

Southwestern Public Service Company
Details of "Other Expenses" included in the Cost of Debt Worksheet as of 12-31-07

Attachment Other Expenses Worksheet L
Transmission Customer Meeting

	Series A Notes	Series C & D Notes	Series E Notes	Series F Notes	Red River 5.20%	Potter County 5.75%	Red River 6.44%
SEC Filing Fees	\$51,724	\$8,090	\$23,540	\$29,960	\$0	*	*
Legal	\$240,641	\$107,622	\$81,731	\$104,022	\$76,221	*	*
Accountants	\$29,190	\$52,094	\$34,892	\$44,408	\$20,500	*	*
Rating Agencies	\$40,000	\$0	\$171,336	\$218,064	\$20,000	*	*
Trustee	\$13,408	\$5,709	\$638	\$812	\$0	*	*
Printing	\$10,499	\$73,908	\$7,280	\$9,266	\$6,818	*	*
Insurance Premium	\$0	\$0	\$0	\$0	\$238,781	*	*
Unamortized Exp from Original Issu	\$0	\$0	\$0	\$0	\$794,723	*	*
Rate lock	\$0	\$0	\$2,049,113	\$0	\$0		
Miscellaneous	<u>\$919</u>	<u>\$1,160</u>	<u>\$2,160</u>	<u>\$2,749</u>	<u>\$570</u>	*	*
Total	\$386,381	\$248,583	\$2,370,691	\$409,281	\$1,157,613	\$728,108	\$946,965

* Breakdown of expenses unknown

Note:

There was a loss on a rate lock related to Series C&D of \$1,896,568 that was included in the Premium/(Discount) column. That is where the rate lock settlement for Series E should have been included rather than "Other Expenses".