PUC DOCKET NO. 35763
SOAH DOCKET NO. 473-08-3436

APPLICATION OF SOUTHWESTERN PUBLIC SERVICE COMPANY FOR AUTHORITY TO CHANGE RATES, TO RECONCILE FUEL AND PURCHASED POWER COSTS FOR 2006 AND 2007, AND TO PROVIDE A CREDIT FOR FUEL COST SAVINGS	§ § § § § § §	BEFORE THE STATE OFFICE OF ADMINISTRATIVE HEARINGS

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**SOUTHWESTERN PUBLIC SERVICE COMPANY'S
SECOND SUPPLEMENTAL RESPONSE TO
AXM's TWENTY-THIRD SET OF REQUESTS FOR INFORMATION
QUESTION NO. 23-14**
(*Filename*: AXM23rdRFI(SUPP2).doc; *Total Pages*: 16)

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SOUTHWESTERN PUBLIC SERVICE COMPANY'S SECOND SUPPLEMENTAL RESPONSE TO AXM's TWENTY-THIRD SET OF REQUESTS FOR INFORMATION QUESTION NO. 23-14

Southwestern Public Service Company ("SPS") files this second supplemental response to Alliance of Xcel Municipalities' ("AXM") Twenty-Third Set of Requests for Information.

I. WRITTEN RESPONSES

SPS's written supplemental responses to AXM's Twenty-Third Set of Requests 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 401 Congress Avenue, Suite 2200, Austin, Texas 78701; telephone number (512) 480-5724 and provided on CD to all parties. 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 Ron Moss of Graves, Dougherty, Hearon & Moody P.C., 401 Congress Avenue, Suite 2200, Austin, Texas 78701; telephone number (512) 480-5724; facsimile transmission number (512) 480-5824. Inspections will be scheduled to accommodate all requests with as little inconvenience to the requesting party and to SPS's operations as possible.

Respectfully submitted,

XCEL ENERGY SERVICES INC.

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ATTORNEYS FOR
SOUTHWESTERN PUBLIC SERVICE COMPANY

SUPPLEMENTAL RESPONSES

QUESTION NO. AXM 23-14:

Ref: SPS Response to AXM 7-14 (XES Facilities Carrying Charges) Please provide the following additional information:

a) Provide the carrying charge computation algorithm that was employed to determine the $22.2 million in "Shared Asset" charges, indicating any differences in the algorithm that is employed for any specific buildings.
b) Explain and calculate the approximate net ratemaking adjustment that would be required to synchronize the XES facilities costs charged to SPS in the test year to equal the pretax rate of return (debt costs plus equity return, plus income taxes on equity return) being requested by SPS in the pending rate case.
c) What is the source for the depreciation accrual rates used for the "Shared Asset" buildings within each state jurisdiction?
d) Provide an estimate of the ratemaking adjustment that would be required to synchronize the XES facilities net costs charged to SPS in the test year to presently approved or Texas-proposed depreciation accrual rates.
e) Please provide copies of workpapers associated with your responses to parts (b) and (d).

RESPONSE:

a) The carrying charge calculation used to support all the "Shared Asset" items included in the annual charge of $22.2 million is performed in two steps as stated below:

   1. Return on Rate Base equals Plant Investment less Accumulated Reserve for Depreciation, or Net Book Value ("NBV"), less Accumulated Deferred Income Tax ("ADIT") times Authorized Return on Rate Base Percent.

   2. Total Carrying Charge to Service Company equals Annual Depreciation & Amortization plus Return on Rate Base times Percentage of Service Company Personnel located at each facility or company wide, if service company assets are tracked at that level.

b) XES does not own any facilities. All facilities charges originate with affiliated operating companies. Although SPS does not agree in any way as to the validity of the calculation for accounting purposes or authority of the Texas Commission to decide depreciation and return of another utility's assets for ratemaking purposes or otherwise, a hypothetical calculation of charges based on SPS depreciation rates and rate of return being applied to facilities owned by affiliated operating companies is provided as Exhibit AXM23-14(SUPP2). Applying this hypothetical methodology results in a decrease in shared assets costs charged to SPS for facilities owned by affiliated operating companies of approximately $587,000, of which the rate of return portion is less than $1,000.

c) The source for the depreciation accrual rates used for the "Shared Asset" buildings within each state jurisdiction is the approved depreciation rates from the most recent rate case for each affiliated operating company.

d) Please refer to subpart (b) above.

e) No additional work papers exist beyond Exhibit AXM23-14(SUPP2).

Preparer(s): Jeffrey R. Scholze
Sponsor(s): Lisa H. Perkett, Timothy Willemsen

Certificate of Service

I, Amy M. Shelhamer, attorney for Southwestern Public Service Company, certify that a copy of this document was served on all parties of record in this proceeding on September 25, 2008, in the following manner: facsimile transmission, hand delivery, electronic mail, overnight mail and/or United States Postal Service first-class mail.

Amy M Shel

Summary of
Hypothetical Calculations
SPS Depreciation Rates and Rate of Return Applied to Shared Assets

Shared Assets	Based on SPS New Return Rate Base 8.85% & 2007 Approved Depr Rates Amounts	Old Return Rate Base & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return and Depr Rates	Based on SPS New Return Rate Base 8.85% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return Only
NSPM					
General Office-414 Nicollet Mall	4,704,380	6,420,864	(1,716,484)	6,684,918	264,054
Rice Street Service Center	188,916	189,696	(780)	201,884	12,188
Centre Pointe	1,072,554	1,128,672	(56,118)	1,202,624	73,952
Chestnut Service Center	470,018	463,728	6,290	493,560	29,832
	6,435,868	8,202,960	(1,767,092)	8,582,986	380,026
NSPW					
General Office -Sky Park	1,513,471	2,011,236	(497,765)	1,900,120	(111,116)
PSCo					
Technical Service Building (TSB)	2,496,368	3,568,368	(1,072,000)	3,463,234	(105,134)
Lipan Distribution Center	659,628	707,232	(47,604)	677,279	(29,953)
Seventeenth Street Plaza (SSP)	111,227	95,364	15,863	90,213	(5,151)
One Denver Place (Leased)	138,269	157,752	(19,483)	150,870	(6,882)
Energy Supply - Golden (Leased)	390,617	450,192	(59,575)	431,460	(18,732)
Lookout Center	1,194,380	1,335,792	(141,412)	1,295,124	(40,668)
General Plant-Statewide-CO	1,447,729	1,669,920	(222,191)	1,639,836	(30,084)
Office & Other Building-CO	1,748,273	2,025,492	(277,219)	1,988,439	(37,053)
	8,186,491	10,010,112	(1,823,621)	9,736,455	(273,657)
SPS					
Amarillo DP/Call Center	738,987	793,116	(54,129)	791,742	(1,374)
SPS Tower (Leased)	1,268,744	1,216,116	52,628	1,214,649	(1,467)
	2,007,731	2,009,232	(1,501)	2,006,391	(2,841)
Total Annual Carrying Cost Transfer 2007 Test Year	18,143,561	22,233,540	(4,089,979)	22,225,952	(7,588)
Allocation to SPS - See Exhibit AXM 7-11	14%	14%		14%	
	2,602,512	3,189,179	(586,667)	3,188,091	(1,088)
Total Annual Carrying Cost Transfer 2007 Test Year (Excluding SPS Facilities)	16,135,830	20,224,308	(4,088,478)	20,219,561	(4,747)
Allocation to SPS - See Exhibit AXM 7-11	14%	14%		14%	
	2,314,523	2,900,975	(586,451)	2,900,294	(681)

NSPM

Shared Assets	Xcel Energy Service Company ("XES") Plant and Plant Related Items - 2007 Test Year	Based on SPS New Return Rate Base 8.85% & 2007 Approved Depr Rates Amounts	Old Return Rate Base 7.96% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return and Depr Rates	Based on SPS New Return Rate Base 8.85% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return Only
General Office-414 Nicollet Mall	(Includes structure, office furniture, computer hardware - PC's and telecommunication equipment)					
	Plant Investment	98,551,079	98,551,079	-	98,551,079	-
	Accumulated Reserve for Depreciation	56,655,108	56,655,108	-	56,655,108	-
	Net Book Value ("NBV")	41,895,971	41,895,971	-	41,895,971	-
	Annual Depreciation/Amortization	2,478,737	4,840,458	(2,361,721)	4,840,458	-
	Ending Accumulated Deferred Income Tax ("ADIT")	6,516,720	6,516,720	-	6,516,720	-
	Return on Rate Base (NBV-ADIT*Return on Rate Base)	3,131,064	2,816,188	314,875	3,131,064	314,875
	Total Costs (Annual Depreciation/Amortization Exp + Return on Rate Base)	5,609,800	7,656,646	(2,046,846)	7,971,522	314,875
	Portion Xcel Energy Service Company (XES Employees)	83.86%	83.86%	83.86%	83.86%	83.86%
	Total Costs Transferred to XES (Total Costs * XES Employee portion)	4,704,380	6,420,864	(1,716,484)	6,684,918	264,054
Rice Street Service Center	(Includes structure, office furniture, computer hardware - PC's and telecommunication equipment)					
	Plant Investment	11,673,194	11,673,194	-	11,673,194	-
	Accumulated Reserve for Depreciation	3,515,003	3,515,003	-	3,515,003	-
	Net Book Value ("NBV")	8,158,191	8,158,191	-	8,158,191	-
	Annual Depreciation/Amortization	375,474	447,359	(71,885)	447,359	-
	Ending Accumulated Deferred Income Tax ("ADIT")	568,003	568,003	-	568,003	-
	Return on Rate Base (NBV-ADIT*Return on Rate Base)	671,732	604,179	67,553	671,732	67,553
	Total Costs (Annual Depreciation/Amortization Exp + Return on Rate Base)	1,047,206	1,051,538	(4,332)	1,119,091	67,553
	Portion Xcel Energy Service Company (XES Employees)	18.04%	18.04%	18.04%	18.04%	18.04%
	Total Costs Transferred to XES (Total Costs * XES Employee portion)	188,916	189,696	(780)	201,884	12,188

Company	2007 Test Year - XES Employee Allocation by Location					
NSPM	TA 414 Nicollet Mall (employee count)	61	61	61	61	61
XES	TA 414 Nicollet Mall (employee count)	317	317	317	317	317
	TA 414 Nicollet Mall Total	378	378	378	378	378
	XES Employee Percentage	83.86%	83.86%	83.86%	83.86%	83.86%
NSPM	SB Rice Street Service Center (employee count)	259	259	259	259	259
XES	SB Rice Street Service Center (employee count)	57	57	57	57	57
	SB Rice Street Service Center Total	316	316	316	316	316
	XES Employee Percentage	18.04%	18.04%	18.04%	18.04%	18.04%

NSPM

Shared Assets	Xcel Energy Service Company ("XES") Plant and Plant Related Items - 2007 Test Year	Based on SPS New Return Rate Base 8.85% & 2007 Approved Depr Rates Amounts	Old Return Rate Base 7.96% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return and Depr Rates	Based on SPS New Return Rate Base 8.85% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return Only
Centre Pointe	(Includes structure, office furniture, computer hardware - PC's and telecommunication equipment)					
	Plant Investment	10,720,021	10,720,021	-	10,720,021	-
	Accumulated Reserve for Depreciation	1,963,712	1,963,712	-	1,963,712	-
	Net Book Value ("NBV")	8,756,309	8,756,309	-	8,756,309	-
	Annual Depreciation/Amortization	338,779	469,463	(130,684)	469,463	-
	Ending Accumulated Deferred Income Tax ("ADIT")	407,830	407,830	-	407,830	-
	Return on Rate Base (NBV-ADIT*Return on Rate Base)	738,840	664,539	74,301	738,840	74,301
	Total Costs (Annual Depreciation/Amortization Exp + Return on Rate Base)	1,077,619	1,134,002	(56,383)	1,208,303	74,301
	Portion Xcel Energy Service Company (XES Employees)	99.53%	99.53%	99.53%	99.53%	99.53%
	Total Costs Transferred to XES (Total Costs * XES Employee portion)	1,072,554	1,128,672	(56,118)	1,202,624	73,952
Chestnut Service Center	(Includes structure, office furniture, computer hardware - PC's and telecommunication equipment)					
	Plant Investment	16,719,299	16,719,299	-	16,719,299	-
	Accumulated Reserve for Depreciation	7,144,250	7,144,250	-	7,144,250	-
	Net Book Value ("NBV")	9,575,049	9,575,049	-	9,575,049	-
	Annual Depreciation/Amortization	465,260	528,460	(63,200)	528,460	-
	Ending Accumulated Deferred Income Tax ("ADIT")	574,675	574,675	-	574,675	-
	Return on Rate Base (NBV-ADIT*Return on Rate Base)	796,533	716,430	80,103	796,533	80,103
	Total Costs (Annual Depreciation/Amortization Exp + Return on Rate Base)	1,261,793	1,244,890	16,903	1,324,993	80,103
	Portion Xcel Energy Service Company (XES Employees)	37.25%	37.25%	37.25%	37.25%	37.25%
	Total Costs Transferred to XES (Total Costs * XES Employee portion)	470,018	463,728	6,290	493,560	29,832

Company	2007 Test Year - XES Employee Allocation by Location					
NSPM	SP Centre Pointe (employee count)	1	1	1	1	1
XES	SP Centre Pointe (employee count)	211	211	211	211	211
	SP Centre Pointe Total	212	212	212	212	212
	XES Employee Percentage	99.53%	99.53%	99.53%	99.53%	99.53%
NSPM	TB1 Chestnut Service Center (employee count)	216	216	216	216	216
XES	TB1 Chestnut Service Center (employee count)	91	91	91	91	91
	TB1 Chestnut Service Center Total	307	307	307	307	307
NSPM	TB2 Chestnut Service Center (employee count)	8	8	8	8	8
XES	TB2 Chestnut Service Center (employee count)	42	42	42	42	42
	TB2 Chestnut Service Center Total	50	50	50	50	50
	XES Employee Percentage	37.25%	37.25%	37.25%	37.25%	37.25%
	General Office - 414 Nicollet Mall	4,704,380	6,420,864	(1,716,484)	6,684,918	264,054
	Rice Street Service Center	188,916	189,696	(780)	201,884	12,188
	Centre Pointe	1,072,554	1,128,672	(56,118)	1,202,624	73,952
	Chestnut Service Center	470,018	463,728	6,290	493,560	29,832
	Total Annual Carrying Cost Transfer - 2007 Test Year	6,435,868	8,202,960	(1,767,092)	8,582,986	380,026

NSPW

Shared Assets	Xcel Energy Service Company ("XES") Plant and Plant Related Items - 2007 Test Year	Based on SPS New Return Rate Base 8.85% & 2007 Approved Depr Rates Amounts	Old Return Rate Base 9.97% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return and Depr Rates	Based on SPS New Return Rate Base 8.85% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return Only
General Office -Sky Park	(Includes structure, office furniture, computer hardware - PC's and telecommunication equipment)					
	Plant Investment	19,752,546	19,752,546	-	19,752,546	-
	Accumulated Reserve for Depreciation	7,893,754	7,893,754	-	7,893,754	-
	Net Book Value ("NBV")	11,858,792	11,858,792	-	11,858,792	-
	Annual Depreciation/Amortization	713,990	1,148,427	(434,437)	1,148,427	-
	Ending Accumulated Deferred Income Tax ("ADIT")	711,456	711,456	-	711,456	-
	Return on Rate Base (NBV-ADIT*Return on Rate Base)	986,539	1,111,389	(124,850)	986,539	(124,850)
	Total Costs (Annual Depreciation/Amortization Exp + Return on Rate Base)	1,700,529	2,259,816	(559,287)	2,134,966	(124,850)
	Portion Xcel Energy Service Company (XES Employees)	89.00%	89.00%	89.00%	89.00%	89.00%
	Total Costs Transferred to XES (Total Costs * XES Employee portion)	1,513,471	2,011,236	(497,765)	1,900,120	(111,116)
	General Office - Sky Park	1,513,471	2,011,236	(497,765)	1,900,120	(111,116)
	Total Annual Carrying Cost Transfer - 2007 Test Year	1,513,471	2,011,236	(497,765)	1,900,120	(111,116)

Company	2007 Test Year - XES Employee Allocation by Location					
NSPW	1E Skypark, Eau Claire (employee count)	43	43	43	43	43
XES	1E Skypark, Eau Claire (employee count)	348	348	348	348	348
	1E Skypark, Eau Claire Total	391	391	391	391	391
	XES Employee Percentage	89.00%	89.00%	89.00%	89.00%	89 00%

PSCo

Shared Assets	Xcel Energy Service Company ("XES") Plant and Plant Related Items - 2007 Test Year	Based on SPS New Return Rate Base 8.85% & 2007 Approved Depr Rates Amounts	Old Return Rate Base 9.40% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return and Depr Rates	Based on SPS New Return Rate Base 8.85% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return Only
Technical Service Building (TSB)	(Includes structure)					
	Plant Investment	43,104,055	43,104,055	-	43,104,055	-
	Accumulated Reserve for Depreciation	21,098,619	21,098,619	-	21,098,619	-
	Net Book Value ("NBV")	22,005,436	22,005,436	-	22,005,436	-
	Annual Depreciation/Amortization	873,872	1,923,900	(1,050,028)	1,923,900	-
	Ending Accumulated Deferred Income Tax ("ADIT")	1,245,955	1,245,955	-	1,245,955	-
	Return on Rate Base (NBV-ADIT*Return on Rate Base)	1,837,214	1,951,391	(114,177)	1,837,214	(114,177)
	Total Costs (Annual Depreciation/Amortization Exp + Return on Rate Base)	2,711,086	3,875,291	(1,164,205)	3,761,114	(114,177)
	Portion Xcel Energy Service Company (XES Employees)	92.08%	92.08%	92.08%	92.08%	92.08%
	Total Costs Transferred to XES (Total Costs * XES Employee portion)	2,496,368	3,568,368	(1,072,000)	3,463,234	(105,134)
Lipan Distribution Center	(Includes structure, office furniture and telecommunication equipment)					
	Plant Investment	38,212,095	38,212,095	-	38,212,095	-
	Accumulated Reserve for Depreciation	9,468,773	9,468,773	-	9,468,773	-
	Net Book Value ("NBV")	28,743,322	28,743,322	-	28,743,322	-
	Annual Depreciation/Amortization	900,453	989,916	(89,463)	989,916	-
	Ending Accumulated Deferred Income Tax ("ADIT")	1,140,821	1,140,821	-	1,140,821	-
	Return on Rate Base (NBV-ADIT*Return on Rate Base)	2,442,821	2,594,635	(151,814)	2,442,821	(151,814)
	Total Costs (Annual Depreciation/Amortization Exp + Return on Rate Base)	3,343,274	3,584,551	(241,277)	3,432,737	(151,814)
	Portion Xcel Energy Service Company (XES Employees)	19.73%	19.73%	19.73%	19.73%	19.73%
	Total Costs Transferred to XES (Total Costs * XES Employee portion)	659,628	707,232	(47,604)	677,279	(29,953)

Company	2007 Test Year - XES Employee Allocation by Location					
PSCo	088 Technical PSC (employee count)	21	21	21	21	21
XES	088 Technical PSC (employee count)	244	244	244	244	244
	088 Technical PSC Total	265	265	265	265	265
	XES Employee Percentage	92.08%	92.08%	92.08%	92.08%	92.08%
PSCo	040 Lipan Distribution Center (employee count)	423	423	423	423	423
XES	040 Lipan Distribution Center (employee count)	104	104	104	104	104
	040 Lipan Distribution Center Total	527	527	527	527	527
	XES Employee Percentage	19.73%	19.73%	19.73%	19.73%	19.73%

Shared Assets	PSCo Xcel Energy Service Company ("XES") Plant and Plant Related Items - 2007 Test Year	Based on SPS New Return Rate Base 8.85% & 2007 Approved Depr Rates Amounts	Old Return Rate Base 9.40% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return and Depr Rates	Based on SPS New Return Rate Base 8.85% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return Only
Seventeenth Street Plaza (SSP)	(Includes structure and telecommunication equipment)					
	Plant Investment	1,636,400	1,636,400	-	1,636,400	-
	Accumulated Reserve for Depreciation	910,024	910,024	-	910,024	-
	Net Book Value ("NBV")	726,376	726,376	-	726,376	-
	Annual Depreciation/Amortization	28,897	7,487	21,410	7,487	-
	Ending Accumulated Deferred Income Tax ("ADIT")	(227,590)	(227,590)	-	(227,590)	-
	Return on Rate Base (NBV-ADIT*Return on Rate Base)	84,426	89,673	(5,247)	84,426	(5,247)
	Total Costs (Annual Depreciation/Amortization Exp + Return on Rate Base)	113,323	97,160	16,163	91,913	(5,247)
	Portion Xcel Energy Service Company (XES Employees)	98.15%	98.15%	98.15%	98.15%	98 15%
	Total Costs Transferred to XES (Total Costs * XES Employee portion)	111,227	95,364	15,863	90,213	(5,151)
One Denver Place (Leased)	(Includes leased structure)					
	Plant Investment	1,278,347	1,278,347	-	1,278,347	-
	Accumulated Reserve for Depreciation	73,559	73,559	-	73,559	-
	Net Book Value ("NBV")	1,204,788	1,204,788	-	1,204,788	-
	Annual Depreciation/Amortization	27,539	40,140	(12,601)	40,140	-
	Ending Accumulated Deferred Income Tax ("ADIT")	(46,394)	(46,394)	-	(46,394)	-
	Return on Rate Base (NBV-ADIT*Return on Rate Base)	110,730	117,611	(6,882)	110,730	(6,882)
	Total Costs (Annual Depreciation/Amortization Exp + Return on Rate Base)	138,269	157,751	(19,483)	150,870	(6,882)
	Portion Xcel Energy Service Company (XES Employees)	100.00%	100.00%	100.00%	100.00%	100.00%
	Total Costs Transferred to XES (Total Costs * XES Employee portion)	138,269	157,752	(19,483)	150,870	(6,882)

Company	2007 Test Year - XES Employee Allocation by Location					
PSCo	022 Seventeenth Street Plaza PSC (employee count)	4	4	4	4	4
XES	022 Seventeenth Street Plaza PSC (employee count)	212	212	212	212	212
	022 Seventeenth Street Plaza PSC Total	216	216	216	216	216
	XES Employee Percentage	98.15%	98.15%	98.15%	98.15%	98.15%
PSCo	023 Denver Place PSC (employee count)	0	0	0	0	0
XES	023 Denver Place PSC (employee count)	198	198	198	198	198
	023 Denver Place PSC Total	198	198	198	198	198
	XES Employee Percentage	100.00%	100.00%	100.00%	100.00%	100.00%

PSCo

Shared Assets	Xcel Energy Service Company ("XES") Plant and Plant Related Items - 2007 Test Year	Based on SPS New Return Rate Base 8.85% & 2007 Approved Depr Rates Amounts	Old Return Rate Base 9.40% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return and Depr Rates	Based on SPS New Return Rate Base 8.85% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return Only
Energy Supply - Golden (Leased)	(Includes leased structure)					
	Plant Investment	4,182,876	4,182,876	-	4,182,876	-
	Accumulated Reserve for Depreciation	380,696	380,696	-	380,696	-
	Net Book Value ("NBV")	3,802,180	3,802,180	-	3,802,180	-
	Annual Depreciation/Amortization	90,112	131,342	(41,230)	131,342	-
	Ending Accumulated Deferred Income Tax ("ADIT")	364,754	364,754	-	364,754	-
	Return on Rate Base (NBV-ADIT*Return on Rate Base)	304,212	323,118	(18,906)	304,212	(18,906)
	Total Costs (Annual Depreciation/Amortization Exp + Return on Rate Base)	394,324	454,460	(60,136)	435,554	(18,906)
	Portion Xcel Energy Service Company (XES Employees)	99.06%	99.06%	99.06%	99.06%	99.06%
	Total Costs Transferred to XES (Total Costs * XES Employee portion)	390,617	450,192	(59,575)	431,460	(18,732)
Lookout Center	(Includes structure, computer hardware - PC's and telecommunication equipment)					
	Plant Investment	29,323,149	29,323,149	-	29,323,149	-
	Accumulated Reserve for Depreciation	13,787,341	13,787,341	-	13,787,341	-
	Net Book Value ("NBV")	15,535,808	15,535,808	-	15,535,808	-
	Annual Depreciation/Amortization	989,865	1,174,548	(184,683)	1,174,548	-
	Ending Accumulated Deferred Income Tax ("ADIT")	1,980,450	1,980,450	-	1,980,450	-
	Return on Rate Base (NBV-ADIT*Return on Rate Base)	1,199,649	1,274,204	(74,554)	1,199,649	(74,554)
	Total Costs (Annual Depreciation/Amortization Exp + Return on Rate Base)	2,189,514	2,448,752	(259,237)	2,374,197	(74,554)
	Portion Xcel Energy Service Company (XES Employees)	54.55%	54.55%	54.55%	54.55%	54.55%
	Total Costs Transferred to XES (Total Costs * XES Employee portion)	1,194,380	1,335,792	(141,412)	1,295,124	(40,668)

Company	2007 Test Year - XES Employee Allocation by Location					
PSCo	175 Energy Supply PSC (employee count)	1	1	1	1	1
XES	175 Energy Supply PSC (employee count)	105	105	105	105	105
	175 Energy Supply PSC Total	106	106	106	106	106
	XES Employee Percentage	99.06%	99.06%	99.06%	99.06%	99.06%
PSCo	182 Lookout Center PSC (employee count)	20	20	20	20	20
XES	182 Lookout Center PSC (employee count)	24	24	24	24	24
	182 Lookout Center PSC Total	44	44	44	44	44
	XES Employee Percentage	54.55%	54.55%	54.55%	54.55%	54.55%

PSCo

Shared Assets	Xcel Energy Service Company ("XES") Plant and Plant Related Items - 2007 Test Year	Based on SPS New Return Rate Base 8.85% & 2007 Approved Depr Rates Amounts	Old Return Rate Base 9.40% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return and Depr Rates	Based on SPS New Return Rate Base 8.85% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return Only
General Plant-Statewide-Co	(Includes office furniture, computer hardware - PC's and telecommunication equipment)					
	Plant Investment	51,297,570	51,297,570	-	51,297,570	-
	Accumulated Reserve for Depreciation	25,653,330	25,653,330	-	25,653,330	-
	Net Book Value ("NBV")	25,644,240	25,644,240	-	25,644,240	-
	Annual Depreciation/Amortization	3,314,016	3,974,631	(660,615)	3,974,631	-
	Ending Accumulated Deferred Income Tax ("ADIT")	6,837,246	6,837,246	-	6,837,246	-
	Return on Rate Base (NBV-ADIT*Return on Rate Base)	1,664,419	1,767,857	(103,438)	1,664,419	(103,438)
	Total Costs (Annual Depreciation/Amortization Exp + Return on Rate Base)	4,978,435	5,742,488	(764,053)	5,639,050	(103,438)
	Portion Xcel Energy Service Company (XES Employees)	29.08%	29.08%	29.08%	29.08%	29.08%
	Total Costs Transferred to XES (Total Costs * XES Employee portion)	1,447,729	1,669,920	(222,191)	1,639,836	(30,084)
Office & Other Building-Co	(Includes office furniture, computer hardware - PC's and telecommunication equipment)					
	Plant Investment	42,714,438	42,714,438	-	42,714,438	-
	Accumulated Reserve for Depreciation	14,218,087	14,218,087	-	14,218,087	-
	Net Book Value ("NBV")	28,496,351	28,496,351	-	28,496,351	-
	Annual Depreciation/Amortization	3,961,718	4,787,600	(825,882)	4,787,600	-
	Ending Accumulated Deferred Income Tax ("ADIT")	5,329,981	5,329,981	-	5,329,981	-
	Return on Rate Base (NBV-ADIT*Return on Rate Base)	2,050,224	2,177,639	(127,415)	2,050,224	(127,415)
	Total Costs (Annual Depreciation/Amortization Exp + Return on Rate Base)	6,011,942	6,965,239	(953,297)	6,837,824	(127,415)
	Portion Xcel Energy Service Company (XES Employees)	29.08%	29.08%	29.08%	29.08%	29.08%
	Total Costs Transferred to XES (Total Costs * XES Employee portion)	1,748,273	2,025,492	(277,219)	1,988,439	(37,053)
			3,695,412		3,628,275	

Company	2007 Test Year - XES Employee Allocation by Location					
PSCo	Total Company PSC (employee count)	2487	2487	2487	2487	2487
XES	Total Company PSC (employee count)	1020	1020	1020	1020	1020
	Total Company PSC Total	3507	3507	3507	3507	3507
	XES Employee Percentage	29.08%	29.08%	29.08%	29.08%	29.08%
PSCo	Total Company PSC (employee count)	2487	2487	2487	2487	2487
XES	Total Company PSC (employee count)	1020	1020	1020	1020	1020
	Total Company PSC Total	3507	3507	3507	3507	3507
	XES Employee Percentage	29.08%	29.08%	29.08%	29.08%	29.08%
	Technical Service Building (TSB)	2,496,368	3,568,368	(1,072,000)	3,463,234	(105,134)
	Lipan Distribution Center	659,628	707,232	(47,604)	677,279	(29,953)
	Seventeenth Street Plaza (SSP)	111,227	95,364	15,863	90,213	(5,151)
	One Denver Place (Leased)	138,269	157,752	(19,483)	150,870	(6,882)
	Energy Supply - Golden (Leased)	390,617	450,192	(59,575)	431,460	(18,732)
	Lookout Center	1,194,380	1,335,792	(141,412)	1,295,124	(40,668)
	General Plant-Statewide-CO	1,447,729	1,669,920	(222,191)	1,639,836	(30,084)
	Office & Other Building-CO	1,748,273	2,025,492	(277,219)	1,988,439	(37,053)
	Total Annual Carrying Cost Transfer - 2007 Test Year	8,186,491	10,010,112	(1,823,621)	9,736,455	(273,657)

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SPS

Shared Assets	Xcel Energy Service Company ("XES") Plant and Plant Related Items - 2007 Test Year	New Return Rate Base 8.85% & 2007 Approved Depr Rates Amounts	Old Return Rate Base 8.88% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return and Depr Rates	Based on SPS New Return Rate Base 8.85% & Prior Approved Depr Rates Amounts	Difference due to Hypothetical Change in Rate of Return Only
Amarillo Data Processing Call Center	(Includes structure, office furniture, computer hardware - PC's, telecommunication equipment, and miscellaneous equipment)					
	Plant Investment	14,959,448	14,959,448	-	14,959,448	-
	Accumulated Reserve for Depreciation	8,590,564	8,590,564	-	8,590,564	-
	Net Book Value ("NBV")	6,368,884	6,368,884	-	6,368,884	-
	Annual Depreciation/Amortization	390,499	450,215	(59,716)	450,215	-
	Ending Accumulated Deferred Income Tax ("ADIT")	1,027,604	1,006,066	21,538	1,006,066	-
	Return on Rate Base (NBV-ADIT*Return on Rate Base)	472,703	476,218	(3,515)	474,609	(1,609)
	Total Costs (Annual Depreciation/Amortization Exp + Return on Rate Base)	863,202	926,433	(63,231)	924,824	(1,609)
	Portion Xcel Energy Service Company (XES Employees)	85.61%	85.61%	85.61%	85.61%	85.61%
	Total Costs Transferred to XES (Total Costs * XES Employee portion)	738,987	793,116	(54,129)	791,742	(1,374)
SPS Amarillo Tower (Leased)	(Includes leasehold improvements; office furniture; network equipment; tools, shop, and lab equipment; telecommunication equipment; and miscellaneous equipment)					
	Plant Investment	19,976,488	19,976,488	-	19,976,488	-
	Accumulated Reserve for Depreciation	12,147,253	12,147,253	-	12,147,253	-
	Net Book Value ("NBV")	7,829,235	7,829,235	-	7,829,235	-
	Annual Depreciation/Amortization	987,115	924,966	62,149	924,966	-
	Ending Accumulated Deferred Income Tax ("ADIT")	1,987,126	2,009,531	(22,405)	2,009,531	-
	Return on Rate Base (NBV-ADIT*Return on Rate Base)	517,027	516,790	237	515,044	(1,746)
	Total Costs (Annual Depreciation/Amortization Exp + Return on Rate Base)	1,504,142	1,441,756	62,386	1,440,010	(1,746)
	Portion Xcel Energy Service Company (XES Employees)	84.35%	84.35%	84.35%	84.35%	84.35%
	Total Costs Transferred to XES (Total Costs * XES Employee portion)	1,268,744	1,216,116	52,628	1,214,649	(1,467)
				52,628		
	Amarillo DP/Call Center	738,987	793,116	(54,129)	791,742	(1,374)
	SPS Tower (Leased)	1,268,744	1,216,116	52,628	1,214,649	(1,467)
	Total Annual Carrying Cost Transfer - 2007 Test Year	2,007,731	2,009,232	(1,501)	2,006,391	(2,841)

Company	2007 Test Year - XES Employee Allocation by Location					
SPS	103 Data Center - Amarillo (employee count)	14	14	14	14	14
XES	103 Data Center - Amarillo (employee count)	219	219	219	219	219
	103 Data Center - Amarillo Total	233	233	233	233	233
SPS	104 Amarillo Operations Center (employee count)	25	25	25	25	25
XES	104 Amarillo Operations Center (employee count)	13	13	13	13	13
	104 Amarillo Operations Center Total	38	38	38	38	38
	XES Employee Percentage	85.61%	85.61%	85.61%	85.61%	85.61%
SPS	101 SPS Tower (Leased) (employee count)	23	23	23	23	23
XES	101 SPS Tower (Leased) (employee count)	124	124	124	124	124
	101 SPS Tower (Leased) Total	147	147	147	147	147
	XES Employee Percentage	84.35%	84.35%	84.35%	84.35%	84.35%