multi-RIAC 115 kV Voltage Conversion - UID 51237	482,677	463,512	19,166 0			
201	2021	Project 198 Project 199	Multi - Artesia County 115 kV - UID 51452	0	0	0			
202	2021	Project 200	Multi - Artesia County 115 kV - UID 51452 Multi - Artesia County 115 kV - UID 51453	246,149	234,448	11,701			
203	2021	Project 200	Sub-Hobbs-Yoakum Tap 230kV Substion and Transmission - 51432	1,699,873	1,647,656	52.217			
205	2021	Project 202	112362	1,000,010	40,453	(40,453)			
206	2021	Project 202	112363	0	20,340	(20,340)			
207	2021	Project 204	Sub-Eddy Co. 230 kV Bus Tie - UID 51408	2,330,030	2,257,368	72.662			
		-,	,	2,000,000	_,,000	. 1,001			

Worksheet P

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

#### Determine the Revenue Requirement for Base Plan Upgrades I.

Line No.

1			SUMMARY OF BPU UPGRADES						
2	(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)
3 4	Investmen Year	t Project Descrip	tion	Projected Revenue Requirement	Actual Revenue Requirement	SPP Base Plan True-up Amount	20xx SPP Base Plan True-up Amount	20xx SPP Base Plan True-up Amount Int.	20xx Projected Revenue Reg.
208	2021	Project 205	Line-Jal-Teague 115 kV Ckt 1 Rebuild & Line-Nationa - UID 51410	19,452	18,845	607	The up randalit	up ranount int.	. toronao noq.
209	2021	Project 206	Line-National Enrichment Plant-Teague 115 kV Ckt 1 Rebuild - UID 51411	0	0	0			
210	2021	Project 207	Sub - Hobbs - Yoakum Tap 230 kV Substation and Transformer - UID 51431	1,264,324	1,221,992	42,332			
211	2021	Project 208	Sub-Potter CoHarrington 230 kV Terminal Upgrades - UID 51436	111,551	108,063	3,488			
212	2021	Project 209	Line-Road Runner-Agave Red Hills/Ochoa/Custer Mountain 115 kV New Line - UID 51440	22,159	21,473	686			
213	2021	Project 210	Multi-Artesia County 115 kV - UID 51451	40,250	38,994	1,256			
214	2021	Project 211	Sub - Carlsbad - Pecos 115 kV Terminal Upgrades - UID 51567	0	0	0			
215 216	2021 2021	Project 212	Line-Mustang-Seminole 115 kV Ckt 1 New Line - UID 51479	344,863	235,697 475,784	109,165 7,830			
216	2021	Project 213 Project 214	Multi - Road Runner 115 kV Loop Rebuild - UID 51406 Multi-Hereford 115 kV Load Conversion - UID 50754	483,614 81,483	475,784 78,966	2,517			
217	2021	Project 215	XFR - Pecos 230/115 kV Transformer Upgrade - UID 51566	01,403	70,900	2,517			
210	2021	Project 216	XFR-Potash Junction 230/115 kV Ckt 1 - UID 50821	413,585	400,847	12,738			
220	2021	Project 217	Multi-Road Runner 115 kV Loop Rebuild - UID 50955	225,579	218,576	7,003			
221	2021	Project 218	XFR-Potash Junction 230/115 kV Transformer Upgrade - UID 50640	220,010	210,010	0			
222	2021	Project 219		õ	ő	ő			
223	2021	Project 220	51625 Sub - Indiana - SP - Erskine 115 kV Terminal Upgrades	0	Ō	0			
224	2021	Project 221	71960 Line - Etter - Moore 115 kV	9,527	33,355	(23,828)			
225	2021	Project 222	102156 OPIE 3 Roadrunner - China Draw 345 kV	7,277,097	7,207,306	69,791			
226	2021	Project 223	51206 XFR-Lynn County 115/69kV Ckt 1 Transformer	216,505	209,735	6,770			
227	2021	Project 224	102158 OPIE 3 Roadrunner - China Draw 345 kV	1,663,208	1,672,541	(9,334)			
228	2021	Project 225	51819 Sub - Hockley County Intg 115 kV Terminal Upgrade	15,926	15,427	499			
229	2021	Project 226	61850 Terry County-LG Clauene 115 kV Terminal Upgrades	39,524	38,704	820			
230	2021	Project 227	OPIE 3 Roadrunner - China Draw 345 kV - UID 102153	129,735	99,377	30,358			
231	2021	Project 228	OPIE 3 Roadrunner - China Draw 345 kV - UID 102154	125,892	103,516	22,376			
232	2021	Project 229	Multi - China Draw - Road Runner 345 kV - UID 102157	71,203	110,007	(38,804)			
233 234	2021 2021	Project 230 Project 231		0	0	0			
234	2021	Project 232		0	0	0			
235	2021	Project 232		0	0	0			
230	2021	Project 234		0	0	0			
238	2021	Project 235		0	ő	ő			
239	2021	Project 236		0	0	0			
240	2021	Project 237		0	0	0			
241	2021	Project 238		0	0	0			
242	2021	Project 239		0	0	0			
243	2021	Project 240		0	0	0			
244	2021	Project 241		0	0	0			
245	2021	Project 242		0	0	0			
246	2021	Project 243		0	0	0			
247 248	2021	Project 244		0	0	0			
248 249	2021 2021	Project 245 Project 246		0	0	0			
249	2021	Project 247		0	0	0			
250	2021	Project 248		0	0	0			
252	2021	Project 249		0	0	0			
253	2021	Project 250		õ	0	ő			
254	2021	Project 251		ů 0	Ő	Ő			
255	2021	Project 252		0	0	0			
256	2021	Project 253		0	0	0			
257	2021	Project 254		0	0	0			
258	2021	Project 255		0	0	0			
259	2021	Project 256		0	0	0			
		Total Revenue R	Requirement and True-up Amount	221,892,539	215,447,206	6,445,333	0	0	0

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

Worksheet P Table 36

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

Worksheet P Table 36

# Worksheet P

# Southwestern Public Service Company 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 Depr Rate Depr Rate Year 2006 1.8840 1.8840 2007 1.8840 1.8840 2008 1.8840 1.8840 2009 1.8840 1.8840 1.8840 2010 1.8840 2011 1.8840 1.8840 2012 1.8840 1.8840 1.8840 2013 1.8840 2014 1.8840 1.8840 2015 1.8840 1.8840 2016 1.8840 1.8840 2017 1.8840 1.8840 2018 1.8840 1.8840 2.3793 2019 2.3793 2020 2.4887 2.4205 2021 2.4239 2.4222 Projected Ref. Table 2, Line 40.1, col(5) Actual Ref. Table 7, Line 176.1 col(5) 2022 2.4239 2.4222 2023 2.4239 2.4222 2024 2.4239 2.4222 2025 2.4239 2.4222 2026 2.4239 2.4222 2027 2.4239 2.4222 2028 2.4239 2.4222 2029 2.4239 2.4222 2030 2.4239 2.4222 2.4239 2.4222 2031 2032 2.4239 2.4222 2.4239 2033 2.4222 2034 2.4239 2.4222 2035 2.4239 2.4222 2036 2.4239 2.4222 2037 2.4239 2.4222 2038 2.4239 2.4222 2039 2.4239 2.4222 2040 2.4239 2.4222 2041 2.4239 2.4222 2.4239 2042 2.4222 2043 2.4239 2.4222 2044 2.4239 2.4222 2045 2.4239 2.4222 2046 2.4239 2.4222 2047 2.4239 2.4222 2048 2.4239 2.4222 2049 2.4239 2.4222 2050 2.4239 2.4222 2.4239 2051 2.4222 2052 2.4239 2.4222 2053 2.4239 2.4222 2054 2.4239 2.4222 2055 2.4239 2.4222 2056 2.4239 2.4222 2057 2.4239 2.4222 2058 2.4239 2.4222 2059 2.4239 2.4222

2060

2.4239

2.4222

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



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

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

65 source of this data.

## 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 162)		10.50%		
2	ROE with additional 100 ba	sis point incentive		11.50%		
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Page 5, Ins 160 through 16					
4		<u>%</u>	Cost	Weighted cost		
5	Long Term Debt	45.57%	0.0416	0.0190		
6	Preferred Stock	0.00%	0.0000	0.0000		
7	Common Stock	54.43%	0.1150	0.0626		
8			R =	0.0816		

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

9	Rate Base	(From Page 3, In 89)	2,522,322,911

10	R (from A. above)	0.0816
11	Return (Rate Base x R)	205,821,550

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

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

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

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

Net Revenue Requirement (From Page 2, In 33)	370,752,280
Return (From Page 4, In 139)	192,201,006
Income Taxes (From Page 4, In 138)	39,764,652
Net Revenue Requirement, Less Return and Taxes	138,786,622
	Return (From Page 4, In 139) Income Taxes (From Page 4, In 138)

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

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

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

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

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

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

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

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

Line		-							
No.		1		Det	alls				
34 35 36 37		Investment Service Year (yyyy) Service Month (1-12) Useful life		FCR w/o incentives,	Current Year ROE increase accepted by FERC (Basis Points) FCR w/o incentives, less depreciation FCR w/incentives approved for these facilities, less dep.			9.41% 9.41%	
38		CIAC (Yes or No)		Annual Depreciation	Expense		-		
39 40		Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement	Additional Rev. Credit	
41	w/o incentives	-	-	-	-	-		\$-	
42	w/incentives	-	-	-	-	-	\$-		
43	w/o incentives		-	-	-	-		\$ -	
44	w/incentives		-	-	-	-	\$-		
45	w/o incentives	-	-	-	-	-		\$-	
46	w/incentives	-	-	-	-	-	\$-		
47	w/o incentives	-	-	-	-	-		\$ -	
48	w/incentives	-	-	-	-	-	\$-		
49	w/o incentives	-	-	-	-	-		\$ -	
50	w/incentives	-	-	-	-	-	\$-		
51	w/o incentives	-	-	-	-	-		\$ -	
52	w/incentives	-	-	-	-	-	\$-		
53	w/o incentives		-	-	-	-		s -	
54	w/incentives	-	-	-	-	-	\$ -		
55	w/o incentives		-	-	-	-		\$-	
56 57	w/incentives		-	-	-	-	\$ -	s -	
57 58	w/o incentives	-	-	-	-	-	\$ -	p -	
56 59	w/incentives	-	-	-	-	-		•	
59 60	w/o incentives w/incentives	-	-	-	-	-	\$ -	\$-	
61		-	-	-	-	-		s -	
62	w/o incentives	-	-	-	-	-	\$ -	р -	
63	w/incentives w/o incentives	-	-	-	-	-		s -	
64	w/incentives			_	_	_	\$ -	<i>•</i>	
65	w/o incentives				-			s -	
66	w/incentives		_	-	-	-	\$ -	- -	
67	w/o incentives		_	-	-	-		s -	
68	w/incentives		-	-	-	-	\$ -	÷	
69	w/o incentives		_		-	-		s -	
70	w/incentives		_		-	-	\$ -	÷	
71	w/o incentives	-	-	-	-	-		\$-	
72	w/incentives	-	-	-	-	-	\$-		
73	w/o incentives	-	-	-	-	-		\$-	
74	w/incentives		-		-	-	\$ -		
75	w/o incentives		-		-	-		s -	
76	w/incentives		-		-	-	\$ -		
77	w/o incentives	-	-	-	-	-		\$-	
78	w/incentives	-	-	-	-	-	\$ -		
79	w/o incentives	-	-	-	-	-		\$-	
80	w/incentives	-	-	-	-	-	\$-		
81	w/o incentives	-	-	-	-	-		\$ -	
82	w/incentives	-	-	-	-	-	\$-		
83	w/o incentives	-	-	-	-	-		\$-	
84	w/incentives	· ·	-	-			\$-		
85	w/o incentives		-	-	-	-		\$-	
86	w/incentives	-	-	-	-	-	\$-		
87	w/o incentives	-	-	-	-	-		\$-	
88	w/incentives	-	-	-	-	-	\$-		
89	w/o incentives	-	-	-	-	-		\$-	
90	w/incentives	•	-	-	-	-	\$-		
91	w/o incentives	-	-	-	-	-		\$ -	
92	w/incentives	-	-	-	-	-	\$-		
93	w/o incentives	-	-	-	-	-		s -	
94	w/incentives	-	-	-	-	-	\$-	_	
95	w/o incentives		-	-	-	-		s -	
96	w/incentives	-	-	-	-	-	\$ -		
97	w/o incentives	-	-	-	-	-		\$-	
98 99	w/incentives	· ·	-	-	-	-	\$ -	s -	
99 100	w/o incentives	I -	-	-	-	-	\$ -	φ -	
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103	w/incentives	l							
104	W/IIIOCIIUVC3								

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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				Deta	ile			
<u>No.</u> 105		lave at a sat			llis		0	
		Investment		Current Year			0	
106		Service Year (yyyy)			ed by FERC (Basis Po	pints)		
107		Service Month (1-12)		FCR w/o incentives, le	ess depreciation		9.41%	
108		Useful life		FCR w/incentives app	proved for these faciliti	es, less dep.	9.41%	
109		CIAC (Yes or No)		Annual Depreciation	Expense			
110		Investment	Beginning	Depreciation	Ending	Revenue	Additional Rev.	Additional Rev.
111		Year	Balance	Expense	Balance	Requirement	Requirement	Credit
		Teal	Dalalice	Expense	Dalalice	Requirement		
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	-	-	-	-	-		s -
	w/incentives	-	-	-	-	-	\$-	
	w/o incentives	-	-	-		-		s -
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	w/o incentives	-	-	-	-	-		\$-
	w/incentives	-	-	-	-	-	\$-	
130	w/o incentives	-	-	-	-	-		\$-
131	w/incentives	-	-	-	-	-	\$-	-
132	w/o incentives	-	-	-	-	-		\$-
133	w/incentives	-	-	-	-	-	\$-	
134	w/o incentives	-	-	-	-	-		\$-
135	w/incentives	-	-	-	-	-	\$-	
136	w/o incentives	-	-	-	-	-		\$-
137	w/incentives	-	-	-	-	-	\$-	
138	w/o incentives	-	-	-	-	-		\$-
139	w/incentives	-	-	-			\$-	
140	w/o incentives	-	-	-	-	-		\$-
141	w/incentives	-	-	-	-	-	\$-	
142	w/o incentives	-	-	-	-	-		s -
143	w/incentives	-	-	-	-	-	\$-	
144	w/o incentives	-	-	-	-	-		s -
145	w/incentives	-	-	-	-	-	\$-	
146	w/o incentives	-	-	-	-	-		s -
147	w/incentives		-				\$-	
148	w/o incentives	-	-	-	-	-		s -
149	w/incentives	-	-	-	-	-	\$ -	
150	w/o incentives	-	-	-	-	-		\$ -
151	w/incentives	-	-	-	-	-	\$-	
152	w/o incentives	-	-	-		-		s -
153	w/incentives	-	_	-		-	\$ -	·
154	w/o incentives	-	_	-		-		\$-
155	w/incentives		_	_	_	_	\$ -	*
156	w/o incentives		_	_	_	_		s -
157	w/incentives				_		\$ -	•
158	w/o incentives		_	_	_	_		s -
159	w/incentives	_	_	_	-	-	s -	•
160	w/o incentives	-	-	-	-	-		s -
161	w/incentives	-	-			-	\$ -	- -
	w/o incentives	-	-	-	-	-		s -
		-	-	-	-	-	\$ -	
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	w/o incentives	-	-	•	-	-		\$-
	w/incentives	-	-	-	-	-	\$ -	-
	w/o incentives	-	-	•	-	-		\$-
	w/incentives	-	-	-	-	-	\$ -	
168	w/o incentives	-	-	-	-	-		\$-
	w/incentives	-	-	-	-	-	\$ -	_
	w/o incentives	-	-	-	-	-		\$-
	w/incentives	-	-	-	-	-	\$ -	_
	w/o incentives	-	-	-	-	-		\$-
173	w/incentives	-	-	-	-	-	\$-	
	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				Deta	aile		1	
<u>No.</u> 176		Investment		Current Year	4115		0	
177		Service Year (yyyy)			ed by FERC (Basis Po	vinto)	v	
178		Service Year (yyyy) Service Month (1-12)		FCR w/o incentives, I		nins)	9.41%	
179		Useful life			proved for these facilitie	as less den	9.41%	
180		CIAC (Yes or No)		Annual Depreciation		es, iess dep.	5.4170	
181	-	Investment	Beginning	Depreciation	Ending	Revenue	Additional Rev.	Additional Rev.
182		Year	Balance	Expense	Balance	Requirement	Requirement	Credit
183	w/o incentives	-	-	· · ·	-			\$-
184	w/incentives	-	-	-	-	-	\$ -	
185	w/o incentives	-	-	-	-	-		s -
186	w/incentives	-	-	-	-	-	\$-	
187	w/o incentives	-	-	-	-	-		\$ -
188	w/incentives	-	-	-	-	-	\$-	
189	w/o incentives	-	-	-	-	-		s -
190	w/incentives	-	-	-	-	-	\$ -	
191 192	w/o incentives w/incentives	-	-	-	-	-	\$ -	\$-
192	w/o incentives	-	-	-	-	-		s -
193	w/incentives	-	-	-	-	-	\$-	ə -
195	w/o incentives				-			s -
196	w/incentives	-	-		-	-	\$-	Ŷ
197	w/o incentives	-	-		-	-		\$ -
198	w/incentives	-	-	-	-	-	\$ -	
199	w/o incentives	-	-	-	-	-		s -
200	w/incentives	-	-	-	-	-	\$-	
201	w/o incentives	-	-	-	-	-		\$-
202	w/incentives	-	-	-	-	-	\$ -	•
203 204	w/o incentives w/incentives	-	-	-	-	-	\$ -	\$-
204	w/o incentives	-	-	-	-	-		s -
205	w/incentives				-		\$ -	- -
207	w/o incentives	-	-		-	-		s -
208	w/incentives	-	-	-	-	-	\$-	•
209	w/o incentives	-	-		-	-		s -
210	w/incentives	-	-	-	-	-	\$ -	
211	w/o incentives	-	-	-	-	-		\$-
212	w/incentives	-	-	-	-	-	\$-	
213	w/o incentives	-	-	-	-	-		\$-
214 215	w/incentives w/o incentives	-	-	-	-	-	\$ -	s -
215	w/incentives	-	-	-	-	-	\$ -	ə -
217	w/o incentives		-			-		s -
218	w/incentives	-	-	-	-	-	\$ -	•
219	w/o incentives	-	-		-	-		s -
220	w/incentives	-	-	-	-	-	\$-	
221	w/o incentives	-	-	-	-	-		\$-
222	w/incentives	-	-	-	-	-	\$-	
223	w/o incentives	-	-	-	-	-		\$-
224 225	w/incentives	-	-	-	-	-	\$ -	s -
225	w/o incentives w/incentives	-	-	-	-	-	\$-	ə -
227	w/o incentives		_	-	-	-		s -
228	w/incentives	-	-	-	-	-	\$-	Ŷ
229	w/o incentives	-	-			-		s -
230	w/incentives	-	-	-	-	-	\$ -	
231	w/o incentives	-	-	-	-	-		\$-
232	w/incentives	-	-	-	-	-	\$-	
233	w/o incentives	-	-	-	-	-		\$-
234 235	w/incentives	-	-	-	-	-	\$ -	¢
235	w/o incentives w/incentives	-	-	-	-	-	\$-	\$-
237	w/o incentives		_	-	-	-		s -
238	w/incentives	-	-		-	-	\$-	Ŷ
239	w/o incentives	-	-	-	-	-		\$-
240	w/incentives	-	-	-	-	-	\$-	
241	w/o incentives	-	-	-	-	-		\$-
242	w/incentives	-	-	-	-	-	\$-	
243	w/o incentives	-	-	-	-	-		\$-
244 245	w/incentives w/o incentives	-	-	-	-	-	\$ -	
245 246	w/incentives		l					
240								

filing.

		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
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	