

SPS Transmission 2017 True-up

Pivot Table created from Company Books and Records

Row Labels	Sum of Amount	
FA SPS OLSSON ASSOCIATES DESIGN FIELD RE		
ORD 600101712663	(25,660)	
ORD 600101712664	(22,056)	
Mapping-815997-Blank Subledger		
Adjust first 5 mo of rev recog for Windstream (NM)	(31)	Pole Attach
FA Rent Rev PENASCO TEL COOP	(146)	Pole Attach
FA Rent Rev QWEST COM	(22,596)	Pole Attach
FA Rent Rev SW BELL D/B/A AT&T	(136,700)	Pole Attach
FA Rent Rev WEST PLAINS TELECOM	(2,606)	Pole Attach
FA Rent Rev WINDSTREAM COMM (NM)	(115,256)	Pole Attach
FA Rent Rev WINDSTREAM COMM (TX)	(151,931)	Pole Attach
JU Revenue Recog CENTURY LINK NM (QWEST)	(31,634)	Pole Attach
JU Revenue Recog PENASCO TELEPHONE COOPERATIVE	(204)	Pole Attach
JU Revenue Recog SOUTHWESTERN BELL D/B/A AT&T	(239,226)	Pole Attach
JU Revenue Recog WEST PLAINS TELECOMMUNICATIONS	(3,649)	Pole Attach
JU Revenue Recog WINDSTREAM COMMUNICATIONS (TX)	(212,704)	Pole Attach
JU Revenue Recog WINDSTREAM COMMUNICATIONS (NM)	(161,403)	Pole Attach
SPS AT&T Monthly Pole Rent Rev Corr	410,101	Pole Attach
SPS AT&T Monthly Pole Rent Rev Rec	(34,175)	Pole Attach
Write off immaterial amount	1	Pole Attach
SPS Facility Attach Rev - ED Misc Op		
rev rvrs Penasco	350	Pole Attach
rev rvrs Qwest NMFA	54,190	Pole Attach
rev rvrs Windstream NMFA	274,380	Pole Attach
rev rvrs Windstream TXFA	364,635	Pole Attach
Billing for Aug17 from 1/1/17 contracts	(46,000)	
Billing for Dec17 from 1/1/17 contracts	(46,000)	
Billing for Jul17 from 1/1/17 contracts	(46,000)	
Billing for Jun17 from 1/1/17 contracts	(46,000)	
Billing for Nov17 from 1/1/17 contracts	(46,000)	
Billing for Oct17 from 1/1/17 contracts	(46,000)	
Billing for Sept17 from 1/1/17 contracts	(46,000)	
Billing Jan-17 to Dec-17	322,001	
Defer revenue booked in January for West Plains	6,255	
Electricity Sales for 01/26/2017	(1,112,261)	
Electricity Sales for 01/27/2017	(552,001)	
SPS Other E Rev Rental Income-NM		
Electricity Sales for 01/04/2017	(3,786)	
Electricity Sales for 01/05/2017	(125,095)	
Electricity Sales for 01/06/2017	(9)	
Electricity Sales for 01/09/2017	(5)	
Electricity Sales for 01/11/2017	(59,438)	
Electricity Sales for 01/13/2017	(4,516)	
Electricity Sales for 01/20/2017	(5)	
Electricity Sales for 01/25/2017	(3,108)	
Electricity Sales for 01/31/2017	(17,122)	
Electricity Sales for 02/01/2017	(3,786)	
Electricity Sales for 02/03/2017	(102,399)	
Electricity Sales for 02/08/2017	(22,705)	
Electricity Sales for 02/10/2017	(5)	
Electricity Sales for 02/13/2017	(11)	
Electricity Sales for 02/15/2017	(4,504)	
Electricity Sales for 02/16/2017	(118,876)	
Electricity Sales for 02/21/2017	(5)	
Electricity Sales for 02/27/2017	(20,230)	
Electricity Sales for 03/02/2017	(3,786)	
Electricity Sales for 03/03/2017	(102,380)	
Electricity Sales for 03/06/2017	(22,705)	
Electricity Sales for 03/07/2017	(15)	
Electricity Sales for 03/08/2017	(59,442)	
Electricity Sales for 03/09/2017	(5)	
Electricity Sales for 03/15/2017	(4,516)	
Electricity Sales for 03/21/2017	(5)	
Electricity Sales for 03/27/2017	(3,108)	
Electricity Sales for 03/30/2017	(17,122)	
Electricity Sales for 04/03/2017	(3,786)	
Electricity Sales for 04/05/2017	(102,390)	
Electricity Sales for 04/06/2017	(59,447)	
Electricity Sales for 04/07/2017	(5)	
Electricity Sales for 04/11/2017	(22,705)	
Electricity Sales for 04/14/2017	(4,516)	
Electricity Sales for 04/19/2017	(5)	
Electricity Sales for 04/25/2017	(3,108)	
Electricity Sales for 04/28/2017	(17,122)	
Electricity Sales for 05/01/2017	(3,786)	
Electricity Sales for 05/03/2017	(161,818)	
Electricity Sales for 05/04/2017	(8,724)	
Electricity Sales for 05/05/2017	(14,005)	

Electricity Sales for 05/10/2017	(4,504)
Electricity Sales for 05/12/2017	(11)
Electricity Sales for 05/19/2017	(5)
Electricity Sales for 05/25/2017	(3,108)
Electricity Sales for 05/26/2017	(17,122)
Electricity Sales for 06/02/2017	(3,786)
Electricity Sales for 06/05/2017	(102,390)
Electricity Sales for 06/06/2017	(9)
Electricity Sales for 06/07/2017	(59,443)
Electricity Sales for 06/09/2017	(22,705)
Electricity Sales for 06/13/2017	(4,516)
Electricity Sales for 06/16/2017	(6)
Electricity Sales for 06/21/2017	(5)
Electricity Sales for 06/23/2017	(17,122)
Electricity Sales for 06/26/2017	(3,102)
Electricity Sales for 07/05/2017	(106,180)
Electricity Sales for 07/06/2017	(9)
Electricity Sales for 07/07/2017	(82,143)
Electricity Sales for 07/13/2017	(11)
Electricity Sales for 07/14/2017	(4,504)
Electricity Sales for 07/19/2017	(5)
Electricity Sales for 07/25/2017	(3,108)
Electricity Sales for 07/26/2017	(17,122)
Electricity Sales for 08/01/2017	(3,786)
Electricity Sales for 08/02/2017	(102,390)
Electricity Sales for 08/03/2017	(22,714)
Electricity Sales for 08/04/2017	(5)
Electricity Sales for 08/07/2017	(59,438)
Electricity Sales for 08/11/2017	(11)
Electricity Sales for 08/14/2017	(4,504)
Electricity Sales for 08/17/2017	(5)
Electricity Sales for 08/24/2017	(17,122)
Electricity Sales for 08/25/2017	(3,108)
Electricity Sales for 09/01/2017	(10)
Electricity Sales for 09/05/2017	(106,170)
Electricity Sales for 09/06/2017	(10)
Electricity Sales for 09/08/2017	(82,143)
Electricity Sales for 09/11/2017	(4,504)
Electricity Sales for 09/12/2017	(11)
Electricity Sales for 09/14/2017	(11)
Electricity Sales for 09/18/2017	(5)
Electricity Sales for 09/25/2017	(3,108)
Electricity Sales for 09/26/2017	(17,122)
Electricity Sales for 10/02/2017	(3,790)
Electricity Sales for 10/03/2017	(14)
Electricity Sales for 10/04/2017	(102,380)
Electricity Sales for 10/05/2017	(5)
Electricity Sales for 10/09/2017	(22,705)
Electricity Sales for 10/10/2017	(118,876)
Electricity Sales for 10/13/2017	(4,504)
Electricity Sales for 10/18/2017	(5)
Electricity Sales for 10/25/2017	(3,108)
Electricity Sales for 10/30/2017	(17,122)
Electricity Sales for 11/01/2017	(3,805)
Electricity Sales for 11/03/2017	(102,385)
Electricity Sales for 11/06/2017	(22,705)
Electricity Sales for 11/13/2017	(4,504)
Electricity Sales for 11/14/2017	(59,438)
Electricity Sales for 11/15/2017	(5)
Electricity Sales for 11/22/2017	(17,122)
Electricity Sales for 11/27/2017	(3,108)
Electricity Sales for 12/01/2017	(3,786)
Electricity Sales for 12/04/2017	(14)
Electricity Sales for 12/05/2017	(102,385)
Electricity Sales for 12/07/2017	(22,710)
Electricity Sales for 12/13/2017	(59,438)
Electricity Sales for 12/15/2017	(4,504)
Electricity Sales for 12/18/2017	(5)
Electricity Sales for 12/26/2017	(3,108)
Electricity Sales for 12/28/2017	(17,122)
REVERSAL Elec Invoice 659700888, Debtor 1662184	16,750
REVERSAL Elec Invoice 659700889, Debtor 1662184	42,688
REVERSAL Elec Invoice 693204713, Debtor 1662184	16,750
REVERSAL Elec Invoice 693204714, Debtor 1662184	42,688
SPS Other E Rev Rental Income-TX	
Electricity Sales for 01/03/2017	(6,827)
Electricity Sales for 01/04/2017	(82,617)
Electricity Sales for 01/05/2017	(13,132)
Electricity Sales for 01/06/2017	(28,473)
Electricity Sales for 01/09/2017	(94,481)
Electricity Sales for 01/10/2017	(42,691)
Electricity Sales for 01/12/2017	(3,707)
Electricity Sales for 01/16/2017	(7,219)

Electricity Sales for 01/17/2017	(443)
Electricity Sales for 01/18/2017	(7,516)
Electricity Sales for 01/23/2017	(398)
Electricity Sales for 01/24/2017	(6,134)
Electricity Sales for 01/25/2017	(4,638)
Electricity Sales for 01/26/2017	(491)
Electricity Sales for 01/30/2017	(134,832)
Electricity Sales for 01/31/2017	(56,991)
Electricity Sales for 02/01/2017	(24,613)
Electricity Sales for 02/02/2017	(26,349)
Electricity Sales for 02/03/2017	(58,300)
Electricity Sales for 02/06/2017	(12,056)
Electricity Sales for 02/07/2017	(86,788)
Electricity Sales for 02/08/2017	(7,560)
Electricity Sales for 02/09/2017	(20,690)
Electricity Sales for 02/10/2017	(47,057)
Electricity Sales for 02/13/2017	(1,130)
Electricity Sales for 02/14/2017	(2,473)
Electricity Sales for 02/15/2017	(5,399)
Electricity Sales for 02/16/2017	(1,888)
Electricity Sales for 02/17/2017	(73)
Electricity Sales for 02/20/2017	(4,638)
Electricity Sales for 02/22/2017	(6,134)
Electricity Sales for 02/27/2017	(491)
Electricity Sales for 03/01/2017	(81,604)
Electricity Sales for 03/02/2017	(25,632)
Electricity Sales for 03/03/2017	(62,419)
Electricity Sales for 03/06/2017	(26,349)
Electricity Sales for 03/07/2017	(110,107)
Electricity Sales for 03/08/2017	(20,690)
Electricity Sales for 03/09/2017	(5,282)
Electricity Sales for 03/10/2017	(1,128)
Electricity Sales for 03/13/2017	(1,130)
Electricity Sales for 03/14/2017	(1,449)
Electricity Sales for 03/16/2017	(7,590)
Electricity Sales for 03/17/2017	(718)
Electricity Sales for 03/20/2017	(398)
Electricity Sales for 03/22/2017	(4,638)
Electricity Sales for 03/23/2017	(6,134)
Electricity Sales for 03/28/2017	(491)
Electricity Sales for 03/31/2017	(56,991)
Electricity Sales for 04/03/2017	(48,246)
Electricity Sales for 04/04/2017	(74,992)
Electricity Sales for 04/05/2017	(10,028)
Electricity Sales for 04/06/2017	(95,686)
Electricity Sales for 04/10/2017	(1,817)
Electricity Sales for 04/11/2017	(45,450)
Electricity Sales for 04/12/2017	(1,449)
Electricity Sales for 04/13/2017	(1,130)
Electricity Sales for 04/14/2017	(1,716)
Electricity Sales for 04/17/2017	(5,101)
Electricity Sales for 04/18/2017	(1,888)
Electricity Sales for 04/21/2017	(6,134)
Electricity Sales for 04/24/2017	(4,638)
Electricity Sales for 04/26/2017	(491)
Electricity Sales for 05/01/2017	(64,911)
Electricity Sales for 05/02/2017	(67,963)
Electricity Sales for 05/03/2017	(10,586)
Electricity Sales for 05/04/2017	(59,804)
Electricity Sales for 05/05/2017	(123,296)
Electricity Sales for 05/08/2017	(1,676)
Electricity Sales for 05/09/2017	(13,970)
Electricity Sales for 05/12/2017	(2,579)
Electricity Sales for 05/15/2017	(1,346)
Electricity Sales for 05/16/2017	(1,861)
Electricity Sales for 05/17/2017	(5,499)
Electricity Sales for 05/22/2017	(10,772)
Electricity Sales for 05/25/2017	(491)
Electricity Sales for 05/26/2017	(56,991)
Electricity Sales for 06/01/2017	(64,939)
Electricity Sales for 06/02/2017	(20,232)
Electricity Sales for 06/05/2017	(44,939)
Electricity Sales for 06/06/2017	(109,326)
Electricity Sales for 06/07/2017	(8,995)
Electricity Sales for 06/08/2017	(7,099)
Electricity Sales for 06/09/2017	(20,690)
Electricity Sales for 06/12/2017	(2,579)
Electricity Sales for 06/14/2017	(1,716)
Electricity Sales for 06/16/2017	(2,533)
Electricity Sales for 06/19/2017	(4,456)
Electricity Sales for 06/20/2017	(4,638)
Electricity Sales for 06/21/2017	(6,134)
Electricity Sales for 06/26/2017	(491)

Electricity Sales for 06/27/2017	(56,991)
Electricity Sales for 07/03/2017	(64,939)
Electricity Sales for 07/05/2017	(31,668)
Electricity Sales for 07/06/2017	(67,635)
Electricity Sales for 07/07/2017	(33,466)
Electricity Sales for 07/10/2017	(87,497)
Electricity Sales for 07/12/2017	(7,861)
Electricity Sales for 07/14/2017	(1,716)
Electricity Sales for 07/17/2017	(718)
Electricity Sales for 07/18/2017	(6,272)
Electricity Sales for 07/20/2017	(4,638)
Electricity Sales for 07/21/2017	(6,134)
Electricity Sales for 07/27/2017	(57,482)
Electricity Sales for 08/01/2017	(7,920)
Electricity Sales for 08/02/2017	(22,179)
Electricity Sales for 08/03/2017	(140,245)
Electricity Sales for 08/04/2017	(29,685)
Electricity Sales for 08/07/2017	(64,990)
Electricity Sales for 08/08/2017	(3,493)
Electricity Sales for 08/09/2017	(5,282)
Electricity Sales for 08/10/2017	(1,449)
Electricity Sales for 08/14/2017	(2,846)
Electricity Sales for 08/15/2017	(1,043)
Electricity Sales for 08/16/2017	(1,490)
Electricity Sales for 08/17/2017	(4,456)
Electricity Sales for 08/18/2017	(4,638)
Electricity Sales for 08/21/2017	(6,134)
Electricity Sales for 08/24/2017	(491)
Electricity Sales for 08/28/2017	(56,991)
Electricity Sales for 09/01/2017	(48,246)
Electricity Sales for 09/05/2017	(35,296)
Electricity Sales for 09/06/2017	(74,578)
Electricity Sales for 09/07/2017	(101,085)
Electricity Sales for 09/08/2017	(7,560)
Electricity Sales for 09/11/2017	(8,478)
Electricity Sales for 09/13/2017	(1,130)
Electricity Sales for 09/14/2017	(2,361)
Electricity Sales for 09/15/2017	(398)
Electricity Sales for 09/18/2017	(5,946)
Electricity Sales for 09/19/2017	(4,638)
Electricity Sales for 09/20/2017	(6,134)
Electricity Sales for 09/25/2017	(491)
Electricity Sales for 09/26/2017	(56,991)
Electricity Sales for 10/02/2017	(7,920)
Electricity Sales for 10/03/2017	(66,796)
Electricity Sales for 10/04/2017	(32,668)
Electricity Sales for 10/05/2017	(87,625)
Electricity Sales for 10/06/2017	(11,798)
Electricity Sales for 10/10/2017	(28,111)
Electricity Sales for 10/12/2017	(40,326)
Electricity Sales for 10/13/2017	(1,500)
Electricity Sales for 10/16/2017	(6,127)
Electricity Sales for 10/17/2017	8,128
Electricity Sales for 10/18/2017	(645)
Electricity Sales for 10/20/2017	(10,772)
Electricity Sales for 10/25/2017	(57,482)
Electricity Sales for 11/01/2017	(7,920)
Electricity Sales for 11/02/2017	(16,693)
Electricity Sales for 11/03/2017	(84,737)
Electricity Sales for 11/06/2017	(95,781)
Electricity Sales for 11/07/2017	(27,648)
Electricity Sales for 11/08/2017	(2,139)
Electricity Sales for 11/10/2017	(40,326)
Electricity Sales for 11/13/2017	(1,500)
Electricity Sales for 11/14/2017	(6,127)
Electricity Sales for 11/15/2017	(645)
Electricity Sales for 11/16/2017	(1,490)
Electricity Sales for 11/17/2017	(10,772)
Electricity Sales for 11/22/2017	(491)
Electricity Sales for 11/27/2017	(56,991)
Electricity Sales for 12/01/2017	(55,117)
Electricity Sales for 12/04/2017	(38,453)
Electricity Sales for 12/05/2017	(113,682)
Electricity Sales for 12/06/2017	(26,146)
Electricity Sales for 12/07/2017	(1,128)
Electricity Sales for 12/08/2017	(40,857)
Electricity Sales for 12/11/2017	(1,449)
Electricity Sales for 12/12/2017	(1,130)
Electricity Sales for 12/14/2017	(5,729)
Electricity Sales for 12/15/2017	(1,414)
Electricity Sales for 12/18/2017	(1,490)
Electricity Sales for 12/19/2017	(4,638)
Electricity Sales for 12/20/2017	(6,134)

Electricity Sales for 12/27/2017	(491)	
Electricity Sales for 12/28/2017	(56,991)	
REVERSAL Elec Invoice 649835076, Debtor 1407492	2,106	
REVERSAL Elec Invoice 649835085, Debtor 1407492	28,960	
REVERSAL Elec Invoice 649835089, Debtor 1407492	34,588	
REVERSAL Elec Invoice 649835099, Debtor 1407492	1,762	
REVERSAL Elec Invoice 653022839, Debtor 11554331	6,871	
REVERSAL Elec Invoice 653993164, Debtor 1407492	2,106	
REVERSAL Elec Invoice 653993165, Debtor 1407492	28,960	
REVERSAL Elec Invoice 653993166, Debtor 1407492	34,588	
REVERSAL Elec Invoice 653993167, Debtor 1407492	1,762	
REVERSAL Elec Invoice 670892004, Debtor 544771	8,995	
REVERSAL Elec Invoice 679079570, Debtor 9207224	3,813	
REVERSAL Elec Invoice 679079578, Debtor 9207224	12,880	
REVERSAL Elec Invoice 700546509, Debtor 11617952	6,871	
TPDED-13-857305-889357		
ESTACADO CATTLE CO CK_1082-E MARTINEZ	(4,736)	General
ESTACADO CATTLE CO CK_1149-E MARTINEZ	(4,736)	General
JOHN/EVA KNELSON CK_1478-E MARTINEZ	(1,000)	General
PEDRO/ANNA WIELER CK_1161-E MARTINEZ	(2,400)	General
PETER/ANNA WIELER CK_1123-A GONCE	(2,400)	General
TPDED-T-SPS-Land Management		
AMERICAN TOWER CK_3000122538-E MARTINEZ	(7,731)	
ONECK INC CK_12347-LEASE-E MARTINEZ	(500)	General
ONEOK WESTEX CK_700611-E MARTINEZ	(500)	General
ONEOK WESTEX TRANS. CK_700554-E MARTINEZ.	(500)	General
Grand Total	(8,535,238)	
General	(16,771)	
Transmission	(8,605)	Pole attach
Distribution	(8,509,862)	

SPS Transmission 2017 True-up

Account 456.1, Revenues from Transmission of Electricity of Others, Actual for Billing Year = 2017 216,191,759 (Total Company - FF1, p 330, col. n)

Line No.	Type	Description	(a) RTO xx	(b) Network Transmission & Facilities - Meter Charges 07 & 09	(c) Scheduling, System Control & Dispatch 12	(d) Reactive Supply & Voltage Control 1	(e) Regulation and Frequency Imbalance 2	(f) Network & Energy 16	(g) Network & Interco. Spinning Reserve 22	(h) Supplemer Spinning Reserve 24	(i) FERC Assess Pass Through 26	(j) Total of Line Items 28
61	Divisor	Golden Spread Electric Cooperative		18,963,350								18,963,350
62	Ancillary	Golden Spread Electric Cooperative	761,268		359,243							1,120,511
63												-
64	Credit	Southwest Power Pool - Point to Point		3,762,155	151,102							3,913,257
65	Credit	Southwest Power Pool - MISO JOA PTP		1,451,273								1,451,273
66	Credit	Southwest Power Pool - Z2 Ongoing PTP Revenue Clawback		(1,440,204)								(1,440,204)
67	Divisor	Southwest Power Pool - Network		23,548,383								23,548,383
68	Ancillary	Southwest Power Pool - Network	172,938		1,100,402	127,578						1,400,918
69	Credit	Clawback	381,311									381,311
70												-
71	Credit	Schedule 11 Point to Point		12,359,007								12,359,007
72	Divisor	Schedule 11 Base Plan		154,493,952								154,493,952
73												
74												
75		Total	1,315,517	213,137,917	1,610,747	127,578	-	-	-	-	-	216,191,758
76												
77		Summarized by Type: Note 2										
78	Credit		381,311	16,132,231	151,102	-	-	-	-	-	-	16,664,644
79	Divisor		-	197,005,686	-	-	-	-	-	-	-	197,005,686
80	Ancillary		934,206	-	1,459,645	127,578	-	-	-	-	-	2,521,428
81	Other		-	-	-	-	-	-	-	-	-	-
96	Total		934,206	213,137,917	1,610,747	127,578	-	-	-	-	-	216,191,758

97 Description of Revenue Types:

- 98 Ancillary Ancillary services includes regulation & frequency, control & dispatch, voltage control, reactive, spinning reserve, scheduling and generation step-up.
- 99
- 100 Divisor Load associated with these revenues are included in the formula divisor.
- 101 Credit Revenue credit because load not included in divisor.

**SOUTHWESTERN PUBLIC SERVICE COMPANY
FORECASTED STATUTORY TAX RATE CALCULATION
FORECASTED 2017 TAX RATE with TEXAS
BASED UPON 2016 INCOME TAX RETURNS**

	APPORTIONMENT	STATE	APPORTIONED TAX RATE	FEDERAL	NET FEDERAL	STATUTORY			
STATE	FACTOR	TAX RATE	(COL.B x COL.C)	FED RATE	(COL.D x COL.E)	BENEFIT * (N.D. ONLY)	RATE (COL.E - COL.F - COL.G)	ROUNDING	(COLUMNS D,H,I)
COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J
<u>JURISDICTIONAL</u>									
KANSAS	100.0000%	7.0000%	7.0000%	21.0000%	1.4700%	0.0000%	19.5300%	0.0000%	26.5300%
TEXAS	100.0000%	0.7500%	0.7500%	21.0000%	0.1575%	0.0000%	20.8425%	0.0000%	21.5925%
NEW MEXICO	100.0000%	6.2000%	6.2000%	21.0000%	1.3020%	0.0000%	19.6980%	0.0000%	25.8980%
OKLAHOMA	100.0000%	6.0000%	6.0000%	21.0000%	1.2600%	0.0000%	19.7400%	0.0000%	25.7400%
MICHIGAN	100.0000%	6.0000%	6.0000%	21.0000%	1.2600%	0.0000%	19.7400%	0.0000%	25.7400%
COLORADO	100.0000%	4.6300%	4.6300%	21.0000%	0.9723%	0.0000%	20.0277%	0.0000%	24.6577%
<u>COMPOSITE</u>									
KANSAS	0.3008%	7.0000%	0.0211%	21.0000%	0.0044%	0.0000%	-0.0044%	0.0000%	0.0167%
TEXAS	71.7000%	0.7500%	0.5378%	21.0000%	0.1129%	0.0000%	-0.1129%	0.0000%	0.4249%
NEW MEXICO	22.3817%	6.2000%	1.3877%	21.0000%	0.2914%	0.0000%	-0.2914%	0.0000%	1.0963%
OKLAHOMA	0.5070%	6.0000%	0.0304%	21.0000%	0.0064%	0.0000%	-0.0064%	0.0000%	0.0240%
MICHIGAN	0.0000%	6.0000%	0.0000%	21.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COLORADO	0.0000%	4.6300%	0.0000%	21.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
STATE SUBTOTAL	94.8895%	30.5800%	1.9770%	21.0000%	0.4151%	0.0000%	-0.4151%		1.5619%
FEDERAL	0.0000%	0.0000%	0.0000%	21.0000%	0.0000%	0.0000%	21.0000%		21.0000%
ROUNDING							0.0000%		0.0000%
TOTAL COMPOSITE RATE	94.8895%		1.9770%	21.0000%	0.4151%	0.0000%	20.5849%		22.5619%

COMPOSITE TAX RATE RECAP	
KANSAS	0.0211%
TEXAS	0.5378%
NEW MEXICO	1.3877%
OKLAHOMA	0.0304%
MICHIGAN	0.0000%
COLORADO	0.0000%
FEDERAL	20.5849%
TOTAL	22.5619%
STATE COMPOSITE	1.9770%

SPS Transmission 2017 True-up
 FF-1 Materials Pg. 227

resp_name	resp_id	report_report_prd	row_number	splmnt_nu	row_lit	begin_yr_bal	yr_end_bal	dept_material
Southwest	166	2017	12	1	0 Fuel Stock (Account 151)	13,051,929	14,215,177	Electric
Southwest	166	2017	12	2	0 Fuel Stock Expenses Undistributed (Account 152)	0	0	
Southwest	166	2017	12	3	0 Residuals and Extracted Products (Account 153)	0	0	
Southwest	166	2017	12	4	0 Plant Materials and Operating Supplies (Account 154)	0	0	
Southwest	166	2017	12	5	0 Assigned to - Construction (Estimated)	7,071,289	9,550,325	Electric
Southwest	166	2017	12	6	0 Assigned to - Operations and Maintenance	0	0	
Southwest	166	2017	12	7	0 Production Plant (Estimated)	11,532,116	10,966,393	Electric
Southwest	166	2017	12	8	0 Transmission Plant (Estimated)	69,710	131,968	Electric
Southwest	166	2017	12	9	0 Distribution Plant (Estimated)	1,201,519	824,865	Electric
Southwest	166	2017	12	10	0 Regional Transmission and Market Operation Plant (Estimated)	0	0	
Southwest	166	2017	12	11	0 Assigned to - Other (provide details in footnote)	(101,180)	(190,450)	Electric
Southwest	166	2017	12	12	0 TOTAL Account 154 (Enter Total of lines 5 thru 11)	19,773,454	21,283,101	
Southwest	166	2017	12	13	0 Merchandise (Account 155)	260,650	244,327	
Southwest	166	2017	12	14	0 Other Materials and Supplies (Account 156)	0	0	
Southwest	166	2017	12	15	0 Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)	0	0	
Southwest	166	2017	12	16	0 Stores Expense Undistributed (Account 163)	0	0	
Southwest	166	2017	12	17	0	0	0	
Southwest	166	2017	12	18	0	0	0	
Southwest	166	2017	12	19	0	0	0	
Southwest	166	2017	12	20	0 TOTAL Materials and Supplies (Per Balance Sheet)	33,086,033	35,742,605	

SPS Transmission 2017 True-up

Query - FERC Balance Sheet

G/L Account - Key (Not Compounded)	G/L Account - Text	DEC 2016 Actuals	DEC 2017 Actuals
1241001	Prepaid Insurance	3,905,873	4,943,572
1242001	PPs-VEBA Trust	674,442	2,210,925 b
1242021	PPs-Trans Expense	282,937	301,571
1242041	PPs-Facility Fees	1,552,076	1,206,297 a
1242071	PPs-Auto Licensing	23,574	124,166
1242091	PPs-Other IT	0	
1242096	PPs-Hardware Maint	339,768	296,139
1244001	PPs-Taxes	(0)	0
1244006	PPs-IncTax-Federal	10,590,722	0
1244011	PPs-IncTax-State	1,943,431	870,460
1245006	PPs-Oth Brand Adv RE	0	(0)
1245026	PPs-Other ES	975,726	945,304
1245041	PPs-Other DU		16,000
1245051	PPs-Other IT	76,089	0
1245091	PPs-Other Benefits	10,928	10,928
1245096	PPs-Other DSM	(0)	0
1245101	PPs-OtherSafetyAward	0	
1248006	Other Current Assets	0	0
1248016	PP Int-Comm Paper	4,269	(0)
		<u>19,705,393</u>	<u>7,508,139</u>

a This has been reclassified to FERC 186 starting in Nov 2017.
b Prepaid pension not in template.

Line No.	(a)	Year = 2017			(e) References for	Year = 2017			(h) Actual Avg. Balance
		(b) Projected Beg of Year	(c) Projected End of Year	(d) Projected Avg. Balance		(f) Actual Beg of Year	(g) Actual End of Year	Adjusted End of Year Balance	
		Balance	Balance	(b+c)/2		Actual Data	Balance		
1	Deferred Taxes - Account 281								
2	Tax Amortization - Pollution Control Facilities	(1,122,778)	(1,141,809)	(1,132,294)		(1,134,604)	(1,155,476)	(1,155,476)	(1,145,040)
3				0					0
4				0					0
5				0					0
6	Total Account 281	(1,122,778)	(1,141,809)	(1,132,294)	FF1, p 273, ln 8, col k	(1,134,604)	(1,155,476)		(1,145,040)
7									
8	Deferred Taxes - Account 282								
9	Liberalized Depreciation:								
10	Electric Distribution	(249,657,661)	(269,288,964)	(259,473,312)		(242,179,556)	(265,820,176)	(265,820,176)	(253,999,866)
11	Electric Transmission	(502,558,695)	(554,860,653)	(528,709,674)		(501,528,454)	(541,854,048)	(541,854,048)	(521,691,251)
12	Electric Production	(262,542,526)	(268,486,296)	(265,514,411)		(266,847,614)	(269,913,216)	(269,913,216)	(268,380,415)
13	Electric General	(56,375,844)	(57,368,476)	(56,872,160)		(57,380,826)	(61,713,446)	(61,713,446)	(59,547,136)
14	Electric Intangible	(855,317)	(831,951)	(843,634)		(929,460)	(970,870)	(970,870)	(950,165)
15	Electric Non Utility	(2,515)	450	(1,033)		511,451	(5,001,860)	(5,001,860)	(2,245,205)
16	Electric Transmission - Production			-		(4,770,460)	(4,740,119)	(4,740,119)	(4,755,290)
17	Subtotal Liberalized Depreciation	(1,071,992,558)	(1,150,835,889)	(1,111,414,224)		(1,073,124,919)	(1,150,013,735)	(1,150,013,735)	(1,111,569,327)
18								0	-
19	FAS 109 Plant Prior Flow Through	0	0	-		1,470,930	574,442,594	574,442,594	287,956,762
20	FAS 109 Plant AFUDC Equity	0	0	-		(44,257,818)	(23,887,530)	(23,887,530)	(34,072,674)
21	Total Account 282	(1,071,992,558)	(1,150,835,889)	(1,111,414,224)	FF1, p 275, ln 2, col k	(1,115,911,807)	(599,458,671)		(857,685,239)
22									
23	Deferred Taxes - Account 283								
24	Liberalized Depreciation - Software	(243,490)	(225,406)	(234,448)		(244,780)	(228,217)	(228,217)	(236,499)
25	Liberalized Depreciation - Software Electric Intangible	(18,926,369)	(29,088,515)	(24,007,442)		(18,591,105)	(25,066,987)	(25,066,987)	(21,829,046)
26	Book Unamortized Cost of Reacquired Debt	283 (626,181)	(579,808)	(602,994)		(627,211)	(5,195,892)	(2,942,291) (8,138,183)	(4,382,697)
27	CIP/DSM-Advertising - ST	283 (74,519)	(74,407)	(74,463)		0	0	0	-
28	Interest Income/Expense on Disputed Tax	283 (31,809)	(31,761)	(31,785)		0	(6,654)	(6,654)	(3,327)
29	Interest Expense - Deferred Fuel Rev (DTL)	283 (4,239)	(4,233)	(4,236)		0	0	0	-
35	Mark to Market Adjustment - LT	283 (395,446)	(394,854)	(395,150)		(337,243)	(423,316)	(423,316)	(380,279)
30	Rate Case / Restructuring Expense	283 (1,805,560)	(1,802,855)	(1,804,207)		(10,692,242)	(3,715,407)	(2,315,899) (6,031,306)	(8,361,774)
31	State Tax Deduction Cash vs. Accrual	283 1,212,395	1,212,395	1,212,395		(1,574,620)	(2,972,302)	(175,345) (3,147,647)	(2,361,134)
32	Reg A/L - Transmission Attach O	283 0	0	-		(5,286,985)	(661,292)	(661,292)	(2,974,139)
33	Renewable Energy Standard/Credit	283 (2,345,932)	(2,125,587)	(2,235,759)		(4,281,463)	(1,680,461)	(1,680,461)	(2,980,962)
34	Pension Expense	283 (54,023,529)	(55,173,495)	(54,598,512)		(51,894,778)	(33,815,085)	(17,495,157) (51,310,242)	(51,602,510)
35	Reg Asset - NM Nox Expense	283 (12,710)	(12,691)	(12,701)		(10,310)	(7,210)	(4,494) (11,704)	(11,007)
36	Reg Asset - Texas Surcharge (DTL) - LT	283 0	0	-		0	(74,965)	(74,965)	(37,483)
37	Reg Asset - Miscellaneous	283 0	0	-		0	(211,646)	(211,646)	(105,823)
38	Fin 48-Unrecognized Tax Benefit	283 0	0	-		0	877,367	877,367	438,684
39	Non-Operating	283 0	0	-		0	244,625	244,625	122,313
40	Non-Plant Rate change Reg Liability Gross Up	283 0	0	-		0	(9,891,981)	(9,891,981)	(4,945,991)
41	Total Account 283	(77,277,388)	(88,301,217)	(82,789,303)	FF1, p 277, ln 9, col k	(93,540,737)	(82,829,423)	(22,933,186)	(99,651,674)
42									
43	Deferred Taxes - Account 190								
44	Basis Difference - Electric Distribution	6,876,677	7,196,853	7,036,765		7,032,048	7,205,800	7,205,800	7,118,924
45	Basis Difference - Electric Transmission	19,221,657	20,489,045	19,855,351		19,602,915	21,095,623	21,095,623	20,349,269
46	Basis Difference - Electric Production	7,736,010	7,642,531	7,689,271		7,577,238	7,377,267	7,377,267	7,477,252
47	Basis Difference - Electric General	738,463	735,208	736,836		875,158	906,341	906,341	890,750
48	Basis Difference - Electric Intangible	13,255	10,815	12,035		7,359	6,114	6,114	6,736
49	Basis Difference - Electric Non Utility	0	0	-		0	0	0	-
50	Basis Difference - Electric Transmission - Production			-		114,469	108,513	108,513	111,491
51	Subtotal Basis Difference	34,586,062	36,074,452	35,330,257		35,209,187	36,699,657	36,699,657	35,954,422
52								0	-
53	Basis Difference - CIAC Elec Distribution	26,690,488	26,018,716	26,354,602		25,472,876	24,474,196	24,474,196	24,973,536
54	Basis Difference - CIAC Elec Transmission	10,301,719	10,031,395	10,166,557		9,771,923	9,459,008	9,459,008	9,615,465
55	Basis Difference - CIAC Elec Production	32,051	28,216	30,133		31,389	28,004	28,004	29,697
56	Basis Difference - CIAC Elec General	22,459	19,880	21,170		28,924	12,078	12,078	20,501
57	Basis Difference - CIAC Elec Non Utility	3,362,358	3,093,557	3,227,957		9,437,355	9,370,497	9,370,497	9,403,926

58	Basis Difference - Electric Transmission - Production					61,972	59,668		59,668	60,820
58	Subtotal Basis Difference - CIAC	40,409,075	39,191,763	39,800,419		44,804,439	43,403,451		43,403,451	44,103,945
59				-					0	-
60	FAS 109 Excess ADIT	190	0	0		0	0		0	-
61	FAS 109 - ITC	190	0	0		0	0		0	-
62	Bad Debts	190	2,114,915	2,111,747	2,113,331	2,294,989	1,405,237	270,247	1,675,484	1,985,237
63	CIP/DSM - LT	190	901,452	900,102	900,777	1,504,998	925,973	135,025	1,060,998	1,282,998
64	Contributions Carryover	190	2,247,162	2,539,696	2,393,429	1,390,329	92,649		92,649	741,489
65	Credit: Elec Vehicle (Caution:Pretax Liab-DTA)	190	7,500	7,500	7,500	7,500	7,500		7,500	7,500
66	Credit: ITC Grant (Caution:Pretax Liab-DTA)	190	164,886	164,886	164,886	202,134	0		0	101,067
67	Credit: New Hire Retention (Caution:Pretax Liab-DTA)	190	11,000	11,000	11,000	11,000	11,000		11,000	11,000
68	Credit: R & E (Caution:Pretax Liab-DTA)	190	2,996,213	3,292,213	3,144,213	4,317,007	6,250,446		6,250,446	5,283,727
69	Deferred Comp Plan Reserve	190	585,890	725,169	655,530	525,639	448,290	32,337	480,627	503,133
70	Deferred Fuel Costs	190	24,868,088	24,458,552	24,663,320	10,226,027	10,448,379		10,448,379	10,337,203
71	Demand Side Management - ST (DTA)	190	601,074	600,174	600,624	0	0		0	-
72	Employee Incentive Plans	190	1,066,169	1,097,041	1,081,605	1,150,055	671,259	395,704	1,066,963	1,108,509
73	Environmental Remediation	190	37,508	50,931	44,219	34,364	17,865	9,268	27,133	30,748
74	Federal Only NOL - Non Operating	190	2,278,958	2,278,779	2,278,869	3,089,393	2,310,165		2,310,165	2,699,779
75	Federal Only NOL - Production	190	15,004,274	12,141,583	13,572,929	14,095,645	4,018,046	2,133,521	6,151,567	10,123,606
76	Federal Only NOL - Transmission	190	41,683,343	41,683,343	41,683,343	44,371,308	12,695,455	6,716,055	19,411,510	31,891,409
77	Federal Only NOL - General	190	13,149,020	13,149,020	13,149,020	9,344,130	3,206,919	1,414,330	4,621,249	6,982,690
78	Federal Only NOL - Distribution	190	8,451,952	8,451,952	8,451,952	13,859,218	4,565,192	23,313,170	27,878,362	20,868,790
79	Fuel Tax Credit - Income Addbacks	190	1,550	1,548	1,549	1,311	1,150	651	1,801	1,556
80	Interest Income/Expense on Disputed Tax	190	0	0	-	422,540	0		0	211,270
81	Inventory Reserve	190	123,863	123,678	123,771	124,067	76,334	43,226	119,560	121,814
82	Litigation Reserve	190	0	0	-	89,949	0		0	44,975
83	NOL: Kansas	190	0	0	-	54,443	64,129		64,129	59,286
84	NOL: New Mexico	190	0	0	-	2,936,057	1,831,457		1,831,457	2,383,757
85	NOL: New Mexico - ST - Valuation Allowance	190	0	0	-	(505,905)	0		0	(252,953)
86	NOL: Oklahoma	190	0	0	-	59,463	90,100		90,100	74,782
87	Non-Qualified Pension Plans	190	680,053	635,596	657,824	305,908	109,296	25,025	134,321	220,115
88	OCI - Non-qual Pension FAS 158 (3152016) (DTA)	190	0	0	-	344,275	196,521		196,521	270,398
89	OCI - Treasury (3151006) (DTA)	190	0	0	-	380,962	220,407		220,407	300,684
90	Other Non-plant	190	0	0	-	1,817	0		0	909
91	Performance Recognition Awards	190	0	0	-	11,427	8,406	4,955	13,361	12,394
92	Performance Share Plan	190	121,834	84,746	103,290	164,203	145,216	10,475	155,691	159,947
93	Post Employment Benefits - Long-term Disability (FAS)	190	315,058	262,938	288,998	268,479	170,169	100,314	270,483	269,481
94	FAS 106 - Retiree Medical	190	0	0	-	5,320,640	3,050,295	1,798,136	4,848,431	5,084,536
95	Rate Refund	190	2,299,996	2,277,701	2,288,848	1,362,711	549,406		549,406	956,059
96	Rate Refund Reserve	190	0	0	-	0	0		0	-
97	Regulatory Differences - Excess Deferred Taxes	190	0	0	-	1,806,216	(33,954,345)		(33,954,345)	(16,074,065)
98	Regulatory Differences - Deferred ITC	190	0	0	-	192,359	59,612		59,612	125,986
99	Reg Liability - Rate Change	190	0	0	-	0	6,194,063		6,194,063	3,097,032
100	Reg A/L - Transmission Attach O	190	4,246,353	4,239,993	4,243,173	0	0		0	-
101	Section 59(e) Adjustment	190	0	0	-	0	4,761,670		4,761,670	2,380,835
102	State Tax Deduction Cash vs. Accrual	190	1,212,395	1,212,395	1,212,395	567,872	368,362	27,311	395,673	481,772
103	Texas Gross Margin Tax	190	0	0	-	45,821	184,551	(25,052)	159,499	102,660
104	Unbilled Revenue - Fuel Costs	190	0	0	-	0	0		0	-
105	Unrecognized Tax Benefit	190	0	0	-	1,230,128	94,584		94,584	662,356
106	Vacation Accrual	190	1,469,597	1,467,396	1,468,496	1,565,391	969,593	219,829	1,189,422	1,377,406
107		190	0	0	-	0	0		0	-
108	Total Account 190		201,635,240	199,235,895	200,435,567	203,187,494	112,368,460	36,624,529	148,992,988	176,090,241
109										
110	Total Deferred Taxes				(993,767,960)					(782,391,712)
111										
112	<u>Unamortized Balance of Abandoned Incentive Plant</u>									
113	(See Formula Template Note E found on pages 6 and 11.)				-					-
114					-					-
115	Total Abandoned Incentive Plant		0	0	-	Company Records	0	0		-
116										
117	<u>Unamortized Balance of Extraordinary Property Loss (Note E)</u>									
118	(See Formula Template Note E found on pages 6 and 11.)				-					-
119					-					-
120	Total Extraordinary Property Loss		0	0	-	Company Records	0	0		-
121										
122										
123	Land Held for Future Use		0	0	-	FF1, p 214, ln 3, col d				-

SPS Transmission 2017 True-up

resp_name	resp_id	report_yr	report_prd	row_number	spplmnt_nt
Southwestern Public Service Company	166	2017	12	81	0
Southwestern Public Service Company	166	2017	12	82	0
Southwestern Public Service Company	166	2017	12	83	0
Southwestern Public Service Company	166	2017	12	84	0
Southwestern Public Service Company	166	2017	12	85	0
Southwestern Public Service Company	166	2017	12	86	0
Southwestern Public Service Company	166	2017	12	87	0
Southwestern Public Service Company	166	2017	12	88	0
Southwestern Public Service Company	166	2017	12	89	0
Southwestern Public Service Company	166	2017	12	90	0
Southwestern Public Service Company	166	2017	12	91	0
Southwestern Public Service Company	166	2017	12	92	0
Southwestern Public Service Company	166	2017	12	93	0
Southwestern Public Service Company	166	2017	12	94	0
Southwestern Public Service Company	166	2017	12	95	0
Southwestern Public Service Company	166	2017	12	96	0
Southwestern Public Service Company	166	2017	12	97	0
Southwestern Public Service Company	166	2017	12	98	0
Southwestern Public Service Company	166	2017	12	99	0
Southwestern Public Service Company	166	2017	12	100	0
Southwestern Public Service Company	166	2017	12	101	0
Southwestern Public Service Company	166	2017	12	102	0
Southwestern Public Service Company	166	2017	12	103	0
Southwestern Public Service Company	166	2017	12	104	0
Southwestern Public Service Company	166	2017	12	105	0
Southwestern Public Service Company	166	2017	12	106	0
Southwestern Public Service Company	166	2017	12	107	0
Southwestern Public Service Company	166	2017	12	108	0
Southwestern Public Service Company	166	2017	12	109	0
Southwestern Public Service Company	166	2017	12	110	0
Southwestern Public Service Company	166	2017	12	111	0
Southwestern Public Service Company	166	2017	12	112	0
Southwestern Public Service Company	166	2017	12	179	0
Southwestern Public Service Company	166	2017	12	180	0
Southwestern Public Service Company	166	2017	12	181	0
Southwestern Public Service Company	166	2017	12	182	0
Southwestern Public Service Company	166	2017	12	183	0
Southwestern Public Service Company	166	2017	12	184	0
Southwestern Public Service Company	166	2017	12	185	0
Southwestern Public Service Company	166	2017	12	186	0
Southwestern Public Service Company	166	2017	12	187	0
Southwestern Public Service Company	166	2017	12	188	0
Southwestern Public Service Company	166	2017	12	189	0
Southwestern Public Service Company	166	2017	12	190	0
Southwestern Public Service Company	166	2017	12	191	0
Southwestern Public Service Company	166	2017	12	192	0
Southwestern Public Service Company	166	2017	12	193	0
Southwestern Public Service Company	166	2017	12	194	0
Southwestern Public Service Company	166	2017	12	195	0
Southwestern Public Service Company	166	2017	12	196	0
Southwestern Public Service Company	166	2017	12	197	0

*

row_literal	2017	*Distribution Fix	Total on WsG
2. TRANSMISSION EXPENSES	0		
Operation	0		
(560) Operation Supervision and Engineering	8,502,564		8,502,564
	0		0
(561.1) Load Dispatch-Reliability	139,876		139,876
(561.2) Load Dispatch-Monitor and Operate Transmission System	3,223,494		3,223,494
(561.3) Load Dispatch-Transmission Service and Scheduling	0		0
(561.4) Scheduling, System Control and Dispatch Services	3,984,407		3,984,407
(561.5) Reliability, Planning and Standards Development	225		225
(561.6) Transmission Service Studies	304,851		304,851
(561.7) Generation Interconnection Studies	-41,842		-41,842
(561.8) Reliability, Planning and Standards Development Services	2,920,968		2,920,968
(562) Station Expenses	1,286,083	15,849.99	1,301,933
(563) Overhead Lines Expenses	203,420		203,420
(564) Underground Lines Expenses	1,482		1,482
(565) Transmission of Electricity by Others	162,100,277		162,100,277
(566) Miscellaneous Transmission Expenses	2,293,951	82,671.47	2,376,622
(567) Rents	2,319,546		2,319,546
TOTAL Operation (Enter Total of lines 83 thru 98)	187,239,302		187,239,302
Maintenance	0		0
(568) Maintenance Supervision and Engineering	130,045		130,045
(569) Maintenance of Structures	0		0
(569.1) Maintenance of Computer Hardware	0		0
(569.2) Maintenance of Computer Software	0		0
(569.3) Maintenance of Communication Equipment	0		0
(569.4) Maintenance of Miscellaneous Regional Transmission Plant	0		0
(570) Maintenance of Station Equipment	2,643,560	818,246.09	3,461,806
(571) Maintenance of Overhead Lines	1,508,830		1,508,830
(572) Maintenance of Underground Lines	0		0
(573) Maintenance of Miscellaneous Transmission Plant	0		0
TOTAL Maintenance (Total of lines 101 thru 110)	4,282,435		5,100,681
TOTAL Transmission Expenses (Total of lines 99 and 111)	191,521,737	916,768	192,438,505
8. ADMINISTRATIVE AND GENERAL EXPENSES	0		
Operation	0		
(920) Administrative and General Salaries	33,197,091		
(921) Office Supplies and Expenses	19,401,999		
(Less) (922) Administrative Expenses Transferred-Credit	16,072,428		
(923) Outside Services Employed	10,069,743		
(924) Property Insurance	2,236,448		
(925) Injuries and Damages	2,422,752		
(926) Employee Pensions and Benefits	33,947,821		
(927) Franchise Requirements	0		
(928) Regulatory Commission Expenses	6,451,138		
(929) (Less) Duplicate Charges-Cr.	1,272,819		
(930.1) General Advertising Expenses	1,230,199		
(930.2) Miscellaneous General Expenses	1,245,004		
(931) Rents	12,598,042		
TOTAL Operation (Enter Total of lines 181 thru 193)	105,454,990		
Maintenance	0		
(935) Maintenance of General Plant	290,827		
TOTAL Administrative & General Expenses (Total of lines 194 and 196)	105,745,817		

Please see the SPS Material Accounting Changes_Transmission document for a detailed explanation of adjustment.

SPS Transmission 2017 True-up

Sum of Amount	Sending Company Code - Text	Northern States Power WI	Public Service Company CO	Southwest Public Serv Co	Xcel Energy Services Inc.	PowerPlan (no sendco info)	<blank>	Grand Total
03 E Production	E500			1,180,038	887,022			2,067,061
	E501				565,532			565,532
	E502	217		5,912,003	53,210			5,965,429
	E505	437		6,647,814				6,648,250
	E506	496	89	31,927	3,627,731	3,499,161		7,159,404
	E539				15,798			15,798
	E546				55,737			55,737
	E548			350,199	885			351,083
	E549			81,184	97,376			178,560
	E556			1,045	1,104,823			1,105,868
	E557			(10,516)	2,468,880			2,458,364
03 E Production Ops T		1,150	89	31,927	17,789,497	8,748,423		26,571,086
04 E Trans	E560	265		9,457	489,580	5,890,665		6,389,968
	E561.1				139,876			139,876
	E561.2			1,000	1,736,415	608,966		2,346,382
	E561.6				6,816	62,656		69,473
	E561.7					6,745		6,745
	E562				1,087,122			1,087,122
	E563				50,314	5,500		55,815
	E564				1,482			1,482
	E566	794		310	762,942	280,791		1,044,836
04 E Transmission Op		1,060		10,767	4,274,548	6,855,324		11,141,698
05 E Regio	E575.1					160,637		160,637
	E575.2					167,117		167,117
	E575.5					1,092		1,092
	E575.6					18,356		18,356
05 E Regional Mkt Ops Total						347,202		347,202
06 E Distrit	E580	2,035	216,864	22,906	1,110,758	1,004,321		2,356,884
	E581				28,982	247,782		276,764
	E582	182		2,248	653,856			656,285
	E583				1,397,236	55,408	67,302	1,519,945
	E584				142,183		34,878	177,061
	E585				427,494		371	427,866
	E586	945		96	2,445,387	227,801		2,674,229
	E587			44	1,027,832			1,027,876
	E588	79		10,136	4,637,948	72,011		4,720,174
	E589	9			(1)	280		288
06 E Distribution Ops		3,251	216,864	35,430	11,871,673	1,607,602	102,552	13,837,373
07 Custom	E901					20,812		20,812
	E902				2,663,712	26,868		2,690,580
	E903	357	694	1,127	1,455,996	2,706,097		4,164,271
07 Customer Accounts		357	694	1,127	4,119,708	2,753,777		6,875,664
08 Custom	E908				1,949,857	264,249		2,214,106
08 Customer Svc & Informational Total					1,949,857	264,249		2,214,106
09 Sales	E912				109,299			109,299
09 Sales Total					109,299			109,299
10 A&G	E920	173,916		13,920	4,686,292	28,322,963		33,197,091
	E921	-			(0)	0		0
	E930.2					2,313		2,313
	E931	1,274	354		(0)	4,749		6,377
10 A&G Total		175,191	354	13,920	4,686,292	28,330,024		33,205,780
13 E Production	E510			9,525	1,114,847	107,128		1,231,500
	E511	3,161		58,724	1,870,073	188		1,932,147
	E512	12,839		18,407	5,250,132	749,372		6,030,749
	E513	10,495		14,361	3,285,618	968,050		4,278,524
	E514	802		731	5,497,692	1,257,462		6,756,687
	E551				118,008	(3)		118,005
	E552	102			102,429	34,333		136,863
	E553	284		147	512,296	119,809		632,537
	E554				48,593			48,593
13 E Production Mnt T		27,683		101,895	17,799,687	3,236,340		21,165,605
14 E Trans	E568				85,684	43,986		129,670
	E570	2,523	1,182	1,375	1,435,151	1,116		1,441,347
	E571			66	126,336	26,613		153,015
14 E Transmission Mn		2,523	1,182	1,441	1,647,171	71,715		1,724,032
15 E Distrit	E590				33,741	17,748		51,489
	E592	89		2,212	823,323			825,624
	E593	643		65	3,668,406	94,145	301,630	4,064,890
	E594				150,840		28,690	179,530
	E595				30,685			30,685
	E596				63,565		18,344	81,908
	E597				7,006			7,006
	E598				59,368			59,368
15 E Distribution Mnt T		732		2,277	4,836,935	111,893	348,664	5,300,501
67 Utility C	E107						34,949,636	34,949,636

67 Utility CWIP BEFORE COMMON SPLIT Total						34,949,636		34,949,636
68 Nonutility O121						-		-
68 Nonutility CWIP Total						-		-
72 Utility R E108						3,575,824		3,575,824
72 Utility RWIP BEFORE COMMON SPLIT Total						3,575,824		3,575,824
73 Nonutility O122						1,687		1,687
73 Nonutility RWIP Total						1,687		1,687
78 Nonutility O417.1				(5,534)	28,839			23,304
78 Nonutility (Accts No. 416-417.1) Total				(5,534)	28,839			23,304
79 Misc I&I E426.4				75,460	123,787			199,248
79 Misc I&D (Acct No. 426.4) Total				75,460	123,787			199,248
80 Reg As: E182.3				9,499	739,434		(816)	748,117
80 Reg Assets (Acct No. 182.3) Total				9,499	739,434		(816)	748,117
81 Misc Df E186				6,524				6,524
81 Misc Dfd Drs (Acct No. 186) Total				6,524				6,524
xx exclude E999.995					60,127,680			60,127,680
E999.999	45,498	2,232	641,882	(5,805,773)	10,509,130			5,392,970
O999.995				23,839				23,839
O999.999				(3,435)	3,435			0
xx exclude dummy acc	45,498	2,232	641,882	54,342,311	10,512,565			65,544,488
#VALUE! #VALUE!					(158)			(158)
#VALUE! Total					(158)			(158)
Grand Total	257,443	221,416	840,665	123,512,770	63,731,174	38,978,363	(816)	227,541,015
	28,833	89	133,822	35,589,185	11,984,763	-	-	47,736,691
	3,582	1,182	12,207	5,921,719	6,927,039	-	-	12,865,730
	-	-	-	-	347,202	-	-	347,202
	3,983	216,864	37,707	16,708,608	1,719,495	451,216	-	19,137,874
	357	694	1,127	6,178,864	3,018,026	-	-	9,199,068
								<u>89,286,564</u>

FF1, page 354

	Total Direct	Total Service Company	*Distribution Fix	Total
Production (Enter Total of lines 3 ar	35,589,185	12,147,506		12,147,506
Transmission (Enter Total of lines 4	5,921,719	6,944,011	644,145	7,588,156
Regional Market (Enter Total of Lin	-	347,202		347,202
Distribution (Enter Total of lines 6 a	16,708,608	2,429,266	(644,145)	1,785,121
Customer Accounts (Transcribe from	6,178,864	3,020,204		3,020,204
Customer Service and Informationa				
Sales (Transcribe from line 9)	64,398,376	24,888,189		24,888,189
				<u>89,286,566</u>

Please see the SPS Material Accounting Changes_Transmission document
* for a detailed explanation of adjustment.