

October 31, 2023

The Honorable Kimberly D. Bose  
Secretary  
Federal Energy Regulatory Commission  
888 First St., N.E.  
Washington D.C. 20426

Re: Southwest Power Pool, Inc., Docket No. ER24-\_\_\_\_-000  
Submission of Revisions to the Formula Rate Template of Southwestern Public  
Service Company

Dear Secretary Bose:

Pursuant to Section 205 of the Federal Power Act (“FPA”), 16 U.S.C. § 824d, and section 35.13 of the Federal Energy Regulatory Commission’s (“Commission” or “FERC”) regulations, 18 C.F.R. § 35.13, Southwest Power Pool, Inc. (“SPP”), on behalf and at the request of Southwestern Public Service Company (“SPS”), submits this filing to request the Commission approval to update part of SPS’s Formula Rate Template (“Formula Rate”) contained in Addendum 5, Part 2 to Attachment H. This filing incorporates revisions that have been previously accepted by the Commission in Docket No. ER23-2845.<sup>1</sup>

SPP is a Commission-approved Regional Transmission Organization (“RTO”). It is an Arkansas non-profit corporation with its principal place of business in Little Rock, Arkansas. SPP has 111 members, including 16 investor-owned utilities, 13 municipal systems, 22 generation and transmission cooperatives, 6 state agencies, 20 independent power producers, 11 power marketers, 13 independent transmission companies, 1 federal agency, 4 large retail customers, 2 alternative power and 3 public interest entity. As an RTO, SPP: (1) administers, across the facilities of SPP’s Transmission Owners, open access transmission service over approximately 72,000 miles of transmission lines covering portions of Arkansas, Iowa, Kansas, Louisiana, Minnesota, Missouri, Montana, Nebraska, New Mexico, North Dakota, Oklahoma, South Dakota, Texas, and Wyoming; and (2) administers the Integrated Marketplace, a centralized day-ahead and real-time Energy and Operating Reserve market with locational marginal pricing and market-based congestion management.

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<sup>1</sup> *Pub. Serv. Co. of Colo.*, Letter Order, Docket No. ER23-2845-000 (Oct. 27, 2023) (“October 27 Order”).

Pursuant to the SPP Membership Agreement, SPP Members retain the right to submit changes to rates for transmission service over the Member's transmission facilities, and "[n]o approval from SPP is required for such filings."<sup>2</sup> SPS has requested that SPP submit this filing herein under its letterhead with supporting materials supplied by SPS. With this filing, SPP is not independently supporting or justifying the request proposed by SPS; but rather, SPP is merely filing the information at SPS's request. As discussed in the transmittal letter, SPS requests an effective date of January 1, 2023 for the Tariff revisions proposed herein.

In addition to the individuals designated for service in SPS's filing, SPP requests that all correspondence and communications with respect to this filing be sent to, and SPP requests that the Secretary include on the official service list, the following:

Nicole Wagner  
Manager–Regulatory Policy  
Southwest Power Pool, Inc.  
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Little Rock, AR 72223  
Telephone: (501) 688-1642  
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Tessie Kentner  
Managing Attorney  
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Respectfully submitted,

/s/ Tessie Kentner

Tessie Kentner  
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**Attorney for  
Southwest Power Pool, Inc.**

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<sup>2</sup> Southwest Power Pool, Inc., Membership Agreement, First Revised Volume No. 3 at Section 3.10.



790 S. Buchanan  
Amarillo, TX 79101

October 31, 2023

The Honorable Kimberly D. Bose  
Secretary  
Federal Energy Regulatory Commission  
888 First St., N.E.  
Washington D.C. 20426

**Re: *Southwest Power Pool, Inc., ER23-\_\_\_-000***  
Submission of Revisions to the Formula Rate Template of Southwestern Public  
Service Company

Dear Secretary Bose:

Pursuant to section 205 of the Federal Power Act (“FPA”), 16 U.S.C. § 824d, and section 35.13 of the Federal Energy Regulatory Commission’s (“Commission” or “FERC”) regulations, 18 C.F.R. § 35.13 (2023), Southwestern Public Service Company (“SPS”), by and through the Southwest Power Pool, Inc. (“SPP”) in its role as administrator of the SPP Open Access Transmission Tariff (“Tariff”),<sup>1</sup> submits revisions to the Tariff to update the SPS transmission formula rate template (“Formula Rate Template”) contained in Addendum 5, Part 2, to Attachment H. This filing incorporates into the SPS Formula Rate Template set forth in Attachment H revisions that were previously accepted by the Commission in Docket No. ER23-2845-000.<sup>2</sup>

SPS requests an effective date of January 1, 2023, for the proposed Tariff revisions, and respectfully requests waiver of any applicable Commission requirement to allow these Tariff revisions to be effective as requested.

## **I. BACKGROUND**

### **A. SOUTHWESTERN PUBLIC SERVICE COMPANY**

SPS is a wholly owned utility operating company subsidiary of Xcel Energy Inc. (“Xcel Energy”), a public utility holding company headquartered in Minneapolis, Minnesota. SPS is a vertically integrated electric utility that provides generation, transmission, and distribution services in Texas and New Mexico, and owns transmission in portions of Kansas and Oklahoma. SPS provides cost-based regulated electric services to retail and wholesale customers in Texas and New

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<sup>1</sup> Southwest Power Pool, Inc., Open Access Transmission Tariff, Sixth Revised Volume No. 1.

<sup>2</sup> *Pub. Serv. Co. of Colo.*, Docket No. ER23-2845-000 (Oct. 27, 2023) (delegated letter order) (“October 27 Order”).

Mexico. SPS's retail electric services are subject to the jurisdiction of the Public Utility Commission of Texas ("PUCT") and the New Mexico Public Regulation Commission ("NMPRC"). SPS's wholesale sales and transmission services and rates are regulated by the Commission. Since 1973, SPS has been a transmission-owning member of Southwest Power Pool, Inc. ("SPP"), a FERC-approved Regional Transmission Organization. Since June 2000, transmission service over the SPS transmission system has been available under the SPP Open Access Transmission Tariff ("SPP Tariff").

**B. Docket No. ER23-2845-000**

On September 15, 2023, in Docket No. ER23-2845-000, Public Service Company of Colorado ("PSCo"), on behalf of its affiliate, SPS, submitted revisions to Attachment O-SPS of the Xcel Energy Operating Companies Joint Open Access Transmission Tariff ("Xcel Energy OATT").<sup>3</sup> The SPS Formula Rate Template is contained in both the Xcel Energy OATT and SPP's Tariff.

Transmission and general Contribution in Aid of Construction ("CIAC")-related Accumulated Deferred Income Taxes ("ADIT") are ADIT balances within SPS's Account 190, reported in SPS's Form 1. Prior to SPS's filing in Docket No. ER23-2845-000, the Form 1 ADIT balances in Account 190 were data populated in Worksheet D (Average Rate Base) of the formula.

The revisions filed in Docket No. ER23-2845-000—and re-submitted in the instant filing—remove transmission and general CIAC-related ADIT from the Attachment O-SPS rate base calculation. The revisions include a new worksheet entitled "Workpaper 2 - CIAC" which will flow through the following existing worksheets in Attachment O-SPS: (i) Worksheet D.2 (ADIT Proration Factor); (ii) Worksheet D.4 (Excess ADIT Amortization); and (iii) Worksheet D.5 (Adjustments to Rate Base) in SPS's template.

To facilitate the removal of the CIAC-related ADIT, the new worksheet Workpaper 2 - CIAC will serve to isolate the balances for transmission and general CIACs in Account 190. Workpaper 2 - CIAC identifies the tax basis and excess/deficient ADIT amortization for transmission and general CIACs.

The balances identified on Workpaper 2 - CIAC will feed into the other worksheets noted above. The amounts from Workpaper 2 - CIAC are used in Worksheet D.4 (Excess ADIT Amortization) to adjust the total excess/deficient ADIT amortization before the resulting total is used in the Annual Revenue Requirement calculation. Similarly, the ADIT Balance adjustments from Workpaper 2 - CIAC flow to Worksheet D.5 (Adjustment to Rate Base), where it will be combined with other pre-existing adjustments and then on to Worksheet E to be allocated.

Workpaper 2 - CIAC also will be used as an input into Worksheet D.2 (ADIT Proration Factor) to adjust the CIAC Transmission and CIAC General proration calculation. Worksheet D.2

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<sup>3</sup> PSCo is an affiliate of SPS and a vertically integrated electric utility that, *inter alia*, provides generation, transmission, and distribution services in Colorado. PSCo is the designated eTariff filing entity for revisions to the Xcel Energy OATT.

shows the proration calculations for transmission and general CIAC-related ADIT. The total proration adjustment then flows to Worksheet E (Adjustment to Rate Base).

## **II. DESCRIPTION AND JUSTIFICATION OF PROPOSED TARIFF REVISIONS**

On behalf of SPS, SPP submits for Commission review and acceptance revisions to SPS's Formula Rate Template that correspond to the revisions to the Xcel Energy OATT that were filed in Docket No. ER23-2845-000 and accepted by the Commission in the October 27 Order. SPS's proposed revisions are contained in Addendum 5, Part 2 to Attachment H of SPP's Tariff.

As SPS explained in Docket No. ER23-2845-000, the revisions to Attachment O-SPS discussed above are just and reasonable. The revisions implement SPS's obligation under a settlement agreement approved by the Commission in a separate proceeding, in Docket No. ER23-1144-000.<sup>4</sup> With the removal of transmission and general CIAC-related ADIT, the revisions will result in a slight decrease in SPS's annual transmission revenue requirement. SPS consulted with Golden Spread and the New Mexico Cooperatives (SPS's two primary wholesale transmission customers) regarding the appropriate corrections to Attachment O-SPS prior to this filing.

Commission approval of the revisions proposed in Docket No. ER23-2845-000 warrants Commission approval of the Tariff revisions proposed herein. SPP respectfully requests an effective date of January 1, 2023, consistent with the effective date requested in Docket No. ER23-2845-000 and approved in the October 27 Order.

## **III. EFFECTIVE DATE AND REQUEST FOR WAIVER**

SPS requests that the Commission accept the proposed revisions to the SPP Tariff to become effective January 1, 2023. Good cause exists to allow the proposed revisions to be effective on the date requested in accordance with the waiver of notice requirement codified in Section 35.11 of the Commission's Regulations, 18 C.F.R. § 35.11. A waiver is appropriate because it would allow SPP to incorporate the revised SPS Formula Rate Template, which has already been accepted by the Commission in the October 27 Order, into the SPP Tariff with a consistent effective date.

## **IV. ADDITIONAL INFORMATION**

### **A. Documents Submitted with this Filing:**

In addition to this transmittal letter, the following documents are included with this filing:

Clean and Redline Tariff revisions under the Sixth Revised Volume No. 1.

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<sup>4</sup> *Southwestern Public Service Co.*, 183 FERC ¶ 61,051 (2023).

**B. Service:**

SPS has requested that SPP electronically serve a copy of this filing on all its Members, Customers, and Market Participants. A complete copy of this filing will be posted on the SPP web site, [www.spp.org](http://www.spp.org), and is also being served on all affected state commissions.

**C. Requisite Agreement:**

These revisions to the SPP Tariff do not require any contracts or agreements.

**D. Part 35.13 Cost of Service Support**

To the extent necessary, SPS requests waiver of any provisions of section 35.13 of the Commission's regulations that may be deemed to require cost support in the form of cost-of-service statements for the enclosed revisions. The rate impact of the revisions has previously been considered by the Commission and the instant filing is purely an administrative filing to incorporate the revisions into the SPP Tariff. Commission approval in the October 27 Order supports Commission approval of the revised SPS Formula Rate Template requested for the SPP Tariff.

**E. Communications**

Correspondence and communications with respect to this filing should be sent to, and SPS requests that the Secretary include on the official service list, the following:

Joseph W. Lowell  
Assistant General Counsel  
Xcel Energy Services Inc.  
701 Pennsylvania Ave., NW  
Washington, DC 20004  
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Amarillo, TX 79101  
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Casey.Settles@xcelenergy.com

**V. CONCLUSION**

For all of the foregoing reasons, SPS respectfully requests that the Commission accept the Tariff revisions proposed herein as just and reasonable, to be effective January 1, 2023, and grant waiver of any Commission regulations necessary to allow the Commission to grant such effective date.

The Honorable Kimberly D. Bose

October 31, 2023

Page 5 of 5

Respectfully submitted,

*/s/ Joseph W. Lowell*

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Joseph W. Lowell

Assistant General Counsel

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Joe.W.Lowell@xcelenergy.com

**Attorney for**

**Southwestern Public Service Company**

## Addendum 5 To Attachment H Part 2

**Southwestern Public Service Company  
Worksheet B - Revenue Credits**

**Worksheet B  
Table 15**

**Gain on Disposition of Property, Projected for Billing Year =**  
( Revenue related to sale of transmission assets)

**20yy**

<u>Line No.</u>	<u>(a) Total</u>	<u>(b) Adjustments</u>	<u>(c) Adjusted Total Amount</u>
1			\$ -
2			\$ -
3	\$ -	\$ -	\$ -

**Gain on Disposition of Property, Actual for Billing Year =**  
( Revenue related to sale of transmission assets)

**20yy**

<u>Line No.</u>	<u>(a) Total</u>	<u>(b) Adjustments</u>	<u>(c) Adjusted Total Amount</u>
4			\$ -
5			\$ -
6	\$ -	\$ -	\$ -

Note 1: In prior transactions, on a case-by-case basis, the Public Utilities Commission of Texas (PUCT) has required SPS to credit to SPS's Texas retail ratepayers a specified percentage of gains on SPS's disposition of certain property. Effective January 1, 2016, for each transmission sale or transfer transaction resulting in a gain recorded in Account 421.1 (gain on disposition of property) or other applicable account, the amount of the gain included in Column (c) on Lines 1 and 4 for that transaction will equal the (i) total amount of the gain for that transaction recorded in Account 421.1 or other applicable account, (ii) multiplied by the Texas retail gain sharing percentage specified by the PUCT for that transaction.



**Account 454, Rent from Electric Property, Projected for Billing Year =**

2  
0  
y  
y

Total  
Company

( Revenue related to transmission facilities for pole attachments, rentals, etc.)

\$

(a) (b) (c) (d)  
Allocated

Al  
lo  
ca  
to  
r

**Line No.**

Amount

Amount

1	Rent from Electric Property Classified as General	\$	W	0.00	\$
2	Rent from Electric Property Classified as Distribution	\$	/S	000	-
3	Rent from Electric Property Classified as Transmission		N		
3a	Related to Network Transmission Facilities	\$	A	1.00	\$
3b	Related to Non-Network Transmission Facilities	\$	N	000	-
4	Rent from Electric Property Classified as Production	\$	A		

5 Total Account 454 Rent from Electric Property

\$ -

\$ -

**Net  
Transmission  
Credits**

**Account 454, Rent from Electric Property, Actual for Billing Year =**

2  
0  
y

Total  
Company

y

( Revenue related to transmission facilities for pole attachments, rentals, etc.) (FF1, p. 300-301, ln 19 (b))

<u>Line No.</u>		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>
		<u>Amount</u>	<u>Allocation</u>		<u>Amount</u>
6	Rent from Electric Property Classified as General		W	0.00	\$ -
7	Rent from Electric Property Classified as Distribution		N		
8	Rent from Electric Property Classified as Transmission				
8a	Related to Network Transmission Facilities		D A	1.00 000	\$ -
8b	Related to Non-Network Transmission Facilities		N		
9	Rent from Electric Property Classified as Production		A		
10	Total Account 454 Rent from Electric Property	\$ -		-	\$ -

Allocated

**Net  
Transmission  
Credits**

Data Source - Account 454 General Ledger Detail Analysis

# Worksheet B - Revenue Credits

**Account 456.0, Other Electric Revenue, Projected for Billing Year =**

20yy \$-

Line No.	(a) Amount	(b) Allocator	(c)	(d) Allocated Amount
1	\$	DA	1.00000	\$
2		NA		
3	\$			\$

**Account 456.0, Other Electric Revenue, Actuals for Billing Year =**

20yy \$ -

Line No.	(a) Amount	(b) Allocator	(c)	(d) Allocated Amount
4	\$	DA	1.00000	\$
5		NA		
6	\$			\$

**Account 456.1, Revenues from Transmission of Electricity of Others, Projected for Billing Year =**

20yy

\$ -

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Schedul ng, System	Reactive Supply &	Re gu lat io n	Netwo rk &	Netwo rk & Inter co.	Suppl emen tal	FERC Assess	Total Of



30												0.00
31												
32												
						0.0						
33	Total	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00
34												
35	<b>Summarized by</b>											
	<b>Type: Note 2</b>											
36	<b>Credit</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
37	Divisor											
38	or Ancillary	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00
39	Other	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00
40	Total	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00

41 Description of Revenue Types:  
 42 Ancillary services includes regulation & frequency, control & dispatch, voltage control, reactive, spinning reserve, scheduling and generation step-up.  
 43 Divisor Load associated with these revenues are included in the formula divisor.  
 44 or Revenue credit because load not included in divisor.  
 45 Credit

46 Note 2 - SPP point to point revenues are being revenue credited here because SPP will not revenue credit these revenues to LSEs.

**Service Company**

**Worksheet B -  
Revenue Credits**

sheet  
B

Table  
17

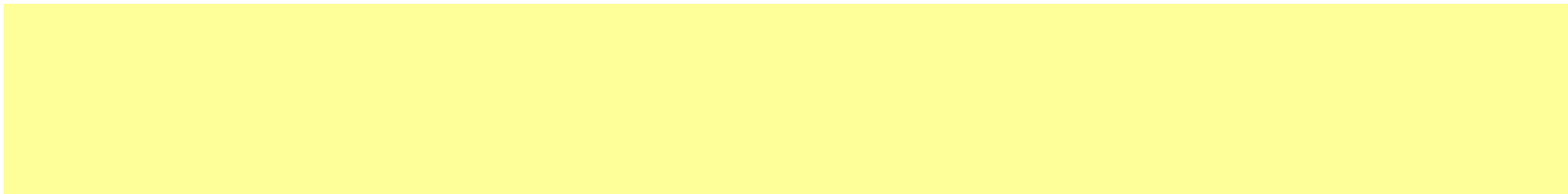
Account 456.1, Revenues from Transmission of Electricity of Others, Actual for Billing Year =

20yy

\$ (Total Company - FF1, p  
- 330, col. n)

Line No.	Typ e	Descr iption	(a) RT O	(b) Tran smission	(c) Scheduling, System Control & Dispatch	(d) Reactiv e Supply & Voltag e Contro l	(e) Regul ation and Frequ ency	(f) Netw ork & Ener gy Imbal ance	(g) Inte rco. Spin ning Reser ve	(h) Supp lemental Spin ning Reser ve	(i) FERC Assess Pass Through	(j) Total Of Line Items	(k) Total Per FERC Form No. 1
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47  
48  
49  
50  
51





82	Tota 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
----	-----------	------	------	------	------	------	------	------	------	------	------

83 Description of Revenue Types:  
 84 Ancillary services includes regulation & frequency, control & dispatch, voltage control, reactive, spinning reserve, scheduling and generation step-up.  
 85 Divisor Load associated with these revenues are included in the formula divisor.  
 86 Revenue credit because load not included in divisor.  
 87

88 Note 2 - SPP point to point revenues are being revenue credited here because SPP will not revenue credit these revenues to LSEs.

## Southwestern Public Service Company Worksheet C - Divisor

Workshe  
et C  
Table 18

I. Transmission Network Load (mW) Projected for Billing Year = **20**  
**yy**

Line No.	Month	Network Load <sup>1</sup>	Plus: Demand <sup>2</sup>	Intertie	TO's Transmission Network Load
1					0
2					0



3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13		Total	0	0	0
14		12-CP	0	0	0

II. Transmission Network Load (mW) Actual for Billing Year =

20  
yy

Line No.	Month, Day and Year <sup>1</sup>	Hour Ending <sup>1</sup>	Network Load <sup>1</sup>	Plus: Demand <sup>2</sup>	Intertie	TO's Transmission Network Load
15						0
16						0
17						0
18						0
19						0
20						0
21						0
22						0
23						0
24						0
25						0
26						0

27	Total	0	0	0
28	12-CP	0	0	0

### III. Notes

1 These are the dates, hour ending and loads at the time of the transmission peak, as reported in FF1, p. 400.

Reserved capacity associated with SPS-Public Service Company of Colorado

2 Intertie.

IV. Firm Network Service for Othes (mW) for Billing Year=

20yy

Line No.	Month	Projected Wholesale Load	Actual Wholesale Load <sup>3</sup>
29	January		
30	February		
31	March		
32	April		
33	May		
34	June		
35	July		
36	August		
37	September		
38	October		
39	November		
40	December		
41	Total		
42	12 Month Average		

### V. Notes

3 These are the Wholesale Loads by month, as reported in FF1, p. 400.

Southwestern Public Service Company  
Worksheet D Average Rate Base  
Inputs for Average Rate Base Calculations

**Worksheets D  
Table 19**

Line No.	(a)	Year = 20yy			(e) References for  Actual Data	Year = 20yy		
		(b) Projecte d Beg of Year  Balance	(c) Projecte d End of Year  Balance	(d) Projec ted Avera ge Balan ce  $\frac{(b+c)}{2}$		(f) Actual Beg of Year  Balance	(g) Actual End of Year  Balance	(h) Actual Average Balance  $\frac{(f+g)}{2}$
1	<u>Deferred Taxes - Account 281</u>							
2				0				0
3				0				0
4				0				0
5				0				0
6	Total Account 281	0	0	0	FF1, p. 272-273, ln 8 (b) and (k)	0	0	0
7								
8	<u>Deferred Taxes - Account 282</u>							
9								
10				0				0
11				0				0
12				0				0
13				0				0
14				0				0
15				0				0
16				0				0

17	Subtotal Liberalized Depreciation			0			0
18							
19							
20							
21	Excess ADIT			0			0
22	FAS 109 Plant Excess ADIT - Protected			0	FF1, p. 274-275, In 6 (k) footnote		0
23	FAS 109 Plant Excess ADIT - Uprotected			0	FF1, p. 274-275, In 6 (k) footnote		0
24	Total Account 282	0	0	0	FF1, p. 274-275, In 9 (b) and (k)	0	0
25							
26	<u>Deferred Taxes - Account 283</u>						
27				0			0
28				0			0
29				0			0
30				0			0
31				0			0
32				0			0
33				0			0
34				0			0
35				0			0
36				0			0
37				0			0
38				0			0
39				0			0
40				0			0
41				0			0
42				0			0
43				0			0
44				0			0
45				0			0
46				0			0
47				0			0
48				0			0
49				0			0

	FF1, p. 276-277, ln 19													
	0	0	0	(b) and (k)	0	0	0							
50	Total Account 283													
51														
52	<u>Deferred Taxes - Account 190</u>													
53				0				0						
54				0				0						
55				0				0						
56				0				0						
57				0				0						
58				0				0						
59				0				0						
60				Subtotal Basis Difference										
61								0				0		
62								0				0		
63	0	0												
64	0	0												
65	0	0												
66	0	0												
67	0	0												
68	0	0												
69	0	0												
70	0	0												
71	0	0												
72	0	0												
73	0	0												
74	0	0												
75	0	0												
76	0	0												
77	0	0												
78	0	0												
79	0	0												
80	0	0												
81	0	0												
82	0	0												
83	0	0												
84	0	0												



120	FAS 109 Plant Deficient ADIT - Uprotected				FF1, p. 234, In 5 (c) footnote			
				0				0
121	Total Account 190	0	0	0	FF1, p. 234, In 18 (b) and (c)	0	0	0
122								
123	Total Deferred Taxes			0				0
124								
125	<u>Unamortized Balance of Abandoned Incentive Plant</u> (See Formula Template Note E found on pages 6 and 11.)							
126								
127				0				0
128	Total Abandoned Incentive Plant	0	0	0	Company Records	0	0	0
129								
130	<u>Unamortized Balance of Extraordinary Property Loss</u> (Note E) (See Formula Template Note E found on pages 6 and 11.)							
131								
132				0				0
133	Total Extraordinary Property Loss	0	0	0	Company Records	0	0	0
134								
135								
136	Land Held for Future Use			0	FF1, p. 214			0

Southwestern Public Service  
Company  
Worksheet D.1 Rate Base - 13  
Month Average  
Input for 13 Month Average Rate Base  
Calculations

**Workshe  
et D.1**  
  
**Table 20**

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
	<b><u>PROJECTED</u></b>					<b><u>PROJECTED BALANCES PLANT IN SERVICE</u></b>										
Li ne	Plant in Service	_____													13 Mo Average	

















4  
15 GSU PLANT IN SERVICE  
5 ACTUAL



0





**ACTUAL BALANCES**

Line No.	Plant in Service Adjustments Function	ACTUAL BALANCES												13 Mo Average
		1/1/20yy	1/31/20yy	2/29/20yy	3/31/20yy	4/30/20yy	5/31/20yy	6/30/20yy	7/31/20yy	8/31/20yy	9/30/20yy	10/31/20yy	11/30/20yy	12/31/20yy
27	Production Steam													0
28	Production Other													0
29	Transmission													0
30	Distribution													0
31	General													0
32	Intangible													0
33	Total Gross Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0

Line No.	Accumulated Depreciation & Amortization Adjustments Function	ACTUAL BALANCES												13 Mo Average
		1/1/20yy	1/31/20yy	2/29/20yy	3/31/20yy	4/30/20yy	5/31/20yy	6/30/20yy	7/31/20yy	8/31/20yy	9/30/20yy	10/31/20yy	11/30/20yy	12/31/20yy
38	Production Steam													0
39	Production Other													0
40	Transmission													0
41	Distribution													0
42	General													0
43	Intangible													0
44	Total Accumulated Depr & Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0

ACTUAL NET PLANT IN SERVICE														
47	Production Steam	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
51	General	0	0	0	0	0	0	0	0	0	0	0	0	0
52	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0
53	Total Actual Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0

Line No.	Account 281	PROJECTED BALANCES			ACTUAL BALANCES			Depreciation and Amortization Expense Adjustment	
		Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance	PROJECTED BALANCES Depreciation Expense	ACTUAL BALANCES Depreciation Expense
55				0			0	Production Steam	

59				
60	<b>Account 282</b>	0		0
61		0		0
62		0		0
63		0		0
64		0		0
65		0		0
66		0		0
67				
68	<b>Account 283</b>	0		0
69		0		0
70		0		0
71		0		0
72		0		0
73		0		0
74		0		0
75		0		0
76		0		0
77		0		0
78		0		0
79		0		0
80		0		0
81		0		0
82		0		0
83		0		0
84		0		0
85		0		0
86		0		0
87				
88	<b>Account 190</b>	0		0
89		0		0
90		0		0
91		0		0
92		0		0
93		0		0

Production Other		
Transmission		
Distribution		
General		
Intangible - Software		
Total Depreciation Expense	<u>0</u>	<u>0</u>
	Amortization Expense	Amortization Expense
Production Steam		
Production Other		
Transmission		
Distribution		
General		
Intangible - Software		
Total Amortization Expense	<u>0</u>	<u>0</u>



131		0		0
132		0		0
133		0		0
134		0		0
135		0		0
136		0		0
137		0		0
138		0		0
139		0		0
140		0		0
141		0		0
142		0		0
143				
144	Total Adjustments to ADIT	<u>0</u>	<u>0</u>	<u>0</u>



24	Function	1/1/20yy	1/31/20yy	2/29/20yy	3/31/20yy	4/30/20yy	5/31/20yy	6/30/20yy	7/31/20yy	8/31/20yy	9/30/20yy	10/31/20yy	11/30/20yy	12/31/20yy	Balance		
25	Transmission														0		
26	Distribution														0		
27	General														0		
28	Intangible - Software														0		
29																	
30	<b>ACTUAL NET PLANT IN SERVICE</b>																
31	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
32	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
33	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
34	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
35																	
36	<b>Accumulated Deferred Income Tax Adjustment</b>																
37		<b>PROJECTED BALANCES</b>			<b>ACTUAL BALANCES</b>			<b>Depreciation and Amortization Expense Adjustment</b>									
38	<b>Account 282</b>	<b>Beginning Balance</b>	<b>Ending Balance</b>	<b>Average Balance</b>	<b>Beginning Balance</b>	<b>Ending Balance</b>	<b>Average Balance</b>	<b>PROJECTED BALANCES</b>				<b>ACTUAL BALANCES</b>					
39	Electric Distribution			0			0	Depreciation Expense				Depreciation Expense					
40	Electric Transmission			0			0	Transmission					Distribution				
41	<b>Account 283</b>			0			0	Amortization Expense				Amortization Expense					
42	Liberalized Depreciation – Software			0			0										
43	Liberalized Depreciation – Software Electric Intangible			0			0	General									
44				0			0	Intangible - Software									







	ember																
16	October																
17	November																
18	December																
19	Total																
20																	
21																	
22																	
23																	
24	Ending Balance of Prorated items				(Line 18, & Col H)				(Line 18, & Col N)								
25	Non-prorated Average Balance				From WsD and WsD.5				From WsD and WsD.5Avg Rate Base								
26	Proration Adjustment				(Line 24 minus Line 25)				(Line 24 minus Line 25)								

27																	
28																	
29	<b>Account 282 - Liberalized Depreciation-General and Intangible</b>																
30	<b>Days in Period</b>					<b>Averaging with Proration - Projected</b>				<b>Averaging Preserving Projected Proration - True-up (See note 6 and 7)</b>							
31	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>	<b>K</b>	<b>L</b>	<b>M</b>	<b>N</b>			
32	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity(See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases	Difference between projected and actual activity when actual and projected activity are either both increases	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual	Balance reflecting proration or averaging (See Note 5)			













149	March																		
150	April																		
151	May																		
152	June																		
153	July																		
154	August																		
155	September																		
156	October																		
157	November																		
158	December																		
159	Total																		
160																			
161																			
162																			
163																			
164	Ending Balance of Prorated items					(Line 158, & Col H)											(Line 158, & Col N)		
165	Non-prorated Average Balance					From WsD and WsD.5											From WsD and WsD.5		
166	Proration Adjustment					(Line 164 minus Line 165)											(Line 164 minus Line 165)		

167																			
168																			
169	<b>Account 190 - Basis Difference-CIAC General</b>																		
170	<b>Days in Period</b>					<b>Averaging with Proration -</b>					<b>Averaging Preserving Projected Proration - True-up (See Note 6 and 7)</b>								



171						Projected								
172	A Month	B Days in the Month	C Number of Days Remainin g in Year After Month's Accrual of Deferred Taxes	D Total Days in Future Portion of Test Period	E Proration Amount (C / D)	F Projected Monthly Activity	G Prorated Projected Monthly Activity (E x F)	H Prorated Projected Balance (Cumulative Sum of G)	I Actual Monthly Activity	J Difference between projected and actual activity (See Note 1)	K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	N Balance reflecting proration or averagin g (See Note 5)
173														
174	December 31 <sup>st</sup> balance Prorated Items													
175	Janu ary													
176	Febr uary													
177	Marc h													
178	April													
179	May													
180	June													
181	July													
182	Aug ust													
183	Sept emb er													
184	Octo ber													
185	Nov emb er													
186	Dec emb er													
187	Total													
188														
189														
190														
191														
192	Ending Balance of				(Line 186, & Col H)						(Line 186, & Col N)			



207	May																
208	June																
209	July																
210	August																
211	September																
212	October																
213	November																
214	December																
215	Total																
216																	
217																	
218																	
219																	
220	Ending Balance of Prorated items				(Line 214, & Col H)				(Line 214, & Col N)								
221	Non-prorated Average Balance				From WsD and WsD.5				From WsD and WsD.5								
222	Proration Adjustment				(Line 220 Minus Line 221)				(Line 220 Minuse Line 221)								

223																	
224																	
225	<b>Account 190 - Federal Only NOL-General</b>																
226	<b>Days in Period</b>					<b>Averaging with Proration - Projected</b>				<b>Averaging Preserving Projected Proration - True-up (See Note 6 and 7)</b>							
227	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>	<b>K</b>	<b>L</b>	<b>M</b>	<b>N</b>			
228	Mont	Days	Number	Total	Proration	Projected	Prorated	Prorated	Actual	Difference	Preserve	Difference	When	Balance			

	h	in the Month	of Days Remaining in Year After Month's Accrual of Deferred Taxes	Days in Future Portion of Test Period	Amount (C / D)	Monthly Activity	Projected Monthly Activity (E x F)	Projected Balance (Cumulative Sum of G)	Monthly Activity	between projected and actual activity (See Note 1)	proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	reflecting proration or averaging (See Note 5)
229														
230		December 31 <sup>st</sup> balance Prorated Items												
231		January												
232		February												
233		March												
234		April												
235		May												
236		June												
237		July												
238		August												
239		September												
240		October												
241		November												
242		December												
243		Total												
244														
245														
246														
247														
248		Ending Balance of Prorated items				(Line 242, & Col H)					(Line 242, & Col N)			
249		Non-prorated Average Balance				From WsD and WsD.5					From WsD and WsD.5			
250		Proration Adjustment				(Line 248 minus Line 249)					(Line 248			

											minus line 249)			
251														
252														
253														
254														
255	<b>Account 182 – Excess ADIT Federal Only NOL - Transmission</b>													
256	<b>Days in Period</b>					<b>Averaging with Proration - Projected</b>			<b>Averaging Preserving Projected Proration – True-up (See Note 6 and 7)</b>					
257	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>	<b>K</b>	<b>L</b>	<b>M</b>	<b>N</b>
258	Month	Days in the Month	Number of Days Remainin g in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)
259														
260	December 31 <sup>st</sup> balance Prorated Items													
261	January													
262	February													
263	March													
264	April													
265	May													
266	June													
267	July													
268	August													
269	September													
270	October													
271	November													
272	December													
273	Total													
274														
275														
276														
277														
278	Ending Balance of Prorated items				(Line 272, & Col H)				(Line 272, & Col N)					
279	Non-prorated Average Balance				From WsD.3 Excess ADIT				From WsD.3 Excess ADIT					
280	Proration Adjustment				(Line 278 minus Line 279)				(Line 278 minus Line 279)					
281														

282														
283	<b>Account 182 – Excess ADIT Federal Only NOL - General</b>													
284	<b>Days in Period</b>				<b>Averaging with Proration - Projected</b>			<b>Averaging Preserving Projected Proration – True-up (See Note 6 and 7)</b>						
285	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>	<b>K</b>	<b>L</b>	<b>M</b>	<b>N</b>
286	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)
287														
288	December 31 <sup>st</sup> balance Prorated Items													
289	January													
290	February													
291	March													
292	April													
293	May													
294	June													
295	July													
296	August													
297	September													
298	October													
299	November													
300	December													
301	Total													
302														
303														
304														
305														
306	Ending Balance of Prorated items				(Line 300, & Col H)				(Line 300, & Col N)					
307	Non-prorated Average Balance				From WsD.3 Excess ADIT				From WsD.3 Excess ADIT					
308	Proration Adjustment				(Line 306 minus Line 307)				(Line 306 minus Line 307)					

Notes: 1) Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).

2) Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.

3) Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.

4) Column M applies when (1) projected monthly activity is an increase while actual monthly activity is a decrease OR (2) projected monthly activity is a decrease while actual monthly activity is an increase. Enter actual monthly activity (Col I). In other situations, enter zero.

5) Column N is computed by adding the prorated monthly activity, if any, from Column K to 50 percent of the portion of monthly activity, if any, from Column L or M to the balance at the end of the prior month. The activity in columns L and M is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly activity.

6) The methodology to remove double averaging from the true-up ADIT Proration calculation, is effective June 27, 2018.

7) Excess/deficient ADIT resulting from the enactment of the Tax Reform and Jobs Act is included beginning January 1, 2018 (with the 2018 True-Up)





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51  
52  
53  
54

Total Acct 254 Grossed Up

0

0

FF1, p 278, Footnote

0

0

Excess Deferred Taxes - Assets Account 182.3 (Unprotected)

**Excess ADIT Assets Account 182.3 Subject to Proration (Protected)**

**Excess ADIT Assets Account 182.3 Subject to Proration (Protected)**

-

-

-

-

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58

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60

61 Total Account 182.3

62

63 Acct 182.3 Gross Up

64

65 Total Acct 182.3 Grossed Up

				-						-		
				-						-		
				-						-		
				-						-		
				<hr/>							<hr/>	
				0	0	0	0			0	0	
				<hr/>							<hr/>	
				0	0		FF1, p 278, Footnote			0	0	

Note 1: Excess/deficient ADIT and associated amortizations resulting from the enactment of the Tax Reform and Jobs Act is included beginning with the 2018 True-Up

Southwestern Public Service Company

Worksheet D.4

Worksheet D.4 - (Excess)/Deficient ADIT Amortization

Table 21C

Plant Excess ADIT Amortization, Projected for Billing Year = 20yy

(a) <u>Identification</u>	(b) <u>Total (Note 1)</u>	(c) Retail, Production & Other <u>Related</u>	(d) Transmission <u>Related</u>	(e) Plant <u>Related</u>	(f) Labor <u>Related</u>	(g) Total Included in Income Tax Expense <u>(d)+(e)+(f)</u>	(h) Remaining Amortization Period <u>(Note 2)</u>
<b>Subtotal</b>							
<b>Transmission Allocator [ TP, GP or W/S ]</b>		-	-	-	-		
<b>Total</b>							

**Southwestern Public Service Company**

**Worksheet D.4 - (Excess)/Deficient ADIT Amortization**

Non-Plant Excess ADIT Amortization, Projected for Billing Year = 20yy

<u>(a)</u> <u>Identification</u>	<u>(b)</u> <u>Total (Note 1)</u>	<u>(c)</u> <u>Retail, Production &amp; Other Related</u>	<u>(d)</u> <u>Transmission Related</u>	<u>(e)</u> <u>Plant Related</u>	<u>(f)</u> <u>Labor Related</u>	<u>(g)</u> <u>Total Included in Income Tax Expense (d)+(e)+(f)</u>	<u>(h)</u> <u>Remaining Amortization Period (Note 2)</u>
<b>Subtotal</b>							

<b>Transmission Allocator [ TP, GP or W/S ]</b>		-	-	-	-		
<b>Total</b>							

**Southwestern Public Service Company**  
**Worksheet D.4 - (Excess)/Deficient ADIT Amortization**

Plant Excess ADIT Amortization, Actual for Billing Year = 20yy

<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>	<b>(g)</b>	<b>(h)</b>
<b>Identification</b>	<b>Total (Note 1)</b>	<b>Retail, Production &amp; Other Related</b>	<b>Transmission Related</b>	<b>Plant Related</b>	<b>Labor Related</b>	<b>Total Included in Income Tax Expense (d)+(e)+(f)</b>	<b>Remaining Amortization Period (Note 2)</b>
<b>Subtotal</b>							



<b>Subtotal</b>							
<b>Transmission Allocator [ TP, GP or W/S ]</b>		-	-	-	-		
<b>Total</b>							

Note 1: Excess and Deficient ADIT is amortized to FERC Accounts 410.1 and 411.1

Note 2: The amortization of Excess and Deficient ADIT balances began January 1, 2018 and are included in the 2018 True-Up

## Addendum 5 To Attachment H Part 2

**Southwestern Public Service Company  
Worksheet B - Revenue Credits**

**Worksheet B  
Table 15**

**Gain on Disposition of Property, Projected for Billing Year =**  
( Revenue related to sale of transmission assets)

**20yy**

<u>Line No.</u>	<u>(a) Total</u>	<u>(b) Adjustments</u>	<u>(c) Adjusted Total Amount</u>
1			\$ -
2			\$ -
3	\$ -	\$ -	\$ -

**Gain on Disposition of Property, Actual for Billing Year =**  
( Revenue related to sale of transmission assets)

**20yy**

<u>Line No.</u>	<u>(a) Total</u>	<u>(b) Adjustments</u>	<u>(c) Adjusted Total Amount</u>
4			\$ -
5			\$ -
6	\$ -	\$ -	\$ -

Note 1: In prior transactions, on a case-by-case basis, the Public Utilities Commission of Texas (PUCT) has required SPS to credit to SPS's Texas retail ratepayers a specified percentage of gains on SPS's disposition of certain property. Effective January 1, 2016, for each transmission sale or transfer transaction resulting in a gain recorded in Account 421.1 (gain on disposition of property) or other applicable account, the amount of the gain included in Column (c) on Lines 1 and 4 for that transaction will equal the (i) total amount of the gain for that transaction recorded in Account 421.1 or other applicable account, (ii) multiplied by the Texas retail gain sharing percentage specified by the PUCT for that transaction.



**Account 454, Rent from Electric Property, Projected for Billing Year 20**  
**=** **yy**

( Revenue related to transmission facilities for pole attachments, rentals, etc.)

Total  
Company  
 \$

<u>Line No.</u>	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	
	<u>Amount</u>	<u>All</u> <u>oca</u> <u>tor</u>		<u>Amount</u>	
1	\$	W/ S	0.00 000	\$ -	
2	\$	NA			
3					
3a	\$	DA	1.00 000	\$ -	
3b	\$	NA			
4	\$	NA			
5	\$ -			\$ -	<b>Net Transmission Credits</b>

**Account 454, Rent from Electric Property, Actual for Billing Year =** **20**  
**=** **yy**

( Revenue related to transmission facilities for pole attachments, rentals, etc.)

Total  
Company  
 \$

(FF1, p. 300-301, ln 19 (b))

(a)      (b)      (c)      (d)  
 Allocated

<u>Line No.</u>		<u>Amount</u>	<u>All oca tor</u>	<u>Amount</u>
6	Rent from Electric Property Classified as General		W/S	0.00 \$ 000 -
7	Rent from Electric Property Classified as Distribution		NA	
8	Rent from Electric Property Classified as Transmission			
8a	Related to Network Transmission Facilities		DA	1.00 \$ 000 -
8b	Related to Non-Network Transmission Facilities		NA	
9	Rent from Electric Property Classified as Production		NA	
10	Total Account 454 Rent from Electric Property	\$ -		<b>Net Transmission Credits</b> \$ -

Data Source - Account 454 General Ledger Detail Analysis

## Southwestern Public Service Company Worksheet B - Revenue Credits

Works  
heet B

Table  
16

Account 456.0, Other Electric Revenue, Projected for Billing Year =

20yy    \$-

<u>Line No.</u>	(a) <u>Amount</u>	(b) <u>Allocator</u>	(c)	(d) <u>Allocated Amount</u>
-----------------	----------------------	-------------------------	-----	--------------------------------



5											0.00
6											0.00
7											0.00
8											0.00
9											0.00
10											0.00
11											0.00
12											0.00
13											0.00
14											0.00
15											0.00
16											0.00
17											0.00
18											0.00
19											0.00
20											0.00
21											0.00
22											0.00
23											0.00
24											0.00
25											0.00
26											0.00
27											0.00
28											0.00
29											0.00
30											0.00
31											0.00
32											0.00
33	Total	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00
34											
35	<b>Summarized by</b>										
36	<b>Type: Note 2</b>										
37	<b>Credit</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Divisor</b>										
		0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00

38	Ancillary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

41 Description of Revenue Types:  
 42 Ancillary Ancillary services includes regulation & frequency, control & dispatch, voltage control, reactive, spinning reserve, scheduling and generation step-up.  
 43 Divisor Load associated with these revenues are included in the formula divisor.  
 44 or Revenue credit because load not included in divisor.  
 45 Credit

46 Note 2 - SPP point to point revenues are being revenue credited here because SPP will not revenue credit these revenues to LSEs.

**Southwestern Public Service Company  
 Worksheet B -  
 Revenue Credits**

**Worksheet B  
 Table 17**

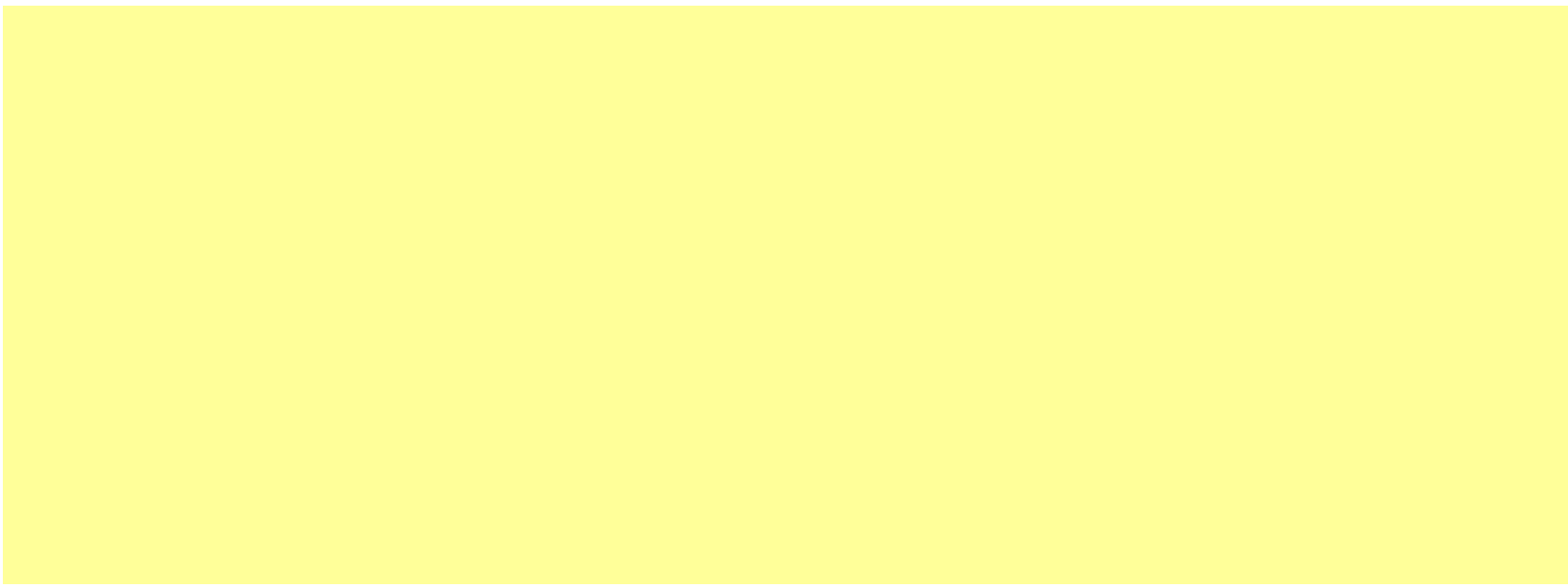
**Account 456.1, Revenues from Transmission of Electricity of Others, Actual for Billing Year =**

**20yy**

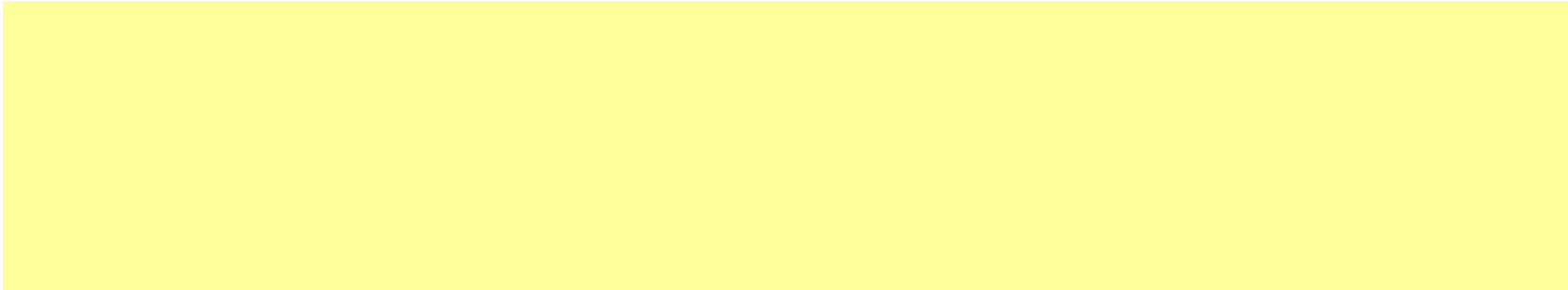
\$ (Total Company - FF1, p - 330, col. n)

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Line						Scheduling,	Reactive		Network &		FERC	Total	Total
					System	Supply &	Regulation	Network & Energy Imbalance	Intero.	Supplemental	Assess	Of	Per
				Network	Control &	Voltage	and		Spinning	Spinning	Pass	Line	FERC
No.	Type	Description	RT O	Transmission	Dispatch	Control	Frequency		Reserve	Reserve	Through	Items	No. 1

47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63



64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74



75	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76											
77	<b>Summarized by</b>										
77	<b>Type: Note 2</b>										
78	<b>Credit</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
79	Divisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	Ancillary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
82	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

83 Description of Revenue Types:  
 84 Ancillary services includes regulation & frequency, control & dispatch, voltage control, reactive, spinning reserve, scheduling and generation step-up.  
 85 Divisor Load associated with these revenues are included in the formula divisor.  
 86 Credit Revenue credit because load not included in divisor.  
 87

Note 2 - SPP point to point revenues are being revenue credited here because SPP will not revenue credit these revenues to LSEs.

# Southwestern Public Service Company Worksheet C - Divisor

Worksheet C  
Table 18

I. Transmission Network Load (mW) Projected for Billing Year = **20yy**

Line No.	Month	Network Load <sup>1</sup>	Plus: Demand <sup>2</sup>	Intertie	TO's Transmission Network Load
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13	Total	0	0	0	0
14	12-CP	0	0	0	0



**II. Transmission Network Load (mW) Actual for Billing Year =**

**20  
yy**

Line No.	Month, Day and Year <sup>1</sup>	Hour Ending <sup>1</sup>	Network Load <sup>1</sup>	Plus: Demand <sup>2</sup>	Intertie	TO's Transmission Network Load
15						0
16						0
17						0
18						0
19						0
20						0
21						0
22						0
23						0
24						0
25						0
26						0
27		Total	0		0	0
28		12-CP	0		0	0

**III. Notes**

1 These are the dates, hour ending and loads at the time of the transmission peak, as reported in FF1, p. 400.

Reserved capacity associated with SPS-Public Service Company of Colorado

2 Intertie.

**IV. Firm Network Service for Othes (mW) for Billing Year=**

**20yy**

Line No.	Month	Projected Wholesale Load	Actual Wholesale Load <sup>3</sup>
29	January		
30	February		
31	March		
32	April		
33	May		
34	June		
35	July		
36	August		
37	September		
38	October		
39	November		
40	December		
41	Total		
42	12 Month Average		

**V. Notes**

3 These are the Wholesale Loads by month, as reported in FF1, p. 400.

Southwestern Public Service Company  
Worksheet D Average Rate Base  
Inputs for Average Rate Base Calculations

**Worksheet D  
Table 19**

Year = 20yy

Year = 20yy



26	<u>Deferred Taxes - Account 283</u>						
27				0			0
28				0			0
29				0			0
30				0			0
31				0			0
32				0			0
33				0			0
34				0			0
35				0			0
36				0			0
37				0			0
38				0			0
39				0			0
40				0			0
41				0			0
42				0			0
43				0			0
44				0			0
45				0			0
46				0			0
47				0			0
48				0			0
49				0			0
50	Total Account 283	0	0	0	FF1, p. 276-277, ln 19 (b) and (k)	0	0
51							
52	<u>Deferred Taxes - Account 190</u>						
53				0			0
54				0			0
55				0			0
56				0			0
57				0			0
58				0			0
59				0			0
60	Subtotal Basis Difference			0			0



97				0			0
98				0			0
99				0			0
100				0			0
101				0			0
102				0			0
103				0			0
104				0			0
105				0			0
106				0			0
107				0			0
108				0			0
109				0			0
110				0			0
111				0			0
112				0			0
113				0			0
114				0			0
115				0			0
116				0			0
117				0			0
118	Deficient ADIT			0			0
119	FAS 109 Plant Deficient ADIT -Protected			0	FF1, p. 234, ln 5 (c) footnote		0
120	FAS 109 Plant Deficient ADIT - Uprotected			0	FF1, p. 234, ln 5 (c) footnote		0
121	Total Account 190	0	0	0	FF1, p. 234, ln 18 (b) and (c)	0	0
122							
123	Total Deferred Taxes			0			0
124							
125	<u>Unamortized Balance of Abandoned Incentive Plant</u>						
126	(See Formula Template Note E found on pages 6 and 11.)						
127				0			0



8	Transmission													0
9	Less Asset Retirement Costs													0
10	Adjustment to Transmission (WsD.5, In 3)	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Transmission Net of ARC and Adj	0	0	0	0	0	0	0	0	0	0	0	0	0
12														
13	Distribution													0
14	Less Asset Retirement Costs													0
15	Adjustment to Distribution (WsD.5, In 4)	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Distribution Net of ARC and Adj	0	0	0	0	0	0	0	0	0	0	0	0	0
17														
18	General													0
19	Less Asset Retirement Costs													0
20	Adjustment to General (WsD.5, In 5)	0	0	0	0	0	0	0	0	0	0	0	0	0
21	General Net of ARC and Adj	0	0	0	0	0	0	0	0	0	0	0	0	0
22														
23	Intangible													0
24	Adjustment to Intangible (WsD.5, In 6)	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Intangible Net of Adj	0	0	0	0	0	0	0	0	0	0	0	0	0
26														
27	Total Gross Plant In Service	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Less Total Asset Retirement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
29														
30	Total Gross Plant in Service Net of ARC	0	0	0	0	0	0	0	0	0	0	0	0	0

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













<u>ACTUAL NET PLANT IN SERVICE</u>															
14	2														
14	3	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
14	4	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
14	5	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
14	6	General	0	0	0	0	0	0	0	0	0	0	0	0	0
14	7	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0
14	8														
14	9	Total Projected Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0
15	0														
15	1	Net Plant in Service Check Total	0	0	0	0	0	0	0	0	0	0	0	0	0
15	2														
15	3	GSU PLANT IN SERVICE PROJECTED												0	
15	4														
15	5	GSU PLANT IN SERVICE ACTUAL												0	

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		PROJECTED BALANCES													13 Mo Average
Line	Plant in Service Adjustments														13 Mo Average
No.	Function	1/1/20yy	1/31/20yy	2/29/20yy	3/31/20yy	4/30/20yy	5/31/20yy	6/30/20yy	7/31/20yy	8/31/20yy	9/30/20yy	10/31/20yy	11/30/20yy	12/31/20yy	Balance
1	Production Steam														0
2	Production Other														0
3	Transmission														0
4	Distribution														0
5	General														0
6	Intangible														0
7	Total Gross Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8															
9	Accumulated Depreciation & Amortization Adjustments														13 Mo Average
10	Function	1/1/20yy	1/31/20yy	2/29/20yy	3/31/20yy	4/30/20yy	5/31/20yy	6/30/20yy	7/31/20yy	8/31/20yy	9/30/20yy	10/31/20yy	11/30/20yy	12/31/20yy	Balance
11	Production Steam														0
12	Production Other														0
13	Transmission														0
14	Distribution														0
15	General														0
16	Intangible														0
17	Total Accumulated Depr & Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18															
19	PROJECTED NET PLANT IN SERVICE														
20	Production Steam	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Total Projected Net Plant In Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ACTUAL BALANCES

Line No.	Plant in Service Adjustments Function	13 Mo Average													
		1/1/20yy	1/31/20yy	2/29/20yy	3/31/20yy	4/30/20yy	5/31/20yy	6/30/20yy	7/31/20yy	8/31/20yy	9/30/20yy	10/31/20yy	11/30/20yy	12/31/20yy	Balance
27	Production Steam														0
28	Production Other														0
29	Transmission														0
30	Distribution														0
31	General														0
32	Intangible														0
33	Total Gross Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Line No.	Accumulated Depreciation & Amortization Adjustments Function	13 Mo Average													
		1/1/20yy	1/31/20yy	2/29/20yy	3/31/20yy	4/30/20yy	5/31/20yy	6/30/20yy	7/31/20yy	8/31/20yy	9/30/20yy	10/31/20yy	11/30/20yy	12/31/20yy	Balance
38	Production Steam														0
39	Production Other														0
40	Transmission														0
41	Distribution														0
42	General														0
43	Intangible														0
44	Total Accumulated Depr & Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ACTUAL NET PLANT IN SERVICE															
47	Production Steam	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	Total Actual Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Line No.	Account 281	PROJECTED BALANCES			ACTUAL BALANCES			Depreciation and Amortization Expense Adjustment		
		Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance	PROJECTED BALANCES		ACTUAL BALANCES
								Depreciation Expense		Depreciation Expense
55				0			0			
56										
57										
58								Production Steam		
59								Production Other		



60	<b>Account 282</b>	0		0
61		0		0
62		0		0
63		0		0
64		0		0
65		0		0
66		0		0

68	<b>Account 283</b>			
69		0		0
70		0		0
71		0		0
72		0		0
73		0		0
74		0		0
75		0		0
76		0		0
77		0		0
78		0		0
79		0		0
80		0		0
81		0		0
82		0		0
83		0		0
84		0		0
85		0		0
86		0		0

88	<b>Account 190</b>			
89		0		0
90		0		0
91		0		0
92		0		0
93		0		0
94		0		0
95		0		0

Transmission		
Distribution		
General		
Intangible - Software		
Total Depreciation Expense	<u>0</u>	<u>0</u>

	Amortization Expense	Amortization Expense
Production Steam		
Production Other		
Transmission		
Distribution		
General		
Intangible - Software		
Total Amortization Expense	<u>0</u>	<u>0</u>

96		0		0
97		0		0
98		0		0
99		0		0
100		0		0
101		0		0
102		0		0
103		0		0
104		0		0
105		0		0
106		0		0
107		0		0
108		0		0
109		0		0
110		0		0
111		0		0
112		0		0
113		0		0
114		0		0
115		0		0
116		0		0
117		0		0
118		0		0
119		0		0
120		0		0
121		0		0
123		0		0
124		0		0
125		0		0
126		0		0
127		0		0
128		0		0
129		0		0
130		0		0
131		0		0
132		0		0

133		0		0
134		0		0
135		0		0
136		0		0
137		0		0
138		0		0
139		0		0
140		0		0
141		0		0
142		0		0
143				
144	Total Adjustments to ADIT	<u>0</u>	<u>0</u>	<u>0</u>

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		PROJECTED BALANCES													13 Mo Average
Line	Plant in Service Adjustments														Balance
No.	Function	1/1/20yy	1/31/20yy	2/29/20yy	3/31/20yy	4/30/20yy	5/31/20yy	6/30/20yy	7/31/20yy	8/31/20yy	9/30/20yy	10/31/20yy	11/30/20yy	12/31/20yy	Balance
1	Transmission														0
2	Distribution														0
3	General														0
4	Intangible														0
5															
6	Accumulated Depreciation & Amortization Adjustments														13 Mo Average
7	Function	1/1/20yy	1/31/20yy	2/29/20yy	3/31/20yy	4/30/20yy	5/31/20yy	6/30/20yy	7/31/20yy	8/31/20yy	9/30/20yy	10/31/20yy	11/30/20yy	12/31/20yy	Balance
8	Transmission														0
9	Distribution														0
10	General														0
11	Intangible - Software														0
12															
13	PROJECTED NET PLANT IN SERVICE														
14	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0

		ACTUAL BALANCES													13 Mo Average
Line	Plant in Service Adjustments														Balance
No.	Function	1/1/20yy	1/31/20yy	2/29/20yy	3/31/20yy	4/30/20yy	5/31/20yy	6/30/20yy	7/31/20yy	8/31/20yy	9/30/20yy	10/31/20yy	11/30/20yy	12/31/20yy	Balance
18	Transmission														0
19	Distribution														0
20	General														0
21	Intangible														0
22															
23	Accumulated Depreciation & Amortization Adjustments														13 Mo Average
24	Function	1/1/20yy	1/31/20yy	2/29/20yy	3/31/20yy	4/30/20yy	5/31/20yy	6/30/20yy	7/31/20yy	8/31/20yy	9/30/20yy	10/31/20yy	11/30/20yy	12/31/20yy	Balance

25	Transmission															0
26	Distribution															0
27	General															0
28	Intangible - Software															0
29																
30	<b>ACTUAL NET PLANT IN SERVICE</b>															
31	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35																
36	<b>Accumulated Deferred Income Tax Adjustment</b>															
37		<b>PROJECTED BALANCES</b>			<b>ACTUAL BALANCES</b>			<b>Depreciation and Amortization Expense Adjustment</b>								
38		<b>Beginning Balance</b>	<b>Ending Balance</b>	<b>Average Balance</b>	<b>Beginning Balance</b>	<b>Ending Balance</b>	<b>Average Balance</b>	<b>PROJECTED BALANCES</b>			<b>ACTUAL BALANCES</b>					
39	<b>Account 282</b>			0			0	<b>Depreciation Expense</b>			<b>Depreciation Expense</b>					
40	Electric Distribution			0			0	Transmission								
41	Electric Transmission			0			0	Distribution								
42	<b>Account 283</b>			0			0	<b>Amortization Expense</b>			<b>Amortization Expense</b>					
43	Liberalized Depreciation – Software			0			0	General								
44	Liberalized Depreciation – Software Electric Intangible			0			0	Intangible - Software								





	er																
16	October																
17	November																
18	December																
19	Total																
20																	
21																	
22																	
23																	
24	Ending Balance of Prorated items				(Line 18, & Col H)						(Line 18, & Col N)						
25	Non-prorated Average Balance				From WsD and WsD.5						From WsD and WsD.5Avg Rate Base						
26	Proration Adjustment				(Line 24 minus Line 25)						(Line 24 minus Line 25)						

27																	
28																	
29	<b>Account 282 - Liberalized Depreciation-General and Intangible</b>																
30	<b>Days in Period</b>					<b>Averaging with Proration - Projected</b>				<b>Averaging Preserving Projected Proration - True-up (See note 6 and 7)</b>							
31	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>	<b>K</b>	<b>L</b>	<b>M</b>	<b>N</b>			
32	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity(See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or	Difference between projected and actual activity when actual and projected activity are either both increases or	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is	Balance reflecting proration or averaging (See Note 5)			















	h																		
150	April																		
151	May																		
152	June																		
153	July																		
154	August																		
155	September																		
156	October																		
157	November																		
158	December																		
159	Total																		
160																			
161																			
162																			
163																			
164	Ending Balance of Prorated items																		(Line 158, & Col N)
165	Non-prorated Average Balance																		From WsD and WsD.5
166	Proration Adjustment																		(Line 164 minus Line 165)

167																			
168																			
169	<b>Account 190 - Basis Difference-CIAC General</b>																		
170	<b>Days in Period</b>					<b>Averaging with Proration - Projected</b>					<b>Averaging Preserving Projected Proration - True-up (See Note 6 and 7)</b>								

171	A	B	C	D	E	F	G	H	I	J	K	L	M	N
172	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)
173														
174	December 31 <sup>st</sup> balance Prorated Items													
175	January													
176	February													
177	March													
178	April													
179	May													
180	June													
181	July													
182	August													
183	September													
184	October													
185	November													
186	December													
187	Total													
188														
189														
190														
191														
192	Ending Balance of Prorated items					(Line 186, & Col H)					(Line 186, & Col N)			





208	June																
209	July																
210	August																
211	September																
212	October																
213	November																
214	December																
215	Total																
216																	
217																	
218																	
219																	
220	Ending Balance of Prorated items				(Line 214, & Col H)				(Line 214, & Col N)								
221	Non-prorated Average Balance				From WsD and WsD.5				From WsD and WsD.5								
222	Proration Adjustment				(Line 220 Minus Line 221)				(Line 220 Minus Line 221)								

223																	
224																	
225	<b>Account 190 - Federal Only NOL-General</b>																
226	<b>Days in Period</b>					<b>Averaging with Proration - Projected</b>				<b>Averaging Preserving Projected Proration - True-up (See Note 6 and 7)</b>							
227	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>	<b>K</b>	<b>L</b>	<b>M</b>	<b>N</b>			
228	Month	Days in the	Number of Days	Total Days in	Proration Amount	Projected Monthly	Prorated Projected	Prorated Projected	Actual Monthly	Difference between	Preserve proration	Difference between	When projected	Balance reflecting			

	Month	Remainin g in Year After Month's Accrual of Deferred Taxes	Future Portion of Test Period	(C / D)	Activity	Monthly Activity (E x F)	Balance (Cumulative Sum of G)	Activity	projected and actual activity (See Note 1)	when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	proration or averagin g (See Note 5)
229													
230	December 31 <sup>st</sup> balance Prorated Items												
231	Janu ary												
232	Febr uary												
233	Marc h												
234	April												
235	May												
236	June												
237	July												
238	Augu st												
239	Sept emb er												
240	Octo ber												
241	Nove mber												
242	Dece mber												
243	Total												
244													
245													
246													
247													
248	Ending Balance of Prorated items			(Line 242, & Col H)					(Line 242, & Col N)				
249	Non-prorated Average Balance			From WsD and WsD.5					From WsD and WsD.5				
250	Proration Adjustment			(Line 248 minus Line 249)					(Line 248 minus				



283	Account 182 – Excess ADIT Federal Only NOL - General														
284	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration – True-up (See Note 6 and 7)						
285	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
286	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance reflecting proration or averaging (See Note 5)	
287															
288	December 31 <sup>st</sup> balance Prorated Items														
289	January														
290	February														
291	March														
292	April														
293	May														
294	June														
295	July														
296	August														
297	September														
298	October														
299	November														
300	December														
301	Total														
302															
303															
304															
305															
306	Ending Balance of Prorated items				(Line 300, & Col H)				(Line 300, & Col N)						
307	Non-prorated Average Balance				From WsD.3 Excess ADIT				From WsD.3 Excess ADIT						
308	Proration Adjustment				(Line 306 minus Line 307)				(Line 306 minus Line 307)						

Notes: 1) Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).

2) Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.

3) Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.

4) Column M applies when (1) projected monthly activity is an increase while actual monthly activity is a decrease OR (2) projected monthly activity is a decrease while actual monthly activity is an increase. Enter actual monthly activity (Col I). In other situations, enter zero.

5) Column N is computed by adding the prorated monthly activity, if any, from Column K to 50 percent of the portion of monthly activity, if any, from Column L or M to the balance at the end of the prior month. The activity in columns L and M is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly activity.

6) The methodology to remove double averaging from the true-up ADIT Proration calculation, is effective June 27, 2018.

7) Excess/deficient ADIT resulting from the enactment of the Tax Reform and Jobs Act is included beginning January 1, 2018 (with the 2018 True-Up)

Southwestern Public Service Company

Worksheet D.3

Worksheet D.3 Non-Plant Excess ADIT

Table 21B

Inputs for Average Rate Base Calculations

Line No	(a)	Year = 20yy			(e)	(f)	Year = 20yy			(j)
		(b)	(c)	(d)			(g)	(h)	(i)	
		Projected Beg of Year Balance	Projected End of Year Balance	Projected Avg. Balance	ADIT Amortization	References for Actual Data	Actual Beg of Year Balance	Actual End of Year Balance	Actual Avg. Balance	ADIT Amortization
		<u>Balance</u>	<u>Balance</u>	<u>(b+c)/2</u>	<u>ion</u>	<u>Actual Data</u>	<u>Balance</u>	<u>Balance</u>	<u>(f+g)/2</u>	<u>n</u>
1	<u>Excess Deferred Taxes - Liabilities Account 254 (Unprotected)</u>									
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12					-					-
13	<b>Excess ADIT Liabilities Account 254 Subject to Proration (Protected)</b>									<b>Excess ADIT Liabilities Account 254 Subject to Proration (Protected)</b>
14					-					-
15					-					-





51		-				-		
52		-				-		
53	<b>Excess ADIT Assets Account 182.3 Subject to Proration (Protected)</b>					<b>Excess ADIT Assets Account 182.3 Subject to Proration (Protected)</b>		
54								
55								
56								
57		-				-		
58		-				-		
59		-				-		
60		-				-		
61	Total Account 182.3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
62								
63	Acct 182.3 Gross Up							
64								
65	Total Acct 182.3 Grossed Up	0	0			0	0	

FF1, p 278,  
Footnote

Note 1: Excess/deficient ADIT and associated amortizations resulting from the enactment of the Tax Reform and Jobs Act is included beginning with the 2018 True-Up

**Southwestern Public Service Company**  
**Worksheet D.4 - (Excess)/Deficient ADIT Amortization**

**Worksheet D.4**  
**Table 21C**

Plant Excess ADIT Amortization, Projected for Billing Year = 20yy

(a) <u>Identification</u>	(b) <u>Total (Note 1)</u>	(c) <u>Retail, Production &amp; Other Related</u>	(d) <u>Transmission Related</u>	(e) <u>Plant Related</u>	(f) <u>Labor Related</u>	(g) <u>Total Included in Income Tax Expense (d)+(e)+(f)</u>	(h) <u>Remaining Amortization Period (Note 2)</u>
<b>Subtotal</b>							
<b>Transmission Allocator [ TP, GP or W/S ]</b>		-	-	-	-		
<b>Total</b>							

**Southwestern Public Service Company**

**Worksheet D.4 - (Excess)/Deficient ADIT Amortization**

Non-Plant Excess ADIT Amortization, Projected for Billing Year = 20yy

(a) <u>Identification</u>	(b) <u>Total (Note 1)</u>	(c) Retail, Production & Other <u>Related</u>	(d) Transmission <u>Related</u>	(e) Plant <u>Related</u>	(f) Laba r <u>Relat ed</u>	(g) Total Included in Income Tax Expense <u>(d)+(e)+(f)</u>	(h) Remaining Amortizatio n <u>Period (Note 2)</u>
<b>Subtotal</b>							

<b>Transmission Allocator [ TP, GP or W/S ]</b>		-	-	-	-		
<b>Total</b>							

**Southwestern Public Service Company**  
**Worksheet D.4 - (Excess)/Deficient ADIT Amortization**

Plant Excess ADIT Amortization, Actual for Billing Year = 20yy

<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>	<b>(g)</b>	<b>(h)</b>
<b>Identification</b>	<b>Total (Note 1)</b>	<b>Retail, Production &amp; Other Related</b>	<b>Transmission Related</b>	<b>Plant Related</b>	<b>Labor Related</b>	<b>Total Included in Income Tax Expense (d)+(e)+(f)</b>	<b>Remaining Amortization Period (Note 2)</b>
<b>Subtotal</b>							



<b>Subtotal</b>							
<b>Transmission Allocator [ TP, GP or W/S ]</b>		-	-	-	-		
<b>Total</b>							

Note 1: Excess and Deficient ADIT is amortized to FERC Accounts 410.1 and 411.1

Note 2: The amortization of Excess and Deficient ADIT balances began January 1, 2018 and are included in the 2018 True-Up