

SPS Transmission Service Rate to be Effective Beginning July 1, 2009 pursuant to Docket ER08-313:

Supporting Documentation provided in accordance with Section 2.d.ii.:

1. Statutory Tax Rate Calculation (Formula General Note M)
2. Account 454, Rent from Electric Property, Details for 2008. (Worksheet A, Revenue Credits)
3. Projected Plant in Service Balances for 2009. (Worksheet H, Forecasted Plant Additions and CWIP)
4. Support for Meter Information. (Worksheet N, Meter Investment)
5. SFAS 106 Account 926 A&G Adjustment to Stated Value. SFAS 106 stated value for 2006 = \$5,130,000. 2008 SFAS 106 amount to be replaced with stated value = \$2,641,937. Formula page 4 of 46, line 91.

**SOUTHWESTERN PUBLIC SERVICE COMPANY  
STATUTORY TAX RATE CALCULATION  
BASED UPON 2007 INCOME TAX RETURNS**

| STATE                 | APPORTIONMENT | STATE    | APPORTIONED     | FEDERAL   | NET FEDERAL     | STATUTORY     |               |                 |          |
|-----------------------|---------------|----------|-----------------|-----------|-----------------|---------------|---------------|-----------------|----------|
|                       | FACTOR        | TAX RATE | TAX RATE        | BENEFIT * | RATE (COL E -   | STATE BENEFIT | BENEFIT *     | ROUNDING        | RATE     |
| COLUMN A              | COLUMN B      | COLUMN C | (COL B x COL C) | FED RATE  | (COL D x COL E) | (N.D. ONLY)   | COL F - COL G | (COLUMNS D,H,I) | COLUMN J |
| <b>JURISDICTIONAL</b> |               |          |                 |           |                 |               |               |                 |          |
| COLORADO              | 100.0000%     | 4.6300%  | 4.6300%         | 35.0000%  | 1.6205%         | 0.0000%       | 33.3795%      | 0.0000%         | 38.0095% |
| KANSAS                | 100.0000%     | 4.0000%  | 4.0000%         | 35.0000%  | 1.4000%         | 0.0000%       | 33.6000%      | 0.0000%         | 37.6000% |
| TEXAS                 | 100.0000%     | 1.0000%  | 1.0000%         | 35.0000%  | 0.3500%         | 0.0000%       | 34.6500%      | 0.0000%         | 35.6500% |
| NEW MEXICO            | 100.0000%     | 7.6000%  | 7.6000%         | 35.0000%  | 2.6600%         | 0.0000%       | 32.3400%      | 0.0000%         | 39.9400% |
| OKLAHOMA              | 100.0000%     | 6.0000%  | 6.0000%         | 35.0000%  | 2.1000%         | 0.0000%       | 32.9000%      | 0.0000%         | 38.9000% |
| <b>COMPOSITE</b>      |               |          |                 |           |                 |               |               |                 |          |
| COLORADO              | 0.0000%       | 4.6300%  | 0.0000%         | 35.0000%  | 0.0000%         | 0.0000%       | 0.0000%       | 0.0000%         | 0.0000%  |
| KANSAS                | 0.5350%       | 7.3500%  | 0.0393%         | 35.0000%  | 0.0138%         | 0.0000%       | -0.0138%      | 0.0000%         | 0.0255%  |
| TEXAS                 | 0.0000%       | 1.0000%  | 0.0000%         | 35.0000%  | 0.0000%         | 0.0000%       | 0.0000%       | 0.0000%         | 0.0000%  |
| NEW MEXICO            | 20.3868%      | 7.6000%  | 1.5494%         | 35.0000%  | 0.5423%         | 0.0000%       | -0.5423%      | 0.0000%         | 1.0071%  |
| OKLAHOMA              | 0.2339%       | 6.0000%  | 0.0140%         | 35.0000%  | 0.0049%         | 0.0000%       | -0.0049%      | 0.0000%         | 0.0091%  |
| STATE SUBTOTAL        | 21.1557%      |          | 1.6027%         | 35.0000%  | 0.5610%         | 0.0000%       | -0.5610%      |                 | 1.0417%  |
| FEDERAL               | 0.0000%       | 0.0000%  | 0.0000%         | 35.0000%  | 0.0000%         | 0.0000%       | 35.0000%      |                 | 35.0000% |
| ROUNDING              |               |          |                 |           |                 |               | 0.0000%       |                 | 0.0000%  |
| TOTAL COMPOSITE RATE  | 21.1557%      |          | 1.6027%         | 35.0000%  | 0.5610%         | 0.0000%       | 34.4390%      |                 | 36.0417% |

| <b>COMPOSITE TAX RATE RECAP</b> |                 |
|---------------------------------|-----------------|
| COLORADO                        | 0.0000%         |
| KANSAS                          | 0.0393%         |
| TEXAS                           | 0.0000%         |
| NEW MEXICO                      | 1.5494%         |
| OKLAHOMA                        | 0.0140%         |
| FEDERAL                         | 34.4390%        |
| <b>TOTAL</b>                    | <b>36.0417%</b> |

|               |          |
|---------------|----------|
| 2007 TAX RATE | 36.0501% |
|---------------|----------|

**Southwestern Public Service Company**  
**Account 454 - Rent from Electric Property**  
**Summary by Functional Class for the 12 Months Ended December, 2008**

| Line No. | Mo                         | Functional Class | CC1 Bus Area Desc    | Bus Unit Desc               | J/E Expl                       | Line Item Remark               | Amount       |
|----------|----------------------------|------------------|----------------------|-----------------------------|--------------------------------|--------------------------------|--------------|
| 1        | 1                          | A&G              | Corporate Services   | NS SPS Facilities & RE      | CRBG01 SPS Cash Deposit        | RENT                           | 600.00       |
| 2        | 1                          | A&G              | Corporate Services   | NS SPS Facilities & RE      | Cash Management XRT            | Diamond Shamrock waterSQ207038 | 67.94        |
| 3        | 2                          | A&G              | Corporate Services   | NS SPS Facilities & RE      | CRBG01 SPS Cash Deposit        | TX RENT                        | 600.00       |
| 4        | 3                          | A&G              | Corporate Services   | NS SPS Facilities & RE      | SPPL02 SPS CASH DEPOSIT        | MILLENBINE                     | 600.00       |
| 5        | 4                          | A&G              | Corporate Services   | NS SPS Facilities & RE      | SPPL02 SPS CASH DEPOSIT        | RENT                           | 4,200.00     |
| 6        | 5                          | A&G              | Corporate Services   | NS SPS Facilities & RE      | SPPL02 SPS CASH DEPOSIT        | RENT                           | 1,100.00     |
| 7        | 6                          | A&G              | Corporate Services   | NS SPS Facilities & RE      | SPPL02 SPS CASH DEPOSIT        | MILLENBINE                     | 600.00       |
| 8        | 7                          | A&G              | Corporate Services   | NS SPS Facilities & RE      | SPPL02 SPS CASH DEPOSIT        | MILLENBINE                     | 600.00       |
| 9        | 8                          | A&G              | Corporate Services   | NS SPS Facilities & RE      | SPPL02 SPS CASH DEPOSIT        | RENT                           | 625.00       |
| 10       | 9                          | A&G              | Corporate Services   | NS SPS Facilities & RE      | SPPL02 SPS CASH DEPOSIT        | MILLENBINE                     | 600.00       |
| 11       | 10                         | A&G              | Corporate Services   | NS SPS Facilities & RE      | SPPL02 SPS CASH DEPOSIT        | MILLENBINE                     | 600.00       |
| 12       | 11                         | A&G              | Corporate Services   | NS SPS Facilities & RE      | SPPL02 SPS CASH DEPOSIT        | MILLENBINE                     | 600.00       |
| 13       | 12                         | A&G              | Corporate Services   | NS SPS Facilities & RE      | SPPL02 SPS CASH DEPOSIT        | MILLENBINE                     | 600.00       |
| 14       | TOTAL A&G FUNCTIONAL CLASS |                  |                      |                             |                                |                                | \$ 11,392.94 |
| 15       |                            |                  |                      |                             |                                |                                |              |
| 16       | 1                          | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 NonAT&T Pole Fac Attach | Non-AT&T Fac Attach Revenue    | 64,302.29    |
| 17       | 1                          | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | Electricity Sales for 01/30/20 | 248,190.02   |
| 18       | 1                          | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | Electricity Sales for 01/31/20 | 223,450.51   |
| 19       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/02/20 | 6,827.45     |
| 20       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/03/20 | 58,719.25    |
| 21       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/04/20 | 27,986.92    |
| 22       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/07/20 | 17,550.05    |
| 23       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/08/20 | 1,110.34     |
| 24       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/09/20 | 2,220.01     |
| 25       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/11/20 | 1,449.38     |
| 26       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/14/20 | 5,057.01     |
| 27       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/16/20 | 7,272.39     |
| 28       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/17/20 | 1,933.44     |
| 29       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/18/20 | 398.22       |
| 30       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/21/20 | 398.22       |
| 31       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/25/20 | 1,129.88     |
| 32       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/28/20 | 5,128.66     |
| 33       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/29/20 | 11,934.96    |
| 34       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 01/30/20 | 6,134.08     |
| 35       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | REVERSAL Elec Invoice 19949321 | (6,134.08)   |
| 36       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | REVERSAL Elec Invoice 20365043 | (6,134.08)   |
| 37       | 1                          | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | REVERSAL Elec Invoice 20727970 | (398.22)     |
| 38       | 1                          | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 01/03/20 | 58,165.50    |
| 39       | 1                          | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 01/04/20 | 37,950.24    |
| 40       | 1                          | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 01/07/20 | 4,634.81     |
| 41       | 1                          | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 01/08/20 | 16,979.89    |
| 42       | 1                          | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 01/10/20 | 4,952.63     |

Southwestern Public Service Company  
Account 454 - Rent from Electric Property  
Summary by Functional Class for the 12 Months Ended December, 2008

| Line No. | Mo | Functional Class | CC1 Bus Area Desc    | Bus Unit Desc               | J/E Expl                       | Line Item Remark               | Amount       |
|----------|----|------------------|----------------------|-----------------------------|--------------------------------|--------------------------------|--------------|
| 43       | 1  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 01/17/20 | 11.26        |
| 44       | 1  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 01/23/20 | 5.49         |
| 45       | 1  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 01/25/20 | 3,102.30     |
| 46       | 1  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 01/28/20 | 5.99         |
| 47       | 1  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 01/29/20 | 17,121.68    |
| 48       | 1  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 01/31/20 | 92.49        |
| 49       | 2  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 FAC ATT REV REVERSAL    | Fac Attach 07 Revenue Reversal | (779,251.00) |
| 50       | 2  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 NonAT&T Pole Fac Attach | Non-AT&T Fac Attach Revenue    | 64,302.29    |
| 51       | 2  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | Electricity Sales for 02/04/20 | 758,542.57   |
| 52       | 2  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | Electricity Sales for 02/05/20 | 13,675.00    |
| 53       | 2  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | Electricity Sales for 02/28/20 | (70.00)      |
| 54       | 2  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 02/01/20 | 6,827.45     |
| 55       | 2  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 02/04/20 | 63,863.11    |
| 56       | 2  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 02/05/20 | 15,866.09    |
| 57       | 2  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 02/06/20 | 14,958.34    |
| 58       | 2  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 02/07/20 | 1,092.50     |
| 59       | 2  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 02/12/20 | 5,057.01     |
| 60       | 2  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 02/14/20 | 1,015.34     |
| 61       | 2  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 02/15/20 | 2,473.25     |
| 62       | 2  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 02/18/20 | 72.86        |
| 63       | 2  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 02/20/20 | 1,449.38     |
| 64       | 2  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 02/26/20 | 7,754.62     |
| 65       | 2  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 02/28/20 | 6,526.22     |
| 66       | 2  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 02/29/20 | 17,199.70    |
| 67       | 2  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 02/01/20 | 3,785.50     |
| 68       | 2  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 02/04/20 | 21.74        |
| 69       | 2  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 02/05/20 | 4,639.70     |
| 70       | 2  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 02/06/20 | 92,308.50    |
| 71       | 2  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 02/08/20 | 16,975.00    |
| 72       | 2  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 02/11/20 | 2.72         |
| 73       | 2  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 02/15/20 | 11.26        |
| 74       | 2  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 02/18/20 | 4,949.91     |
| 75       | 2  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 02/25/20 | 3,107.79     |
| 76       | 2  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 02/26/20 | 5.99         |
| 77       | 2  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 02/29/20 | 17,121.68    |
| 78       | 3  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 NonAT&T Pole Fac Attach | Non-AT&T Fac Attach Revenue    | 64,302.29    |
| 79       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/03/20 | 6,827.45     |
| 80       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/04/20 | 39,232.56    |
| 81       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/05/20 | 44,324.19    |
| 82       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/07/20 | 2,220.01     |
| 83       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/10/20 | 24,070.73    |
| 84       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/11/20 | 1,449.38     |

Southwestern Public Service Company  
Account 454 - Rent from Electric Property  
Summary by Functional Class for the 12 Months Ended December, 2008

| Line No. | Mo | Functional Class | CC1 Bus Area Desc    | Bus Unit Desc               | J/E Expl                       | Line Item Remark               | Amount     |
|----------|----|------------------|----------------------|-----------------------------|--------------------------------|--------------------------------|------------|
| 85       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/12/20 | 10,457.01  |
| 86       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/13/20 | 1,799.66   |
| 87       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/14/20 | 1,015.34   |
| 88       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/17/20 | 1,418.60   |
| 89       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/20/20 | 11,415.97  |
| 90       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/21/20 | 8,995.06   |
| 91       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/25/20 | 1,490.00   |
| 92       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/26/20 | 5,281.89   |
| 93       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/27/20 | 24,585.73  |
| 94       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 03/28/20 | 398.22     |
| 95       | 3  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | REVERSAL Elec Invoice 21488606 | (1,110.34) |
| 96       | 3  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 03/04/20 | 5.31       |
| 97       | 3  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 03/05/20 | 37,948.20  |
| 98       | 3  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 03/06/20 | 16.43      |
| 99       | 3  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 03/07/20 | 3,785.50   |
| 100      | 3  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 03/10/20 | 4,715.21   |
| 101      | 3  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 03/11/20 | 59,329.91  |
| 102      | 3  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 03/14/20 | 225.00     |
| 103      | 3  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 03/17/20 | 11.26      |
| 104      | 3  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 03/19/20 | 16,750.00  |
| 105      | 3  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 03/21/20 | 5.49       |
| 106      | 3  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 03/25/20 | 3,102.30   |
| 107      | 3  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 03/26/20 | 5.99       |
| 108      | 3  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 03/28/20 | 3,785.50   |
| 109      | 3  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 03/31/20 | 17,121.68  |
| 110      | 3  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | REVERSAL Elec Invoice 21405791 | (3,785.50) |
| 111      | 4  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 NonAT&T Pole Fac Attach | Non-AT&T Fac Attach Revenue    | 64,302.29  |
| 112      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/01/20 | 6,827.45   |
| 113      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/02/20 | 5,400.00   |
| 114      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/03/20 | 35,745.60  |
| 115      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/04/20 | 53,075.89  |
| 116      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/07/20 | 1,799.66   |
| 117      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/08/20 | 18,086.10  |
| 118      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/09/20 | 398.22     |
| 119      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/10/20 | 1,449.38   |
| 120      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/14/20 | 5,057.01   |
| 121      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/15/20 | 2,361.08   |
| 122      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/16/20 | 5,281.89   |
| 123      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/17/20 | 1,562.86   |
| 124      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/18/20 | 5,680.11   |
| 125      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/22/20 | 10,772.08  |
| 126      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/24/20 | 11,934.96  |

Southwestern Public Service Company  
Account 454 - Rent from Electric Property  
Summary by Functional Class for the 12 Months Ended December, 2008

| Line No. | Mo | Functional Class | CC1 Bus Area Desc    | Bus Unit Desc               | J/E Expl                       | Line Item Remark               | Amount       |
|----------|----|------------------|----------------------|-----------------------------|--------------------------------|--------------------------------|--------------|
| 127      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/25/20 | 9,118.66     |
| 128      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 04/28/20 | 1,129.88     |
| 129      | 4  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | REVERSAL Elec Invoice 21693608 | (398.22)     |
| 130      | 4  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 04/01/20 | 3,785.50     |
| 131      | 4  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 04/03/20 | 21.74        |
| 132      | 4  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 04/04/20 | 19.70        |
| 133      | 4  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 04/07/20 | 92,400.99    |
| 134      | 4  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 04/08/20 | 225.00       |
| 135      | 4  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 04/09/20 | 21,699.91    |
| 136      | 4  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 04/10/20 | 4,622.72     |
| 137      | 4  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 04/16/20 | 11.26        |
| 138      | 4  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 04/22/20 | 5.49         |
| 139      | 4  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 04/24/20 | 17,121.68    |
| 140      | 4  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 04/25/20 | 3,102.30     |
| 141      | 4  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 04/28/20 | 5.99         |
| 142      | 4  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 04/30/20 | 92.49        |
| 143      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 FAC ATT REV REVERSAL    | Fac Attach Pole Revenue        | 479,009.61   |
| 144      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 NonAT&T Pole Fac Attach | Non-AT&T Fac Attach Revenue    | 64,302.29    |
| 145      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | Electricity Sales for 05/28/20 | 17,707.92    |
| 146      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | REVERSAL Elec Invoice 20934658 | (28,067.40)  |
| 147      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | REVERSAL Elec Invoice 20934665 | (2,957.64)   |
| 148      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | REVERSAL Elec Invoice 20934692 | (1,116.66)   |
| 149      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | REVERSAL Elec Invoice 20934703 | (24,717.42)  |
| 150      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | REVERSAL Elec Invoice 20934732 | (5,809.65)   |
| 151      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | REVERSAL Elec Invoice 20934741 | (37,242.12)  |
| 152      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | REVERSAL Elec Invoice 20934761 | (136,836.12) |
| 153      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | REVERSAL Elec Invoice 20934763 | (24,053.46)  |
| 154      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | REVERSAL Elec Invoice 20934764 | (15,195.63)  |
| 155      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | REVERSAL Elec Invoice 20934765 | (2,444.58)   |
| 156      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | REVERSAL Elec Invoice 20934766 | (10,502.64)  |
| 157      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | REVERSAL Elec Invoice 20934768 | (5,643.66)   |
| 158      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | REVERSAL Elec Invoice 20934769 | (4,768.44)   |
| 159      | 5  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | REVERSAL Elec Invoice 20934771 | (197,362.11) |
| 160      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Elec Sales Jnls on 05/20/2008  | 51,768.00    |
| 161      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 05/01/20 | 6,827.45     |
| 162      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 05/02/20 | 63,463.11    |
| 163      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 05/05/20 | 23,953.40    |
| 164      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 05/06/20 | 17,599.70    |
| 165      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 05/07/20 | 2,220.01     |
| 166      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 05/09/20 | 1,449.38     |
| 167      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 05/12/20 | 5,057.01     |
| 168      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 05/13/20 | 17,805.39    |

Southwestern Public Service Company  
Account 454 - Rent from Electric Property  
Summary by Functional Class for the 12 Months Ended December, 2008

| Line No. | Mo | Functional Class | CC1 Bus Area Desc    | Bus Unit Desc               | J/E Expl                       | Line Item Remark               | Amount    |
|----------|----|------------------|----------------------|-----------------------------|--------------------------------|--------------------------------|-----------|
| 169      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 05/14/20 | 1,990.50  |
| 170      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 05/15/20 | 398.22    |
| 171      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 05/19/20 | 1,562.86  |
| 172      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 05/20/20 | 6,134.08  |
| 173      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 05/22/20 | 20,562.96 |
| 174      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 05/23/20 | 5,767.88  |
| 175      | 5  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 05/27/20 | 490.66    |
| 176      | 5  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 05/02/20 | 3,807.24  |
| 177      | 5  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 05/05/20 | 59,019.70 |
| 178      | 5  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 05/06/20 | 37,928.50 |
| 179      | 5  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 05/08/20 | 5,174.91  |
| 180      | 5  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 05/09/20 | 16,750.00 |
| 181      | 5  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 05/12/20 | 2.72      |
| 182      | 5  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 05/15/20 | 11.26     |
| 183      | 5  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 05/21/20 | 5.49      |
| 184      | 5  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 05/23/20 | 17,121.68 |
| 185      | 5  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 05/27/20 | 3,102.30  |
| 186      | 5  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 05/28/20 | 5.99      |
| 187      | 5  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 05/29/20 | 92.49     |
| 188      | 6  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 NonAT&T Pole Fac Attach | Non-AT&T Fac Attach Revenue    | 64,302.29 |
| 189      | 6  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 06/02/20 | 6,827.45  |
| 190      | 6  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 06/03/20 | 82,993.00 |
| 191      | 6  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 06/04/20 | 26,194.76 |
| 192      | 6  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 06/05/20 | 17,803.00 |
| 193      | 6  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 06/06/20 | 2,220.01  |
| 194      | 6  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 06/10/20 | 5,281.89  |
| 195      | 6  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 06/11/20 | 8,320.41  |
| 196      | 6  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 06/12/20 | 6,072.35  |
| 197      | 6  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 06/16/20 | 1,345.74  |
| 198      | 6  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 06/17/20 | 6,599.08  |
| 199      | 6  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 06/18/20 | 8,628.00  |
| 200      | 6  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 06/19/20 | 6,134.08  |
| 201      | 6  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 06/20/20 | 1,129.88  |
| 202      | 6  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 06/23/20 | 11,934.96 |
| 203      | 6  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 06/25/20 | 490.66    |
| 204      | 6  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 06/02/20 | 3,785.50  |
| 205      | 6  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 06/03/20 | 54,405.97 |
| 206      | 6  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 06/04/20 | 4,635.47  |
| 207      | 6  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 06/05/20 | 37,928.50 |
| 208      | 6  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 06/09/20 | 21,924.91 |
| 209      | 6  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 06/10/20 | 2.72      |
| 210      | 6  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 06/16/20 | 11.26     |

Southwestern Public Service Company  
Account 454 - Rent from Electric Property  
Summary by Functional Class for the 12 Months Ended December, 2008

| Line No. | Mo | Functional Class | CC1 Bus Area Desc    | Bus Unit Desc               | J/E Expl                       | Line Item Remark               | Amount      |
|----------|----|------------------|----------------------|-----------------------------|--------------------------------|--------------------------------|-------------|
| 211      | 6  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 06/20/20 | 5.49        |
| 212      | 6  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 06/24/20 | 17,121.68   |
| 213      | 6  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 06/25/20 | 3,102.30    |
| 214      | 6  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 06/26/20 | 5.99        |
| 215      | 6  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 06/30/20 | 92.49       |
| 216      | 7  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 FAC ATTACH POLE RENT    | Fac Attach Pole Rent Revenue   | 100,192.69  |
| 217      | 7  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 NonAT&T Pole Fac Attach | Non-AT&T Fac Attach Revenue    | 64,302.29   |
| 218      | 7  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | Electricity Sales for 07/29/20 | 36,158.52   |
| 219      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 07/01/20 | 12,313.57   |
| 220      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 07/02/20 | 56,716.10   |
| 221      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 07/03/20 | 63,443.90   |
| 222      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 07/07/20 | 16,692.66   |
| 223      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 07/08/20 | 3,330.35    |
| 224      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 07/10/20 | 1,449.38    |
| 225      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 07/11/20 | 5,281.89    |
| 226      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 07/14/20 | 12,572.80   |
| 227      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 07/15/20 | 1,716.32    |
| 228      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 07/16/20 | 398.22      |
| 229      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 07/17/20 | 1,562.86    |
| 230      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 07/21/20 | 10,772.08   |
| 231      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 07/24/20 | 1,129.88    |
| 232      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 07/25/20 | 12,425.62   |
| 233      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 07/29/20 | 43,444.00   |
| 234      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | REVERSAL Elec Invoice 22968710 | (400.00)    |
| 235      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | REVERSAL Elec Invoice 22968711 | (5,086.12)  |
| 236      | 7  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | REVERSAL Elec Invoice 23345377 | (21,722.00) |
| 237      | 7  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 07/01/20 | 3,795.64    |
| 238      | 7  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 07/02/20 | 11.60       |
| 239      | 7  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 07/03/20 | 59,019.70   |
| 240      | 7  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 07/07/20 | 37,928.50   |
| 241      | 7  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 07/08/20 | 225.00      |
| 242      | 7  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 07/09/20 | 16,750.00   |
| 243      | 7  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 07/10/20 | 4,952.63    |
| 244      | 7  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 07/16/20 | 11.26       |
| 245      | 7  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 07/21/20 | 5.49        |
| 246      | 7  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 07/25/20 | 3,102.30    |
| 247      | 7  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 07/28/20 | 5.99        |
| 248      | 7  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 07/29/20 | 92.49       |
| 249      | 7  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 07/30/20 | 17,121.68   |
| 250      | 8  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 ADJUST FAC ATT POLE     | Fac Attach Pole Rent Revenue   | (59,175.25) |
| 251      | 8  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 NonAT&T Pole Fac Attach | Non-AT&T Fac Attach Revenue    | 64,302.29   |
| 252      | 8  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | Electricity Sales for 08/19/20 | 123,775.93  |

Southwestern Public Service Company  
Account 454 - Rent from Electric Property  
Summary by Functional Class for the 12 Months Ended December, 2008

| Line No. | Mo | Functional Class | CC1 Bus Area Desc    | Bus Unit Desc               | J/E Expl                       | Line Item Remark               | Amount       |
|----------|----|------------------|----------------------|-----------------------------|--------------------------------|--------------------------------|--------------|
| 253      | 8  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | Electricity Sales for 08/25/20 | 7,683.60     |
| 254      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Elec Sales Jnls on 08/05/2008  | (190,730.04) |
| 255      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 08/01/20 | 34,125.05    |
| 256      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 08/04/20 | 29,418.50    |
| 257      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 08/05/20 | 53,279.19    |
| 258      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 08/06/20 | 19,419.71    |
| 259      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 08/08/20 | 1,449.38     |
| 260      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 08/12/20 | 5,427.59     |
| 261      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 08/14/20 | 7,670.61     |
| 262      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 08/18/20 | 1,562.86     |
| 263      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 08/19/20 | 6,134.08     |
| 264      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 08/20/20 | 22,851.88    |
| 265      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 08/21/20 | 11,934.96    |
| 266      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 08/22/20 | 490.66       |
| 267      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 08/26/20 | 13,742.06    |
| 268      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 08/27/20 | 4,638.00     |
| 269      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | REVERSAL Elec Invoice 23130753 | (4,372.63)   |
| 270      | 8  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | REVERSAL Elec Invoice 23130754 | (2,498.40)   |
| 271      | 8  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 08/01/20 | 25.97        |
| 272      | 8  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 08/04/20 | 62,800.97    |
| 273      | 8  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 08/06/20 | 225.00       |
| 274      | 8  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 08/07/20 | 54,678.50    |
| 275      | 8  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 08/08/20 | 4,949.91     |
| 276      | 8  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 08/11/20 | 2.72         |
| 277      | 8  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 08/14/20 | 11.26        |
| 278      | 8  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 08/20/20 | 5.49         |
| 279      | 8  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 08/25/20 | 3,102.30     |
| 280      | 8  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 08/26/20 | 5.99         |
| 281      | 8  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 08/27/20 | 17,121.68    |
| 282      | 8  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 08/28/20 | 92.49        |
| 283      | 9  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 XFER FAC ATT REV WO     | RAPID COMMUNICATIONS TXFA,     | (2,772.72)   |
| 284      | 9  | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 NonAT&T Pole Fac Attach | Non-AT&T Fac Attach Revenue    | 69,429.49    |
| 285      | 9  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 09/02/20 | 6,827.45     |
| 286      | 9  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 09/03/20 | 91,259.61    |
| 287      | 9  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 09/04/20 | 8,995.06     |
| 288      | 9  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 09/05/20 | 16,692.66    |
| 289      | 9  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 09/08/20 | 11,778.35    |
| 290      | 9  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 09/10/20 | 8,320.41     |
| 291      | 9  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 09/12/20 | 11,028.22    |
| 292      | 9  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 09/15/20 | 2,361.08     |
| 293      | 9  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 09/16/20 | 398.22       |
| 294      | 9  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 09/17/20 | 72.86        |

Southwestern Public Service Company  
Account 454 - Rent from Electric Property  
Summary by Functional Class for the 12 Months Ended December, 2008

| Line No. | Mo | Functional Class | CC1 Bus Area Desc    | Bus Unit Desc               | J/E Expl                       | Line Item Remark               | Amount     |
|----------|----|------------------|----------------------|-----------------------------|--------------------------------|--------------------------------|------------|
| 295      | 9  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 09/18/20 | 1,490.00   |
| 296      | 9  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 09/19/20 | 10,772.08  |
| 297      | 9  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 09/22/20 | 21,722.00  |
| 298      | 9  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 09/23/20 | 13,064.84  |
| 299      | 9  | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 09/25/20 | 490.66     |
| 300      | 9  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 09/02/20 | 3,785.50   |
| 301      | 9  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 09/03/20 | 54,401.74  |
| 302      | 9  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 09/04/20 | 42,793.20  |
| 303      | 9  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 09/08/20 | 16,750.00  |
| 304      | 9  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 09/10/20 | 4,952.63   |
| 305      | 9  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 09/16/20 | 11.26      |
| 306      | 9  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 09/25/20 | 20,223.98  |
| 307      | 9  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 09/29/20 | 92.49      |
| 308      | 9  | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 09/30/20 | 11.48      |
| 309      | 10 | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 NonAT&T Pole Fac Attach | Non-AT&T Fac Attach Revenue    | 69,429.49  |
| 310      | 10 | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | Electricity Sales for 10/21/20 | 5,353.05   |
| 311      | 10 | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | Electricity Sales for 10/23/20 | 255,345.25 |
| 312      | 10 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 10/01/20 | 6,827.45   |
| 313      | 10 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 10/02/20 | 82,107.91  |
| 314      | 10 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 10/03/20 | 9,395.06   |
| 315      | 10 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 10/06/20 | 25,181.07  |
| 316      | 10 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 10/07/20 | 19,601.99  |
| 317      | 10 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 10/09/20 | 1,449.38   |
| 318      | 10 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 10/13/20 | 5,057.01   |
| 319      | 10 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 10/14/20 | 6,998.21   |
| 320      | 10 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 10/16/20 | 1,042.98   |
| 321      | 10 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 10/17/20 | 1,562.86   |
| 322      | 10 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 10/20/20 | 32,494.08  |
| 323      | 10 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 10/21/20 | 1,129.88   |
| 324      | 10 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 10/23/20 | 11,934.96  |
| 325      | 10 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 10/27/20 | 490.66     |
| 326      | 10 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 10/31/20 | 27,297.60  |
| 327      | 10 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 10/02/20 | 58,165.50  |
| 328      | 10 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 10/03/20 | 235.74     |
| 329      | 10 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 10/06/20 | 4,620.00   |
| 330      | 10 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 10/08/20 | 42,878.41  |
| 331      | 10 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 10/10/20 | 2.72       |
| 332      | 10 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 10/13/20 | 16,750.00  |
| 333      | 10 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 10/14/20 | 30.70      |
| 334      | 10 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 10/16/20 | 11.26      |
| 335      | 10 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 10/24/20 | 17,127.17  |
| 336      | 10 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 10/27/20 | 3,102.30   |

Southwestern Public Service Company  
Account 454 - Rent from Electric Property  
Summary by Functional Class for the 12 Months Ended December, 2008

| Line No. | Mo | Functional Class | CC1 Bus Area Desc    | Bus Unit Desc               | J/E Expl                       | Line Item Remark               | Amount     |
|----------|----|------------------|----------------------|-----------------------------|--------------------------------|--------------------------------|------------|
| 337      | 10 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 10/28/20 | 98.48      |
| 338      | 11 | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 NonAT&T Pole Fac Attach | Non-AT&T Fac Attach Revenue    | 69,429.49  |
| 339      | 11 | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | Electricity Sales for 11/03/20 | 37,833.30  |
| 340      | 11 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 11/03/20 | 6,827.45   |
| 341      | 11 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 11/04/20 | 19,334.12  |
| 342      | 11 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 11/05/20 | 66,090.62  |
| 343      | 11 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 11/06/20 | 16,692.66  |
| 344      | 11 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 11/07/20 | 8,320.41   |
| 345      | 11 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 11/11/20 | 5,281.89   |
| 346      | 11 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 11/12/20 | 5,427.59   |
| 347      | 11 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 11/13/20 | 1,042.98   |
| 348      | 11 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 11/14/20 | 1,345.74   |
| 349      | 11 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 11/17/20 | 21,794.86  |
| 350      | 11 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 11/18/20 | 7,624.08   |
| 351      | 11 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 11/19/20 | 5,767.88   |
| 352      | 11 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 11/20/20 | 11,934.96  |
| 353      | 11 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 11/24/20 | 490.66     |
| 354      | 11 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 11/03/20 | 3,807.84   |
| 355      | 11 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 11/04/20 | 59,225.00  |
| 356      | 11 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 11/06/20 | 4,958.87   |
| 357      | 11 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 11/07/20 | 54,678.50  |
| 358      | 11 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 11/10/20 | 8.03       |
| 359      | 11 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 11/12/20 | 4.83       |
| 360      | 11 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 11/17/20 | 11.26      |
| 361      | 11 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 11/20/20 | 5.49       |
| 362      | 11 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 11/25/20 | 20,316.47  |
| 363      | 11 | Distribution     | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales                   | Electricity Sales for 11/26/20 | 5.99       |
| 364      | 12 | Distribution     | Distribution Utility | Facility Attach SPS ED588   | BTZS02 NonAT&T Pole Fac Attach | Non-AT&T Fac Attach Revenue    | 69,429.49  |
| 365      | 12 | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | Electricity Sales for 12/18/20 | (2,476.50) |
| 366      | 12 | Distribution     | Distribution Utility | Facility Attach SPS ED588   | Retail Sales                   | Electricity Sales for 12/30/20 | (1,070.61) |
| 367      | 12 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 12/01/20 | 6,827.45   |
| 368      | 12 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 12/02/20 | 72,410.01  |
| 369      | 12 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 12/03/20 | 27,297.60  |
| 370      | 12 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 12/05/20 | 10,105.40  |
| 371      | 12 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 12/08/20 | 25,783.70  |
| 372      | 12 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 12/10/20 | 2,138.70   |
| 373      | 12 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 12/15/20 | 5,427.59   |
| 374      | 12 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 12/16/20 | 7,272.39   |
| 375      | 12 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 12/17/20 | 23,683.08  |
| 376      | 12 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 12/18/20 | 5,767.88   |
| 377      | 12 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 12/19/20 | 6,134.08   |
| 378      | 12 | Distribution     | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales                   | Electricity Sales for 12/26/20 | 490.66     |

Southwestern Public Service Company  
Account 454 - Rent from Electric Property  
Summary by Functional Class for the 12 Months Ended December, 2008

| Line No. | Mo | Functional Class                              | CC1 Bus Area Desc    | Bus Unit Desc               | J/E Expl     | Line Item Remark               | Amount    |                 |
|----------|----|---|----------------------|-----------------------------|--------------|--------------------------------|-----------|-----------------|
| 379      | 12 | Distribution                                  | Distribution Utility | Corp Account TX SPS DERCRV  | Retail Sales | Electricity Sales for 12/29/20 | 11,934.96 |                 |
| 380      | 12 | Distribution                                  | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales | Electricity Sales for 12/02/20 | 58,165.50 |                 |
| 381      | 12 | Distribution                                  | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales | Electricity Sales for 12/04/20 | 9,652.17  |                 |
| 382      | 12 | Distribution                                  | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales | Electricity Sales for 12/05/20 | 37,937.46 |                 |
| 383      | 12 | Distribution                                  | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales | Electricity Sales for 12/09/20 | 16,750.00 |                 |
| 384      | 12 | Distribution                                  | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales | Electricity Sales for 12/10/20 | 4,952.63  |                 |
| 385      | 12 | Distribution                                  | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales | Electricity Sales for 12/11/20 | 5.31      |                 |
| 386      | 12 | Distribution                                  | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales | Electricity Sales for 12/17/20 | 11.26     |                 |
| 387      | 12 | Distribution                                  | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales | Electricity Sales for 12/26/20 | 3,107.79  |                 |
| 388      | 12 | Distribution                                  | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales | Electricity Sales for 12/29/20 | 5.99      |                 |
| 389      | 12 | Distribution                                  | Distribution Utility | Corp Account NM SPS DERVCRV | Retail Sales | Electricity Sales for 12/30/20 | 17,214.17 |                 |
| 390      |    | TOTAL DISTRIBUTION FUNCTIONAL CLASS           |                      |                             |              |                                |           | \$ 5,595,166.67 |
| 391      |    |   |                      |                             |              |                                |           |                 |
| 392      |    | TOTAL ACCOUNT 454 RENT FROM ELECTRIC PROPERTY |                      |                             |              |                                |           | \$ 5,606,559.61 |

| Line No. | PROJECTED                               | PROJECTED BALANCES PLANT IN SERVICE |               |               |               |               |               |               |               |               |               |               |               |               | 13 Mo Average Balance |
|----------|---|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------|
|          | Plant in Service Function               | 01/01/09                            | 01/31/09      | 02/28/09      | 03/31/09      | 04/30/09      | 05/31/09      | 06/30/09      | 07/31/09      | 08/31/09      | 09/30/09      | 10/31/09      | 11/30/09      | 12/31/09      |                       |
| 1        | Production Steam                        | 1,562,472,895                       | 1,562,662,619 | 1,564,423,183 | 1,571,638,912 | 1,581,159,821 | 1,583,475,242 | 1,584,860,503 | 1,587,045,831 | 1,587,782,975 | 1,588,885,469 | 1,596,385,203 | 1,598,296,480 | 1,605,930,934 | 1,582,678,467         |
| 2        | Less Asset Retirement Costs (Note 1)    | 0                                   | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |                       |
| 3        | Production Other                        | 97,709,286                          | 97,709,286    | 97,709,286    | 97,709,286    | 97,709,286    | 97,709,286    | 97,709,286    | 97,759,421    | 97,759,421    | 97,922,815    | 97,922,815    | 97,922,815    | 97,782,700    |                       |
| 4        | Less Asset Retirement Costs             | 0                                   | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |                       |
| 6        | Production Net of ARC                   | 1,660,182,181                       | 1,660,371,906 | 1,662,132,469 | 1,669,348,198 | 1,678,869,108 | 1,681,184,529 | 1,682,569,790 | 1,684,805,252 | 1,685,542,396 | 1,686,608,284 | 1,694,308,018 | 1,696,219,295 | 1,703,853,748 | 1,680,461,167         |
| 8        | Transmission                            | 862,880,454                         | 869,384,703   | 871,256,038   | 876,630,938   | 884,635,279   | 897,325,027   | 911,029,419   | 913,418,086   | 925,707,497   | 928,763,764   | 930,970,405   | 932,906,748   | 935,624,807   | 903,117,936           |
| 9        | Less Asset Retirement Costs             | 0                                   | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |                       |
| 10       | Transmission Net of ARC                 | 862,880,454                         | 869,384,703   | 871,256,038   | 876,630,938   | 884,635,279   | 897,325,027   | 911,029,419   | 913,418,086   | 925,707,497   | 928,763,764   | 930,970,405   | 932,906,748   | 935,624,807   | 903,117,936           |
| 12       | Distribution                            | 880,961,896                         | 883,772,280   | 886,627,216   | 890,484,306   | 894,246,503   | 898,626,805   | 903,524,315   | 907,543,854   | 912,233,290   | 916,087,187   | 919,171,054   | 921,896,180   | 924,059,273   | 903,018,012           |
| 13       | Less Asset Retirement Costs             | 0                                   | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |                       |
| 14       | Distribution Net of ARC                 | 880,961,896                         | 883,772,280   | 886,627,216   | 890,484,306   | 894,246,503   | 898,626,805   | 903,524,315   | 907,543,854   | 912,233,290   | 916,087,187   | 919,171,054   | 921,896,180   | 924,059,273   | 903,018,012           |
| 16       | General                                 | 212,038,363                         | 212,411,484   | 212,781,191   | 213,329,404   | 213,951,129   | 214,694,151   | 215,382,715   | 215,920,209   | 216,484,987   | 217,046,124   | 217,586,597   | 218,151,052   | 218,676,093   | 216,034,885           |
| 18       | Less Asset Retirement Costs             | 0                                   | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |                       |
| 19       | General Net of ARC                      | 212,038,363                         | 212,411,484   | 212,781,191   | 213,329,404   | 213,951,129   | 214,694,151   | 215,382,715   | 215,920,209   | 216,484,987   | 217,046,124   | 217,586,597   | 218,151,052   | 218,676,093   | 216,034,885           |
| 21       | Intangible                              | 54,016,932                          | 54,130,769    | 54,262,741    | 54,418,591    | 54,439,870    | 54,578,899    | 55,841,914    | 56,451,769    | 56,451,769    | 56,850,572    | 56,867,726    | 56,867,726    | 58,119,271    | 55,838,504            |
| 23       | Total Gross Plant In Service            | 3,670,081,826                       | 3,680,071,143 | 3,687,059,655 | 3,704,211,437 | 3,726,141,889 | 3,746,409,410 | 3,768,348,153 | 3,778,139,170 | 3,796,419,939 | 3,805,355,930 | 3,818,903,800 | 3,826,041,002 | 3,850,333,192 | 3,758,270,504         |
| 25       | Less Total Asset Retirement Costs       | 0                                   | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |                       |
| 26       | Total Gross Plant in Service Net of ARC | 3,670,081,826                       | 3,680,071,143 | 3,687,059,655 | 3,704,211,437 | 3,726,141,889 | 3,746,409,410 | 3,768,348,153 | 3,778,139,170 | 3,796,419,939 | 3,805,355,930 | 3,818,903,800 | 3,826,041,002 | 3,850,333,192 | 3,758,270,504         |

*Used for projected cap ex.*

(Note 1 - ARC not included in projected balance amounts.)

| Line No. | PROJECTED                              | PROJECTED BALANCES DEPRECIATION & AMORTIZATION |               |               |               |               |               |               |               |               |               |               |               |               | 13 Mo Average Balance |
|----------|--|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------|
|          | Function                               | 01/01/09                                       | 01/31/09      | 02/28/09      | 03/31/09      | 04/30/09      | 05/31/09      | 06/30/09      | 07/31/09      | 08/31/09      | 09/30/09      | 10/31/09      | 11/30/09      | 12/31/09      |                       |
| 34       | Production Steam                       | 1,013,314,042                                  | 1,017,610,075 | 1,021,908,806 | 1,026,219,958 | 1,030,554,265 | 1,034,904,949 | 1,039,260,754 | 1,043,621,498 | 1,047,986,286 | 1,052,353,343 | 1,056,732,301 | 1,061,124,557 | 1,065,520,021 | 1,039,316,989         |
| 35       | Production Other                       | 48,835,805                                     | 49,166,348    | 49,496,891    | 49,827,434    | 50,157,977    | 50,488,520    | 50,819,063    | 51,149,691    | 51,480,403    | 51,811,392    | 52,142,658    | 52,473,923    | 52,805,189    | 50,819,638            |
| 36       | Production - Intangible Amortization   | 1,605,243                                      | 1,614,745     | 1,624,247     | 1,633,749     | 1,643,251     | 1,652,753     | 1,662,254     | 1,671,756     | 1,681,258     | 1,690,760     | 1,700,262     | 1,709,763     | 1,719,265     | 1,662,254             |
| 37       | Total Production                       | 1,063,755,090                                  | 1,068,391,168 | 1,073,029,944 | 1,077,681,140 | 1,082,355,493 | 1,087,046,222 | 1,091,742,071 | 1,096,442,945 | 1,101,147,948 | 1,105,855,496 | 1,110,575,221 | 1,115,308,244 | 1,120,054,475 | 1,091,798,881         |
| 39       | Transmission                           | 226,852,722                                    | 228,048,674   | 229,251,406   | 230,460,002   | 231,679,427   | 232,915,601   | 234,171,649   | 235,439,216   | 236,718,217   | 238,009,095   | 239,304,066   | 240,602,320   | 241,904,316   | 234,258,208           |
| 40       | Transmission - Intangible Amortization | 13,591,761                                     | 13,855,351    | 13,718,941    | 13,782,531    | 13,846,121    | 13,909,711    | 13,973,301    | 14,036,891    | 14,100,480    | 14,164,070    | 14,227,660    | 14,291,250    | 14,354,840    | 13,973,301            |
| 41       | Total Transmission                     | 240,444,483                                    | 241,704,026   | 242,970,347   | 244,242,533   | 245,525,548   | 246,825,312   | 248,144,949   | 249,476,107   | 250,818,697   | 252,173,165   | 253,531,726   | 254,893,570   | 256,259,156   | 248,231,509           |
| 42       | Distribution                           | 338,587,665                                    | 339,868,881   | 341,156,202   | 342,450,749   | 343,753,503   | 345,065,039   | 346,386,567   | 347,717,899   | 349,058,227   | 350,407,985   | 351,765,182   | 353,128,658   | 354,497,398   | 346,449,518           |
| 43       | Distribution - Intangible Amortization | 1,121,698                                      | 1,126,349     | 1,131,001     | 1,135,652     | 1,140,303     | 1,144,954     | 1,149,606     | 1,154,257     | 1,158,908     | 1,163,559     | 1,168,211     | 1,172,862     | 1,177,513     | 1,149,606             |
| 44       | Total Distribution                     | 339,709,363                                    | 340,995,230   | 342,287,202   | 343,586,401   | 344,893,806   | 346,209,993   | 347,536,172   | 348,871,956   | 350,217,135   | 351,571,525   | 352,933,392   | 354,301,520   | 355,674,911   | 347,599,124           |
| 45       | General                                | 100,871,105                                    | 102,038,653   | 103,208,110   | 104,379,926   | 105,554,749   | 106,733,081   | 107,915,092   | 109,100,254   | 110,288,250   | 111,479,139   | 112,672,861   | 113,869,422   | 115,094,488   | 107,938,856           |
| 46       | General - Intangible Amortization      | 4,377,983                                      | 4,381,926     | 4,385,869     | 4,389,812     | 4,393,754     | 4,397,697     | 4,401,640     | 4,405,583     | 4,409,526     | 4,413,469     | 4,417,412     | 4,421,355     | 4,425,298     | 4,401,640             |
| 47       | Total General                          | 105,249,088                                    | 106,420,579   | 107,593,978   | 108,769,737   | 109,948,504   | 111,130,778   | 112,316,732   | 113,505,837   | 114,697,776   | 115,892,609   | 117,090,273   | 118,290,777   | 119,519,786   | 112,340,496           |
| 48       | Intangible - Software                  | 28,556,896                                     | 29,093,209    | 29,627,892    | 30,160,196    | 30,690,902    | 31,223,925    | 31,777,998    | 32,339,562    | 32,894,535    | 33,456,154    | 34,018,060    | 34,567,707    | 35,136,060    | 31,811,007            |
| 49       | Total Accumulated Depreciation         | 1,728,461,339                                  | 1,736,732,631 | 1,745,021,414 | 1,753,338,068 | 1,761,699,921 | 1,770,107,190 | 1,778,553,124 | 1,787,028,358 | 1,795,531,383 | 1,804,060,935 | 1,812,617,068 | 1,821,198,881 | 1,829,831,412 | 1,778,783,209         |
| 50       | Total Accumulated Amortization         | 49,253,581                                     | 49,871,581    | 50,487,949    | 51,101,939    | 51,714,331    | 52,329,040    | 52,964,799    | 53,608,049    | 54,244,708    | 54,888,013    | 55,531,605    | 56,162,937    | 56,812,976    | 52,997,808            |
| 51       | Total Accumulated Depr & Amortization  | 1,777,714,920                                  | 1,786,604,212 | 1,795,509,363 | 1,804,440,007 | 1,813,414,252 | 1,822,436,230 | 1,831,517,923 | 1,840,636,407 | 1,849,776,090 | 1,858,948,948 | 1,868,148,673 | 1,877,361,818 | 1,886,644,388 | 1,831,781,017         |

| Line No. | PROJECTED NET PLANT IN SERVICE       | PROJECTED BALANCES DEPRECIATION & AMORTIZATION |               |               |               |               |               |               |               |               |               |               |               |               | 13 Mo Average Balance |
|----------|--------------------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------|
|          | Function                             | 01/01/09                                       | 01/31/09      | 02/28/09      | 03/31/09      | 04/30/09      | 05/31/09      | 06/30/09      | 07/31/09      | 08/31/09      | 09/30/09      | 10/31/09      | 11/30/09      | 12/31/09      |                       |
| 52       | Production                           | 596,427,091                                    | 591,980,738   | 589,102,525   | 591,667,058   | 596,513,615   | 594,138,307   | 590,827,719   | 588,362,307   | 584,394,449   | 580,752,789   | 583,732,797   | 580,911,051   | 583,799,273   | 588,662,286           |
| 53       | Transmission                         | 622,435,971                                    | 627,680,678   | 628,285,891   | 632,388,405   | 639,109,731   | 650,499,715   | 662,884,470   | 663,941,980   | 674,888,800   | 676,590,599   | 677,438,679   | 678,013,178   | 679,365,651   | 654,886,427           |
| 54       | Distribution                         | 541,252,533                                    | 542,777,050   | 544,340,014   | 546,897,904   | 549,352,897   | 552,416,811   | 555,988,142   | 558,671,898   | 562,016,155   | 564,515,662   | 566,237,662   | 567,594,660   | 568,384,362   | 555,418,888           |
| 55       | General                              | 105,789,275                                    | 105,990,905   | 105,187,213   | 104,559,667   | 104,002,825   | 103,563,373   | 103,065,984   | 102,414,372   | 101,787,211   | 101,153,515   | 100,496,324   | 99,860,275    | 109,156,307   | 103,694,388           |
| 56       | Intangible                           | 25,462,038                                     | 25,037,560    | 24,634,849    | 24,258,395    | 23,748,968    | 23,354,974    | 24,063,915    | 24,112,207    | 23,557,234    | 23,394,417    | 22,849,666    | 22,300,020    | 22,983,211    | 23,827,496            |
| 57       | Total Projected Net Plant in Service | 1,892,366,906                                  | 1,893,466,931 | 1,891,550,292 | 1,899,771,430 | 1,912,727,637 | 1,923,973,180 | 1,936,830,230 | 1,937,502,763 | 1,946,643,849 | 1,946,406,982 | 1,950,755,127 | 1,948,679,184 | 1,963,688,804 | 1,926,489,485         |
| 72       | Net Plant in Service Check Total     | 1,892,366,906                                  | 1,893,466,931 | 1,891,550,292 | 1,899,771,430 | 1,912,727,637 | 1,923,973,180 | 1,936,830,230 | 1,937,502,763 | 1,946,643,849 | 1,946,406,982 | 1,950,755,127 | 1,948,679,184 | 1,963,688,804 | 1,926,489,487         |

Page 19 of 46  
Worksheet D.1

| <b>New Mexico</b> |                |                             |
|-------------------|----------------|-----------------------------|
|                   | <b>Meters</b>  | <b>Unit Cost</b>            |
|                   | <u>by Type</u> | <u>\$/Meter (Wghtd Avg)</u> |
| <b>SC</b>         | 93,233         | 9,333,636                   |
|                   |                | \$ 100.11                   |
| <b>TR</b>         | 5,247          | 24,004,970                  |
|                   |                | \$ 4,574.82                 |
| <b>TR-IDR</b>     | 176            | 2,577,866                   |
|                   |                | \$ 14,651.90                |

| <b>Texas</b>  |                |                             |
|---------------|----------------|-----------------------------|
|               | <b>Meters</b>  | <b>Unit Cost</b>            |
|               | <u>by Type</u> | <u>\$/Meter (Wghtd Avg)</u> |
| <b>SC</b>     | 259,167        | 26,059,896                  |
|               |                | \$ 100.55                   |
| <b>TR</b>     | 9,389          | 28,617,908                  |
|               |                | \$ 3,048.03                 |
| <b>TR-IDR</b> | 478            | 4,606,557                   |
|               |                | \$ 9,637.15                 |

| <b>Texas and New Mexico Weighted Avgs</b> |         |              |
|---|---------|--------------|
| <b>SC</b>                                 | 352,400 | 35,393,532   |
|   |         | \$ 100.44    |
| <b>TR</b>                                 | 14,636  | 52,622,878   |
|   |         | \$ 3,595.39  |
| <b>TR-IDR</b>                             | 654     | 7,184,423    |
|   |         | \$ 10,986.35 |

Southwestern Public Service Company  
 Retail Class Cost Allocation Study  
 12 Months Ended June 30, 2008

|   |
|---|
| <b>Allocation of Metering Revenue Requirement</b> |
|---|

| Line No. | Rate Class                 | Meter Description  |      |       |         | Number of           |                | New Meter Cost     |                   | Allocated Investment |                   | Allocated Revenue Requirement |             |                  |
|----------|----------------------------|--------------------|------|-------|---------|---------------------|----------------|--------------------|-------------------|----------------------|-------------------|-------------------------------|-------------|------------------|
|          |                            | Type               | Size | Phase | Voltage | Test Year Customers | Meters by Type | Unit Cost \$/Meter | Total Cost \$     | Unit Cost \$/Meter   | Total Cost \$     | Unit Cost \$/Meter            | Rev Req \$  |                  |
| 1        | Residential                | kWh                | SC   | 1Ph   | Sec     | 80,880              | 80,880         | 94.53              | 7,645,586         | 37.86                | 3,061,793         | 10.02                         | METUCR      | 810,436          |
| 2        |                            |                    |      |       |         |                     |                |                    |                   |                      |                   |                               |             |                  |
| 3        |                            |                    |      |       |         |                     |                |                    |                   |                      |                   |                               |             |                  |
| 4        | Small General              | kWh                | SC   | 1Ph   | Sec     | 7,699               | 7,699          | 94.53              | 727,784           | 37.86                | 291,452           | 10.02                         | METUCC      | 77,145           |
| 5        |                            |                    |      |       |         |                     |                |                    |                   |                      |                   |                               |             |                  |
| 6        |                            |                    |      |       |         |                     |                |                    |                   |                      |                   |                               |             |                  |
| 9        | Secondary General          | DI                 | SC   | 1Ph   | Sec     | 926                 | 926            | 234.09             | 216,685           | 93.75                | 86,775            | 24.81                         | METUCSGDS1  | 22,969           |
| 10       |                            | DI                 | SC   | 3Ph   | Sec     | 2,525               | 2,525          | 234.09             | 591,052           | 93.74                | 236,696           | 24.81                         | METUCSGDS3  | 62,652           |
| 11       |                            | DI                 | TR   | 3Ph   | Sec     | 1,520               | 1,520          | 929.76             | 1,413,111         | 372.34               | 565,902           | 98.55                         | METUCSGDT1  | 149,790          |
| 12       |                            | IDR                | TR   | 3Ph   | Sec     | 83                  | 83             | 2,468.69           | 203,892           | 988.63               | 81,652            | 261.69                        | METUCSGDT3  | 21,613           |
| 13       |                            | Subtotal           |      |       |         | 5,053               | 5,053          |                    | 2,424,740         |                      | 971,025           |                               |             | 257,024          |
| 14       |                            |                    |      |       |         |                     |                |                    |                   |                      |                   |                               |             |                  |
| 15       | Primary General            | DI                 | TR   | 3Ph   | Pri     | 3,632               | 3,632          | 6,196.33           | 22,502,900        | 2,481.42             | 9,011,633         | 656.81                        | METUCPGDT3  | 2,385,318        |
| 16       |                            | IDR                | TR   | 3Ph   | Pri     | 71                  | 71             | 8,045.51           | 574,042           | 3,221.95             | 229,884           | 852.83                        | METUCPGDT3  | 60,849           |
| 17       |                            | Subtotal           |      |       |         | 3,703               | 3,703          |                    | 23,076,942        |                      | 9,241,517         |                               |             | 2,446,167        |
| 18       |                            |                    |      |       |         |                     |                |                    |                   |                      |                   |                               |             |                  |
| 19       | Large General - Transmissi | IDR                | TR   | 3Ph   | Pri     | 4                   | 4              | 8,045.51           | 32,182            | 3,222.00             | 12,888            | 852.75                        | METUCTGIDR1 | 3,411            |
| 20       |                            | IDR                | TR   | 3Ph   | 69kV    | 6                   | 6              | 84,283.00          | 505,698           | 33,752.50            | 202,515           | 8,934.00                      | METUCTGIDR1 | 53,604           |
| 21       |                            | IDR                | TR   | 3Ph   | 115kV   | 12                  | 12             | 105,171.00         | 1,262,052         | 42,117.33            | 505,408           | 11,148.17                     | METUCTGIDR1 | 133,778          |
| 22       |                            | Subtotal           |      |       |         | 22                  | 22             |                    | 1,799,932         |                      | 720,811           |                               |             | 190,793          |
| 23       |                            |                    |      |       |         |                     |                |                    |                   |                      |                   |                               |             |                  |
| 24       |                            | Total C&I          |      |       |         | 8,778               | 8,778          |                    | 27,301,614        |                      | 10,933,353        |                               |             | 2,893,984        |
| 25       |                            |                    |      |       |         |                     |                |                    |                   |                      |                   |                               |             |                  |
| 26       | Small Municipal & School   | kWh                | SC   | 1Ph   | Sec     | 926                 | 926            | 94.53              | 87,497            | 37.86                | 35,040            | 10.02                         | METUCPAKW1  | 9,275            |
| 27       |                            |                    |      |       |         |                     |                |                    |                   |                      |                   |                               |             |                  |
| 28       | Large Municipal & School   | DI                 | SC   | 1Ph   | Sec     | 37                  | 37             | 234.09             | 8,645             | 93.75                | 3,462             | 24.80                         | METUCPADS1  | 916              |
| 29       |                            | DI                 | SC   | 3Ph   | Sec     | 241                 | 241            | 234.09             | 56,387            | 93.74                | 22,581            | 24.81                         | METUCPADS3  | 5,977            |
| 30       |                            | DI                 | TR   | 3Ph   | Sec     | 96                  | 96             | 929.76             | 88,959            | 372.34               | 35,625            | 98.56                         | METUCPADT31 | 9,430            |
| 31       |                            | Subtotal           |      |       |         | 373                 | 373            |                    | 153,991           |                      | 61,668            |                               |             | 16,323           |
| 32       |                            |                    |      |       |         |                     |                |                    |                   |                      |                   |                               |             |                  |
| 33       |                            | Rounding           |      |       |         |                     |                |                    |                   |                      | (1)               |                               |             | 0                |
| 34       |                            | <b>NMPRC Total</b> |      |       |         | <b>98,656</b>       | <b>98,656</b>  |                    | <b>35,916,472</b> |                      | <b>14,383,305</b> |                               |             | <b>3,807,163</b> |

|        |        |            |              |
|--------|--------|------------|--------------|
| SC     | 93,233 | 9,333,636  | \$ 100.11    |
| TR     | 5,247  | 24,004,970 | \$ 4,574.82  |
| TR-IDR | 176    | 2,577,866  | \$ 14,651.90 |

Southwestern Public Service Company  
 Electric Department  
 Retail Class Cost Allocation Study  
 12 Months Ended December 31, 2007

Allocation of Metering Revenue Requirement

| Line No. | Rate Class                   | Meter Description |      |       |         | Number of           |                | New Meter Cost     |               | Allocated Investment |               | Revenue Requirement |            |            |
|----------|------------------------------|-------------------|------|-------|---------|---------------------|----------------|--------------------|---------------|----------------------|---------------|---------------------|------------|------------|
|          |                              | Type              | Size | Phase | Voltage | Test Year Customers | Meters by Type | Unit Cost \$/Meter | Total Cost \$ | Unit Cost \$/Meter   | Total Cost \$ | Unit Cost \$/Meter  | Rev Req \$ |            |
| 1        | Residential                  | kWh               | SC   | 1Ph   | Sec     | 214,962             | 214,962        | 94.53              | 20,320,358    | 74.66                | 16,049,784    | 18.51               | METUCR     | 3,978,471  |
| 2        |                              |                   |      |       |         |                     |                |                    |               |                      |               |                     |            |            |
| 3        |                              |                   |      |       |         |                     |                |                    |               |                      |               |                     |            |            |
| 4        | Small General                | kWh               | SC   | 1Ph   | Sec     | 30,060              | 30,060         | 94.53              | 2,841,572     | 74.66                | 2,244,381     | 18.51               | METUCC     | 556,344    |
| 5        |                              |                   |      |       |         |                     |                |                    |               |                      |               |                     |            |            |
| 6        |                              |                   |      |       |         |                     |                |                    |               |                      |               |                     |            |            |
| 9        | Secondary General            | DI                | SC   | 1Ph   | Sec     | 2,230               | 2,230          | 234.09             | 522,021       | 184.89               | 412,312       | 45.83               | METUCSGDS1 | 102,205    |
| 10       |                              | DI                | SC   | 3Ph   | Sec     | 8,390               | 8,390          | 234.09             | 1,964,015     | 184.89               | 1,551,253     | 45.83               | METUCSGDS2 | 384,529    |
| 11       |                              | DI                | TR   | 3Ph   | Sec     | 4,775               | 4,775          | 886.57             | 4,233,372     | 700.25               | 3,343,677     | 173.58              | METUCSGDT1 | 828,841    |
| 12       |                              | IDR               | TR   | 3Ph   | Sec     | 303                 | 303            | 2,380.56           | 721,310       | 1,880.26             | 569,718       | 466.08              | METUCSGDT2 | 141,223    |
| 13       |                              | Subtotal          |      |       |         | 15,698              | 15,698         |                    | 7,440,718     |                      | 5,876,960     |                     |            | 1,456,798  |
| 14       |                              |                   |      |       |         |                     |                |                    |               |                      |               |                     |            |            |
| 15       | Primary General              | DI                | TR   | 3Ph   | Pri     | 3,822               | 3,822          | 6,196.33           | 23,682,373    | 4,894.09             | 18,705,230    | 1,213.16            | METUCPGDT2 | 4,636,711  |
| 16       |                              | IDR               | TR   | 3Ph   | Pri     | 109                 | 109            | 7,760.71           | 845,917       | 6,129.70             | 668,137       | 1,519.45            | METUCPGIDT | 165,620    |
| 17       |                              | Subtotal          |      |       |         | 3,931               | 3,931          |                    | 24,528,290    |                      | 19,373,367    |                     |            | 4,802,331  |
| 18       |                              |                   |      |       |         |                     |                |                    |               |                      |               |                     |            |            |
| 19       | Large General - Transmissior | IDR               | TR   | 3Ph   | Pri     | 25                  | 41             | 7,760.71           | 318,189       | 6,129.71             | 251,318       | 1,519.44            | METUCTGIDR | 62,297     |
| 20       |                              | JDR               | TR   | 3Ph   | 69kV    | 3                   | 6              | 84,282.54          | 505,695       | 66,569.50            | 399,417       | 16,501.50           | METUCTGIDR | 99,009     |
| 21       |                              | IDR               | TR   | 3Ph   | 115kV   | 8                   | 15             | 105,171.49         | 1,577,572     | 83,068.40            | 1,246,026     | 20,591.27           | METUCTGIDR | 308,869    |
| 22       |                              | IDR               | TR   | 3Ph   | 230kV   | 3                   | 4              | 159,468.40         | 637,874       | 125,954.25           | 503,817       | 31,222.00           | METUCTGIDR | 124,888    |
| 23       |                              | Subtotal          |      |       |         | 39                  | 66             |                    | 3,039,330     |                      | 2,400,578     |                     |            | 595,063    |
| 24       |                              |                   |      |       |         |                     |                |                    |               |                      |               |                     |            |            |
| 25       |                              | Total C&I         |      |       |         | 19,668              | 19,695         |                    | 35,008,338    |                      | 27,650,905    |                     |            | 6,854,192  |
| 26       |                              |                   |      |       |         |                     |                |                    |               |                      |               |                     |            |            |
| 27       | Small Municipal & School     | kWh               | SC   | 1Ph   | Sec     | 2,961               | 2,961          | 94.53              | 279,903       | 74.66                | 221,078       | 18.51               | METUCPAKW  | 54,802     |
| 28       |                              |                   |      |       |         |                     |                |                    |               |                      |               |                     |            |            |
| 29       | Large Municipal              | DI                | SC   | 1Ph   | Sec     | 66                  | 66             | 234.09             | 15,450        | 184.89               | 12,203        | 45.83               | METUCPADS1 | 3,025      |
| 30       |                              | DI                | SC   | 3Ph   | Sec     | 378                 | 378            | 234.09             | 88,486        | 184.89               | 69,890        | 45.83               | METUCPADS2 | 17,325     |
| 31       |                              | DI                | TR   | 3Ph   | Sec     | 278                 | 278            | 886.57             | 246,466       | 700.24               | 194,668       | 173.58              | METUCPADT2 | 48,255     |
| 32       |                              | Subtotal          |      |       |         | 722                 | 722            |                    | 350,402       |                      | 276,761       |                     |            | 68,605     |
| 33       |                              |                   |      |       |         |                     |                |                    |               |                      |               |                     |            |            |
| 34       | Large Schools                | DI                | SC   | 1Ph   | Sec     | 63                  | 63             | 234.09             | 14,748        | 184.90               | 11,649        | 45.84               | METUCPADS1 | 2,888      |
| 35       |                              | DI                | SC   | 3Ph   | Sec     | 57                  | 57             | 234.09             | 13,343        | 184.89               | 10,539        | 45.82               | METUCPADS2 | 2,612      |
| 36       |                              | DI                | TR   | 3Ph   | Sec     | 514                 | 514            | 886.57             | 455,697       | 700.25               | 359,927       | 173.58              | METUCPADT2 | 89,220     |
| 37       |                              | Subtotal          |      |       |         | 634                 | 634            |                    | 483,788       |                      | 382,115       |                     |            | 94,720     |
| 38       |                              |                   |      |       |         |                     |                |                    |               |                      |               |                     |            |            |
| 39       |                              | <i>Rounding</i>   |      |       |         | 0                   | 0              |                    | 0             |                      | (4)           |                     |            | (1)        |
| 40       |                              | <b>PUCT Total</b> |      |       |         | 269,007             | 269,034        |                    | 59,284,361    |                      | 46,825,020    |                     |            | 11,607,133 |

|        |         |            |             |
|--------|---------|------------|-------------|
| SC     | 259,167 | 26,059,896 | \$ 100.55   |
| TR     | 9,389   | 28,617,908 | \$ 3,048.03 |
| TR-IDR | 478     | 4,606,557  | \$ 9,637.15 |

## Southwestern Public Service

|  | Employee Benefit Expense |                    |
|--|--------------------------|--------------------|
|  | 2008 Actual              | 2007 Actual        |
| <b>Retirement</b>                      |                          |                    |
| 401K Match Costs                       | 1,897,911                | 1,647,012          |
| FAS 87 Pension Costs (recognized)      | (7,787,344)              | (5,662,388)        |
| FAS 87 Nonqualified Pension            | 512,765                  | 625,771            |
| Executive Nonqualified Def. Comp Match | 13,887                   | 8,371              |
| Retirement Related Consulting Fees     | 165,383                  | 129,072            |
| Other (exec comp item, misc)           | 638,455                  | 117,714            |
| <b>Total Retirement</b>                | <b>(4,558,942)</b>       | <b>(3,134,449)</b> |
| <b>Health &amp; Welfare</b>            |                          |                    |
| Active Health Care                     | 13,107,948               | 9,373,633          |
| FAS 106 Retiree Medical Costs          | 2,641,937                | 4,735,518          |
| FAS 112 Long-term Disability           | (252,031)                | 880,457            |
| Perquisite Benefits                    | 86,928                   | 81,447             |
| Other                                  | -                        | -                  |
| <b>Total Health &amp; Welfare</b>      | <b>15,584,782</b>        | <b>15,071,055</b>  |
| <b>TOTAL</b>                           | <b>11,025,840</b>        | <b>11,936,606</b>  |