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SOAH DOCKET NO. 473-06-2536
DOCKET NO. 32766

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APPLICATION OF SOUTHWESTERN §
PUBLIC SERVICE COMPANY FOR: §
(1) AUTHORITY TO CHANGE § BEFORE THE STATE OFFICE
RATES; (2) RECONCILIATION OF §
ITS FUEL COSTS FOR 2004 AND §
2005; (3) AUTHORITY TO REVISE § OF
THE SEMI-ANNUAL FORMULAE §
ORIGINALLY APPROVED IN §
DOCKET NO. 27751 USED TO § ADMINISTRATIVE HEARINGS
ADJUST ITS FUEL FACTORS; AND §
(4) RELATED RELIEF §

SOUTHWESTERN PUBLIC SERVICE COMPANY'S
FIRST SUPPLEMENTAL RESPONSE TO
OFFICE OF PUBLIC UTILITY COUNSEL'S
SECOND REQUEST FOR INFORMATION
QUESTION NO. 2-21

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**SOUTHWESTERN PUBLIC SERVICE COMPANY'S
FIRST SUPPLEMENTAL RESPONSE TO
OFFICE OF PUBLIC UTILITY COUNSEL'S
SECOND REQUEST FOR INFORMATION
QUESTION NO. 2-21**

Southwestern Public Service Company (SPS) files this first supplemental response to Office of Public Utility Counsel's (OPC's) Second request for Information.

I. WRITTEN RESPONSES

SPS's written supplemental responses to the OPC's Second Request for Information are attached and incorporated by reference. Each response is stated on or attached to a separate page on which the request has been restated. SPS's responses are made in the spirit of cooperation without waiving SPS's right to contest the admissibility of any of these matters at hearing. Pursuant to P.U.C. PROC. R. 22.144(c)(2)(A), each response lists the preparer or person under whose direct supervision the response was prepared and any sponsoring witness. When SPS provides certain information sought by the request while objecting to the provision of other information, it does so

without prejudice to its objection in the interests of narrowing discovery disputes pursuant to P.U.C. PROC. R. 22.144(d)(5). Pursuant to P.U.C. PROC. R. 22.144(c)(2)(F), SPS stipulates that its responses may be treated by all parties as if they were made under oath.

II. INSPECTIONS.

If responsive documents are more than 100 pages but less than eight linear feet in length, the response will indicate that the attachment is VOLUMINOUS and, pursuant to P.U.C. PROC. R. 22.144(h)(2), the attachment will be made available for inspection at SPS's voluminous room at 1150 Capitol Center, 919 Congress Ave., Austin, Texas 78701, telephone number (512) 476-7137. If a response or the responsive documents are provided pursuant to the protective order in this docket, the response will indicate that it or the attachment is either CONFIDENTIAL or HIGHLY SENSITIVE as appropriate under the protective order. Highly sensitive responses will be made available for inspection at SPS's voluminous room, unless they form a part of a response that exceeds eight linear feet in length; then they will be available at their usual repository in accordance with the following paragraph. Please call in advance for an appointment to ensure that there is sufficient space to accommodate your inspection.

If responsive documents exceed eight linear feet in length, the response will indicate that the attachment is subject to the FREIGHT CAR DOCTRINE, and, pursuant to Commission Procedural Rule 22.144(h)(3), the attachment will be available for inspection at its usual repository, SPS's offices in Amarillo, Texas, unless otherwise indicated. SPS requests that parties wishing to inspect this material provide at least 48 hours' notice of their intent by contacting Steven D. Arnold of Hinkle, Hensley, Shanor & Martin, L.L.P., 1150 Capitol Center, 919 Congress Ave., Austin, Texas 78701; telephone number (512) 476-7137; facsimile transmission number (512) 476-7146. Inspections will be scheduled to accommodate all requests with as little inconvenience to the requesting party and to SPS's operations as possible.

XCEL ENERGY


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Respectfully submitted,

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ATTORNEYS FOR SOUTHWESTERN
PUBLIC SERVICE COMPANY

SUPPLEMENTAL RESPONSES

QUESTION NO. 2-21:

Please provide a calculation of the consolidated tax savings adjustment for SPS, with supporting workpapers, for the fifteen years ending with the 2005 test year, using the "expense item" method adopted by the Commission in Docket Nos. 14965 and 22355.

RESPONSE:

Refer to SPS's response to Question No. CR-6-4 of Staff's Sixth Set of Requests for Information.

Preparers: Christopher A. Arend, Timothy L. Willemsen
Sponsors: Christopher A. Arend, David T. Hudson

Certificate of Service

I certify that on the 4th day of August 2006, a true and correct copy of the foregoing instrument was served on all parties of record by hand delivery, Federal Express, regular first class mail, certified mail, or facsimile transmission.

Amy M. Sheli