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Denver, Colorado 80202

PUBLIC UTILITY COMMISSION  
FILING CLERK

Mr. James Galloway, Filing Clerk  
Public Utility Commission of Texas  
1701 Congress Avenue, Suite G-113  
Austin, TX 78701

**RE: Project No. 29298 Quarterly Wholesale Electricity Transaction Report for  
Southwestern Public Service Company's First Quarter 2006 - REVISED**

Dear Mr. Galloway:

Pursuant to the Commission's orders issued in Project Nos. 26188 and 26288, and in accordance with Procedural Rules 22.71 and 25.93, enclosed you will find two (2) public version copies on compact disk of Southwestern Public Service Company's (SPS) revised quarterly wholesale electricity transaction report for the first quarter ending March 31, 2006.

SPS has recently filed amended Electric Quarterly Reports (EQRs) to the FERC. Consequently, the attached data is being resubmitted to include these amendments. In accordance with the Commission's Instructions and List of Data Elements document dated February 16, 2005, the enclosed wholesale electricity transaction report consists of the revised EQR data.

This report was prepared by me or under my supervision.

If you have any questions, please contact me.

Respectfully submitted,

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Enclosure: Two compact disks

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