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APPLICATION OF SOUTHWESTERN §
PUBLIC SERVICE COMPANY FOR § BEFORE THE STATE OFFICE
APPROVAL OF TRANSACTION WITH §
XCEL ENERGY SOUTHWEST § OF
TRANSMISSION COMPANY, LLC §
AND RELATED APPROVALS § ADMINISTRATIVE HEARINGS

**SOUTHWESTERN PUBLIC SERVICE COMPANY'S
RESPONSE TO TEXAS INDUSTRIAL ENERGY CONSUMERS'
SECOND REQUEST FOR INFORMATION
QUESTION NOS. 2-1 THROUGH 2-4**

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84

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RESPONSE TO TEXAS INDUSTRIAL ENERGY CONSUMERS'
SECOND REQUEST FOR INFORMATION
QUESTION NOS. 2-1 THROUGH 2-4**

Southwestern Public Service Company ("SPS") files this response to Texas Industrial Energy Consumers' ("TIEC") Second Request for Information Question Nos. 2-1 through 2-4.

I. WRITTEN RESPONSES

SPS's written responses to TIEC'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 16 Tex. Admin. Code § 22.144(c)(2)(A) ("TAC"), 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

16 TAC § 22.144(d)(5). Pursuant to 16 TAC § 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 16 TAC § 22.144(h)(2), the attachment will be made available for inspection at SPS's voluminous room at 401 Congress Avenue, Suite 2100, Austin, Texas 78701; telephone number (512) 370-2867. In addition, SPS will provide voluminous exhibits to all parties on CD. 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. Confidential and Highly Sensitive responsive documents 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 16 TAC § 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 Winstead PC, 401 Congress

Avenue, Suite 2100, Austin, Texas 78701; telephone number (512) 370-2867; facsimile transmission number (512) 370-2850; email address rhmoss@winstead.com. 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.

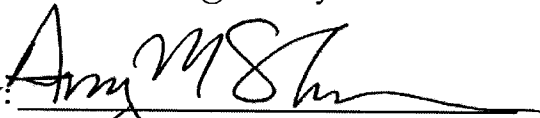
WINSTEAD P.C.

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BY: 
ATTORNEYS FOR
SOUTHWESTERN PUBLIC SERVICE COMPANY

RESPONSES

QUESTION NO. TIEC 2-1:

In reference to response to TIEC 1-2, please provide the following amounts at 6/30/2014 and at 12/31/2015:

- a. Kansas gross and net plant investment to be transferred to XEST.
- b. Kansas gross and net plant investment that will remain with SPS.
- c. Oklahoma gross and net plant investment to be transferred to XEST.
- d. Oklahoma gross and net plant investment that will remain with SPS.

RESPONSE:

Please refer to Exhibit SPS-TIEC 2-1. The total assets to be transferred as shown in the exhibit are based on actual June 30, 2014 and December 31, 2015 information. The December 31, 2015 information differs from the estimates of gross and net book value provided in Attachment LHP-2 to Direct Testimony of Lisa H. Perkett. The table below provides a summary between actual and estimated gross and book value of all assets expected to be transferred to XEST at December 31, 2015.

	12/31/2015 Actual Amount	12/31/2015 Estimate As Filed	Difference
Gross Plant Balance	\$120,049,511	\$123,166,648	(\$3,117,137)
Net Plant Balance	\$101,478,434	\$103,370,314	(\$1,891,880)

Preparers: Brandon Kirschner, John Piercy
Sponsor: Lisa H. Perkett

QUESTION NO. TIEC 2-2:

Regarding Exhibit TIEC 1-6.2, Attachment DAB-RR-R3_1.2 Adjustments-Decision_KS-OK Sale.xlsx, Tab Prop Tax, please provide the following information concerning property taxes paid in Kansas and Oklahoma.

- a. What is the basis on the net book values on Line 1 and Line 4?
- b. Are the values on Line 2 the actual property taxes paid in 2014?
- c. A schedule showing the per book property tax (Line 7) by state for year ending 6/30/2014.

RESPONSE:

- a. The elements of the net book values in those lines are net plant in service, fuel stock, materials and supplies, and construction work in progress.
- b. No. The values on Line 2 represent the actual property taxes paid related to tax year 2014 for Texas, Oklahoma and Kansas. Payments related to tax year 2014 were made in 2014 and 2015. The New Mexico value was based on actuals payments made plus an estimate of remaining payments. The final amount of New Mexico property taxes paid related to tax year 2014 was \$4,303,561.
- c. Please refer to Exhibit SPS-TIEC 2-2.

Preparer: Leanna Chapman
Sponsors: Deborah A. Blair, Lisa H. Perkett

QUESTION NO. TIEC 2-3:

Please provide the following information concerning property taxes paid in Kansas and Oklahoma in 2014 and 2015:

- a. How do Kansas and Oklahoma taxing authorities determine property tax assessments?
- b. The assessed value of the property associated with taxes paid.
- c. The property tax rates.
- d. The actual property taxes paid.

RESPONSE:

- a. In Kansas, the Department of Revenue's Property Tax Division prepares a unit appraisal of SPS property for ad valorem tax in Kansas. The unit appraisal uses the plant in service and net operating income to develop the market value of the assets. When plant increases, property taxes typically also increase in a similar trend. Real property is included in the Kansas unit appraisal.

In Oklahoma, the Tax Commission's Property Tax Division also prepares a unit appraisal of property for ad valorem tax in Oklahoma. The unit appraisal uses the plant in service and net operating income to develop the market value of the assets. Thus, the same factors that influence the tax trend in Kansas influence the tax trend in Oklahoma. Real property is included in the Oklahoma unit appraisal.

- b. The date of asset valuation is January 1 in each state. Property tax valuations are based on financial data from December 31 of the prior year.

The assessed values for calendar year 2014 and 2015 are as shown below:

Property Tax Assessed Values by Calendar Year		
Year	Kansas	Oklahoma
2014	\$3,805,880	\$7,498,486
2015	\$6,622,440	\$8,089,458

- c. The effective property tax rates for 2014 and 2015 are shown below:

Property Tax Rates by Calendar Year		
Year	Kansas	Oklahoma
2014	10.6%	5.9%
2015	12.9%	5.8%

- d. The total 2014 and 2015 ad valorem taxes paid in Kansas and Oklahoma by SPS were as follows:

Property Taxes Paid by Calendar Year		
Year	Kansas	Oklahoma
2014	\$ 405,124	\$ 443,037
2015	\$ 851,145	\$ 469,905

Preparer: Leanna Chapman
Sponsor: Lisa H. Perkett

QUESTION NO. TIEC 2-4:

Exhibit SPS-TIEC 1-6.2, Attachment DAB-RR-R3_1.2 Adjustments-Decision_KS-OK Sale.xlsx indicates Kansas property tax paid for tax year 2014 was \$405,125. Attachment APF-RR-U4 from Docket No. 45524 indicates that Kansas property tax for tax year 2015 increased to \$851,145. Please explain the reason for the large increase.

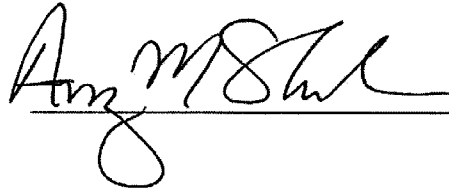
RESPONSE:

Tax year 2014 was the final year of a 10-year exemption for “electric transmission lines and appurtenances” on \$22,571,822 of asset costs. This exemption reduced the total assessed value for Kansas for tax year 2014. The taxes paid for tax year 2015 did not include this exemption.

Preparer: Leanna Chapman
Sponsors: Deborah A. Blair, Lisa H. Perkett

CERTIFICATE OF SERVICE

I certify that on the 18th day of May, 2015, a true and correct copy of the foregoing instrument was served on all parties of record by electronic service and by either hand delivery, Federal Express, regular first class mail, certified mail, or facsimile transmission.



A handwritten signature, "Amy M. Stahl", is written over a horizontal line.

Southwestern Public Service Company**Assets to be Transferred to XEST and****Assets to Remain with SPS**

a.	Kansas Transmission Assets to be Transferred to XEST			
	Allocated			
	Date	Gross Plant	Depreciation	Net Plant
	6/30/2014	\$ 55,444,440	\$ 12,727,220	\$ 42,717,220
	12/31/2015	52,476,359	13,357,940	39,118,418
b.	Kansas Transmission Assets to Remain with SPS			
	Allocated			
	Date	Gross Plant	Depreciation	Net Plant
	6/30/2014	\$ 1,067,155	\$ 251,237	\$ 815,917
	12/31/2015	2,428,690	606,537	1,822,153
c.	Oklahoma Transmission Assets to be Transferred to XEST			
	Allocated			
	Date	Gross Plant	Depreciation	Net Plant
	6/30/2014	\$ 61,539,229	\$ 3,481,648	\$ 58,057,581
	12/31/2015	67,573,152	5,213,137	62,360,016
d.	Oklahoma Transmission Assets to Remain with SPS			
	Allocated			
	Date	Gross Plant	Depreciation	Net Plant
	6/30/2014	\$ 15,796,419	\$ 3,575,268	\$ 12,221,151
	12/31/2015	24,860,444	4,092,186	20,768,258

Southwestern Public Service Company

Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
1	- Plant in Service				
2	- Plant in Service	4,556,878,431	396,845,153		
3	- Plant Purch or Sold				
4	- Plant Purch or Sold	0	0		
5	- Plant Held for Future Use				
6	- Plant Held for Future Use		(27,164)	77	
7	- Complete Cap. not Classfd				
8	- Complete Cap. not Classfd	430,523,635	(36,741,396)		
9	- Construc Work in Progress				
10	- Construc Work in Progress	353,481,585	130,275,958	75	
11	- Accum Prov for Deprec				
12	- Accum Prov for Deprec	(1,808,377,465)	(34,137,706)		
13	- Accum Prov for Amort				
14	- Accum Prov for Amort	(86,802,764)	(5,444,970)		
15	- Amort Gen Franchise NL E				
16	- Amort Gen Off Remoddl NL E				
17	- Amort Gen Software NL E				
18	- Accum Prov for Amort				
19	- Other Investment				
20	- Other Investment				
21	- Other Special Funds				
22	- Other Special Funds				
23	- Cash				
24	- Cash				
25	- Interest Special Deposit				
26	- Interest Special Deposit				
27	- Other Special Deposits				
28	- Other Special Deposits		(25,000)		
29	- Working Funds				
30	- Working Funds	131,800	(1,000)		
31	- Temp Cash Investment				
32	- Temp Cash Investment	2,802,129	2,024,665		
33	- Notes Receivable				
34	- Notes Receivable				
35	- Cust Accts Receivable				
36	- Cust Accts Receivable	74,870,537	14,177,886		
37	- Other Accounts Receivable				
38	- Other Accounts Receivable	35,873,235	9,376,794		

Southwestern Public Service Company

Detail TVE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
39	- Accum Depr Uncollect Acct				
40	- Accum Depr Uncollect Acct	(5,536,134)	(1,035,747)		
41	- Notes Receivable Assoc Co				
42	- Notes Receivable Assoc Co	-	-		
43	- Accts Receivable Assoc Co				
44	- Accts Receivable Assoc Co	10,202,540	7,067,837		
45	- Fuel Stock Major				
46	- Fuel Stock Major	10,817,311	1,807,642		
47	- Plant Mat & Oper Supplies				
48	- Plant Mat & Oper Supplies	21,196,848	2,187,074		
49	- Mat&Sup for Merch&Comwrk				
50	- Mat&Sup for Merch&Comwrk	317,567	101,909		
51	- Emission Allowance Invent				
52	- Emission Allowance Invent	2,784,402	2,784,402		
53	- Stores Expense Undistrib				
54	- Stores Expense Undistrib	-	-		
55	- Prepayments				
56	- Prepayments	17,178,904	11,353,354		
57	- Int&Dividend Receivable				
58	- Int&Dividend Receivable	94,856	74,948		
59	- Rents Receivable				
60	- Rents Receivable	459,805	(92,308)		
61	- Accrued Utility Revenues				
62	- Accrued Utility Revenues	142,241,220	7,178,100		
63	- Misc Current&Accrd Ast				
64	- Misc Current&Accrd Ast	2,705	2,705		
65	- Derivative Instruments				
66	- Derivative Instruments	41,834,711	33,942,319		
67	- Derivative Instruments				
68	- Derivative Instruments	37,110,193	(7,892,592)		
69	- Derivative Instruments				
70	- Derivative Instruments	-	-		
71	- Derivative Instruments				
72	- Derivative Instruments	-	-		
73	- Unamortized Debt Exp				
74	- Unamortized Debt Exp	10,941,504	1,604,379		

Southwestern Public Service Company

Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
75	182.3 - Oth Regulatory Assets	298,792,941	(3,257,848)		
76	182.3 - Oth Regulatory Assets				
77	183 - Prelim Srvy&Investigation				
78	183 - Prelim Srvy&Investigation				
79	184 - Clearing Accounts				
80	184 - Clearing Accounts				
81	184 - Clearing Accounts				
82	184 - Clearing Accounts				
83	184 - Clearing Accounts				
84	186 - Misc Deferred Debits				
85	186 - Misc Deferred Debits				
86	186 - Misc Deferred Debits				
87	186 - Misc Deferred Debits				
88	186 - Misc Deferred Debits				
89	186 - Misc Deferred Debits				
90	189 - Unamort Loss on Reacquire				
91	189 - Unamort Loss on Reacquire				
92	190 - Accum Def Inc Tax				
93	190 - Accum Def Inc Tax				
94	190 - Accum Def Inc Tax				
95	201 - Common Stock Issued				
96	201 - Common Stock Issued				
97	207 - Premium on Capital Stock				
98	207 - Premium on Capital Stock				
99	214 - Capital Stock Expense				
100	214 - Capital Stock Expense				
101	216.1 - Unappro Undistrib Subsid Earn				
102	216.1 - Unappro Undistrib Subsid Earn				
103	216 - Unappro Retained Earning				
104	216 - Unappro Retained Earning				
105	219.1 - Other Comprehensive Income				
106	219.1 - Other Comprehensive Income				
107	221 - Bonds				
108	221 - Bonds				
109	224 - Other Long Term Debt				
110	224 - Other Long Term Debt				
111	225 - Unamort Prem on Long Term				
112	225 - Unamort Prem on Long Term				

Southwestern Public Service Company
Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
113 226	- Unamort Disc Long Term NL E	10,136,864	4,081,803		
114 226	- Unamort Disc Long Term				
115 228.2	- Prov for Injuries&Damages	(430,050)	(297,509)		
116 228.2	- Prov for Injuries&Damages				
117 228.3	- Prov for Pension&Benefits	(48,990,416)	25,060,661		
118 228.3	- Prov for Pension&Benefits				
119 228.4	- Accum Misc Op Provisions	(1,795,867)	720,060		
120 228.4	- Accum Misc Op Provisions				
121 229	- Prov for Rate Refunds	(3,651,396)	(3,651,396)		
122 229	- Prov for Rate Refunds				
123 230	- Asset Retirement Obligation	(19,917,213)	(1,812,961)		
124 230	- Asset Retirement Obligation				
125 231	- Notes Payable	(99,000,000)	(50,000,000)		
126 231	- Notes Payable				
127 232	- Accounts Payable	(167,012,980)	10,263,935		
128 232	- Accounts Payable				
129 233	- Notes Payable to Assoc Co		66,000,000		
130 233	- Notes Payable to Assoc Co				
131 234	- Accts Payable to Assoc Co	(11,600,075)	(415,212)		
132 234	- Accts Payable to Assoc Co				
133 235	- Customer Deposits	(10,811,639)	398,426		
134 235	- Customer Deposits				
135 236	- Taxes Accrued	(18,703,673)	1,969,286		
136 236	- Taxes Accrued				
137 237	- Interest Accrued	(17,121,533)	(2,015,908)		
138 237	- Interest Accrued				
139 238	- Dividends Declared	(24,368,541)	(6,893,709)		
140 238	- Dividends Declared				
141 241	- Tax Collection Payable	(5,161,114)	(530,075)		
142 241	- Tax Collection Payable				
143 242	- Misc Current&Accrued Liab	(49,355,263)	(38,314,174)		
144 242	- Misc Current&Accrued Liab				
145 244.1	- Derivative Instruments	(3,564,726)	35,862		
146 244.1	- Derivative Instruments				
147 244.2	- Derivative Instruments	(32,425,099)	3,564,726		
148 244.2	- Derivative Instruments				

Southwestern Public Service Company

Detail TYE Trial Balance

Regulatory Trial Balance Report					
Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch. A-2 Ref Line	Explanation
149	245.1 - Derivative Instruments	-	-		
150	245.1 - Derivative Instruments	-	-		
151	245.2 - Derivative Instruments	-	-		
152	245.2 - Derivative Instruments	-	-		
153	252 - Cust Advance for Const	(10,007)	1,321,066	98	
154	252 - Cust Advance for Const	-	-		
155	253 - Other Deferred Credits	(8,320,342)	(6,082,861)		
156	253 - Other Deferred Credits	-	-		
157	254 - Oth Regulatory Liab	(99,378,761)	(33,248,533)		
158	254 - Oth Regulatory Liab	-	-		
159	255 - Def Invest Tax Credit	(938,208)	347,479		
160	255 - Def Invest Tax Credit	-	-		
161	257 - Unamortized Gain Requir deb	-	-		
162	257 - Unamortized Gain Requir deb	-	-		
163	281 - Def Inc Tax Accel Amort	(1,262,777)	268,758		
164	281 - Def Inc Tax Accel Amort	-	-		
165	282 - Def Inc Tax Other Prop	(813,967,551)	(56,194,086)		
166	282 - Def Inc Tax Other Prop	-	(21)		
167	282 - Def Inc Tax Other Prop	-	-		
168	283 - Def Inc Tax Other	(84,636,080)	2,959,141		
169	283 - Def Inc Tax Other	-	-		
170	403.1 - Dep Exp for Asset Retire Cost	(429,439)	(843,115)	32	
171	403.1 - Dep Exp for Asset Retire Cost	(429,439)	(843,115)		
172	403 - Depreciation Expense	-	-		
173	403 - Depreciation Expense	-	-		
174	404 - Amortization of Limited-Ter	55,818,192	110,785,851	32	
175	404 - Amortization of Limited-Ter	55,818,192	110,785,851		
176	404 - Amortization of Limited-Ter	-	-		
177	404 - Amortization of Limited-Ter	-	-		
178	405 - Amortization of Oth Elec	5,059,730	9,895,264	33	
179	405 - Amortization of Oth Elec	5,059,730	9,895,264		
180	406 - Amort of Plant Acquis	-	-		
181	406 - Amort of Plant Acquis	-	-		
182	407.1 - Amort of Prop Loss	-	-		
183	407.1 - Amort of Prop Loss	-	-		
184	407.3 - Regulatory Debits	3,584,747	3,435,304	33	
185	407.3 - Regulatory Debits	3,584,747	3,435,304		
	Sum				

Southwestern Public Service Company

Detail TVE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
186	407.4 - Regulatory Credits			33	
187	407.4 - Regulatory Credits	(139,286)	(262,646)		
188	408.1 - Tax Obl than Inc Tx-Ut				
189	040811 21 Property Tax NL E	196,386	446,366	35	
190	040812 21 Property Tax - KS NL E	2,199,402	4,099,382	35	
191	040815 21 Property Tax - NM NL E	239,610	351,590	35	
192	040817 21 Property Tax - OK NL E	12,216,377	22,608,748	35	
193	040831 11 Payroll Taxes LA E	2,464,325	4,731,187	37	
194	040831 11 Payroll Taxes L E	1,634,920	3,129,423	37	
195	040831 21 Payroll Taxes NL E				
196	040832 21 Sales & Use Tax NL E	570	(27,907)	38	
197	040833 21 Other Taxes NL E	7,207,466	15,571,464	38, 43, 45	
198	408.1 - Tax Obl than Inc Tx-Ut	26,159,055	50,910,252		
199	409.1 - Income Tax, Utility Oper Inc				
200	040901 21 Federal Income Tax NL E	(27,000,226)	(14,479,100)	53	
201	040903 21 Cur State Inc Taxes-CO NL E			52	
202	040904 21 Cur State Inc Taxes-KS NL E	(14,535)	(5,331)	52	
203	040908 21 Cur State Inc Taxes-NM NL E	(956,715)	221,308	52	
204	040909 21 Cur State Inc Taxes-OK NL E	(6,708)	(1,862)	52	
205	409.1 - Income Tax, Utility Oper Inc	1,734,047	3,380,717	52	
206	409.2 - Income Tax, Oh Inc & Deduct	(26,244,137)	(10,884,267)		
207	040915 21 Fed NonOper Inc Tax NL E	2,009,060	3,474,909		
208	040922 21 Cur NonOper Tax-KS NL E	1,771	3,086		
209	040925 21 Cur NonOper Tax-NM NL E	83,140	146,151		
210	040927 21 Cur NonOper Tax-OK NL E	740	1,270		
211	409.2 - Income Tax, Oh Inc & Deduct	2,094,711	3,625,416		
212	410.1 - Prov for Def Inc Tax-Util				
213	041010 21 Prov for Def Inc Tax-Util E	71,332,482	150,290,121		
214	041012 21 Federal Oper Def Inc-KS NL E				
215	041013 21 Federal Oper Def Inc-NM NL E				
216	041014 21 Federal Oper Def Inc-OK NL E				
217	041015 21 Federal Oper Def Inc-TX NL E				
218	410.1 - Prov for Def Inc Tax-Util	2,666,027	5,492,208		
219	411.10 - Accretion Expense	73,998,509	155,782,330		
220	411.10 - Accretion Expense	541,750	1,051,812	33	
221	411.1 - Prov for Def Inc Taxes-Cr				
222	411.1 - Prov for Def Inc Taxes-Cr	(22,221,361)	(92,812,306)		
223	411.4 - Investment Tax Credit	(170,332)	(347,479)	55	
224	041140 21 Investment Tax Credit NL E				
225	041142 21 Investment Tax Cr - NM NL E				
226	041143 21 Investment Tax Cr - OK NL E				
227	411.4 - Investment Tax Credit	(170,332)	(347,479)		
228	411.6 - Gain from Disposition-Util				
229	411.6 - Gain from Disposition-Util	(2,617,926)	(5,067,357)	109	

Southwestern Public Service Company

Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
230	411.7 - Loss from Disposition-Util				
231	411.7 - Loss from Disposition-Util				
232	411.8 - Gains-Disposition of Allowance				
233	411.8 - Gains-Disposition of Allowance				
234	411.8 - Gains-Disposition of Allowance				
235	411.9 - Loss from Disposition of Allowa				
236	411.9 - Loss from Disposition of Allowa				
237	415 - Rev from Merch, Jobbing				
238	415 - Rev from Merch, Jobbing				
239	416 - Costs & Exp of Merchand				
240	416 - Costs & Exp of Merchand				
241	417.1 - Exp from Non-Utility				
242	417.1 - Exp from Non-Utility				
243	419.1 - Allow Fund Used During				
244	419.1 - Allow Fund Used During				
245	419 - Intst & Dividend Income				
246	419 - Intst & Dividend Income				
247	421.1 - Gain on Disposition Prop				
248	421.1 - Gain on Disposition Prop				
249	421.2 - Loss on Disposition Prop				
250	421.2 - Loss on Disposition Prop				
251	421 - Misc Nonoperating Inc				
252	421 - Misc Nonoperating Inc				
253	425 - Misc Amortization				
254	425 - Misc Amortization				
255	426.1 - Donations				
256	426.1 - Donations				
257	426.2 - Life Insurance				
258	426.2 - Life Insurance				
259	426.3 - Penalties				
260	426.3 - Penalties				
261	426.4 - Expenditures for Civic,				
262	426.4 - Expenditures for Civic,				
263	426.4 - Expenditures for Civic,				
264	426.5 - Other Deductions				
265	426.5 - Other Deductions				
266	426.5 - Other Deductions				

Southwestern Public Service Company

Detail TVE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
267	- Clearing Balance on Inc Stmt	-	-	-	-
268	042699 11 Clearing Balance in Inc Stmt E	-	-	-	-
269	042699 21 Clearing Balance in Inc Stmt E	Sum:	-	-	-
270	- Interest on Long-Term Debt	36,472,972	72,095,649	-	-
271	- Interest on Long-Term Debt	36,472,972	72,095,649	-	-
272	- Amort-Loss on Rescued Debt	607,252	1,224,570	-	-
273	- Amort-Loss on Rescued Debt	607,252	1,224,570	-	-
274	- Amort Debt Discnt & Exp	501,387	1,001,944	-	-
275	- Amort Debt Discnt & Exp	501,387	1,001,944	-	-
276	- Amort of Prem on Dth-Cr	-	-	-	-
277	- Amort of Prem on Dth-Cr	Sum:	-	-	-
278	- Interest & Dividend	18,754	114,667	-	-
279	- Interest & Dividend	18,754	114,667	-	-
280	- Other Interest Exp	1,296,559	6,689,735	-	-
281	- Other Interest Exp	1,296,559	6,689,735	-	-
282	- Allow Borwd Frnds Drg Cust	(3,847,628)	(7,290,388)	-	-
283	- Allow Borwd Frnds Drg Cust	(3,847,628)	(7,290,388)	-	-
284	- Dividends Declared Common	-	-	-	-
285	- Dividends Declared Common	Sum:	-	-	-
286	- Rev Ele Residential Sales	(161,065,035)	(348,479,413)	103, 104, 105	-
287	- Rev Ele Residential Sales	(7,308,976)	(2,474,206)	103, 104, 105	-
288	- Rev Ele Residential Sales	(168,374,012)	(350,953,619)	-	-
289	- Rev Ele C&I Sales	(173,545,298)	(369,305,378)	103, 104, 105	-
290	- Rev Ele C&I Sales	(6,269,191)	(3,225,290)	103, 104, 105	-
291	- Rev Ele C&I Sales	(235,136,415)	(484,580,907)	103, 104, 105	-
292	- Rev Ele C&I Sales	(6,747,141)	(2,700,704)	103, 104, 105	-
293	- Rev Ele C&I Sales	(421,698,045)	(859,812,229)	-	-
294	- Rev Ele Strt&Hwy Lighting	(3,122,939)	(6,205,383)	103, 104, 105	-
295	- Rev Ele Strt&Hwy Lighting	(58,113)	(36,158)	103, 104, 105	-
296	- Rev Ele Strt&Hwy Lighting	(3,181,052)	(6,242,041)	-	-
297	- Rev E Oth Sales Pub Auth	(17,641,874)	(38,823,272)	103, 104, 105	-
298	- Rev E Oth Sales Pub Auth	(1,108,445)	88,608	103, 104, 105	-
299	- Rev E Oth Sales Pub Auth	(18,750,319)	(38,734,664)	-	-
300	- Sales for Resale Revenues	567,278	567,278	103, 104, 105	-
301	- Sales for Resale Revenues	(194,059,286)	(421,515,589)	103, 104, 105	-
302	- Sales for Resale Revenues	(1,909,409)	(5,131,023)	103, 104, 105	-
303	- Sales for Resale Revenues	(13,190,704)	(10,024,510)	103, 104, 105	-
304	- Sales for Resale Revenues	428,911	685,753	103, 104, 105	-
305	- Sales for Resale Revenues	-	-	103, 104, 105	-
306	- Sales for Resale Revenues	-	-	103, 104, 105	-

Southwestern Public Service Company

Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
307	Trading MISO Unbilled Rev NL E	-	-	103, 104, 105	
308	Trading SPP Unbilled Rev NL E	(2,852,374)	(4,954,984)	103, 104, 105	
309	Rev Elec STOU - Energy NL E	(4,022,472)	(4,022,472)	103, 104, 105	
310	MISO Billed NL E	-	-	103, 104, 105	
311	SPP Billed NL E	(11,340,126)	(14,755,626)	103, 104, 105	
312	Rev Elec STOU - Demand NL E	(313,429)	(558,989)	103, 104, 105	
313	Rev Elec STOU - Demand NL E	(1,346,051)	(7,244,012)	103, 104, 105	
314	RT Native Sales NL E	(228,037,661)	(466,753,973)		
315	Sum:				
316	Rev Elec IntDept Sales Bld NL	-	-		
317	Sum:				
318	Rev Elec Prov for Rate Rld Res	947,533	947,533	106	
319	Rev E Prov Rate Rld SmC&I NL E	2,559,483	2,559,483	106	
320	Rev E Prov Rate Rld Pub St Lgt	11,093	11,093	106	
321	Rev E Prov Rate Rld O Pub Auth	133,286	133,286	106	
322	Rev E Refunds/Cust Credit NL E	(3)	(9)	106	
323	Whls Rev Subj to Refund	3,270,000	41,421,830	106	
324	Sum:	6,921,593	45,073,217		
325	Late Payment Fees NL E	(1,074,524)	(2,236,633)	106	
326	Sum:	(1,074,524)	(2,236,633)		
327	Customer Connection NL E	(357,555)	(817,871)	106	
328	Return Check Charge NL E	(77,598)	(188,640)	106	
329	Other Misc Service Rev NL E	(327,388)	(330,386)	106	
330	Discounts-Nonrecoverable NL E	(43)	491	106	
331	Discounts-Recoverable NL E	(1,726)	(4,556)	106	
332	Sum:	(764,309)	(1,321,161)		
333	Revenue Elec Other Rents NL E	(3,618,640)	(6,939,399)	106	
334	Sum:	(3,618,640)	(6,939,399)		
335	RTO Revenues NL E	(2,600,520)	(4,086,694)	106	
336	Tariff Base-Non-Firm PTP NL E	(377,382)	(782,943)	106	
337	Network Transmission Rev NL E	(19,210,381)	(40,574,055)	106	
338	Contract Transm Rev NL E	(502,249)	(986,452)	106	
339	Sch1 Sys Ctl Disp Serv Rev E	(1,023,985)	(2,029,014)	106	
340	Sch2 Ret Supp Voltg Ctr Rev E	(85,712)	(377,148)	106	
341	Sch3 Reg 7 Freq Rspa Rev NL E	(408,071)	(709,893)	106	
342	Sch4 Energy Imbalance Rev NL E	-	-	106	
343	Sch5 Oper Rev Spinning Rev NLE	(333,463)	(971,600)	106	
344	Sch6 Oper Rev Sup Rev NL E	(68,627)	(380,436)	106	
345	Off Sys Transm Whlmg DE Chg NLE	-	286,506	106	
346	Misc Transmission Adj NL E	-	-	106	
347	Unbilled Transmission Rev NL E	-	-	106	
348	Sch 1.1 Base Plan Rev NL E	(6,503,069)	(8,430,758)	106	
349	Sch1.1 Ntwk Sys Ctl Disp Srv Rev	(4,052)	(7,011)	106	
350	Sch1.1 Ntwk Base Plan Rev NL E	(35,781,446)	(52,405,377)	106	
351	Sum	(66,899,157)	(111,454,874)		
352	Revenue Elec Other NL E	(225,671)	(99,156)	106	
353	System Protect Charge NL E	-	-	106	
456.1	- Rev frm Transm of Electrcy Othrs				
456	- Rev Ele Other				

Detail TVE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
353	045625 21 Losses Revenue NL E	-	-	106	
354	045635 21 Shared Costs from Serv Co NL E	-	-	106	
355	045641 21 JOA- Oth Elec Rev fr PSCo NL E	474,522	(1,715,947)	106	
356	045642 21 Other NL E	(5,250,204)	(5,385,474)	106	
357	045646 21 CIP Perform Revenue NL E	(153,133)	(292,951)	106	
358	045651 21 Service Quality Adj Rev NL E	-	-	106	
359	045667 21 ISOC Revenue NL E	(27,888,834)	(4,691,070)	106	
360	045670 21 Def Fuel Revenue NL E	-	-	106	
361	045674 21 Distrib Interconnections NL E	-	-	106	
362	045674 21 NM Def for Build Donate NL E	(2,277)	(2,277)	106	
363	045677 21 NM Def for Renew Cost Rider NL E	(2)	10,520	106	
364	045680 21 Bid Fee Revenue	-	-	106	
365	456 - Rev Ele Other	Sum. (33,043,321)	(12,176,356)		
366	500 - Sum Prod Op & Supr	1,001,366	2,089,257	4	
367	050000 21 Steam Prod Oper & Sup NL E	259,597	607,957	3,7	Unadjusted amount on line 3, Adjusted amounts on line 7
368	500 - Sum Prod Op & Supr	Sum. 1,260,963	2,697,214		
369	501 - Sum Gen Fuel	4,592	10,980	1	
370	050100 21 Steam Genr Fuel LA E	-	-		
371	050100 21 Sum Genr Fuel NL E	118,792,363	232,575,224	1	
372	050120 21 Gas NL E	187,689	480,488	1	
373	050130 21 Oil NL E	97,944,655	230,469,407	1	
374	050130 21 Coal NL E	19,877,265	40,598,847	3,7	Unadjusted amount on line 3, Adjusted amounts on line 7
375	050135 21 Coal Non-Mine/Non-Freight NL E	-	-		
376	050160 21 Fuel Transportation NL E	1,458,556	3,137,626	1	
377	050165 21 Non-Native Load Coal NL E	29,013	56,181	4	
378	050170 21 Labor Fuel Handling L E	(1,606,952)	(3,695,583)	3,7	Unadjusted amount on line 3, Adjusted amounts on line 7
379	050175 21 Non-Labor Fuel Handling NL E	-	-		
380	050175 21 Labor Fuel Handling E	-	-		
381	050180 21 Non-Labor Fuel Handling NL E	224,019	419,660	4	
382	050180 21 Fuel Procurement LA E	67,934	134,163	3,7	Unadjusted amount on line 3, Adjusted amounts on line 7
383	050185 21 Fuel Procurement - Labor LA E	-	-		
384	050185 21 Fuel Procurement - Non-Labor NL E	-	-		
385	501 - Sum Gen Fuel	Sum. 236,979,133	504,186,991		
386	502 - Steam Expenses Major	3,022,074	6,550,234	4	
387	050200 21 Steam Expenses Major LA E	1,520,556	3,247,678	3,7	Unadjusted amount on line 3, Adjusted amounts on line 7
388	502 - Steam Expenses Major	Sum. 4,542,630	9,797,913		
389	503 - Steam from other sources	-	-		
390	503 - Steam from other sources	Sum. -	-		
391	505 - Sum Gen Elec Exp Major	2,850,770	6,260,822	4	
392	050500 21 Sum Genr Elec Exp Major LA E	2,048,252	4,663,687	3,7	Unadjusted amount on line 3, Adjusted amounts on line 7
393	505 - Sum Gen Elec Exp Major	Sum. 4,899,021	10,924,509		
394	506 - Misc Steam Pwr Exp	3,380,204	6,366,492	4	
395	050600 21 Misc steam power expense LA E	3,221,715	7,003,707	3,7	Unadjusted amount on line 3, Adjusted amounts on line 7
396	506 - Misc Steam Pwr Exp	Sum. 6,601,919	13,370,199		
397	507 - Sum Pow Gen Rents	1,981,623	3,930,804	3,7	Unadjusted amount on line 3, Adjusted amounts on line 7
398	507 - Sum Pow Gen Rents	Sum. 1,981,623	3,930,804		

Detail TYE Trial Balance

Regulatory Trial Balance Report						
Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation	
399	- Stm Oper Supplies&Expense		-			
400	- Stm Oper Supplies&Expense	Sum:	-	3,7	Unadjusted amount on line 3; Adjusted amounts on line 7	
401	- SO2 Allowances		-			
402	050900 21 Stm Op SO2 Allowance Exp NL E		-	3,7	Unadjusted amount on line 3; Adjusted amounts on line 7	
403	050901 21 NM NOx Expense Deferral NL E		-	3,7	Unadjusted amount on line 3; Adjusted amounts on line 7	
404	050902 21 NM NOx Expense Amort NL E	1,275	1,275	3,7	Unadjusted amount on line 3; Adjusted amounts on line 7	
405	- SO2 Allowances	Sum:	-	3,7	Unadjusted amount on line 3; Adjusted amounts on line 7	
406	- Stm Maint Super&Eng					
407	051000 11 Stm Mice Supervision&Eng LA E	827,973	1,622,318	4		
408	- Stm Maint Super&Eng	Sum:		3,8	Unadjusted amount on line 3; Adjusted amounts on line 8	
409	- Stm Maint of Structures					
410	051100 21 Steam Mice of Structures LA E	672,946	1,501,616	4		
411	- Stm Maint of Structures	Sum:		3,8	Unadjusted amount on line 3; Adjusted amounts on line 8	
412	- Stm Maint of Boiler Plt					
413	051200 11 Steam Mice of Boiler Plant L E	3,635,210	5,904,899	4		
414	- Stm Maint of Boiler Plt	Sum:		3,8	Unadjusted amount on line 3; Adjusted amounts on line 8	
415	- Stm Maint of Elec Plant					
416	051300 11 Steam Mice of Elec Plant LA E	2,729,445	4,546,497	4		
417	- Stm Maint of Elec Plant	Sum:		3,8	Unadjusted amount on line 3; Adjusted amounts on line 8	
418	- Stm Maint of Misc Stm Plt					
419	051400 11 Stm Mice of Misc Stm Plant L E	3,715,361	7,510,545	4		
420	- Stm Maint of Misc Stm Plt	Sum:		3,8	Unadjusted amount on line 3; Adjusted amounts on line 8	
421	- Stm Mf of Steam Prod Plant					
422	- Stm Mf of Steam Prod Plant	Sum:		4	Unadjusted amount on line 3; Adjusted amounts on line 8	
423	- Hyd Oper Rents					
424	- Hyd Oper Rents					
425	- Hyd Oper Rents					
426	- Oth Oper Super&Eng					
427	- Oth Oper Super&Eng					
428	- Oth Oper Super&Eng					
429	- Oth Oper Fuel					
430	054700 11 Other Operating Fuel LA E	1,779	4,778	4		
431	054700 21 Other Operating Fuel NL E	920	2,941	3,9	Unadjusted amount on line 3; Adjusted amounts on line 9	
432	054710 21 Other Oper Fuel - Gas NL E	2,699	7,719			
433	054720 21 Other Oper Fuel - Oil NL E					
434	- Oth Oper Fuel	Sum:		1		
435	- Oth Oper Gen Exp					
436	054800 11 Other Oper Genr Expense LA E	174,601	322,464	4		
437	- Oth Oper Gen Exp	Sum:		3,9	Unadjusted amount on line 3; Adjusted amounts on line 9	
438	- Oth Oper Misc Gen Exp					
439	054900 11 Other Oper Misc Genr Exp LA E	143,047	267,091	4		

Southwestern Public Service Company
Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
439	- Oth Oper Misc Gen Exp	87,776	316,700	3,9	Unadjusted amount on line 3, Adjusted amounts on line 9
440		230,823	583,791		
441	- Oth Oper Rents	-	-	4	
442	- Oth Oper Rents	213,744	400,659	3,9	Unadjusted amount on line 3, Adjusted amounts on line 9
443	- Oth Oper Rents	213,744	400,659		
444	- Oth Maint Super & Eng	323	389	4	
445	- Oth Maint Super & Eng	29	29	3,10	Unadjusted amount on line 3, Adjusted amounts on line 10
446	- Oth Maint Super & Eng	351	418		
447	- Oth Maint of Structures	34,456	62,697	4	
448	- Oth Maint of Structures	44,283	106,652	3,10	Unadjusted amount on line 3, Adjusted amounts on line 10
449	- Oth Maint of Structures	78,739	169,349		
450	- Oth Mtc of Gen & Elec Plant	369,634	625,137	4	
451	- Oth Mtc of Gen & Elec Plant	316,608	889,232	3,10	Unadjusted amount on line 3, Adjusted amounts on line 10
452	- Oth Mtc of Gen & Elec Plant	686,242	1,514,569		
453	- Oth Mtc Misc Gen Pft Mjr	-	-	4	
454	- Oth Mtc Misc Gen Pft Mjr	7,375	10,791	3,10	Unadjusted amount on line 3, Adjusted amounts on line 10
455	- Oth Mtc Misc Gen Pft Mjr	7,375	10,791		
456	- Purchased Power	72,956,091	72,491,327	2	
457		52,032,264	103,951,599	2	
458		105,755,649	198,411,723	2	
459		134,599	703,907	2	
460		51,621,127	108,854,094	2	
461		7,282,532	14,893,308	2	
462		2,811,949	5,096,267	2	
463		6,777,849	12,483,442	2	
464		2,473,814	3,794,889	2	
465		-	-	2	
466		2,667	6,409	2	
467		-	-	2	
468		-	-	2	
469		-	-	2	
470		-	-	2	
471		(1,031,815)	(1,681,409)	2	
472		(865,422)	(865,347)	2	
473		(408,783)	(455,094)	2	
474		299,542,520	517,665,114	2	
475	- Load Dispatch	466,386	891,311	4	
476	- Load Dispatch	97,637	181,789	3,11	Unadjusted amount on line 3, Adjusted amounts on line 11
477	- Load Dispatch	564,024	1,073,100		
478	- Other Power Oth Exp	1,090,744	2,206,941	4	
479	- Other Power Oth Exp	2,954,000	5,124,495	3,11	Unadjusted amount on line 3, Adjusted amounts on line 11
480	- Other Power Oth Exp	35,893,304	8,338,242	2	
481	- Other Power Oth Exp	-	-		
482	- Other Power Oth Exp	(35,866,757)	(7,198,888)	1	
483	- Other Power Oth Exp	4,071,291	8,470,790		

Southwestern Public Service Company

Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
484	560 - Trans Oper Super & Eng	2,470,989	4,828,385	4	
485		1,049,506	2,410,769	3,12	Unadjusted amount on line 3; Adjusted amounts on line 12
486	560 - Trans Oper Super & Eng	3,520,495	7,239,154		
487	561.1 - Load Disp-Reliability		5,394	4	
488		33,644	58,018	3,12	Unadjusted amount on line 3; Adjusted amounts on line 12
489	561.1 - Load Disp-Reliability	39,085	63,412		
490	561.2 - Load Disp-Monitor/Operate		2,259,420	4	
491		1,127,583	427,510	3,12	Unadjusted amount on line 3; Adjusted amounts on line 12
492	561.2 - Load Disp-Monitor/Operate	1,555,093	3,127,814		
493	561.3 - Load Disp-Trans Serv/Sch		-	4	
494		-	-	3,12	Unadjusted amount on line 3; Adjusted amounts on line 12
495	561.3 - Load Disp-Trans Serv/Sch	-	-		
496	561.4 - Load Disp-Sch/Con/Disp Serv		3,806,674	3,12	Unadjusted amount on line 3; Adjusted amounts on line 12
497	561.4 - Load Disp-Sch/Con/Disp Serv	2,052,344	3,806,674		
498	561.5 - Rel/Plan/Standards Dev	51,817	279,180	4	
499		5,593	42,749	3,12	Unadjusted amount on line 3; Adjusted amounts on line 12
500	561.5 - Rel/Plan/Standards Dev	57,410	321,929		
501	561.6 - Trans Service Studies		49,975	4	
502		(8,626)	(101,389)	3,12	Unadjusted amount on line 3; Adjusted amounts on line 12
503	561.6 - Trans Service Studies	(3,121)	(51,414)		
504	561.7 - Gen Interconn Studies		1,429	4	
505		(391,133)	(417,514)	3,12	Unadjusted amount on line 3; Adjusted amounts on line 12
506	561.7 - Gen Interconn Studies	(389,704)	(416,085)		
507	561.8 - Rel/Plan/Standards Dev Serv		3,026,406	3,12	Unadjusted amount on line 3; Adjusted amounts on line 12
508	561.8 - Rel/Plan/Standards Dev Serv	1,654,055	3,026,406		
509	561 - Trans Oper Load Dispatch		-	4	
510		-	-	3,12	Unadjusted amount on line 3; Adjusted amounts on line 12
511	561 - Trans Oper Load Dispatch	-	-		
512	562 - Trans Oper Station Exp	379,788	780,392	4	
513		167,247	495,682	3,12	Unadjusted amount on line 3; Adjusted amounts on line 12
514	562 - Trans Oper Station Exp	547,035	1,276,075		
515	563 - Trans Oper OH Lines		283,918	4	
516		157,189	665,373	3,12	Unadjusted amount on line 3; Adjusted amounts on line 12
517	563 - Trans Oper OH Lines	488,965	949,291		
518	564 - UG Line Exp		-	4	
519		-	-	3,12	Unadjusted amount on line 3; Adjusted amounts on line 12
520	564 - UG Line Exp	-	-		
521	565 - Trans of Elec By Others		6,039	2	Unadjusted amount on line 3; Adjusted amounts on line 14
522		942,360	1,961,477	3,14	Unadjusted amount on line 3; Adjusted amounts on line 14

Southwestern Public Service Company

Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
523	Wheeling - Resale ST NL E	-	-	3,14	Unadjusted amount on line 3; Adjusted amounts on line 14
524	System Wheeling NL E	4,342,468	8,511,289	3,14	Unadjusted amount on line 3; Adjusted amounts on line 14
525	Wheeling-Retail Purchases NL E	-	-	3,14	Unadjusted amount on line 3; Adjusted amounts on line 14
526	Wheeling - Indirect NL E	(31,304)	(31,361)	3,14	Unadjusted amount on line 3; Adjusted amounts on line 14
527	Transm Expense by Others NL E	43,765,503	82,313,384	3,14	Unadjusted amount on line 3; Adjusted amounts on line 14
528	Transm for Demand - Native	939,503	3,295,417	3,14	Unadjusted amount on line 3; Adjusted amounts on line 14
529	- Trans of Elec By Others	49,964,368	96,056,246		
530	- Trans Oper Misc Exp	1,057,881	1,765,595	4	
531	- Trans Oper Misc Expense NL E	548,322	851,497	3,12	Unadjusted amount on line 3; Adjusted amounts on line 12
532	- Trans Oper Misc Exp	1,606,203	2,617,092		
533	- Trans Rents	-	-	4	
534	- Trans Rents	604,103	1,226,164	3,12	Unadjusted amount on line 3; Adjusted amounts on line 12
535	- Trans Rents	604,103	1,226,164		
536	- Trans Mice Super & Eng	42,002	70,604	4	
537	- Trans Mice Super & Eng	937	2,633	3,13	Unadjusted amount on line 3; Adjusted amounts on line 13
538	- Trans Mice Super & Eng	42,938	73,238		
539	- Tran Mnt of Station Equip	653,239	1,326,973	4	
540	- Tran Mnt of Station Equip	620,048	1,197,045	3,13	Unadjusted amount on line 3; Adjusted amounts on line 13
541	- Tran Mnt of Station Equip	1,273,286	2,524,018		
542	- Trans Mt of Overhead Line	62,638	135,593	4	
543	- Trans Mt of Overhead Line	399,943	917,758	3,13	Unadjusted amount on line 3; Adjusted amounts on line 13
544	- Trans Mt of Overhead Line	462,581	1,051,352		
545	- Trans Mount of UG lines	-	-	4	
546	- Trans Mount of UG lines	89	89	3,13	Unadjusted amount on line 3; Adjusted amounts on line 13
547	- Trans Mount of UG lines	89	89		
548	- Trans Mtc of Misc Pht Mjr	-	-	4	
549	- Trans Mtc of Misc Pht Mjr	19,059	25,137	3,13	Unadjusted amount on line 3; Adjusted amounts on line 13
550	- Trans Mtc of Misc Pht Mjr	19,059	25,137		
551	- Operation Supervision	70,332	154,736	4	
552	- Operation Supervision	19,614	38,649	3,15	Unadjusted amount on line 3; Adjusted amounts on line 15
553	- Operation Supervision	89,945	193,385		
554	- DA & RT Mkt Admin	22,313	41,592	4	
555	- DA & RT Mkt Admin	-	-	3,15	Unadjusted amount on line 3; Adjusted amounts on line 15
556	- DA & RT Mkt Admin	22,313	41,592		
557	- Trans Rights Mkt Admin	-	-	4	
558	- Trans Rights Mkt Admin	-	-	3,15	Unadjusted amount on line 3; Adjusted amounts on line 15
559	- Trans Rights Mkt Admin	-	-		
560	- Cap Mkt Admin	-	-	4	
561	- Cap Mkt Admin	-	-	3,15	Unadjusted amount on line 3; Adjusted amounts on line 15
562	- Cap Mkt Admin	-	-		
563	- Ancillary Serv Mkt Admin	4,781	9,301	4	

Southwestern Public Service Company

Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
564	575.5 - Ancillary Serv Mkt Admin	Sum.	9,301	3,15	Unadjusted amount on line 3; Adjusted amounts on line 15
565		4,781			
566	575.6 - Mkt Monitoring/Compliance	26,593	62,120	4	
567	575.6 - Mkt Monitoring/Compliance			3,15	Unadjusted amount on line 3; Adjusted amounts on line 15
568		Sum:	62,120		
569	575.7 - Mkt Fac/Mon/Comp Serv			3,15	Unadjusted amount on line 3; Adjusted amounts on line 15
570	575.7 - Mkt Fac/Mon/Comp Serv	3,270,923	6,066,886	3,15	Unadjusted amount on line 3; Adjusted amounts on line 15
571		3,270,923	6,066,886		
572	575.8 - Regional Market Rents	14,109	26,353	3,15	Unadjusted amount on line 3; Adjusted amounts on line 15
573	575.8 - Regional Market Rents	14,109	26,353		
574	580 - Dist Oper Sup & Eng	1,900,487	3,980,791	4	
575	580 - Dist Oper Sup & Eng	464,364	1,162,153	3,16	Unadjusted amount on line 3; Adjusted amounts on line 16
576	580 - Dist Oper Sup & Eng	2,364,851	5,142,945		
577	581 - Dist Load Dispatching	401,084	491,045	4	
578	581 - Dist Load Dispatching	112,105	275,654	3,16	Unadjusted amount on line 3; Adjusted amounts on line 16
579	581 - Dist Load Dispatching	513,188	766,698		
580	582 - Dist Op Station Exp	308,389	635,909	4	
581	582 - Dist Op Station Exp	184,442	318,136	3,16	Unadjusted amount on line 3; Adjusted amounts on line 16
582	582 - Dist Op Station Exp	492,831	954,045		
583	583 - Dist Oper Overhead Lines	744,742	1,482,058	4	
584	583 - Dist Oper Overhead Lines	(749,863)	(1,004,472)	3,16	Unadjusted amount on line 3; Adjusted amounts on line 16
585	583 - Dist Oper Overhead Lines	(5,120)	477,587		
586	584 - Dist Op UG Elec Lines	61,588	103,409	4	
587	584 - Dist Op UG Elec Lines	42,277	251,839	3,16	Unadjusted amount on line 3; Adjusted amounts on line 16
588	584 - Dist Op UG Elec Lines	103,865	355,248		
589	585 - Dist Oper Streetlight	247,055	554,099	4	
590	585 - Dist Oper Streetlight	173,772	365,686	3,16	Unadjusted amount on line 3; Adjusted amounts on line 16
591	585 - Dist Oper Streetlight	420,828	919,785		
592	586 - Dist Oper Meter Exp	1,949,571	3,951,590	4	
593	586 - Dist Oper Meter Exp	303,138	1,033,848	3,16	Unadjusted amount on line 3; Adjusted amounts on line 16
594	586 - Dist Oper Meter Exp	2,252,709	4,985,438		
595	587 - Dist Oper Cust Install	489,184	1,013,769	4	
596	587 - Dist Oper Cust Install	363,127	317,779	3,16	Unadjusted amount on line 3; Adjusted amounts on line 16
597	587 - Dist Oper Cust Install	852,311	1,331,547		
598	588 - Dist Oper Misc Exp	1,588,426	3,002,598	4	
599	588 - Dist Oper Misc Exp	2,015,828	4,421,646	3,16	Unadjusted amount on line 3; Adjusted amounts on line 16
600	588 - Dist Oper Misc Exp	3,604,254	7,424,244		
601	589 - Dist Rents			4	
602	589 - Dist Rents	1,179,787	2,328,560	3,16	Unadjusted amount on line 3; Adjusted amounts on line 16
603	589 - Dist Rents	1,179,787	2,328,560		

Southwestern Public Service Company
Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
604	- Dist Mtr Super & Eng	145,421	275,102	4	
605	- Dist Mtr Sup & Eng LA E	10,906	22,981		
606	- Dist Mtr Super & Eng	156,327	298,083	3,17	Unadjusted amount on line 3, Adjusted amounts on line 17
607	- Dist Mt of Structures Mjr				
608	- Dist Mt of Structures Mjr				
609	- Dist Mt of Structures Mjr				
610	- Dist Mt of Station Equip	567,281	1,059,628	4	
611	- Dist Mt of Station Equip	994,566	961,937		
612	- Dist Mt of Station Equip	1,561,846	2,021,565	3,17	Unadjusted amount on line 3, Adjusted amounts on line 17
613	- Dist Mtr of Overhead Lines				
614	- Dist Mtr of Overhead Lines	1,791,594	3,502,594	4	
615	- Dist Mtr of Overhead Lines	2,663,425	5,608,704		
616	- Dist Mt of Underground Line	4,455,019	9,111,298	3,17	Unadjusted amount on line 3, Adjusted amounts on line 17
617	- Dist Mt of Underground Line	70,395	160,970	4	
618	- Dist Mt of Underground Line	37,750	103,502		
619	- Dist Mt of Line Transform	108,145	264,472	3,17	Unadjusted amount on line 3, Adjusted amounts on line 17
620	- Dist Mt of Line Transform	41,859	80,098	4	
621	- Dist Mt of Line Transform	5,366	16,057		
622	- Dist Mtr of Streetlights	47,225	96,155	3,17	Unadjusted amount on line 3, Adjusted amounts on line 17
623	- Dist Mtr of Streetlights				
624	- Dist Mtr of Streetlights	13,731	38,408	4	
625	- Dist Mtr of Meters	8,545	30,410		
626	- Dist Mtr of Meters	22,276	68,818	3,17	Unadjusted amount on line 3, Adjusted amounts on line 17
627	- Dist Mtr of Meters				
628	- Dist Maint of Dist Plant	9,928	18,226	4	
629	- Dist Maint of Dist Plant	3,465	7,530		
630	- Dist Maint of Dist Plant	13,393	25,756	3,17	Unadjusted amount on line 3, Adjusted amounts on line 17
631	- Dist Op Customer Install	88	132	4	
632	- Dist Op Customer Install	5,132	8,680		
633	- Cust Acct Supervise	5,220	8,812	3,17	Unadjusted amount on line 3, Adjusted amounts on line 17
634	- Cust Acct Supervise				
635	- Cust Acct Supervise				
636	- Cust Acct Meter Read				
637	- Cust Acct Meter Read	1,448,167	2,861,919	4	
638	- Cust Acct Meter Read	1,009,310	2,155,208		
639	- Cust Acct Records & Coll	2,457,477	5,017,127	3,18	Unadjusted amount on line 3, Adjusted amounts on line 18
640	- Cust Acct Records & Coll	1,438,988	2,974,515	4	
641	- Cust Acct Records & Coll	1,873,946	3,787,341		
642	- Cust Acct Uncollect	3,312,934	6,761,856	3,18	Unadjusted amount on line 3, Adjusted amounts on line 18
643	- Cust Acct Uncollect				
644	- Cust Acct Uncollect	1,676,104	3,662,196	30	

Southwestern Public Service Company

Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
643	904 - Cust Acct Uncollect	19,667	248,507	30	
644		1,695,772	3,910,703		
645	905 - Cust Acct Misc	-	-	4	
646	905 - Cust Acct Misc	-	-	3,18	Unadjusted amount on line 3, Adjusted amounts on line 18
647					
648	908 - Customer Asst Expense	1,082,348	2,256,913	4	
649	90800 11 Cust Serv Cust/Assistance LA E	147,319	353,530	3,19	Unadjusted amount on line 3, Adjusted amounts on line 19
650	90800 21 Cust Serv Cust/Assistance NL E	-	-	4	
651	90810 11 Conservation Program LA E	2,639	2,696	3,19	Unadjusted amount on line 3, Adjusted amounts on line 19
652	90810 21 Conservation Program NL E	-	(3,468)	4	
653	90811 11 Cust Prog-NonRecoverable LA E	369	400	3,19	Unadjusted amount on line 3, Adjusted amounts on line 19
654	90811 21 Cust Prog-NonRecoverable NL E	10,063	25,545	4	
655	90812 11 Cust Program - Recovery LA E	5,850,106	11,923,667	3,19	Unadjusted amount on line 3, Adjusted amounts on line 19
656	90812 21 Cust Program - Recovery NL E	7,092,845	14,559,283		
657	909 - Cust Serv Instruct Adver	3,456	6,652	3,19	Unadjusted amount on line 3, Adjusted amounts on line 19
658	90911 21 Conservation Advertising NL E	-	-	3,19	Unadjusted amount on line 3, Adjusted amounts on line 19
659	90912 21 Conservation Promotion NL E	(74)	3,595	3,19	Unadjusted amount on line 3, Adjusted amounts on line 19
660	90913 21 Cust Program Advertising NL E	157,564	284,652	3,19	Unadjusted amount on line 3, Adjusted amounts on line 19
661	90914 21 Safety Advertising NL E	27,178	43,359	3,19	Unadjusted amount on line 3, Adjusted amounts on line 19
662	90915 21 Safety Information	53,721	168,683	3,19	Unadjusted amount on line 3, Adjusted amounts on line 19
663	90915 21 Customer Program Information	241,946	506,941		
664	912 - Sales Demo & Sales	98,238	186,265	4	
665	91200 11 Sales Demo & Selling LA E	1,776	2,593	3,20	Unadjusted amount on line 3, Adjusted amounts on line 20
666	91200 21 Sales Demo & Selling NL E	-	-	4	
667	91220 11 Economic Development LA E	-	-	3,20	Unadjusted amount on line 3, Adjusted amounts on line 20
668	91220 21 Economic Development NL E	100,034	188,858		
669	920 - A&G Salaries	10,843,354	22,263,197	4	
670	920 - A&G Salaries	10,843,354	22,263,197		
671	921 - A&G Office & Supplies	-	-	4	
672	92100 11 A&G Office & Supplies LA E	8,184,072	16,119,258	3,21	Unadjusted amount on line 3, Adjusted amounts on line 21
673	92100 21 A&G Office & Supplies NL E	8,184,072	16,119,258		
674	922 - A&G Admin Transfer Cdt	(3,357,230)	(6,408,374)	3,21	Unadjusted amount on line 3, Adjusted amounts on line 21
675	922 - A&G Admin Transfer Cdt	(3,357,230)	(6,408,374)		
676	923 - A&G Outside Services	-	-	4	
677	92300 11 A&G Outside Services LA E	3,868,599	7,014,213	3,21	Unadjusted amount on line 3, Adjusted amounts on line 21
678	92300 21 A&G Outside Services NL E	3,868,599	7,014,213		
679	924 - A&G Property Insurance	1,812,632	3,695,725	3,21	Unadjusted amount on line 3, Adjusted amounts on line 21
680	924 - A&G Property Insurance	1,812,632	3,695,725		
681	925 - A&G Injuries & Damages	234,187	876,073	4	
682	92500 11 A&G Injuries & Damages LA E	1,486,574	3,518,261	3,21	Unadjusted amount on line 3, Adjusted amounts on line 21
683	92500 21 A&G Injuries & Damages NL E	1,720,761	4,394,334		
684	926 - A&G Pen & Ben	8,843,025	19,762,945	5	

Southwestern Public Service Company
Detail TTYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	See A-2 Ref Line	Explanation
685	092602 11 Labor Load Insurance LA E	6,854,733	14,858,698	5	
686	092603 11 Deferred Pension Exp LA E	1,414,762	1,538,030	6	
687	926 - A&G Pen & Ben	17,112,519	36,159,673		
	Sum				
688	092800 11 A&G Regulatory Comm Exp LA E	-	-	4	Unadjusted amount on line 3, Adjusted amounts on line 21
689	092800 21 A&G Regulatory Comm Exp NL E	2,947,633	6,514,399	3,21	Unadjusted amount on line 3, Adjusted amounts on line 21
690	928 - A&G Regulatory Comm Exp	2,947,633	6,514,399		
691	092900 21 A&G Duplicate Chrg Credit NL E	(651,567)	(1,199,955)	3,21	Unadjusted amount on line 3, Adjusted amounts on line 21
692	929 - A&G Duplicate Chrg Cdt	(651,567)	(1,199,955)		
693	930 1 - A&G General Advertising	-	587	3,21	Unadjusted amount on line 3, Adjusted amounts on line 21
694	093010 21 A&G General Advertising NL E	-	-	4	Unadjusted amount on line 3, Adjusted amounts on line 21
695	093011 11 Brand/Image Advertising L E	774,264	1,338,809	3,21	Unadjusted amount on line 3, Adjusted amounts on line 21
696	093011 21 Brand/Image Advertising NL E	56,148	167,207	3,21	Unadjusted amount on line 3, Adjusted amounts on line 21
697	930 1 - A&G General Advertising	830,412	1,506,603		
698	093020 11 A&G Misc General Exp LA E	-	-	4	Unadjusted amount on line 3, Adjusted amounts on line 21
699	093020 21 A&G Misc General Exp NL E	772,231	1,100,204	3,21	Unadjusted amount on line 3, Adjusted amounts on line 21
700	930 2 - A&G Misc General Exp	772,231	1,100,204		
701	931 - A&G Rents	-	-	4	Unadjusted amount on line 3, Adjusted amounts on line 21
702	093100 11 A&G Rents LA E	4,288,105	8,259,874	3,21	Unadjusted amount on line 3, Adjusted amounts on line 21
703	931 - A&G Rents	4,288,105	8,259,874		
704	093200 21 A&G Maint of Structures NL E	-	-	3,21	Unadjusted amount on line 3, Adjusted amounts on line 21
705	932 - A&G Maint of Structures	-	-		
706	093500 11 A&G Mfce of General Plant LA E	-	-	4	Unadjusted amount on line 3, Adjusted amounts on line 21
707	093500 21 A&G Mfce of General Plant NL E	156,852	268,799	3,21	Unadjusted amount on line 3, Adjusted amounts on line 21
708	935 - A&G Maint of Gen PLT	156,852	268,799		