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1099 18th Street, Suite 3000 Denver, Colorado 80202

January 31, 2007

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 Fourth Quarter 2006

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 one (1) public version on compact disk of Southwestern Public Service Company's (SPS) quarterly wholesale electricity transaction report for the quarter ending December 31, 2006.

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 SPS data recently reported to the FERC via its Electric Quarterly Report.

This report was prepared by me or under my supervision.

If you have any questions, please contact me.

Respectfully submitted,

Joann Schmidt

Financial Process and Control Consultant

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Enclosure: One compact disks