

Settlement Materials Pursuant to FERC Rule 602

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/04

Southwestern Public Service Company

Line No.			Total	Allocator	Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 29)				\$ 81,219,069
	REVENUE CREDITS	(Note T)			
2	Account No. 454	(page 4, line 34)	0	DA 1.00000	0
3	Account No. 456	(page 4, line 37)	9,029,472	DA 1.00000	9,029,472
4	Revenues from Grandfathered Interzonal Transactions		0	DA 1.00000	0
5	Revenues from service provided by the ISO at a discount		0	DA 1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)				<u>9,029,472</u>
7	NET REVENUE REQUIREMENT (line 1 minus line 6)				<u>\$ 72,189,597</u>
	DIVISOR				
8	Average of 12 coincident system peaks for requirements (RQ) service			(Note A)	3,451,426
9	Plus 12 CP of firm bundled sales over one year not in line 8			(Note B)	0
10	Plus 12 CP of Network Load not in line 8			(Note C)	114,399
11	Less 12 CP of firm P-T-P over one year (enter negative)			(Note D)	-58,333
12	Plus Contract Demand of firm P-T-P over one year				253,333
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)				0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)				<u>0</u>
15	Divisor (sum lines 8-14)				3,760,825
16	Annual Cost (\$/kW/Yr) (line 7 / line 15)		19.195		
17	Network & P-to-P Rate (\$/kW/Mo) (line 16 / 12)		1.600		
			Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk) (line 16 / 52; line 16 / 52)		0.369		\$0.369
19	Point-To-Point Rate (\$/kW/Day) (line 18 / 6; line 18 / 7)		0.062	Capped at weekly rate	\$0.053
20	Point-To-Point Rate (\$/MWh) (line 19 / 16; line 19 / 24 times 1,000)		3.845	Capped at weekly and daily rates	\$2.197
21	FERC Annual Charge(\$/MWh) (Note E)				\$0.042 /MWh
22					

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For the 12 months ended 12/31/04

		Southwestern Public Service Company			
(1)	(2)	(3)	(4)	(5)	
Line No.	Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)	
RATE BASE:					
GROSS PLANT IN SERVICE					
1	Production 207.46.g	1,529,022,615	NA		
2	Transmission 207.58.g	716,363,247	TP 0.98805	707,802,706	
3	Distribution 207.75.g	780,430,206	NA		
4	General & Intangible 205.5.g & 207.90.g	249,833,728	W/S 0.08751	21,862,950	
5	Common	0	CE 0.08751	0	
6	TOTAL GROSS PLANT (sum lines 1-5)	3,275,649,796	GP= 22.275%	729,665,656	
ACCUMULATED DEPRECIATION & AMORTIZATION					
7	Production - Depreciation 219.20.c & 219.24.c	879,009,036	NA		
8	Transmission - Depreciation 219.25.c	206,855,197	TP 0.98805	204,383,277	
9	Distribution - Depreciation 219.26.c	269,455,514	NA		
10	General - Depreciation 219.27.c	96,023,674	W/S 0.08751	8,403,032	
11	Electric Intangible - Amortization 200.21.c&200.32.c	50,734,150	W/S 0.08751	4,439,745	
12	Total Electric Accumulated Depr & Amort (sum lines 7 - 11)	1,502,077,571		217,226,054	
13	Common General Depreciation 201.18.h	0	CE 0.08751	0	
14	Common Intangible Amortization 201.21.h	0	CE 0.08751	0	
15	TOTAL ACCUM. DEPR & AMORT (sum lines 12 + 13 + 14)	1,502,077,571		217,226,054	
NET PLANT IN SERVICE					
16	Production (line 1-line 7)	650,013,579			
17	Transmission (line 2-line 8)	509,508,050		503,419,429	
18	Distribution (line 3-line 9)	510,974,692			
19	General & Intangible (line 4-line 10-line11)	103,075,904		9,020,173	
20	Common (line 5-line 13-line14)	0		0	
21	TOTAL NET PLANT (sum lines 16-20)	1,773,572,225	NP= 28.893%	512,439,602	
ADJUSTMENTS TO RATE BASE (Note F)					
22	Account No. 281 (enter negative)	0	NA zero	0	
23	Account No. 282 (enter negative) 275.5.k	-376,419,215	NP 0.28893	-108,758,804	
24	Account No. 283 (enter negative) 277.9.k	-83,781,147	NP 0.28893	-24,206,887	
25	Account No. 190 234.2,3,4.c	58,075,721	NP 0.28893	16,779,818	
26	Account No. 255 (enter negative)	0	NP 0.28893	0	
27	TOTAL ADJUSTMENTS (sum lines 22- 26)	-402,124,641		-116,185,873	
28	LAND HELD FOR FUTURE USE 214.x.d (Note G)	18,629	TP 0.98805	18,406	
WORKING CAPITAL (Note H)					
29	CWC calculated	7,731,430		1,372,193	
30	Materials & Supplies (Note G) 227.8.c	852,230	TE 0.94147	802,349	
31	Prepayments (Account 165) 111.57.c	6,902,403	GP 0.22275	1,537,510	
32	Prepaid Pension Asset 233.3.f	132,757,040	W/S 0.08751	11,617,569	
33	TOTAL WORKING CAPITAL (sum lines 29 - 32)	148,243,103		15,329,621	
34					
35	RATE BASE (sum lines 21, 27, 28, & 33)	1,519,709,316		411,601,756	

Settlement Materials Pursuant to FERC Rule 602

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/04

Southwestern Public Service Company						
(1)	(2)	(3)	(4)	(5)		
Line No.	Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)		
O&M (Note I)						
1	Transmission 321.100.b	33,839,899	TE	0.94147	31,859,250	
2	Less Account 565 321.88.b	25,570,683		1.00000	25,570,683	
3	A&G 323.168.b	57,400,527	W/S	0.08751	5,023,120	
4	Less FERC Annual Fees 351.19.h	-73,284	W/S	0.08751	-6,413	
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad.	3,891,585	W/S	0.08751	340,553	
5a	Plus Transmission Related Reg. Comm. Exp.	0	TE	0.94147	0	
6	Common	0	CE	0.08751	0	
7	Transmission Lease Payments	0		1.00000	0	
8	TOTAL O&M (sum lines 1, 3, 5a, 6, 7 less lines 2, 4, 5)	61,851,442			10,977,547	
DEPRECIATION & AMORTIZATION EXPENSE						
9	Transmission 336.7.f	14,140,821	TP	0.98805	13,971,838	
10	General 336.9.f	9,248,018	W/S	0.08751	809,294	
11	Common 336.10.f	0	CE	0.08751	0	
12	TOTAL DEPRECIATION (Sum lines 9 - 12)	23,388,839			14,781,132	
TAXES OTHER THAN INCOME TAXES (Note J)						
LABOR RELATED						
13	Payroll 263.i	5,771,118	W/S	0.08751	505,031	
14	Highway and vehicle 263.i	0	W/S	0.08751	0	
PLANT RELATED						
16	Property 263.i	29,166,347	GP	0.22275	6,496,804	
17	Franchise 263.i	0	NA			
18	Other 263.i	5,578,920	GP	0.22275	1,242,704	
19	Payments in lieu of taxes	0	GP	0.22275	0	
20	TOTAL OTHER TAXES (sum lines 13 - 20)	40,516,385			8,244,539	
INCOME TAXES (Note K)						
21	$T=1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$	35.72%				
22	$\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/R)) =$ where WCLTD=(page 4, line 27) and R=(page 4, line30) and FIT, SIT & p are as given in footnote K.	34.96%				
23	$1 / (1 - T) =$ (from line 21)	1.5557				
24	Amortized Investment Tax Credit (266.8f) (enter negative) (Note V)	-250,410				
25	Income Tax Calculation = line 22 * line 28	45,265,940	NA		12,259,937	
26	ITC adjustment (line 23 * line 24)	-389,563	NP	0.28893	-112,556	
27	Total Income Taxes (line 25 plus line 26)	44,876,377			12,147,381	
28	RETURN [Rate Base (page 2, line 35) * Rate of Return (page 4, line 30)]	129,479,234	NA		35,068,470	
29	REV. REQUIREMENT (sum lines 8, 12, 20, 27, 28)	300,112,277			81,219,069	

Settlement Materials Pursuant to FERC Rule 602

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Page 4 of 5
For the 12 months ended 12/31/04

**Southwestern Public Service Company
SUPPORTING CALCULATIONS AND NOTES**

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total transmission plant (page 2, line 2, column 3)			716,363,247		Reclass (Note M)
2	Less transmission plant excluded from ISO rates			8,561,011		10,903,821
3	Less transmission plant included in OATT Ancillary Services (Note N)			0		-19,464,832
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)			707,802,236		-8,561,011
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)		TP=	0.98805		
	TRANSMISSION EXPENSES					
6	Total transmission expenses (page 3, line 1, column 3)			33,839,899		
7	Less transmission expenses included in OATT Ancillary Services (Note L)			1,595,241		
8	Included transmission expenses (line 6 less line 7)			32,244,658		
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)			0.95286		
10	Percentage of transmission plant included in ISO Rates (line 5)		TP	0.98805		
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)		TE=	0.94147		
	WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation	
12	Production	354.18.b	30,715,503	0.00000	0	
13	Transmission	354.19.b	5,350,309	0.98805	5,286,373	
14	Distribution	354.20.b	14,514,643	0.00000	0	
15	Other	354.21,22,23.b	9,828,659	0.00000	0	
16	Total (sum lines 12-15)		60,409,114		5,286,373	= 0.08751 = W/S
	COMMON PLANT ALLOCATOR (CE) (Note O)					
			\$	% Electric	W/S Allocator	
17	Electric	200.3.c	2,948,884,140	(line 17 / line 20)	(line 16)	CE
18	Gas	200.3.d	0	1.00000	0.08751	0.08751
19	Water	200.3.e	0			
20	Total (sum lines 17 - 19)		2,948,884,140			
	RETURN (R)		(Note K)		\$	
21			Long Term Interest (117, sum of 62c through 66c)		\$51,021,169	
22			Preferred Dividends (118.29c) (positive number)		\$0	
	Development of Common Stock:					
23			Proprietary Capital (112.16c less 15c)		786,260,664	
24			Less Preferred Stock (line 28)		0	
25			Less Account 216.1 (112.12c) (enter negative)		0	
26			Common Stock (sum lines 23-25)		786,260,664	
			\$	%	Cost (Note P)	Weighted
27	Long Term Debt (112, sum of 18c through 21c)		826,800,000	51%	0.0617	0.0316 =WCLTD
28	Preferred Stock (112.3c)		0	0%	0.0000	0.0000
29	Common Stock (line 26)		786,260,664	49%	0.1094	0.0536
30	Total (sum lines 27-29)		1,613,060,664			0.0852 =R
	REVENUE CREDITS					
					Load	
31	ACCOUNT 447 (SALES FOR RESALE)	(310-311)			0	
	a. Bundled Non-RQ Sales for Resale (311.x.h)				0	
32	b. Bundled Sales for Resale included in Divisor on page 1				0	
33	Total of (a)-(b)				0	
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)				\$0	
	ACCOUNT 456 (OTHER ELECTRIC REVENUES)	(330.x.n)	(Note Q)			
35	a. Transmission charges for all transmission transactions				\$9,029,472	
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1				\$0	
37	Total of (a)-(b)				\$9,029,472	

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Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Page 5 of 5
For the 12 months ended 12/31/04

Southwestern Public Service Company

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note
Letter

- A Peak as would be reported on page 401b, column d of Form 1 less step up losses, Company use, and Holy Cross (PSCo).
- B Labeled LF, LU, IF, IU on pages 310-311 of Form 1.
- C Labeled LF on page 328 of Form 1.
- D Labeled LF on page 328 of Form 1.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 109 or 133. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated to transmission
- G Identified as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 8, column 5. Prepayments are the electric related prepayments booked to Account No. 165. Prepaid pension asset is the electric related booked to account 186.
- I Line 1 - Transmission O&M excludes SPP assessment fees booked to account 561.
Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, Excluding FERC annual charges, and non-safety related advertising included in Account 930.1 at 323.162b. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h. Transmission By Others included only to extent used to integrate system.
- J Includes only FICA, unemployment, highway, property (ad valorem), and other assessments charged in the current year.
Taxes related to income are excluded. Franchise taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) less adjustment multiplied by (1/(1-T)) (page 3, line 26).
- | | |
|-------|---|
| FIT = | 35.00% |
| SIT = | 1.11% (State Income Tax Rate or Composite SIT) |
| p = | 0.00% (percent of federal income tax deductible for state purposes) |
- L Removes the dollar amount of transmission expenses in Account No. 561 that was originally used to set the ancillary service rate.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test). Reclassed plant reflects the reclassification of distribution substation high side assets from distribution to transmission. Also, generator interconnection assets, including step up transformers, are identified and shown as an adjustment to transmission plant.
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
- Q SPP Credit
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use for the Transmission facilities included herein.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in line 4 page 1 and the loads are included in line 13, page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in line 4, page 1 nor are the loads included in line 13, page 1.
- T The revenues credited on page 1 lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. Directly assign amounts related to the transmission facilities included here in.
- U Electric portion only
- V Adjusted to reflect electric intangible booked as common (for PSCo).

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
System Peak Demand Summary
12 Months Ended December 31, 2004

Line No.	System Peak Date & Time			FERC Form 1 Reported Net System Peak Less Off-System Load kW	Delete Generation Step-Up Loss at Peak kW	Delete Company Use Load At Peak kW	Delete Generation to Distribution at Peak kW	Delete TIE Agreement Sales Load at Peak kW	Average System Peak for RQ Service kW	Delete Generation Sales Load at Peak kW	Add 3rd Party Transmission Network Load kW	Add Transmission Reserved Capacity kW	Total Transmission System Adjusted Peak Demand		
													Monthly Peak kW	12 Month Average kW	
1	<u>2004</u>	Jan	6	800	3,009,000	(5,733)	(2,011)	-	0	3,001,256	(117,000)	-	357,000	3,241,256	
2		Feb	12	2000	3,042,000	(5,796)	(1,974)	-	0	3,034,230	(117,000)	-	357,000	3,274,230	
3		Mar	31	1700	2,874,000	(5,476)	(2,045)	-	0	2,866,479	(102,000)	28,005	342,000	3,134,484	
4		Apr	1	1700	2,915,000	(5,554)	(1,667)	-	0	2,907,779	(102,000)	33,046	342,000	3,180,825	
5		May	19	1700	3,700,000	(7,050)	(1,475)	-	0	3,691,475	(112,000)	205,664	352,000	4,137,139	
6		Jun	14	1700	4,027,000	(7,673)	(1,983)	-	0	4,017,344	(150,000)	242,926	390,000	4,500,270	
7		Jul	19	1800	4,217,000	(8,035)	(1,152)	-	0	4,207,813	-	376,051	150,000	4,733,864	
8		Aug	4	1700	4,308,000	(8,208)	(1,298)	-	0	4,298,494	-	366,199	150,000	4,814,693	
9		Sep	14	1800	3,931,000	(7,490)	(1,299)	-	0	3,922,211	-	120,899	150,000	4,193,110	
10		Oct	21	1700	3,003,000	(5,722)	(2,013)	-	0	2,995,265	-	-	150,000	3,145,265	
11		Nov	29	1900	3,074,000	(5,857)	(8,690)	-	0	3,059,453	-	-	150,000	3,209,453	
12		Dec	23	2000	3,423,000	(6,522)	(1,168)	-	0	3,415,310	-	-	150,000	3,565,310	3,760,825
13															
14		12 Month Total			41,523,000	(79,116)	(26,775)	-	-	41,417,109	(700,000)	1,372,789	3,040,000	45,129,898	
15															
16		12 Month Average			3,460,250	(6,593)	(2,231)	-	-	3,451,426	(58,333)	114,399	253,333	3,760,825	

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
 FF1 Load Reporting Corrections
 2004

<u>Line No.</u>	<u>System Peak Date & Time</u>			<u>FERC Form 1 Reported Net System Peak Load kW</u>	<u>SPP P-T-P Load in Form 1 kW</u>	<u>FERC Form 1 Reported Net System Peak REVISED Load kW</u>	
1	<u>2004</u>	Jan	6	800	3,424,000	(415,000)	3,009,000
2		Feb	12	2000	3,457,000	(415,000)	3,042,000
3		Mar	31	1700	3,274,000	(400,000)	2,874,000
4		Apr	1	1700	3,315,000	(400,000)	2,915,000
5		May	19	1700	4,075,000	(375,000)	3,700,000
6		Jun	14	1700	4,398,000	(371,000)	4,027,000
7		Jul	19	1800	4,588,000	(371,000)	4,217,000
8		Aug	4	1700	4,679,000	(371,000)	4,308,000
9		Sep	14	1800	4,232,000	(301,000)	3,931,000
10		Oct	21	1700	3,334,000	(331,000)	3,003,000
11		Nov	29	1900	3,405,000	(331,000)	3,074,000
12		Dec	23	2000	3,754,000	(331,000)	3,423,000
13							
14		12 Month Average					3,460,250

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
 Generation Step - Up Loss at Peak
 2004

<u>Month</u>	FF1 Reported Net System Peak Less Off-System Load kW	Generation Step-up Loss Factor	Company Use Load at Peak
Jan	3,009,000	0.001905284	(5,733)
Feb	3,042,000	0.001905325	(5,796)
Mar	2,874,000	0.001905358	(5,476)
Apr	2,915,000	0.001905317	(5,554)
May	3,700,000	0.001905405	(7,050)
Jun	4,027,000	0.001905389	(7,673)
Jul	4,217,000	0.001905383	(8,035)
Aug	4,308,000	0.001905292	(8,208)
Sep	3,931,000	0.001905368	(7,490)
Oct	3,003,000	0.001905428	(5,722)
Nov	3,074,000	0.001905335	(5,857)
Dec	<u>3,423,000</u>	0.001905346	<u>(6,522)</u>
12 Month Total	41,523,000		(79,116)
12 Month Average	<u>3,460,250</u>		<u>(6,593)</u>

Settlement Materials Pursuant to FERC Rule 602

**Southwestern Public Service Company
Company Use Load at Peak
2004**

	<u>kWh</u>	<u>Load Factor</u>	<u>Coincidence Factor</u>	<u>Load at Peak</u>	<u>Adjusted for Losses</u>
January	2,375,331	0.6838	0.8483	1,852	2,011
February	2,327,047	0.6728	0.8083	1,818	1,974
March	2,420,450	0.6190	0.9348	1,883	2,045
April	1,818,440	0.6165	0.9857	1,535	1,667
May	1,878,222	0.5502	0.9779	1,358	1,475
June	2,322,546	0.5783	0.9788	1,826	1,983
July	1,498,576	0.6082	0.8661	1,061	1,152
August	1,624,828	0.5607	0.9762	1,195	1,298
September	1,710,742	0.5636	0.8928	1,196	1,299
October	2,338,779	0.6126	0.9627	1,854	2,013
November	11,833,870	0.6681	0.7288	8,003	8,690
December	1,419,755	0.6916	0.8152	1,076	1,168
	<u>33,568,586</u>				

12 Month Average

2,231

**Southwestern Public Service Company
Generation Sales Load at Peak
2004**

	WTMPA in FORM 1
January	117,000
February	117,000
March	102,000
April	102,000
May	112,000
June	150,000
July	-
August	-
September	-
October	-
November	-
December	-
	<hr/>
12 Month Total	700,000
12 CP	<u>58,333</u>

Settlement Materials Pursuant to FERC Rule 602

**Southwestern Public Service Company
Third Party Transmission Network Load
2004**

<u>Month</u>	<u>Golden Spread Total Load</u>	<u>South Plains Full Load</u>	<u>Golden Spread Total Load</u>	<u>Golden Spread Partial Load</u>	<u>Third Party Transmission Network Load</u>
January	192,884	90,535	283,419	310,000	0
February	171,907	89,663	261,570	310,000	0
March	275,193	62,812	338,005	310,000	28,005
April	278,079	64,967	343,046	310,000	33,046
May	402,363	113,300	515,664	310,000	205,664
June	447,754	125,171	572,926	330,000	242,926
July	532,249	173,802	706,051	330,000	376,051
August	523,727	172,471	696,199	330,000	366,199
September	341,124	109,775	450,899	330,000	120,899
October	192,896	78,346	271,242	330,000	0
November	195,485	100,235	295,720	330,000	0
December	198,531	111,526	310,058	330,000	0
12 Month Total					1,372,789
12 CP					<u><u>114,399</u></u>

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
Transmission Reserved Capacity
2004

	<u>PNM-Bundled</u>	<u>WTMPA Reserved</u>	<u>Total Transmission Reserved Capacity</u>
January	150,000	207,000	357,000
February	150,000	207,000	357,000
March	150,000	192,000	342,000
April	150,000	192,000	342,000
May	150,000	202,000	352,000
June	150,000	240,000	390,000
July	150,000	-	150,000
August	150,000	-	150,000
September	150,000	-	150,000
October	150,000	-	150,000
November	150,000	-	150,000
December	150,000	-	150,000
12 Month Total			3,040,000
12 CP			<u>253,333</u>

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
 Adjustments to Account 282
 2004

<u>Line No.</u>	<u>Description</u>	<u>FERC FORM No. 1 Page, Line, Col.</u>	<u>Amount</u>
1	Total Electric Accumulated Deferred Income Taxes - Other Property	275.9.k	(419,470,075)
2			
3	Less: SFAS 109 - Prior Flow Through/Excess ADIT	275.7.k	16,240,820 ¹
4			
5	Less: SFAS 109 - AFUDC Equity	234.5.c	26,810,040
6			
7	Adjusted Balance		<u>(376,419,215)</u>

¹ Per Tax Department

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
Adjustments to Account 283
2004

<u>Line No.</u>	<u>Description</u>	<u>FERC FORM No. 1 Page, Line, Col.</u>	<u>Amount</u>
1	Total Electric Accumulated Deferred Income Taxes - Other	277.9.k	(86,855,286)
2			
3	SFAS 133 - Other Comprehensive Income - Treasury		<u>3,074,139</u> ¹
4			
5	Adjusted Balance		<u><u>(83,781,147)</u></u>

¹ Per Tax Department

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
Adjustments to Account 190
2004

<u>Line No.</u>	<u>Description</u>	<u>FERC FORM No. 1 Page, Line, Col.</u>	<u>Amount</u>
1	Total Electric Accumulated Deferred Income Taxes	234.8.c	60,171,268
2			
3	Less: SFAS 109 - Federal Unamortized ITC		(2,095,547) ¹
4			
5	Adjusted Balance		<u>58,075,721</u>

¹ Per Tax Department

Settlement Materials Pursuant to FERC Rule 602

**Southwestern Public Service Company
Land Held For Future Use
2004**

Line No.	Description	FERC FORM No. 1 Page, Line, Col.	Amount
1	Miscellaneous Land and Rights	214.2.d	27,164
2	Less: Land Owned in Fee - Electric General		<u>(8,535)</u> ¹
3			
4	Land Owned in Fee & Land Rights - Electric Transmission		18,629 ¹

¹ Per XCEL's Power Plant Detail Workpaper

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
 Future Use Land - Detail
 December 31, 2004

<u>Description</u>	<u>In-Service</u> <u>Year</u>	<u>Accumulated</u> <u>Cost</u>	<u>G/L Account</u> <u>ID</u>	<u>Utility Account</u> <u>ID</u>
Land and Rights (Non Depreciable) Elec Dist-System-TX-Amarillo City-Amarillo ISD Potter Co	08/01/94	8,534.91	10511	10389001
		<hr/>		
Total Non-Transmission Related		8,534.91		
Land and Rights (Non Depreciable) Elec Tran-Line OH-TX-115KV-N.E. Dumas-Future Line	08/01/94	15,838.40	10511	10350001
Land and Rights of Way (Deprciable) Elec Tran-Line OH-TX-115KV-N.E. Dumas-Future Line	08/01/94	2,790.42	10511	10350002
		<hr/>		
Total Transmission Related		18,628.82		
Total Future Use Plant		27,163.73		

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
 Monthly SPP Assessment Booked to 561
 2004

<u>CO</u>	<u>YR</u>	<u>MO</u>	<u>Doc Type</u>	<u>Batch No.</u>	<u>BU Code</u>	<u>Bus Unit Desc</u>	<u>Obj Acct</u>	<u>Subsid</u>	<u>Obj Acct Desc</u>	<u>Util</u>	<u>BC 21</u>	<u>J/E Expl</u>	<u>Line Item Remark</u>	<u>Amount</u>
13	4	2	EU	238443	889355	DE Trans SPS TEODSP	725000	97	Other	1	56100	Service Billing 4811	Service Billing 4832	172,969.29
13	4	12	EU	292265	889355	DE Trans SPS TEODSP	725000	97	Other	1	56100	Service Billing 4811	Service Billing 4832	215,052.35
13	4	4	EU	252648	889355	DE Trans SPS TEODSP	725000	97	Other	1	56100	Service Billing 4842	Service Billing 4832	235,000.00
13	4	9	EU	282551	889355	DE Trans SPS TEODSP	725000	97	Other	1	56100	Service Billing 4811	Service Billing 4832	252,352.16
13	4	9	EU	282909	889355	DE Trans SPS TEODSP	725000	97	Other	1	56100	Service Billing 4841	Service Billing 4832	273,859.30
13	4	4	EU	252648	889355	DE Trans SPS TEODSP	725000	97	Other	1	56100	Service Billing 4832	Service Billing 4832	279,073.75
13	4	6	EU	264604	889355	DE Trans SPS TEODSP	725000	97	Other	1	56100	Service Billing 4841	Service Billing 4832	283,786.48
13	4	7	EU	271408	889355	DE Trans SPS TEODSP	725000	97	Other	1	56100	Service Billing 4841	Service Billing 4832	292,355.23
13	4	2	EU	238443	889355	DE Trans SPS TEODSP	725000	97	Other	1	56100	Service Billing 4841	Service Billing 4832	297,238.28
13	4	5	EU	258136	889355	DE Trans SPS TEODSP	725000	97	Other	1	56100	Service Billing 4841	Service Billing 4832	318,621.59
13	4	3	EU	244061	889355	DE Trans SPS TEODSP	725000	97	Other	1	56100	Service Billing 4841	Service Billing 4832	437,537.31
13	4	10	EU	285767	889355	DE Trans SPS TEODSP	725000	97	Other	1	56100	Service Billing 4842	Service Billing 4832	530,859.56
Total													<u>3,588,705.30</u>	

Settlement Materials Pursuant to FERC Rule 602

**Southwestern Public Service Company
A & G Amount - Detail
December 31, 2004**

Line		FERC FORM No. 1		
<u>No.</u>	<u>Description</u>	<u>Page.</u>	<u>Line.</u>	<u>Col.</u>
1	Additions:			
2	Administrative & General Expenses	323.168.	b	
3				
4	Deductions:			
5	Federal Energy Regulatory Commission Expense	351.19.	h	
6	EPRI Dues	353.1.	d	(114,738)
7	State Regulatory Commission Expenses:			
8	Texas Gross Receipts Assessment	351.2.	h	(1,155,000)
9	Texas Fuel Filings	351.3.	h	(139,675)
10	New Mexico Assessment Charges	351.7.	h	(1,139,053)
11	Oklahoma Assessment Charges	351.11.	h	(11,392)
12	Kansas Assessment Charges	351.15.	h	(2,380)
13	Regulatory Expense Miscellaneous Items less than \$25,000	351.22.	h	(48,305)
14	General Advertising Expenses	323.162.	b	(1,281,042)
15				
16	Total A & G Expenses			

Settlement Materials Pursuant to FERC Rule 602

Amount

57,400,527

73,284

(3,891,585)

53,582,226

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
Taxes Other Than Income Taxes
December 31, 2004

Line No.	Description	FERC FORM No. 1 Page, Line, Col.	Subtotal	Total
1	Payroll Taxes			
2	Federal Unemployment	263.3.i	58,979	
3	FICA	263.4.i	5,583,788	
4	State Unemployment	263.8.i	128,351	
5				
6	Total Payroll Taxes			5,771,118
7				
8	Property Taxes			
9	Texas Ad Valorem 2004	263.14.i	25,670,304	
10	New Mexico Ad Valorem 2004	263.22.i	2,791,592	
11	Oklahoma Ad Valorem 2004	263.29.i	365,355	
12	Kansas Ad Valorem 2004	263.35.i	339,096	
13				
14	Total Property Taxes			29,166,347
15				
16	Other Taxes			
17	Texas Use	263.13.i	241,834	
18	Texas Gross Receipts	263.15.i	5,337,086	
19				
20	Total Other Taxes			5,578,920
21				
22	Total Taxes Other Than Income Taxes			40,516,385

**Southwestern Public Service Company
Analysis of Reclass Between Functional Groupings
December 31, 2004**

Transmission:

Amounts Being Reclassed Out:

	Out of Transmission	To Distribution	To Production
10350001	(8,985.23)	8,985.23	0.00
10350002	(11,015.09)	11,015.09	0.00
10352000	(48,308.22)	48,308.22	0.00
10353000	(28,422,212.87)	8,957,380.82	19,464,832.05

Total

(28,490,521.41)	9,025,689.36	19,464,832.05	Generation Step Up Transformers
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Distribution:

Amounts Being Reclassed Out:

	Out of Distribution	To Transmission	To Production
10360001	(18,403.69)	18,403.69	0.00
10360002	(13,944.44)	13,944.44	0.00
10361000	(182,472.46)	182,472.46	0.00
10362000	(11,563,431.28)	11,563,431.28	0.00

Total

(11,778,251.87)	11,778,251.87	0.00
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Electric Communication Equipment:

Amounts Being Reclassed Out:

	Out of Elec Comm Equip	To Transmission	To Distribution
10397000	(9,593,147.40)	8,151,258.91	1,441,888.49

Summary of Plant Reclassed In/Out:

	Reclassified Out	Reclassified In	Net Change
Production	0.00	19,464,832.05	19,464,832.05
Distribution	11,778,251.87	10,467,577.85	(1,310,674.02)
Transmission	28,490,521.41	19,929,510.78	(8,561,010.63)
Elec Comm Equip	9,593,147.40	0.00	(9,593,147.40)
Total	49,861,920.68	49,861,920.68	0.00

Asset Separation Reclass: Plant

Transmission - from transmission to distribution	(9,025,689.36)	
Transmission - to transmission from distribution	11,778,251.87	
Transmission - to transmission from electric comm. Equip.	8,151,258.91	
		10,903,821.42
Distribution - from distribution to transmission	(11,778,251.87)	
Distribution - to distribution from transmission	9,025,689.36	
Distribution - to distribution from electric comm. Equip.	1,441,888.49	
		(1,310,674.02)
Elec Comm Equip - to transmission	(8,151,258.91)	
Elec Comm Equip - to distribution	(1,441,888.49)	
		(9,593,147.40)

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company													
Reclass Detail - Land & Structures													
2004													
		Land		Structures				Land		Land		Structure	
		Plant	Existing	Plant	Existing	Primary		Transfer	Transfer	Transfer	Transfer	Transfer	Transfer
Asset Location	State	Balance	Account	Balance	Account	Function		350-1 to 360-1	360-1 to 350-1	350-2 to 360-2	360-2 to 350-2	352 to 361	361 to 352
ELKHART	KS	3,856.26	D1	28,394.96	D	Distribution							
ELKHART OIL FIELD	KS	129.21	D1	3,502.61	D	Distribution							
FINNEY SWITCHING STATION	KS	0.00		191,380.83	T	Transmission							
HOLCOMB	KS	0.00		260,684.59	T	Transmission							
BEAVER - UNDER 44KV (D)	OK	0.00		15,261.07	D	Distribution							
BEAVER - 115KV (D)	OK	1,932.53	D1	21,039.54	D	Distribution							
BOISE CITY	OK	0.00		7,545.99	D	Distribution							
BOISE CITY EAST	OK	2,175.48	D1	2,988.81	D	Distribution							
CABOT	OK	0.00		1,700.22	D	Distribution							
CITIES SERVICE #1	OK	0.00		0.00	D	Transmission							
COLE	OK	0.00		52,329.37	T	Transmission							
EVA REGULATOR STATION	OK	1,437.77	T1	4,993.43	T	Transmission							
FORGAN OIL FIELD	OK	0.00		3,515.44	D	Distribution							
GOODWELL	OK	914.91	D1	3,582.04	D	Distribution							
GUYMON	OK	0.00		8,756.60	D	Distribution							
GUYMON NORTH	OK	0.00		64,821.32	D	Distribution							
GUYMON NORTHEAST	OK	184.34	D1	1,284.45	D	Distribution							
GUYMON WEST	OK	1,944.21	D1	9,089.07	D	Distribution							
HOVEY TAP SWITCHING STATION	OK	267.06	T2	9,079.25	T	Transmission							
KEYES	OK	0.00		13,315.09	D	Distribution							
PHILLIPS PUMP STATION	OK	224.47	D1	7,297.88	D	Distribution							
SEABOARD	OK	0.00		73,961.41	D	Distribution							
TEXAS COUNTY	OK	10,016.53	T1	156,517.17	T	Transmission							
THOMPSON	OK	3,992.45	D1	67,261.85	D	Distribution							
13TH STREET	NM	1,501.76	D1	4,917.03	D	Distribution							
AMAX #1	NM	0.00		25,333.13	D	Distribution							
ARTESIA	NM	5,209.51	T1	38,269.43	T	Transmission							
ARTESIA CITY	NM	0.00		1,470.60	D	Distribution							
ARTESIA COUNTRY CLUB	NM	3,749.36	D1	33,966.10	D	Distribution							
ARTESIA SOUTH RURAL	NM	0.00		7,502.60	D	Distribution							
ATOKA	NM	5,990.97	T2	127,391.87	T	Transmission							
BEKER	NM	0.00		3,328.67	T	Transmission							
BENDER WEST	NM	1,955.79	D1	17,813.34	D	Distribution							
BERRENDO	NM	0.00		0.00	D	Distribution							
BLODGETT STREET	NM	0.00		1,386.67	D	Distribution							
BONBRIGHT	NM	5,240.35	D1	3,416.98	D	Distribution							
BRASHER	NM	11,767.42	D1	31,330.79	D	Distribution							
BUCKEYE	NM	0.00		4,927.85	D	Distribution							
BYNUM RANCH	NM	0.00		2,168.21	D	Distribution							
CAMPBELL STREET	NM	1,000.00	D1	37,058.68	D	Distribution							
CANNON AFB	NM	0.00		14,811.59	D	Distribution							
CAPITAN	NM	524.30	D1	18,905.28	D	Distribution							
CARLSBAD CAVERNS	NM	0.00		974.61	D	Distribution							
CARLSBAD STATION - UNDER 44KV (D)	NM	4,366.51	D1	2,288.29	D	Distribution							
CARLSBAD STATION - 115KV (T)	NM	4,243.72	T1	93,478.82	T	Transmission							

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company													
Reclass Detail - Land & Structures													
2004													
		Land		Structures				Land		Land		Structure	
Asset Location	State	Plant Balance	Existing Account	Plant Balance	Existing Account	Primary Function	350-1 to 360-1	360-1 to 350-1	350-2 to 360-2	360-2 to 350-2	352 to 361	361 to 352	
CARLSBAD WATER FIELD	NM	0.00		2,559.46	D	Distribution							
CHAVES COUNTY	NM	2,812.43	T1	178,654.49	T	Transmission							
CHERRY	NM	3,663.41	D1	24,194.62	D	Distribution							
CIELO CAPROCK WIND FARM	NM	2,790.97	T1	0.00		Transmission							
CLOVIS	NM	0.00		10,185.90	D	Transmission						10,185.90	
CLOVIS EAST	NM	4,058.04	D1	15,228.18	D	Distribution							
CLOVIS EAST PARK	NM	0.00		3,254.20	D	Distribution							
CLOVIS NORTH	NM	2,726.54	D1	5,190.11	D	Distribution							
CLOVIS WEST	NM	5,198.20	D1	27,731.50	D	Distribution							
COCHRAN SWITCHING STATION	NM	0.00		9,373.15	T	Transmission							
COOPERS RANCH	NM	0.00		27,573.01	D	Distribution							
COTTONWOOD	NM	0.00		8,679.27	D	Distribution							
COTTONWOOD #1	NM	0.00		47,853.38	D	Distribution							
CUNNINGHAM STATION	NM	0.00		328,184.31	T	Transmission							
CURRY COUNTY	NM	10,874.39	T1	44,310.12	T	Transmission							
DEXTER SUB	NM	606.39	D1	17,414.44	D	Distribution							
DOLLARHIDE	NM	0.00		30,560.33	D	Distribution							
DRINKARD	NM	0.00		13,786.68	D	Distribution							
DUVAL #1	NM	0.00		9,333.63	D	Distribution							
DUVAL #2	NM	0.00		338.45	D	Distribution							
DUVAL #3	NM	0.00		2,594.12	D	Distribution							
EDDY COUNTY	NM	265.79	T2	15,737,108.30	T	Transmission							
EUNICE	NM	91.80	D1	65,733.65	D	Distribution							
FEC SWITCHING STATION	NM	0.00		368,080.31	T	Transmission							
FIESTA	NM	0.00		60,179.95	D	Distribution							
FRIO DRAW	NM	61,602.30	T1	0.00	T	Transmission							
GREEN HEIGHTS	NM	597.13	D1	1,152.06	D	Distribution							
HAGERMAN	NM	10,703.13	D1/T2	7,908.87	D	Distribution			10,288.77				
HAGERMAN WEST	NM	0.00		1,677.40	D	Distribution							
HOBBS NORTH	NM	1,096.45	D1	22,658.91	D	Distribution							
HOBBS NORTHEAST	NM	1,541.27	D1	20,908.50	D	Distribution							
HOBBS SOUTH	NM	0.00		26,557.96	T	Distribution					26,557.96		
HOBBS SOUTH	NM	1,979.50	D1	15,110.35	D	Distribution							
HOBBS WEST SWITCHING STATION	NM	209.60	T1	68,040.07	T	Transmission							
HOPÍ	NM	2,860.54	D1	30,887.84	D	Distribution							
IMC #1	NM	0.00		32,456.41	D	Distribution							
IMC #2	NM	0.00		87,530.15	D	Distribution							
IMC #3	NM	0.00		62,918.10	D	Distribution							
IMC #4	NM	428.69	D2	9,838.71	D	Distribution							
IMC WELLS	NM	0.00		403.33	D	Distribution							
INDIAN HILLS	NM	0.00		837.65	D	Distribution							
INDUSTRIAL	NM	2,171.31	D1	3,288.43	D	Distribution							
JAL	NM	265.00	D1	79,855.98	D	Distribution							
LAKE ARTHUR	NM	0.00		1,168.25	D	Distribution							
LAS CRUCES	NM	0.00		0.00	D	Distribution							

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company													
Reclass Detail - Land & Structures													
2004													
		Land		Structures				Land		Land		Structure	
Asset Location	State	Plant Balance	Existing Account	Plant Balance	Existing Account	Primary Function	350-1 to 360-1	360-1 to 350-1	350-2 to 360-2	360-2 to 350-2	352 to 361	361 to 352	
LEA COUNTY	NM	1,310.20	D1	168,676.13	T	Transmission		1,310.20					
LEA ROAD	NM	504.56	D1	10,592.73	D	Distribution							
LIVINGSTON RIDGE	NM	0.00		18,288.31	D	Distribution							
LOVING	NM	1,475.64	D1	9,803.70	D	Distribution							
LUSK	NM	0.00		0.00	D	Distribution							
MADDOX STATION	NM	0.00		15,164.06	T	Transmission							
MALJAMAR	NM	0.00		11,152.01	D	Distribution							
MARKET	NM	0.00		20,592.44	D	Distribution							
MESQUITE	NM	3,442.23	D1	1,450.67	D	Distribution							
MILLEN	NM	18,280.00	D1	34,111.63	D	Distribution							
MISSISSIPPI CHEM #2	NM	0.00		2,536.00	D	Distribution							
MITCHELL STREET	NM	0.00		1,399.41	D	Distribution							
MONUMENT	NM	0.00		13,677.39	D	Distribution							
MOORE	NM	0.00		1,264.75	D	Distribution							
NATIONAL POTASH - 69KV (D)	NM	0.00		16,178.78	D	Distribution							
NATIONAL POTASH - 115KV (D)-LEA NAT'L	NM	0.00		32,811.08	D	Distribution							
NAVAJO REFINERY #1	NM	0.00		3,887.31	D	Distribution							
NAVAJO REFINERY #2	NM	0.00		36,538.54	D	Distribution							
NAVAJO REFINERY #3	NM	0.00		9,840.17	D	Distribution							
NAVAJO REFINERY #3	NM	0.00		22,927.60	D	Distribution							
NAVAJO-MALAGA	NM	0.00		9,376.31	D	Distribution							
NEW MEXICO POTASH #1	NM	0.00		24,315.50	D	Distribution							
NEW MEXICO POTASH #2	NM	0.00		29,830.70	D	Distribution							
NORRIS	NM	0.00		3,445.34	D	Distribution							
NORTH CANAL	NM	5,656.89	D1	6,819.07	D	Distribution							
OASIS	NM	46,080.68	T2	136,455.08	T	Transmission							
OCHOA	NM	82.75	D1	3,486.29	D	Distribution							
OCOTILLO	NM	1,688.09	D1	24,585.07	D	Distribution							
PCA	NM	0.00		55,611.97	T	Transmission							
PEARL	NM	485.04	D1	3,214.96	D	Distribution							
PECOS	NM	100,218.31	T1	276,184.44	T	Transmission							
PORTALES - 69KV (D)	NM	0.00		11,820.10	D	Distribution							
PORTALES - 115KV (T)	NM	17,763.74	T1	241,895.74	T	Transmission							
PORTALES GRAIN ALCOHOL (EFDC)	NM	0.00		13,370.48	D	Distribution							
PORTALES SOUTH	NM	3,771.69	D1	10,887.05	D	Distribution							
PORTALES SWITCHING STATION	NM	574.08	T1	253.49	T	Transmission							
POTASH JUNCTION	NM	0.00		336,820.33	T	Transmission							
PRICE	NM	2,455.67	D1	18,790.51	D	Distribution							
RETIRED SUB-62160	NM	2,398.76	T1	0.00	D	Distribution	2,398.76						
RIAC EAST	NM	0.00		7,545.26	D	Distribution							
RIAC WEST	NM	0.00		6,306.01	D	Distribution							
ROOSEVELT COUNTY	NM	31,587.40	T1	199,296.94	T	Transmission							
ROOSEVELT COUNTY	NM	0.00		1,511.91	D	Transmission						1,511.91	
ROSWELL	NM	7,818.84	T1	38,939.12	T	Transmission							
ROSWELL CITY	NM	7,113.47	D1	87,947.80	D	Distribution							

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company													
Reclass Detail - Land & Structures													
2004													
		Land		Structures				Land		Land		Structure	
Asset Location	State	Plant Balance	Existing Account	Plant Balance	Existing Account	Primary Function	350-1 to 360-1	360-1 to 350-1	350-2 to 360-2	360-2 to 350-2	352 to 361	361 to 352	
ROSWELL STATION	NM	0.00		174.24	D	Distribution							
SAMSON	NM	0.00		5,502.51	D	Distribution							
SAND DUNES	NM	648.18	D2	37,085.83	D	Distribution							
SANGER EAST	NM	5,753.76	D1	18,299.06	D	Distribution							
SEVEN RIVERS	NM	114,449.87	T1/T2	169,249.82	T	Transmission							
SMITH	NM	0.00		2,277.42	D	Distribution							
SPARE SUBSTATION EQUIPMENT	NM	0.00		1,501.75	D	Distribution							
TAYLOR SWITCHING STATION	NM	27,278.27	T1	98,383.85	T	Transmission							
TEAGUE	NM	224.99	D1	11,398.65	D	Distribution							
TMC	NM	0.00		9,576.79	D	Distribution							
TUCUMCARI	NM	4,500.00	D1	13,286.22	D	Transmission		4,500.00				13,286.22	
TWEEDY	NM	9,094.48	D1	21,845.84	D	Distribution							
UNITED SALT	NM	0.00		4,690.49	D	Distribution							
URTON	NM	0.00		13,791.65	D	Distribution							
WARD	NM	0.00		3,385.92	D	Distribution							
WATERFIELD	NM	0.00		27,759.39	D	Distribution							
WAVERLY	NM	1,749.15	D1	1,540.93	D	Distribution							
WHERRY HOUSING	NM	0.00		2,662.31	D	Distribution							
WHITE	NM	0.00		2,300.76	D	Distribution							
WHITTEN	NM	10,488.46	D1/D2	123,845.30	D	Distribution							
WIPP	NM	-2,376.41	D2	-3,661.88	D	Distribution							
ZIA	NM	0.00		25,494.89	D	Distribution							
ZODIAC	NM	18,472.69	D1	45,729.16	D	Distribution							
34TH STREET	TX	37,242.21	D1	111,999.25	D	Distribution							
34TH STREET PUMPING STATION	TX	0.00		818.42	D	Distribution							
3RD AND WESTERN	TX	1,137.42	D1	1,232.09	D	Distribution							
8TH AND BONHAM	TX	0.00		3,823.67	D	Distribution							
ABBOTT	TX	0.00		1,538.80	D	Distribution							
ABERNATHY	TX	314.80	D1	1,749.56	D	Distribution							
ADAIR	TX	1,766.12	D1	9,135.26	D	Distribution							
ADOBE	TX	0.00		77,618.67	D	Distribution							
AIKEN	TX	0.00		1,248.27	D	Distribution							
ALLEN	TX	7,735.26	D1	43,545.48	D	Distribution							
ALLMON	TX	897.95	D1	2,887.41	D	Distribution							
ALLRED	TX	0.00		18,266.56	D	Distribution							
AMARILLO NORTH SWITCHING STATION	TX	0.00		3,673.17	T	Transmission							
AMARILLO SOUTH	TX	658,956.24	T2	338,978.79	T	Transmission							
AMERADA-HESS CO2	TX	9,950.62	D1/T1	16,378.84	D	Distribution	6,586.47						
AM-FRAC	TX	0.00		16,507.58	D	Distribution							
AMHERST	TX	1,100.20	D1	2,742.42	D	Distribution							
AMOCO	TX	0.00		9,190.72	D	Distribution							
AMOCO SWITCHING STATION	TX	0.00		4,610.82	T	Transmission							
AMOCO YELLOWHOUSE	TX	2,501.57	D1	8,037.55	D	Distribution							
ANTON - UNDER 44KV (D)	TX	156.25	D1	1,662.56	D	Distribution							
ANTON - 69KV (D)	TX	0.00		19,654.02	D	Distribution							

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company													
Reclass Detail - Land & Structures													
2004													
		Land		Structures				Land		Land		Structure	
		Plant	Existing	Plant	Existing	Primary		Transfer	Transfer	Transfer	Transfer	Structure	Structure
Asset Location	State	Balance	Account	Balance	Account	Function		350-1 to 360-1	360-1 to 350-1	350-2 to 360-2	360-2 to 350-2	352 to 361	361 to 352
ANTON WEST	TX	4,562.29	D1	2,364.73	D	Distribution							
ARROWHEAD	TX	0.00		84,079.87	D	Distribution							
ATLANTIC PIPE LINE	TX	0.00		735.86	D	Distribution							
AUBURN	TX	1,561.10	D1	1,690.47	D	Distribution							
BAILEY COUNTY	TX	2,796.51	T1	68,949.62	T	Transmission							
BAILEY COUNTY PUMPING STATION	TX	430.27	D1	4,453.79	D	Distribution							
BAILEY COUNTY REC	TX	0.00		8,043.69	T	Transmission							
BAINER	TX	0.00		2,442.65	D	Distribution							
BARDWELL	TX	0.00		0.00	D	Distribution							
BARWISE	TX	190.95	D1	2,314.93	D	Distribution							
BATTON	TX	7,716.16	D1	33,473.74	D	Distribution							
BENNETT	TX	0.00		103,316.85	D	Distribution							
BIG FOUR	TX	0.00		0.00	D	Distribution							
BLACKHAWK	TX	13,944.44	D2	138,898.77	D	Transmission					13,944.44		138,898.77
BOARDMAN	TX	859.69	D1	43,348.90	D	Distribution							
BOLTON	TX	0.00		887.49	D	Distribution							
BOOKER	TX	0.00		6,642.82	D	Distribution							
BORDEN	TX	31,303.69	T1	228,147.19	T	Transmission							
BORGER ISOM	TX	4,310.97	D1	4,388.92	D	Distribution							
BORGER NORTH	TX	1,057.01	D1	3,985.00	D	Distribution							
BORGER WEST	TX	11,485.30	D1	50,154.26	D	Distribution							
BOVINA	TX	727.85	D1	0.00	D	Distribution							
BOWERS	TX	0.00		42,361.42	D	Distribution							
BRISCOE COUNTY	TX	1,507.10	D1	4,276.91	D	Distribution							
BRISTOW	TX	0.00		1,407.55	D	Distribution							
BROWNFIELD	TX	221.50	D1	12,205.91	D	Distribution							
BUENOS	TX	0.00		368.98	D	Distribution							
BUFFALO	TX	0.00		5,864.47	D	Distribution							
BURNETT	TX	0.00		7,022.78	D	Distribution							
BUSH	TX	0.00		39,164.80	D	Distribution							
BUSHLAND	TX	4,230.21	T1	42,273.30	T	Transmission							
CABOT	TX	0.00		15,395.27	D	Distribution							
CAMEX	TX	0.00		15,043.73	D	Distribution							
CANADIAN	TX	0.00		45,182.29	D	Distribution							
CANYON	TX	105.39	D1	4,710.91	D	Distribution							
CANYON EAST	TX	1,925.05	D1	12,900.74	D	Distribution							
CANYON WEST	TX	1,948.16	D1	29,091.43	D	Distribution							
CAPPS	TX	0.00		0.00	D	Distribution							
CAPROCK	TX	0.00		0.00	D	Distribution							
CARGILL	TX	12,094.85	D1	282,941.83	D	Distribution							
CARLISLE	TX	32,186.88	T1	115,427.68	T	Transmission							
CARSON COUNTY	TX	0.00		8,541.09	D	Distribution							
CARVER	TX	1,665.83	D1	2,357.05	D	Distribution							
CASTRO COUNTY	TX	8,483.75	T2	47,711.73	T	Transmission							
GATOR FARM	TX	0.00		0.00	D	Distribution							

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company													
Reclass Detail - Land & Structures													
2004													
		Land		Structures				Land		Land		Structure	
		Plant	Existing	Plant	Existing	Primary		Transfer	Transfer	Transfer	Transfer	Transfer	Transfer
Asset Location	State	Balance	Account	Balance	Account	Function		350-1 to 360-1	360-1 to 350-1	350-2 to 360-2	360-2 to 350-2	352 to 361	361 to 352
CEDAR LAKE	TX	0.00		7,395.67	D	Distribution							
CEDAR LAKE WEST	TX	0.00		7,473.81	D	Distribution							
CELANESE CZ-2 SWITCHING STATION	TX	0.00		26,884.95	T	Transmission							
CENTER	TX	4,581.28	D1	57,798.97	D	Distribution							
CHANNING	TX	517.25	D1	19,660.50	D	Distribution							
CHERRY	TX	8,229.83	D1	89,750.86	D	Distribution							
CLEARFORK	TX	0.00		5,035.42	D	Distribution							
CLIFFORD B JONES	TX	0.00		154,102.31	T	Transmission							
CLOSE CITY	TX	226.27	D1	374.47	D	Distribution							
CLUTTER	TX	2,897.89	D1	51,228.02	D	Distribution							
COBLE	TX	0.00		20,401.35	D	Distribution							
COBLE RANCH	TX	0.00		0.00	D	Distribution							
COCHRAN COUNTY	TX	4,076.93	T2	29,627.48	T	Transmission							
CONE	TX	231.29	D1	1,055.02	D	Distribution							
CONNER	TX	0.00		1,324.91	D	Distribution							
CONWAY	TX	1,030.72	D1	17,917.26	D	Distribution							
CORTEZ	TX	0.00		17,462.32	D	Distribution							
COULTER	TX	30,423.89	T1	73,004.70	T	Transmission							
COX	TX	1,005.57	T1	35,840.93	T	Transmission							
CRMWA #1	TX	0.00		2,886.57	D	Distribution							
CRMWA #2	TX	0.00		2,637.98	D	Distribution							
CRMWA #3	TX	0.00		2,971.65	D	Distribution							
CRMWA #4	TX	0.00		1,718.72	D	Distribution							
CRMWA #22	TX	0.00		0.00		Distribution							
CROSBY COUNTY	TX	2,396.20	T1	18,031.58	T	Transmission							
CROSBYTON	TX	3,400.31	D1	16,326.00	D	Distribution							
CROUSE-HINDS	TX	0.00		22,463.08	D	Distribution							
DALHART	TX	0.00		68,930.90	D	Distribution							
DALLAM COUNTY	TX	0.00		200,116.37	T	Transmission							
DAMRON	TX	0.00		14,027.76	D	Distribution							
DARROUZETT	TX	0.00		5,870.94	D	Distribution							
DAWN	TX	0.00		1,381.28	D	Distribution							
DEAF SMITH	TX	13,799.43	T1	286,693.54	T	Transmission							
DENVER CITY - 69KV (D)	TX	0.00		0.00	D	Distribution							
DENVER CITY - 230KV (D) & (T)	TX	6,494.28	T1	583,605.65	T	Transmission							
DENVER CITY EAST	TX	0.00		4,686.64	D	Distribution							
DIEKEMPER OIL COMPANY	TX	1,915.30	D1	7,195.27	D	Distribution							
DIMMIT EAST	TX	0.00		14,174.22	D	Distribution							
DIMMIT SOUTH	TX	3,943.95	D1	2,755.14	D	Distribution							
DOSS	TX	5,276.06	D1	11,405.63	D	Distribution							
DOUD	TX	0.00		21,742.27	D	Distribution							
DRAW TAP REC SWITCHING STATION	TX	923.00	T1	3,241.60	T	Transmission							
DUMAS 19TH STREET	TX	4,284.01	D1	41,692.25	D	Distribution							
DUMAS EAST	TX	3,864.71	D1	4,504.98	D	Distribution							
DUMAS NORTH	TX	1,546.53	D1	3,715.38	D	Distribution							

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company													
Reclass Detail - Land & Structures													
2004													
		Land		Structures				Land		Land		Structure	
Asset Location	State	Plant Balance	Existing Account	Plant Balance	Existing Account	Primary Function	350-1 to 360-1	360-1 to 350-1	350-2 to 360-2	360-2 to 350-2	352 to 361	361 to 352	
DUMAS SOUTH	TX	743.75	D1	5,088.49	D	Distribution							
EAST LUBBOCK	TX	13,502.96	T1	133,417.07	T	Transmission							
EAST STATION - UNDER 44KV (D)	TX	0.00		0.00	D	Distribution							
EAST STATION - 230KV (T)	TX	0.00		68,355.21	T	Transmission							
EL PASO	TX	0.00		10,845.97	D	Distribution							
ELBERT SLATON	TX	1,066.38	D1	1,209.99	D	Distribution							
ELLWOOD	TX	0.00		12,630.70	D	Distribution							
ESTACADO	TX	30,858.62	D1	102,987.61	D	Distribution							
ETTER	TX	0.00		43,484.84	D	Distribution							
EXELL	TX	0.00		23,253.85	D	Distribution							
FAIN	TX	22,840.12	D2	122,990.73	D	Distribution							
FARMERS	TX	2,812.88	D1	37,013.90	D	Distribution							
FARWELL	TX	0.00		4,085.93	D	Distribution							
FLANAGAN	TX	406.69	D1	46,360.67	D	Distribution							
FLOYD COUNTY	TX	2,185.29	T1	53,747.34	T	Transmission							
FLOYDADA	TX	714.16	D1	1,227.97	D	Distribution							
FLOYDADA SOUTH	TX	2,763.47	D1	19,393.55	D	Distribution							
FOLLETT	TX	0.00		952.64	D	Distribution							
FRIONA	TX	552.29	D1	8,094.15	D	Distribution							
FRIONA RURAL	TX	4,332.22	D1	18,695.58	D	Distribution							
FRITCH	TX	0.00		6,332.49	D	Distribution							
FULTON OIL	TX	0.00		987.01	D	Distribution							
GAINES COUNTY	TX	3,419.84	T1	33,304.27	T	Transmission							
GARZA AND POST	TX	2,352.87	D1	14,566.09	D	Distribution							
GLOBE	TX	22,176.16	D1	4,831.17	D	Distribution							
GOODPASTURE	TX	3,440.66	D1	4,875.29	D	Distribution							
GRAHAM	TX	3,406.60	T1	77,298.21	T	Transmission							
GRAPEVINE	TX	36,839.86	T2	504,761.55	T	Transmission							
GRASSLAND	TX	34,764.14	T1	197,014.16	T	Transmission							
GRAVE	TX	1,256.76	D1	11,714.27	D	Distribution							
GRAY COUNTY	TX	1,838.68	T2	36,028.06	T	Transmission							
GRUVER	TX	3,598.11	D1	6,520.21	D	Distribution							
HALE CENTER	TX	122.70	D1	2,587.44	D	Distribution							
HALE COUNTY	TX	685.18	T1	111,971.95	T	Transmission							
HAPPY - 69KV (D)	TX	124.50	D1	4,045.27	D	Distribution							
HAPPY - 115KV (T)	TX	1,427.49	T1	48,573.92	T	Transmission							
HARRINGTON STATION	TX	0.00		108,590.31	T	Transmission							
HART #1	TX	0.00		0.00	D	Distribution							
HART #2	TX	2,218.82	D1	59,806.87	D	Distribution							
HARTLEY	TX	508.00	D1	2,854.36	D	Distribution							
HARWELL	TX	1,768.03	D1	1,090.54	D	Distribution							
HASTINGS	TX	0.00		15,870.64	D	Distribution							
HENDRICK	TX	769.02	D1	15,476.80	D	Distribution							
HEREFORD	TX	13,287.75	T1	54,248.97	T	Transmission							
HEREFORD NORTHEAST	TX	0.00		0.00	T	Transmission							

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company													
Reclass Detail - Land & Structures													
2004													
		Land		Structures				Land		Land		Structure	
		Plant	Existing	Plant	Existing	Primary	Transfer	Transfer	Transfer	Transfer	Transfer	Transfer	
Asset Location	State	Balance	Account	Balance	Account	Function	350-1 to 360-1	360-1 to 350-1	350-2 to 360-2	360-2 to 350-2	352 to 361	361 to 352	
HERRING	TX	0.00		14,804.40	D	Distribution							
HIGGINS	TX	0.00		2,022.63	D	Distribution							
HIGHLAND	TX	4,715.24	D1	5,228.28	D	Distribution							
HIGHLAND PARK	TX	3,355.72	D1	27,420.75	D	Distribution							
HOBGOOD	TX	449.37	D1	971.36	D	Distribution							
HOCKLEY COUNTY	TX	9,531.50	T1	28,108.69	T	Transmission							
HOCKLEY COUNTY	TX	0.00		18,589.66	D	Transmission						18,589.66	
HUTCHINSON COUNTY	TX	2,400.04	T2	62,066.68	T	Transmission							
IDALOU	TX	462.38	D1	734.11	D	Distribution							
INDIANA	TX	0.00		58,716.38	D	Distribution							
INDUSTRIAL	TX	0.00		16,635.27	D	Distribution							
IRICK	TX	331.55	D1	2,679.17	D	Distribution							
IVORY	TX	4,529.73	D1	8,102.28	D	Distribution							
JAY BEE	TX	464.70	D1	2,368.92	D	Distribution							
JONES	TX	3,540.80	D1	3,947.00	D	Distribution							
JUNCTION	TX	2,480.66	D1	2,345.54	D	Distribution							
KERRICK PUMP STATION	TX	254.71	D1	1,634.00	D	Distribution							
KINGSMILL	TX	2,833.92	T1	0.00	T	Transmission							
KINNEY	TX	879.85	D1	2,265.17	D	Distribution							
KIRBY SWITCHING STATION	TX	20,690.14	T2	94,164.37	T	Transmission							
KITE	TX	2,937.14	D1	24,291.42	D	Distribution							
KNOXVILLE	TX	14,726.58	D1	5,696.77	D	Distribution							
KRESS	TX	9,812.65	T1	70,527.60	T	Transmission							
KRESS RURAL	TX	0.00		7,497.59	D	Distribution							
LAKEVIEW REC SWITCHING STATION	TX	1,126.31	T1	5,852.23	T	Transmission							
LAMB COUNTY	TX	3,892.68	T1	86,707.88	T	Transmission							
LAMTON	TX	336,627.47	T2	0.00	T	Transmission							
LARIAT	TX	0.00		3,471.87	D	Distribution							
LAWRENCE PARK	TX	31,771.27	D1	39,127.35	D	Distribution							
LEFORG	TX	0.00		0.00	D	Distribution							
LEHMAN	TX	0.00		25,115.77	D	Distribution							
LEVELLAND	TX	616.78	D1	28,543.32	D	Distribution							
LEVELLAND EAST	TX	2,659.47	D1	27,360.32	D	Distribution							
LEWTER	TX	0.00		910.75	D	Distribution							
LIGHTHOUSE SWITCHING STATION	TX	1,179.85	T1	2,963.65	T	Transmission							
LITTLEFIELD	TX	1,271.49	D1	888.40	D	Distribution							
LITTLEFIELD SOUTH	TX	2,473.81	D1	2,472.26	D	Distribution							
LITTLEFIELD WEST	TX	970.94	D1	841.29	D	Distribution							
LOCKNEY - UNDER 44KV (D)	TX	0.00		443.03	D	Distribution							
LOCKNEY - 69KV (D)	TX	1,002.89	D1	60,248.24	D	Distribution							
LOCKNEY WEST	TX	2,150.08	D1	1,684.00	D	Distribution							
LORENZO	TX	395.12	D1	859.66	D	Distribution							
LUBBOCK	TX	30,547.56	D1	-3,023.74	D	Distribution							
LUBBOCK SOUTH	TX	38,447.38	T1/T2	168,627.22	T	Transmission							
LYNN COUNTY	TX	4,671.11	T1	166,169.19	T	Transmission							

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company													
Reclass Detail - Land & Structures													
2004													
		Land		Structures				Land		Land		Structure	
Asset Location	State	Plant Balance	Existing Account	Plant Balance	Existing Account	Primary Function	350-1 to 360-1	360-1 to 350-1	350-2 to 360-2	360-2 to 350-2	352 to 361	361 to 352	
LYNTEGAR REC SWITCHING STATION	TX	884.13	T2	1,562.84	T	Transmission							
LYONS	TX	11,122.34	D1	87,603.29	D	Distribution							
MAGNOLIA PUMP STATION	TX	0.00		1,347.89	D	Distribution							
MALLETT	TX	0.00		2,007.60	D	Distribution							
MANHATTAN	TX	7,940.83	D1	24,441.08	D	Distribution							
MASTERSON PUMP STATION	TX	0.00		75.55	D	Distribution							
MCCLELLAN	TX	0.00		16,742.64	D	Distribution							
MCCULLOUGH	TX	1,888.58	D1	8,931.36	D	Distribution							
MCLEAN	TX	0.00		10,488.71	D	Distribution							
MEADOW	TX	296.97	D1	919.09	D	Distribution							
MIAMI	TX	0.00		2,412.48	D	Distribution							
MIAMI SWITCHING STATION	TX	1,759.21	T2	28,963.58	T	Transmission							
MIDDLETON	TX	2,868.81	D1	8,749.12	D	Distribution							
MIDLAND	TX	0.00		91,537.45	T	Transmission							
MONROE	TX	0.00		1,850.06	D	Distribution							
MOORE COUNTY STATION	TX	3,572.08	T1	151,199.16	T	Transmission							
MORSE	TX	0.00		0.00	D	Distribution							
MORTON	TX	0.00		7,829.47	D	Distribution							
MOSS	TX	294.01	D1	2,245.25	D	Distribution							
MULESHOE	TX	376.99	D1	14,313.94	D	Distribution							
MULESHOE EAST	TX	4,075.35	D1	3,427.12	D	Distribution							
MULESHOE VALLEY	TX	0.00		2,933.34	D	Distribution							
MULESHOE WEST	TX	1,934.71	D1	2,278.34	D	Distribution							
MURPHY	TX	14,633.69	D1	29,748.93	D	Distribution							
MUSTANG STATION	TX	193,380.66	T2	0.00	T	Transmission							
NATIONAL ALFALFA MILL	TX	0.00		1,019.50	D	Distribution							
NATURES PARK	TX	0.00		0.00	D	Distribution							
NEW DEAL	TX	0.00		448.05	D	Distribution							
NEW MOBEETIE	TX	0.00		0.00	D	Distribution							
NEW MOORE TAP	TX	0.00		2,121.04	T	Transmission							
NICHOLS STATION	TX	0.00		57,881.40	T	Transmission							
NORTH RILEY	TX	0.00		4,368.28	D	Distribution							
NORTHWEST	TX	15,433.42	T2	29,104.40	T	Transmission							
OCCIDENTAL CHEMICAL	TX	0.00		207.55	D	Distribution							
ODC	TX	0.00		20,193.82	D	Distribution							
OLTON	TX	3,263.61	D1	2,682.78	D	Distribution							
ONG STREET	TX	2,413.01	D1	1,225.81	D	Distribution							
OSAGE	TX	14,669.71	T1	38,540.64	T	Transmission							
OSAGE PUMPING STATION	TX	0.00		1,601.46	D	Distribution							
OWENS-CORNING	TX	0.00		2,807.41	D	Distribution							
OZARK MAHONING #1	TX	0.00		1,964.52	D	Distribution							
OZARK MAHONING #2	TX	0.00		3,229.52	D	Distribution							
PACIFIC	TX	1,299.80	D1	20,056.57	D	Distribution							
PALO DURO	TX	4,847.22	D2	69,462.12	D	Distribution							
PALO DURO PUMP STATION	TX	0.00		555.22	D	Distribution							

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company													
Reclass Detail - Land & Structures													
2004													
		Land		Structures				Land		Land		Structure	
Asset Location	State	Plant Balance	Existing Account	Plant Balance	Existing Account	Primary Function	Transfer 350-1 to 360-1	Transfer 360-1 to 350-1	Transfer 350-2 to 360-2	Transfer 360-2 to 350-2	Transfer 352 to 361	Transfer 361 to 352	
PANTEX NORTH	TX	0.00		5,269.04	D	Distribution							
PANTEX SOUTH	TX	0.00		79.32	D	Distribution							
PARMER COUNTY	TX	5,472.37	D1	27,534.89	D	Distribution							
PERRYTON NORTH	TX	0.00		36,133.71	D	Distribution							
PERRYTON SOUTH	TX	0.00		21,750.26	T	Distribution					21,750.26		
PERRYTON SOUTH	TX	0.00		59,672.13	D	Distribution							
PETERSBURG	TX	274.71	D1	1,365.31	D	Distribution							
PHILLIPS HELIUM	TX	0.00		2,850.78	D	Distribution							
PHILLIPS PUMPING STATION #1	TX	0.00		3,637.04	D	Distribution							
PHILLIPS PUMPING STATION #2	TX	0.00		4,062.96	D	Distribution							
PHILLIPS REFINERY #1	TX	0.00		10,963.45	D	Distribution							
PHILLIPS REFINERY #2	TX	0.00		823,111.50	D	Distribution							
PHILLIPS YARNELL PUMP	TX	0.00		3,061.74	D	Distribution							
PIERCE STREET	TX	69,978.89	D1	111,128.94	D	Distribution							
PLAINS SWITCHING STATION	TX	0.00		69,094.05	T	Transmission							
PLAINVIEW	TX	0.00		5,507.91	D	Distribution							
PLAINVIEW EAST	TX	0.00		4,498.67	D	Distribution							
PLAINVIEW NORTH	TX	2,100.93	D1	3,705.29	D	Distribution							
PLAINVIEW SOUTH	TX	3,348.29	D1	3,865.30	D	Distribution							
PLAINVIEW WEST	TX	0.00		2,679.17	D	Distribution							
PLANT X STATION	TX	0.00		128,245.48	T	Transmission							
PLANTERS	TX	4,344.97	D1	6,071.58	D	Distribution							
PORTABLE BATTERY TRAILER-AMARILLO	TX	0.00		0.00	D	Distribution							
PORTABLE BATTERY TRAILER-LUBBOCK	TX	0.00		0.00	D	Distribution							
PORTABLE CABLE REEL TRAILER	TX	0.00		0.00	D	Distribution							
PORTABLE CIRCUIT SWITCHER	TX	0.00		0.00	D	Distribution							
PORTABLE OCB	TX	0.00		0.00	D	Distribution							
PORTABLE REGULATOR	TX	0.00		0.00	D	Distribution							
PORTABLE TRANSFORMER 10MVA	TX	0.00		0.00	D	Distribution							
PORTABLE TRANSFORMER 16MVA	TX	0.00		152.79	D	Distribution							
PORTABLE TRANSFORMER 20MVA	TX	0.00		0.00	D	Distribution							
PORTABLE TRANSFORMER 25MVA	TX	0.00		0.00	D	Distribution							
PORTABLE TRANSFORMER 3MVA	TX	0.00		0.00	D	Distribution							
POTTER COUNTY SWITCHING STATIN	TX	7,687.01	T2	1,071,131.58	T	Transmission							
PRENTICE	TX	623.01	D1	15,494.03	D	Distribution							
PRINGLE	TX	22,816.88	T1	85,344.53	T	Transmission							
PRINGLE OIL FIELD	TX	0.00		4,505.96	D	Distribution							
PUCKETT WEST	TX	29,162.01	D1	64,028.13	D	Distribution							
PULLMAN	TX	6,320.37	D1	171,919.98	D	Distribution							
QUAKER	TX	0.00		0.00	D	Distribution							
RALLS	TX	415.97	D1	699.80	D	Distribution							
RANDALL COUNTY	TX	38,215.20	T1	69,327.48	T	Transmission							
REESE AFB	TX	0.00		10,866.40	D	Distribution							
RETIRED SUB-14107	TX	787.45	D1	0.00		Distribution							
RETIRED SUB-18102	TX	151.00	D1	0.00		Distribution							

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company													
Reclass Detail - Land & Structures													
2004													
		Land		Structures				Land		Land		Structure	
Asset Location	State	Plant Balance	Existing Account	Plant Balance	Existing Account	Primary Function		Transfer 350-1 to 360-1	Transfer 360-1 to 350-1	Transfer 350-2 to 360-2	Transfer 360-2 to 350-2	Transfer 352 to 361	Transfer 361 to 352
RETIRED SUB-22111	TX	244.46	D1	0.00		Distribution							
RETIRED SUB-24108	TX	1,018.88	D1	0.00		Distribution							
RETIRED SUB-29121	TX	61.54	T2	0.00		Distribution				61.54			
RETIRED SUB-32120	TX	359.62	D1	0.00		Distribution							
RETIRED SUB-37116	TX	2,093.45	D1	0.00		Distribution							
RETIRED SUB-40106	TX	551.81	D1	0.00		Distribution							
RETIRED SUB-42112	TX	268.19	D1	0.00		Distribution							
RETIRED SUB-42117	TX	494.45	T2	0.00		Distribution				494.45			
RETIRED SUB-43111	TX	170.33	T2	0.00		Distribution				170.33			
RIVERVIEW STATION	TX	0.00		91,241.97	T	Transmission							
ROBERTS COUNTY	TX	0.00		4,599.96	D	Distribution							
ROCKY POINT	TX	0.00		24,930.10	D	Distribution							
ROPESVILLE	TX	0.00		4,377.82	D	Distribution							
ROUNDUP	TX	95.50	D1	652.43	D	Distribution							
ROXANA	TX	0.00		9,096.32	D	Distribution							
RUSSELL OIL FIELD #1	TX	0.00		24,427.78	D	Distribution							
SAN ANDRES	TX	0.00		13,256.34	D	Distribution							
SAN JACINTO	TX	2,306.32	D1	13,491.85	D	Distribution							
SEAGRAVES - UNDER 44KV (D)	TX	682.21	D1	1,323.55	D	Distribution							
SEAGRAVES - 115KV (T)	TX	11,670.50	T2	85,778.48	T	Transmission							
SEARS	TX	7,590.83	D1	1,291.93	D	Distribution							
SEMINOLE	TX	412.91	D1	726.39	D	Distribution							
SHALLOWATER	TX	214.82	D1	746.60	D	Distribution							
SHAMROCK BOOSTER	TX	0.00		2,262.05	D	Distribution							
SHATTUCK	TX	0.00		6,941.83	D	Distribution							
SHELL C1 COMPRESSOR STATION	TX	0.00		-186,791.89	D	Distribution							
SHELL C2 COMPRESSOR STATION	TX	0.00		11,526.12	D	Distribution							
SHELL GAS PROCESS CO2	TX	0.00		16,378.97	D	Distribution							
SHELL INJECTION STATION #4	TX	0.00		4,573.45	D	Distribution							
SHELL INJECTION STATION #7	TX	0.00		600.04	D	Distribution							
SHELL INJECTION STATION #8	TX	0.00		6,623.00	D	Distribution							
SHELL WESTERN C3	TX	0.00		8,370.97	D	Distribution							
SHERMAN COUNTY	TX	0.00		16,927.48	D	Distribution							
SHERMAN HELIUM	TX	0.00		3,695.31	D	Distribution							
SILVERTON CITY	TX	874.43	D1	1,133.84	D	Distribution							
SLATON	TX	1,201.63	D1	16,717.87	D	Distribution							
SLAUGHTER	TX	0.00		6,485.10	D	Distribution							
SNEED	TX	31,511.20	D2	309,116.59	D	Distribution							
SONCY	TX	1,999.75	D1	28,812.30	D	Distribution							
SOUTH GEORGIA	TX	12,593.49	D1	81,390.89	T	Transmission		12,593.49					
SOUTH PLAINS	TX	128.50	D1	873.05	D	Distribution							
SOUTHEAST	TX	0.00		57,777.37	D	Distribution							
SOUTHLAND	TX	290.94	D1	1,402.45	D	Distribution							
SOUTHWESTERN PORTLAND CEMENT	TX	0.00		1,122.66	D	Distribution							
SPARE SUBSTATION EQUIPMENT	TX	0.00		14,828.10	D	Distribution							

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company													
Reclass Detail - Land & Structures													
2004													
		Land		Structures				Land		Land		Structure	
Asset Location	State	Plant Balance	Existing Account	Plant Balance	Existing Account	Primary Function	Transfer 350-1 to 360-1	Transfer 360-1 to 350-1	Transfer 350-2 to 360-2	Transfer 360-2 to 350-2	Transfer 352 to 361	Transfer 361 to 352	
SPEARMAN - 115KV (D)	TX	0.00		47,344.23	D	Distribution							
SPEARMAN - 115KV (T)	TX	2,262.29	T1	18,056.73	T	Transmission							
SPRING CREEK	TX	0.00		3,951.72	D	Distribution							
SPRINGLAKE	TX	0.00		333.38	D	Distribution							
STANTON	TX	43,250.28	D1	37,188.05	D	Distribution							
STINNETT	TX	1,527.78	D1	3,418.82	D	Distribution							
STONE	TX	752.16	D1	0.00		Distribution							
STRATFORD	TX	657.46	D1	6,502.22	D	Distribution							
SUBSTATION ALARMS-AREA CONTROL CENTER	TX	0.00		3,462.73	D	Distribution							
SUDAN	TX	332.92	D1	0.00	D	Distribution							
SUDAN RURAL	TX	665.28	D1	1,572.08	D	Distribution							
SULPHUR SPRINGS	TX	15,975.24	T1	75,157.15	T	Transmission							
SUNDOWN	TX	11,187.97	T1	81,006.37	T	Transmission							
SUNRAY	TX	2,200.58	D1	8,025.43	D	Distribution							
SUNSET	TX	128,004.07	D1	180,776.34	D	Distribution							
SWISHER COUNTY	TX	8,831.31	T1	75,703.85	T	Transmission							
SYSTEM CONTROL CENTER-S.W.	TX	0.00		0.00	T	Transmission							
TAHOKA	TX	0.00		1,149.07	D	Distribution							
TAHOKA INDUSTRIAL	TX	0.00		0.00	D	Distribution							
TASCOSA	TX	257.53	D1	41,291.27	D	Distribution							
TATUM	TX	0.00		0.00	D	Distribution							
TENNECO	TX	0.00		10,890.56	D	Distribution							
TERRY COUNTY	TX	4,828.37	T1	81,814.36	T	Transmission							
TEXACO	TX	0.00		17,893.69	D	Distribution							
TEXAS FARMS	TX	11,415.31	D2	94,260.59	D	Distribution							
TEXHOMA	TX	7,243.64	D1	7,210.78	D	Distribution							
TOKIO	TX	1,455.33	D1	2,540.17	D	Distribution							
TOLK STATION	TX	0.00		176,886.48	T	Transmission							
TUCO - UNDER 44KV (D)	TX	0.00		0.00	D	Distribution							
TUCO - 345KV (T)	TX	15,501.36	T1	158,924.47	T	Transmission							
TUCO INDUSTRIAL	TX	0.00		2,959.30	D	Distribution							
TYLER	TX	6,840.75	D1	3,013.02	D	Distribution							
UNION TEXAS	TX	0.00		16,392.61	D	Distribution							
VAN BUREN	TX	8,203.09	D1	18,947.15	D	Distribution							
VEGA	TX	747.98	D1	4,658.66	D	Distribution							
VICKERS	TX	1,682.00	D1	11,137.45	D	Distribution							
WADE	TX	0.00		5,882.15	D	Distribution							
WADLEY	TX	2,091.75	D1	12,170.36	D	Distribution							
WALL	TX	0.00		479.75	D	Distribution							
WASSON	TX	63,195.32	D2	253,778.73	D	Distribution							
WATER WELL	TX	0.00		0.00	D	Distribution							
WATERFIELD	TX	1,243.13	D1	17,827.86	D	Distribution							
WEATHERLY	TX	0.00		10,011.49	D	Distribution							
WELLMAN	TX	225.43	D1	910.76	D	Distribution							
WEST TEXAS STATE UNIVERSITY	TX	0.00		3,177.91	D	Distribution							

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company													
Reclass Detail - Land & Structures													
2004													
		Land		Structures				Land		Land		Structure	
Asset Location	State	Plant Balance	Existing Account	Plant Balance	Existing Account	Primary Function	Transfer 350-1 to 360-1	Transfer 360-1 to 350-1	Transfer 350-2 to 360-2	Transfer 360-2 to 350-2	Transfer 352 to 361	Transfer 361 to 352	
WESTERN COTTON OIL MILL	TX	0.00		3,811.70	D	Distribution							
WESTRIDGE	TX	12,496.88	D1	5,236.36	D	Distribution							
WHEELER	TX	0.00		0.00	D	Distribution							
WHEELLOCK	TX	17,307.21	D1	273,374.75	D	Distribution							
WHITAKER	TX	9,846.36	D1	25,114.12	D	Distribution							
WHITEFACE	TX	627.55	D1	1,470.13	D	Distribution							
WHITEHEAD	TX	0.00		8,481.70	D	Distribution							
WHITHARRAL - UNDER 44KV (D)	TX	0.00		69.15	D	Distribution							
WHITHARRAL - 69KV (D)	TX	1,125.08	D1	1,089.87	D	Distribution							
WILDORADO	TX	69.46	D1	3,042.57	D	Distribution							
WILDORADO TAP SWITCHING STATION	TX	0.00		0.00	T	Transmission							
WILSON	TX	326.21	D1	1,565.68	D	Distribution							
WOLFFORTH - UNDER 44KV (D)	TX	512.24	D1	407.74	D	Distribution							
WOLFFORTH - 230KV (T)	TX	14,288.80	T1	40,229.12	T	Transmission							
WOLHFORD	TX	0.00		0.00	D	Distribution							
WOODROW SWITCHING STATION	TX	0.00		13,370.29	T	Transmission							
WYE SWITCHING STATION	TX	0.00		1,660.42	D	Distribution							
YANCY	TX	0.00		6,065.89	D	Distribution							
YOAKUM COUNTY	TX	12,019.59	T1	126,816.65	T	Transmission							
ZAVALLA	TX	0.00		21,824.27	D	Distribution							
		3,325,970.11		35,204,202.39			8,985.23	18,403.69	11,015.09	13,944.44	48,308.22	182,472.46	

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company														
Reclass Detail - Equipment														
2004														
Asset Location	State	Plant Balance	Existing Account	Primary Function	Production	Distribution	Transmission	Total	Transfer 353 to 362	Transfer 362 to 353	Transfer 353 to Prod	Transfer 362 to Prod	Transfer 397 to 362	Transfer 397 to 353
ELKHART	KS	243,027.98	D	Distribution		243,027.98		243,027.98						
ELKHART OIL FIELD	KS	116,769.35	D	Distribution		116,769.35		116,769.35						
FINNEY SWITCHING STATION	KS	6,910,995.55	T	Transmission			6,910,995.55	6,910,995.55						
HOLCOMB	KS	805,900.40	T	Transmission			805,900.40	805,900.40						
BEAVER - UNDER 44KV (D)	OK	167,846.32	D	Distribution		167,846.32		167,846.32						
BEAVER - 115KV (D)	OK	187,443.57	D	Distribution		187,443.57		187,443.57						
BOISE CITY	OK	73,233.03	D	Distribution		73,233.03		73,233.03						
BOISE CITY EAST	OK	53,765.40	D	Distribution		53,765.40		53,765.40						
CABOT	OK	10,010.42	D	Distribution		10,010.42		10,010.42						
COLE	OK	983,009.43	T	Transmission			983,009.43	983,009.43						
COLE	OK	17,231.63	10397	Transmission			17,231.63	17,231.63						17,231.63
EVA REGULATOR STATION	OK	75,938.75	T	Transmission			75,938.75	75,938.75						
FORGAN OIL FIELD	OK	71,894.29	D	Distribution		71,894.29		71,894.29						
GOODWELL	OK	53,043.46	D	Distribution		53,043.46		53,043.46						
GUYMON	OK	124,519.90	D	Distribution		124,519.90		124,519.90						
GUYMON NORTH	OK	264,342.66	D	Distribution		264,342.66		264,342.66						
GUYMON NORTH	OK	13,147.67	10397	Distribution		13,147.67		13,147.67					13,147.67	
GUYMON NORTHEAST	OK	32,289.81	D	Distribution		32,289.81		32,289.81						
GUYMON WEST	OK	85,747.07	D	Distribution		85,747.07		85,747.07						
HOVEY TAP SWITCHING STATION	OK	67,832.65	T	Transmission			67,832.65	67,832.65						
HOVEY TAP SWITCHING STATION	OK	2,592.05	10397	Transmission			2,592.05	2,592.05						2,592.05
KEYES	OK	207,686.64	D	Distribution		207,686.64		207,686.64						
PHILLIPS PUMP STATION	OK	10,605.51	D	Distribution		10,605.51		10,605.51						
SEABOARD	OK	264,077.20	D	Distribution		264,077.20		264,077.20						
SPARE SUBSTATION EQUIPMENT	OK	38,170.42	D	Distribution		38,170.42		38,170.42						
TEXAS COUNTY	OK	5,773,982.01	T	Transmission			1,314,938.84	5,773,982.01	1,314,938.84					
TEXAS COUNTY	OK	324,436.92	10397	Transmission			324,436.92	324,436.92						324,436.92
THOMPSON	OK	56,665.24	T	Distribution			56,665.24	56,665.24						
THOMPSON	OK	489,618.39	D	Distribution		377,286.33	112,332.06	489,618.39		112,332.06				
THOMPSON	OK	43,798.20	10397	Distribution		43,798.20		43,798.20					43,798.20	
13TH STREET	NM	402,532.49	D	Distribution		402,532.49		402,532.49						
AMAX #1	NM	266,533.54	D	Distribution		266,533.54		266,533.54						
ARTESIA	NM	1,276,797.49	T	Transmission			1,276,797.49	1,276,797.49						
ARTESIA	NM	163,998.42	10397	Transmission			163,998.42	163,998.42						163,998.42
ARTESIA CITY	NM	110,182.52	D	Distribution		110,182.52		110,182.52						
ARTESIA COUNTRY CLUB	NM	335,202.80	D	Distribution		335,202.80		335,202.80						
ARTESIA SOUTH RURAL	NM	121,761.66	D	Distribution		121,761.66		121,761.66						
ATOKA	NM	1,073,091.74	T	Transmission			1,073,091.74	1,073,091.74						
ATOKA	NM	72,465.24	10397	Transmission			72,465.24	72,465.24						72,465.24
BEKER	NM	5,107.64	T	Transmission			5,107.64	5,107.64						
BENDER WEST	NM	708,735.53	D	Distribution		708,735.53		708,735.53						
BERRENDO	NM	2,332.93	D	Distribution		2,332.93		2,332.93						
BLODGETT STREET	NM	61,752.43	D	Distribution		61,752.43		61,752.43						
BONBRIGHT	NM	35,334.09	D	Distribution		35,334.09		35,334.09						
BRASHER	NM	948,009.64	D	Distribution		948,009.64		948,009.64						
BUCKEYE	NM	153,511.66	D	Distribution		153,511.66		153,511.66						
BYNUM RANCH	NM	29,252.72	D	Distribution		29,252.72		29,252.72						
CAMPBELL STREET	NM	396,325.18	D	Distribution		396,325.18		396,325.18						
CANNON AFB	NM	770,239.35	D	Distribution		770,239.35		770,239.35						
CAPITAN	NM	702,196.71	D	Distribution		702,196.71		702,196.71						
CARLSBAD CAVERNS	NM	34,285.87	D	Distribution		34,285.87		34,285.87						
CARLSBAD STATION - UNDER 44KV (D)	NM	520,845.30	D	Distribution		520,845.30		520,845.30						
CARLSBAD STATION - UNDER 44KV (D)	NM	8,443.04	10397	Distribution		8,443.04		8,443.04					8,443.04	
CARLSBAD STATION - 115KV (T)	NM	2,054,855.75	T	Transmission			2,054,855.75	2,054,855.75						
CARLSBAD STATION - 115KV (T)	NM	59,184.20	10397	Transmission			59,184.20	59,184.20						59,184.20
CARLSBAD WATER FIELD	NM	57,330.86	D	Distribution		57,330.86		57,330.86						

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company														
Reclass Detail - Equipment														
2004														
Asset Location	State	Plant Balance	Existing Account	Primary Function	Production	Distribution	Transmission	Total	Transfer 353 to 362	Transfer 362 to 353	Transfer 353 to Prod	Transfer 362 to Prod	Transfer 397 to 362	Transfer 397 to 353
CHAVES COUNTY	NM	6,308,064.28	T	Transmission			6,308,064.28	6,308,064.28						
CHAVES COUNTY	NM	91,051.16	10397	Transmission			91,051.16	91,051.16						91,051.16
CHERRY	NM	390,136.52	D	Distribution		390,136.52		390,136.52						
CHERRY	NM	19,505.20	10397	Distribution		19,505.20		19,505.20					19,505.20	
CIELO CAPROCK WIND FARM	NM	1,461,804.97	T	Transmission			1,461,804.97	1,461,804.97						
CLOVIS	NM	77,523.22	D	Transmission			77,523.22	77,523.22		77,523.22				
CLOVIS EAST	NM	659,349.31	D	Distribution		659,349.31		659,349.31						
CLOVIS EAST PARK	NM	42,836.23	D	Distribution		42,836.23		42,836.23						
CLOVIS NORTH	NM	384,505.94	D	Distribution		384,505.94		384,505.94						
CLOVIS WEST	NM	996,344.02	D	Distribution		952,798.84	43,545.18	996,344.02		43,545.18				
COCHRAN SWITCHING STATION	NM	79,592.47	T	Transmission			79,592.47	79,592.47						
COOPERS RANCH	NM	680,443.56	D	Distribution		680,443.56		680,443.56						
COTTONWOOD	NM	120,950.46	D	Distribution		120,950.46		120,950.46						
COTTONWOOD #1	NM	261,093.63	D	Distribution		261,093.63		261,093.63						
CUNNINGHAM STATION	NM	5,768,928.91	T	Transmission	929,228.14	293,564.30	4,546,136.47	5,768,928.91	293,564.30		929,228.14			
CUNNINGHAM STATION	NM	3,226.12	10397	Transmission			3,226.12	3,226.12						3,226.12
CURRY COUNTY	NM	2,632,809.03	T	Transmission		293,642.32	2,339,166.71	2,632,809.03	293,642.32					
CURRY COUNTY	NM	155,213.69	10397	Transmission			155,213.69	155,213.69						155,213.69
DEXTER SUB	NM	109,604.00	D	Distribution		109,604.00		109,604.00						
DOLLARHIDE	NM	716,249.53	D	Distribution		716,249.53		716,249.53						
DRINKARD	NM	397,853.46	D	Distribution		397,853.46		397,853.46						
DUVAL #1	NM	139,880.37	D	Distribution		139,880.37		139,880.37						
DUVAL #2	NM	201.07	D	Distribution		201.07		201.07						
DUVAL #3	NM	147,956.64	D	Distribution		147,956.64		147,956.64						
EDDY COUNTY	NM	303,374.37	T	Transmission			303,374.37	303,374.37						
EDDY COUNTY	NM	669,548.22	10397	Transmission			669,548.22	669,548.22						669,548.22
EUNICE	NM	993,162.27	D	Distribution		993,162.27		993,162.27						
FEC SWITCHING STATION	NM	600,667.06	T	Transmission			600,667.06	600,667.06						
FIESTA	NM	665,845.51	D	Distribution		665,845.51		665,845.51						
FRIO DRAW	NM	47.68	T	Transmission			47.68	47.68						
GREEN HEIGHTS	NM	47,256.42	D	Distribution		47,256.42		47,256.42						
HAGERMAN	NM	30,845.38	D	Distribution		30,845.38		30,845.38						
HAGERMAN WEST	NM	39,252.62	D	Distribution		39,252.62		39,252.62						
HOBBS NORTH	NM	724,849.89	D	Distribution		724,849.89		724,849.89						
HOBBS NORTH	NM	12,684.42	10397	Distribution		12,684.42		12,684.42					12,684.42	
HOBBS NORTHEAST	NM	564,352.31	D	Distribution		564,352.31		564,352.31						
HOBBS NORTHEAST	NM	12,880.68	10397	Distribution		12,880.68		12,880.68					12,880.68	
HOBBS SOUTH	NM	626,369.03	T	Distribution		589,737.57	36,631.46	626,369.03	589,737.57					
HOBBS SOUTH	NM	426,057.80	D	Distribution		426,057.80		426,057.80						
HOBBS WEST SWITCHING STATION	NM	719,503.67	T	Transmission			719,503.67	719,503.67						
HOP1	NM	261,886.94	D	Distribution		261,886.94		261,886.94						
HOP1	NM	12,055.20	10397	Distribution		12,055.20		12,055.20					12,055.20	
IMC #1	NM	-45,743.04	D	Distribution		-45,743.04		-45,743.04						
IMC #1	NM	7,147.50	10397	Distribution		7,147.50		7,147.50					7,147.50	
IMC #2	NM	-87,210.81	D	Distribution		-87,210.81		-87,210.81						
IMC #3	NM	-62,918.10	D	Distribution		-62,918.10		-62,918.10						
IMC #4	NM	382,042.64	D	Distribution		382,042.64		382,042.64						
IMC WELLS	NM	29,816.17	D	Distribution		29,816.17		29,816.17						
INDIAN HILLS	NM	9,320.30	D	Distribution		9,320.30		9,320.30						
INDUSTRIAL	NM	62,357.47	D	Distribution		62,357.47		62,357.47						
JAL	NM	888,152.83	D	Distribution		127,524.14	760,628.69	888,152.83		760,628.69				
LAKE ARTHUR	NM	19,780.14	D	Distribution		19,780.14		19,780.14						
LAS CRUCES	NM	-4,074.98	D	Distribution		-4,074.98		-4,074.98						
LEA COUNTY	NM	3,484,416.70	T	Transmission			3,484,416.70	3,484,416.70						
LEA COUNTY	NM	188,115.35	10397	Transmission			188,115.35	188,115.35						188,115.35
LEA ROAD	NM	196,258.21	D	Distribution		196,258.21		196,258.21						

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2004														
Asset Location	State	Plant Balance	Existing Account	Primary Function	Production	Distribution	Transmission	Total	Transfer 353 to 362	Transfer 362 to 353	Transfer 353 to Prod	Transfer 362 to Prod	Transfer 397 to 362	Transfer 397 to 353
LIVINGSTON RIDGE	NM	251,629.87	D	Distribution		251,629.87		251,629.87						
LOVING	NM	153,587.94	D	Distribution		153,587.94		153,587.94						
LUSK	NM	44,561.51	D	Distribution		44,561.51		44,561.51						
MADDOX STATION	NM	2,385,380.90	T	Transmission	1,274,806.56		1,110,574.34	2,385,380.90			1,274,806.56			
MADDOX STATION	NM	98,137.63	10397	Transmission			98,137.63	98,137.63						98,137.63
MAJAMAR	NM	916,320.62	D	Distribution		916,320.62		916,320.62						
MARKET	NM	307,544.12	D	Distribution		307,544.12		307,544.12						
MESQUITE	NM	35,716.08	D	Distribution		35,716.08		35,716.08						
MILLEN	NM	706,976.91	D	Distribution		601,142.60	105,834.31	706,976.91		105,834.31				
MISSISSIPPI CHEM #2	NM	131,159.62	D	Distribution		131,159.62		131,159.62						
MITCHELL STREET	NM	71,273.32	D	Distribution		71,273.32		71,273.32						
MONUMENT	NM	115,621.63	D	Distribution		115,621.63		115,621.63						
MOORE	NM	57,485.86	D	Distribution		57,485.86		57,485.86						
NATIONAL POTASH - 69KV (D)	NM	70,897.86	D	Distribution		70,897.86		70,897.86						
NATIONAL POTASH - 115KV (D)-LEA NATL	NM	495,254.17	D	Distribution		484,949.36	10,304.81	495,254.17		10,304.81				
NAVAJO REFINERY #1	NM	293,392.17	D	Distribution		293,392.17		293,392.17						
NAVAJO REFINERY #2	NM	398,238.98	D	Distribution		398,238.98		398,238.98						
NAVAJO REFINERY #3	NM	1,214,677.23	D	Distribution		1,214,677.23		1,214,677.23						
NAVAJO REFINERY #4	NM	518,810.55	D	Distribution		518,810.55		518,810.55						
NAVAJO-MALAGA	NM	60,568.22	D	Distribution		60,568.22		60,568.22						
NEW MEXICO POTASH #1	NM	-14,060.34	D	Distribution		-14,060.34		-14,060.34						
NEW MEXICO POTASH #1	NM	164,100.37	10397	Distribution		164,100.37		164,100.37					164,100.37	
NEW MEXICO POTASH #2	NM	437,972.71	D	Distribution		437,972.71		437,972.71						
NORRIS	NM	601,857.03	D	Distribution		601,857.03		601,857.03						
NORTH CANAL	NM	456,579.86	D	Distribution		456,579.86		456,579.86						
OASIS	NM	4,123,203.15	T	Transmission			4,123,203.15	4,123,203.15						
OASIS	NM	118,917.91	10397	Transmission			118,917.91	118,917.91						118,917.91
OCHOA	NM	123,944.85	D	Distribution		123,944.85		123,944.85						
OCOTILLO	NM	314,099.82	D	Distribution		314,099.82		314,099.82						
OXY PERMIAN	NM	1,053,079.60	D	Distribution		1,053,079.60		1,053,079.60						
PCA	NM	1,989,621.71	T	Transmission		550,949.84	1,438,671.87	1,989,621.71	550,949.84					
PCA	NM	75,700.72	10397	Transmission			75,700.72	75,700.72						75,700.72
PEARL	NM	102,145.52	D	Distribution		102,145.52		102,145.52						
PECOS	NM	1,259,731.53	T	Transmission			1,259,731.53	1,259,731.53						
PORTALES - 69KV (D)	NM	80,773.12	D	Distribution		80,773.12		80,773.12						
PORTALES - 115KV (T)	NM	3,268,701.98	T	Transmission			3,268,701.98	3,268,701.98						
PORTALES - 115KV (T)	NM	39,990.80	10397	Transmission			39,990.80	39,990.80						39,990.80
PORTALES GRAIN ALCOHOL (EFDC)	NM	112,756.90	D	Distribution		112,756.90		112,756.90						
PORTALES SOUTH	NM	247,004.98	D	Distribution		247,004.98		247,004.98						
PORTALES SWITCHING STATION	NM	125,162.83	T	Transmission			125,162.83	125,162.83						
PORTALES SWITCHING STATION	NM	28,120.51	10397	Transmission			28,120.51	28,120.51						28,120.51
POTASH JUNCTION	NM	3,321,338.69	T	Transmission		271,661.97	3,049,676.72	3,321,338.69	271,661.97					
POTASH JUNCTION	NM	19,097.39	D	Transmission		19,097.39		19,097.39						
POTASH JUNCTION	NM	272,904.08	10397	Transmission			272,904.08	272,904.08						272,904.08
PRICE	NM	91,282.00	D	Distribution		91,282.00		91,282.00						
RETIRED SUB-62160	NM	0.00		Distribution				0.00						
RIAC EAST	NM	109,447.15	D	Distribution		109,447.15		109,447.15						
RIAC WEST	NM	193,585.33	D	Distribution		193,585.33		193,585.33						
ROOSEVELT COUNTY	NM	5,925,388.25	T	Transmission			5,925,388.25	5,925,388.25						
ROOSEVELT COUNTY	NM	227,355.08	10397	Transmission			227,355.08	227,355.08						227,355.08
ROSWELL	NM	1,572,398.81	T	Transmission			1,572,398.81	1,572,398.81						
ROSWELL	NM	8,127.12	D	Transmission			8,127.12	8,127.12		8,127.12				
ROSWELL	NM	54,803.01	10397	Transmission			54,803.01	54,803.01						54,803.01
ROSWELL CITY	NM	2,091,473.95	D	Distribution		1,483,105.12	608,368.83	2,091,473.95		608,368.83				
ROSWELL CITY	NM	41,992.72	10397	Distribution		41,992.72		41,992.72					41,992.72	
ROSWELL STATION	NM	2,457.60	D	Distribution		2,457.60		2,457.60						

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2004														
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SAMSON	NM	471,954.65	D	Distribution		471,954.65		471,954.65						
SAMSON	NM	14,647.88	10397	Distribution		14,647.88		14,647.88					14,647.88	
SAND DUNES	NM	1,106,798.34	D	Distribution		1,106,798.34		1,106,798.34						
SANGER EAST	NM	622,871.38	D	Distribution		531,291.01	91,580.37	622,871.38		91,580.37				
SEVEN RIVERS	NM	5,708,734.19	T	Transmission			5,708,734.19	5,708,734.19						
SEVEN RIVERS	NM	18,074.77	10397	Transmission			18,074.77	18,074.77						18,074.77
SMITH	NM	80,631.48	D	Distribution		80,631.48		80,631.48						
SPARE SUBSTATION EQUIPMENT	NM	343,737.57	D	Distribution		343,737.57		343,737.57						
SPARE SUBSTATION EQUIPMENT	NM	2,927.28	T	Transmission			2,927.28	2,927.28						
TAYLOR SWITCHING STATION	NM	744,738.84	T	Transmission			744,738.84	744,738.84						
TAYLOR SWITCHING STATION	NM	66,091.55	10397	Transmission			66,091.55	66,091.55						66,091.55
TEAGUE	NM	182,697.80	D	Distribution		182,697.80		182,697.80						
TMC	NM	335,404.65	D	Distribution		335,404.65		335,404.65						
TUCUMCARI	NM	284,853.25	D	Transmission			284,853.25	284,853.25		284,853.25				
TUCUMCARI	NM	8,904.41	10397	Transmission			8,904.41	8,904.41						8,904.41
TWEEDY	NM	722,618.35	D	Distribution		722,618.35		722,618.35						
UNITED SALT	NM	52,206.25	D	Distribution		52,206.25		52,206.25						
URTON	NM	657,337.47	D	Distribution		657,337.47		657,337.47						
URTON	NM	12,652.60	10397	Distribution		12,652.60		12,652.60					12,652.60	
WARD	NM	119,484.92	D	Distribution		119,484.92		119,484.92						
WATERFIELD	NM	472,987.30	D	Distribution		472,987.30		472,987.30						
WAVERLY	NM	48,690.99	D	Distribution		48,690.99		48,690.99						
WHERRY HOUSING	NM	84,897.09	D	Distribution		84,897.09		84,897.09						
WHITE	NM	67,105.40	D	Distribution		67,105.40		67,105.40						
WHITTEN	NM	1,195,579.15	D	Distribution		967,994.37	227,584.78	1,195,579.15		227,584.78				
WIPP	NM	307,320.68	D	Distribution		26,736.41	280,584.27	307,320.68		280,584.27				
ZIA	NM	595,077.34	D	Distribution		595,077.34		595,077.34						
ZODIAC	NM	553,715.51	D	Distribution		553,715.51		553,715.51						
34TH STREET	TX	392,437.01	D	Distribution		392,437.01		392,437.01						
34TH STREET	TX	11,312.39	10397	Distribution		11,312.39		11,312.39					11,312.39	
34TH STREET PUMPING STATION	TX	11,085.39	D	Distribution		11,085.39		11,085.39						
3RD AND WESTERN	TX	66,718.11	D	Distribution		66,718.11		66,718.11						
8TH AND BONHAM	TX	121,061.18	D	Distribution		121,061.18		121,061.18						
ABBOTT	TX	69,145.41	D	Distribution		69,145.41		69,145.41						
ABERNATHY	TX	57,010.35	D	Distribution		57,010.35		57,010.35						
ADAIR	TX	88,568.72	D	Distribution		88,568.72		88,568.72						
ADOBE	TX	599,251.84	D	Distribution		599,251.84		599,251.84						
AIKEN	TX	54,421.90	D	Distribution		54,421.90		54,421.90						
ALLEN	TX	999,295.35	D	Distribution		784,933.03	214,362.32	999,295.35		214,362.32				
ALLEN	TX	64,084.42	10397	Distribution		64,084.42		64,084.42					64,084.42	
ALLMON	TX	82,077.23	D	Distribution		82,077.23		82,077.23						
ALLRED	TX	267,770.45	D	Distribution		267,770.45		267,770.45						
AMARILLO NORTH SWITCHING STATION	TX	41,450.84	T	Transmission			41,450.84	41,450.84						
AMARILLO SOUTH	TX	5,237,247.69	T	Transmission			5,237,247.69	5,237,247.69						
AMERADA-HESS CO2	TX	216,983.19	D	Distribution		100,464.46	116,518.73	216,983.19		116,518.73				
AMERADA-HESS CO2	TX	6,746.51	10397	Distribution		6,746.51		6,746.51					6,746.51	
AM-FRAC	TX	196,531.15	D	Distribution		196,531.15		196,531.15						
AMHERST	TX	87,240.91	D	Distribution		87,240.91		87,240.91						
AMOCO	TX	-9,190.72	D	Distribution		-9,190.72		-9,190.72						
AMOCO SWITCHING STATION	TX	-14,226.93	T	Transmission			-14,226.93	-14,226.93						
AMOCO SWITCHING STATION	TX	18,737.69	10397	Transmission			18,737.69	18,737.69						18,737.69
AMOCO YELLOWHOUSE	TX	67,909.25	D	Distribution		63,812.52		63,812.52						
ANTON - UNDER 44KV (D)	TX	60,122.00	D	Distribution		60,122.00		60,122.00						
ANTON - 69KV (D)	TX	268,909.34	D	Distribution		268,909.34		268,909.34						
ANTON - 69KV (D)	TX	15,110.92	T	Distribution			15,110.92	15,110.92						
ANTON WEST	TX	58,717.22	D	Distribution		58,717.22		58,717.22						

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ARROWHEAD	TX	730,562.25	D	Distribution		730,562.25		730,562.25						
ATLANTIC PIPE LINE	TX	9,833.19	D	Distribution		9,833.19		9,833.19						
AUBURN	TX	54,764.92	D	Distribution		54,764.92		54,764.92						
BAILEY COUNTY	TX	900,147.42	T	Transmission		35,149.06	864,998.36	900,147.42	35,149.06					
BAILEY COUNTY	TX	99,174.45	10397	Transmission			99,174.45	99,174.45						99,174.45
BAILEY COUNTY PUMPING STATION	TX	93,873.38	D	Distribution		93,873.38		93,873.38						
BAILEY COUNTY REC	TX	75,348.30	T	Transmission			75,348.30	75,348.30						
BAILEY COUNTY REC	TX	2,585.25	10397	Transmission			2,585.25	2,585.25						2,585.25
BAINER	TX	27,933.98	D	Distribution		27,933.98		27,933.98						
BARDWELL	TX	6,130.10	D	Distribution		6,130.10		6,130.10						
BARWISE	TX	100,187.43	D	Distribution		100,187.43		100,187.43						
BATTON	TX	679,857.38	D	Distribution		615,208.87	64,648.51	679,857.38		64,648.51				
BATTON	TX	20,444.80	10397	Distribution		20,444.80		20,444.80					20,444.80	
BENNETT	TX	837,290.05	D	Distribution		837,290.05		837,290.05						
BIG FOUR	TX	4,144.30	D	Distribution		4,144.30		4,144.30						
BLACKHAWK	TX	1,576,593.62	D	Transmission			1,576,593.62	1,576,593.62		1,576,593.62				
BOARDMAN	TX	657,661.73	D	Distribution		657,661.73		657,661.73						
BOLTON	TX	19,343.74	D	Distribution		19,343.74		19,343.74						
BOOKER	TX	161,502.88	D	Distribution		161,502.88		161,502.88						
BORDEN	TX	2,409,184.32	T	Transmission			2,409,184.32	2,409,184.32						
BORDEN	TX	92,775.05	10397	Transmission			92,775.05	92,775.05						92,775.05
BORGER ISOM	TX	65,549.09	D	Distribution		65,549.09		65,549.09						
BORGER NORTH	TX	76,214.02	D	Distribution		76,214.02		76,214.02						
BORGER WEST	TX	582,121.37	D	Distribution		582,121.37		582,121.37						
BORGER WEST	TX	13,799.95	10397	Distribution		13,799.95		13,799.95					13,799.95	
BOVINA	TX	23,805.44	D	Distribution		23,805.44		23,805.44						
BOWERS	TX	1,875,216.20	D	Distribution		1,875,216.20		1,875,216.20						
BOWERS	TX	50,031.21	10397	Distribution		50,031.21		50,031.21					50,031.21	
BRISCOE COUNTY	TX	143,909.22	D	Distribution		143,909.22		143,909.22						
BRISTOW	TX	34,808.27	D	Distribution		34,808.27		34,808.27						
BROWNFIELD	TX	379,362.74	D	Distribution		137,862.48	241,500.26	379,362.74		241,500.26				
BROWNFIELD	TX	26,046.26	10397	Distribution		26,046.26		26,046.26					26,046.26	
BUENOS	TX	5,703.57	D	Distribution		5,703.57		5,703.57						
BUFFALO	TX	74,963.85	D	Distribution		74,963.85		74,963.85						
BURNETT	TX	187,940.79	D	Distribution		187,940.79		187,940.79						
BUSH	TX	227,670.24	D	Distribution		227,670.24		227,670.24						
BUSH	TX	14,890.61	10397	Distribution		14,890.61		14,890.61					14,890.61	
BUSHLAND	TX	849,670.48	T	Transmission			849,670.48	849,670.48						
BUSHLAND	TX	101,635.61	10397	Transmission			101,635.61	101,635.61						101,635.61
CABOT	TX	116,350.41	D	Distribution		116,350.41		116,350.41						
CAMEX	TX	287,256.76	D	Distribution		287,256.76		287,256.76						
CANADIAN	TX	297,379.79	D	Distribution		297,379.79		297,379.79						
CANYON	TX	75,293.46	D	Distribution		75,293.46		75,293.46						
CANYON EAST	TX	646,915.30	D	Distribution		646,915.30		646,915.30						
CANYON EAST	TX	14,863.98	10397	Distribution		14,863.98		14,863.98					14,863.98	
CANYON WEST	TX	1,022,981.40	D	Distribution		755,272.79	267,708.61	1,022,981.40		267,708.61				
CANYON WEST	TX	56,401.72	10397	Distribution		56,401.72		56,401.72					56,401.72	
CAPPS	TX	8,184.71	D	Distribution		8,184.71		8,184.71						
CAPROCK	TX	2,145.74	D	Distribution		2,145.74		2,145.74						
CARGILL	TX	701,195.27	D	Distribution		701,195.27		701,195.27						
CARLISLE	TX	2,810,855.67	T	Transmission		557,676.55	2,253,179.12	2,810,855.67	557,676.55					
CARLISLE	TX	103,596.66	10397	Transmission			103,596.66	103,596.66						103,596.66
CARSON COUNTY	TX	234,891.02	D	Distribution		234,891.02		234,891.02						
CARSON COUNTY	TX	14,819.79	10397	Distribution		14,819.79		14,819.79					14,819.79	
CARVER	TX	50,947.51	D	Distribution		50,947.51		50,947.51						
CASTRO COUNTY	TX	2,511,957.78	T	Transmission			2,511,957.78	2,511,957.78						

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company														
Reclass Detail - Equipment														
2004														
Asset Location	State	Plant Balance	Existing Account	Primary Function	Production	Distribution	Transmission	Total	Transfer 353 to 362	Transfer 362 to 353	Transfer 353 to Prod	Transfer 362 to Prod	Transfer 397 to 362	Transfer 397 to 353
CASTRO COUNTY	TX	74,823.07	10397	Transmission			74,823.07	74,823.07						74,823.07
CATOR FARM	TX	1,269.11	D	Distribution		1,269.11		1,269.11						
CEDAR LAKE	TX	358,281.35	D	Distribution		358,281.35		358,281.35						
CEDAR LAKE WEST	TX	-10,945.99	D	Distribution		-10,945.99		-10,945.99						
CELANESE CZ-2 SWITCHING STATION	TX	832,613.35	T	Transmission	319,063.71	255,355.28	258,194.36	832,613.35	255,355.28		319,063.71			
CELANESE CZ-2 SWITCHING STATION	TX	15,470.80	10397	Transmission			15,470.80	15,470.80						15,470.80
CENTER	TX	492,748.86	D	Distribution		492,748.86		492,748.86						
CHANNING	TX	262,352.79	D	Distribution		262,352.79		262,352.79						
CHANNING	TX	5,179.90	10397	Distribution		5,179.90		5,179.90					5,179.90	
CHERRY	TX	445,342.67	D	Distribution		445,342.67		445,342.67						
CHERRY	TX	10,347.52	10397	Distribution		10,347.52		10,347.52					10,347.52	
CLEARFORK	TX	-5,035.42	D	Distribution		-5,035.42		-5,035.42						
CLIFFORD B JONES	TX	3,516,361.95	T	Transmission	1,881,321.03		1,635,040.92	3,516,361.95			1,881,321.03			
CLIFFORD B JONES	TX	167,264.78	10397	Transmission			167,264.78	167,264.78						167,264.78
CLIFFSIDE	TX	417,901.75	D	Distribution		417,901.75		417,901.75						
CLOSE CITY	TX	12,672.90	D	Distribution		12,672.90		12,672.90						
CLUTTER	TX	676,374.29	D	Distribution		620,496.78	55,877.51	676,374.29		55,877.51				
CLUTTER	TX	29,923.96	10397	Distribution		29,923.96		29,923.96					29,923.96	
COBLE	TX	284,623.93	D	Distribution		284,623.93		284,623.93						
COBLE RANCH	TX	1,977.13	D	Distribution		1,977.13		1,977.13						
COCHRAN COUNTY	TX	1,142,480.26	T	Transmission			1,142,480.26	1,142,480.26						
COCHRAN COUNTY	TX	72,627.64	10397	Transmission			72,627.64	72,627.64						72,627.64
CONE	TX	15,294.57	D	Distribution		15,294.57		15,294.57						
CONNOR	TX	108,253.10	D	Distribution		108,253.10		108,253.10						
CONWAY	TX	252,536.89	D	Distribution		252,536.89		252,536.89						
CORTEZ	TX	194,319.85	D	Distribution		194,319.85		194,319.85						
COULTER	TX	1,335,198.49	T	Transmission		253,402.03	1,081,796.46	1,335,198.49	253,402.03					
COULTER	TX	40,418.33	10397	Transmission			40,418.33	40,418.33						40,418.33
COX	TX	1,455,593.60	T	Transmission			1,455,593.60	1,455,593.60						
COX	TX	41,905.49	10397	Transmission			41,905.49	41,905.49						41,905.49
CRMWA #1	TX	90,990.15	D	Distribution		90,990.15		90,990.15						
CRMWA #2	TX	84,137.26	D	Distribution		84,137.26		84,137.26						
CRMWA #2	TX	21,298.14	10397	Distribution		21,298.14		21,298.14					21,298.14	
CRMWA #3	TX	79,340.06	D	Distribution		79,340.06		79,340.06						
CRMWA #4	TX	81,960.18	D	Distribution		81,960.18		81,960.18						
CRMWA #4	TX	13,902.62	10397	Distribution		13,902.62		13,902.62					13,902.62	
CRMWA #22	TX	216,721.06	D	Distribution		216,721.06		216,721.06						
CROSBY COUNTY	TX	1,857,124.77	T	Transmission			1,857,124.77	1,857,124.77						
CROSBY COUNTY	TX	23,250.82	10397	Transmission			23,250.82	23,250.82						23,250.82
CROSBYTON	TX	109,540.34	D	Distribution		109,540.34		109,540.34						
CROUSE-HINDS	TX	330,659.73	D	Distribution		330,659.73		330,659.73						
DALHART	TX	1,942,285.78	D	Distribution		440,556.29	1,501,729.49	1,942,285.78		1,501,729.49				
DALHART	TX	25,754.93	10397	Distribution		25,754.93		25,754.93					25,754.93	
DALLAM COUNTY	TX	1,021,373.37	T	Transmission			1,021,373.37	1,021,373.37						
DALLAM COUNTY	TX	5,451.65	10397	Transmission			5,451.65	5,451.65						5,451.65
DAMRON	TX	119,493.85	D	Distribution		119,493.85		119,493.85						
DARROUZETT	TX	44,936.07	D	Distribution		44,936.07		44,936.07						
DEAF SMITH	TX	4,368,770.31	T	Transmission			4,368,770.31	4,368,770.31						
DEAF SMITH	TX	340,071.83	10397	Transmission			340,071.83	340,071.83						340,071.83
DENVER CITY - 69KV (D)	TX	3,427.04	D	Distribution		3,427.04		3,427.04						
DENVER CITY - 230KV (D) & (T)	TX	8,804,940.95	T	Transmission			8,804,940.95	8,804,940.95						
DENVER CITY - 230KV (D) & (T)	TX	260,868.95	10397	Transmission			260,868.95	260,868.95						260,868.95
DENVER CITY EAST	TX	122,921.57	D	Distribution		122,921.57		122,921.57						
DIEKEMPER OIL COMPANY	TX	34,809.93	D	Distribution		34,809.93		34,809.93						
DIMMIT EAST	TX	-14,174.22	D	Distribution		-14,174.22		-14,174.22						
DIMMIT SOUTH	TX	93,919.43	D	Distribution		93,919.43		93,919.43						

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company														
Reclass Detail - Equipment														
2004														
Asset Location	State	Plant Balance	Existing Account	Primary Function	Production	Distribution	Transmission	Total	Transfer 353 to 362	Transfer 362 to 353	Transfer 353 to Prod	Transfer 362 to Prod	Transfer 397 to 362	Transfer 397 to 353
DOSS	TX	449,299.46	D	Distribution		411,511.90	37,787.56	449,299.46		37,787.56				
DOUD	TX	641,750.99	D	Distribution		641,750.99		641,750.99						
DOUD	TX	12,118.45	10397	Distribution		12,118.45		12,118.45					12,118.45	
DRAW TAP REC SWITCHING STATION	TX	37,702.33	T	Transmission			37,702.33	37,702.33						
DUMAS 19TH STREET	TX	1,147,603.64	D	Distribution		823,931.98	323,671.66	1,147,603.64		323,671.66				
DUMAS 19TH STREET	TX	82,902.02	10397	Distribution		82,902.02		82,902.02					82,902.02	
DUMAS EAST	TX	65,563.87	D	Distribution		65,563.87		65,563.87						
DUMAS NORTH	TX	64,575.18	D	Distribution		64,575.18		64,575.18						
DUMAS SOUTH	TX	55,463.40	D	Distribution		55,463.40		55,463.40						
EAST LUBBOCK	TX	2,063,612.21	T	Transmission			2,063,612.21	2,063,612.21						
EAST LUBBOCK	TX	98,186.50	10397	Transmission			98,186.50	98,186.50						98,186.50
EAST STATION - UNDER 44KV (D)	TX	37,892.36	D	Distribution		37,892.36		37,892.36						
EAST STATION - 230KV (T)	TX	3,551,994.27	T	Transmission			3,551,994.27	3,551,994.27						
EL PASO	TX	-13,009.31	D	Distribution		-13,009.31		-13,009.31						
ELBERT SLATON	TX	7,925.02	D	Distribution		7,925.02		7,925.02						
ELLWOOD	TX	186,447.24	D	Distribution		186,447.24		186,447.24						
ESTACADO	TX	2,078,650.53	D	Distribution		2,078,650.53		2,078,650.53						
ETTER	TX	1,684,853.55	D	Distribution		1,031,835.42	653,018.13	1,684,853.55		653,018.13				
ETTER	TX	24,875.30	10397	Distribution		24,875.30		24,875.30					24,875.30	
EXELL	TX	238,205.91	D	Distribution		238,205.91		238,205.91						
EXELL	TX	3,659.15	10397	Distribution		3,659.15		3,659.15					3,659.15	
FAIN	TX	692,090.58	D	Distribution		692,090.58		692,090.58						
FARMERS	TX	363,305.73	D	Distribution		363,305.73		363,305.73						
FARMERS	TX	10,650.60	10397	Distribution		10,650.60		10,650.60					10,650.60	
FARWELL	TX	64,892.36	D	Distribution		64,892.36		64,892.36						
FLANAGAN	TX	-46,767.36	D	Distribution		-46,767.36		-46,767.36						
FLOYD COUNTY	TX	485,560.06	T	Transmission			485,560.06	485,560.06						
FLOYD COUNTY	TX	25,145.52	10397	Transmission			25,145.52	25,145.52						25,145.52
FLOYDADA	TX	86,561.75	D	Distribution		86,561.75		86,561.75						
FLOYDADA	TX	7,638.23	10397	Distribution		7,638.23		7,638.23					7,638.23	
FLOYDADA SOUTH	TX	199,487.12	D	Distribution		131,048.46	68,438.66	199,487.12		68,438.66				
FOLLETT	TX	31,807.57	D	Distribution		31,807.57		31,807.57						
FRIONA	TX	42,273.40	D	Distribution		42,273.40		42,273.40						
FRIONA RURAL	TX	291,984.05	D	Distribution		291,984.05		291,984.05						
FRITCH	TX	315,055.27	D	Distribution		315,055.27		315,055.27						
FULTON OIL	TX	20,330.97	D	Distribution		20,330.97		20,330.97						
GAINES COUNTY	TX	1,388,286.37	T	Transmission			1,388,286.37	1,388,286.37						
GAINES COUNTY	TX	42,505.07	10397	Transmission			42,505.07	42,505.07						42,505.07
GARZA AND POST	TX	504,948.59	D	Distribution		385,462.39	119,486.20	504,948.59		119,486.20				
GLOBE	TX	86,157.60	D	Distribution		86,157.60		86,157.60						
GOODPASTURE	TX	27,858.88	D	Distribution		27,858.88		27,858.88						
GRAHAM	TX	1,119,612.51	T	Transmission			1,119,612.51	1,119,612.51						
GRAHAM	TX	20,413.25	10397	Transmission			20,413.25	20,413.25						20,413.25
GRAPEVINE	TX	2,081,559.86	T	Transmission			2,081,559.86	2,081,559.86						
GRASSLAND	TX	3,205,094.04	T	Transmission			3,205,094.04	3,205,094.04						
GRASSLAND	TX	211,991.86	10397	Transmission			211,991.86	211,991.86						211,991.86
GRAVE	TX	108,892.59	D	Distribution		108,892.59		108,892.59						
GRAY COUNTY	TX	794,195.87	T	Transmission			794,195.87	794,195.87						
GRAY COUNTY	TX	39,250.92	10397	Transmission			39,250.92	39,250.92						39,250.92
GRUVER	TX	85,287.40	D	Distribution		85,287.40		85,287.40						
HALE CENTER	TX	81,227.43	D	Distribution		81,227.43		81,227.43						
HALE COUNTY	TX	1,460,858.66	T	Transmission			1,460,858.66	1,460,858.66						
HALE COUNTY	TX	83,521.57	10397	Transmission			83,521.57	83,521.57						83,521.57
HAPPY - 69KV (D)	TX	69,792.65	D	Distribution		69,792.65		69,792.65						
HAPPY - 115KV (T)	TX	1,922,738.65	T	Transmission			1,922,738.65	1,922,738.65						
HAPPY - 115KV (T)	TX	30,200.60	10397	Transmission			30,200.60	30,200.60						30,200.60

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2004														
Asset Location	State	Plant Balance	Existing Account	Primary Function	Production	Distribution	Transmission	Total	Transfer 353 to 362	Transfer 362 to 353	Transfer 353 to Prod	Transfer 362 to Prod	Transfer 397 to 362	Transfer 397 to 353
HARRINGTON STATION	TX	9,597,882.80	T	Transmission	6,327,651.30		3,270,231.50	9,597,882.80				6,327,651.30		
HARRINGTON STATION	TX	186,493.58	10397	Transmission			186,493.58	186,493.58						186,493.58
HART #1	TX	14,738.94	D	Distribution		14,738.94		14,738.94						
HART #2	TX	236,183.80	D	Distribution		236,183.80		236,183.80						
HARTLEY	TX	74,194.03	D	Distribution		74,194.03		74,194.03						
HARWELL	TX	61,728.29	D	Distribution		61,728.29		61,728.29						
HASTINGS	TX	285,170.86	D	Distribution		218,926.36	66,244.50	285,170.86		66,244.50				
HASTINGS	TX	23,667.40	10397	Distribution		23,667.40		23,667.40					23,667.40	
HENDRICK	TX	150,386.31	D	Distribution		150,386.31		150,386.31						
HEREFORD	TX	1,524,911.87	T	Transmission		225,307.71	1,299,604.16	1,524,911.87	225,307.71					
HEREFORD	TX	121,907.25	10397	Transmission			121,907.25	121,907.25						121,907.25
HEREFORD NORTHEAST	TX	0.00						0.00						
HERRING	TX	244,885.86	D	Distribution		244,885.86		244,885.86						
HERRING	TX	2,714.01	10397	Distribution		2,714.01		2,714.01					2,714.01	
HIGGINS	TX	40,785.76	D	Distribution		40,785.76		40,785.76						
HIGHLAND	TX	111,080.81	D	Distribution		111,080.81		111,080.81						
HIGHLAND PARK	TX	-34,521.16	D	Distribution		-34,521.16		-34,521.16						
HIGHLAND PARK	TX	10,839.88	10397	Distribution		10,839.88		10,839.88					10,839.88	
HOBGOOD	TX	9,340.12	D	Distribution		9,340.12		9,340.12						
HOCKLEY COUNTY	TX	1,123,509.77	T	Transmission			1,123,509.77	1,123,509.77						
HOCKLEY COUNTY	TX	149,073.57	10397	Transmission			149,073.57	149,073.57						149,073.57
HUTCHINSON COUNTY	TX	3,165,009.81	T	Transmission			3,165,009.81	3,165,009.81						
HUTCHINSON COUNTY	TX	126,428.54	10397	Transmission			126,428.54	126,428.54						126,428.54
IDALOU	TX	26,485.23	D	Distribution		26,485.23		26,485.23						
INDIANA	TX	1,222,533.08	D	Distribution		839,236.36	383,296.72	1,222,533.08		383,296.72				
INDIANA	TX	52,023.45	10397	Distribution		52,023.45		52,023.45					52,023.45	
INDUSTRIAL	TX	26,065.10	T	Distribution			26,065.10	26,065.10						
INDUSTRIAL	TX	420,039.84	D	Distribution		192,894.40	227,145.44	420,039.84		227,145.44				
INDUSTRIAL	TX	8,782.71	10397	Distribution		8,782.71		8,782.71					8,782.71	
IRICK	TX	47,587.15	D	Distribution		47,587.15		47,587.15						
IVORY	TX	576,849.78	D	Distribution		556,095.89	20,753.89	576,849.78		20,753.89				
IVORY	TX	7,557.82	10397	Distribution		7,557.82		7,557.82					7,557.82	
JAY BEE	TX	119,240.49	D	Distribution		119,240.49		119,240.49						
JONES	TX	74,637.34	D	Distribution		74,637.34		74,637.34						
JUNCTION	TX	95,123.68	D	Distribution		95,123.68		95,123.68						
KERRICK PUMP STATION	TX	26,848.51	D	Distribution		26,848.51		26,848.51						
KINGSMILL	TX	1,403,490.40	T	Transmission		175,037.17	1,228,453.23	1,403,490.40	175,037.17					
KINGSMILL	TX	11,566.27	D	Transmission			11,566.27	11,566.27		11,566.27				
KINGSMILL	TX	75,998.02	10397	Transmission			75,998.02	75,998.02						75,998.02
KINNEY	TX	29,343.00	D	Distribution		29,343.00		29,343.00						
KIRBY SWITCHING STATION	TX	1,102,473.07	T	Transmission			1,102,473.07	1,102,473.07						
KITE	TX	254,377.37	D	Distribution		217,156.14	37,221.23	254,377.37		37,221.23				
KITE	TX	12,628.02	10397	Distribution		12,628.02		12,628.02					12,628.02	
KNOXVILLE	TX	75,444.72	D	Distribution		75,444.72		75,444.72						
KRESS RURAL	TX	115,759.40	D	Distribution		115,759.40		115,759.40						
KRESS	TX	1,005,738.47	T	Transmission			1,005,738.47	1,005,738.47						
KRESS	TX	116,396.67	10397	Transmission			116,396.67	116,396.67						116,396.67
LAKEVIEW REC SWITCHING STATION	TX	381,171.17	T	Transmission			381,171.17	381,171.17						
LAMB COUNTY	TX	4,044,776.00	T	Transmission			4,044,776.00	4,044,776.00						
LAMB COUNTY	TX	100,616.00	10397	Transmission			100,616.00	100,616.00						100,616.00
LAMTON	TX	1,807,609.02	T	Transmission			1,807,609.02	1,807,609.02						
LARIAT	TX	88,751.90	D	Distribution		88,751.90		88,751.90						
LAWRENCE PARK	TX	494,193.82	D	Distribution		395,953.17	98,240.65	494,193.82		98,240.65				
LAWRENCE PARK	TX	32,571.20	10397	Distribution		32,571.20		32,571.20					32,571.20	
LEFORG	TX	3,248.30	D	Distribution		3,248.30		3,248.30						
LEHMAN	TX	243,136.93	D	Distribution		243,136.93		243,136.93						

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Southwestern Public Service Company														
Reclass Detail - Equipment														
2004														
Asset Location	State	Plant Balance	Existing Account	Primary Function	Production	Distribution	Transmission	Total	Transfer 353 to 362	Transfer 362 to 353	Transfer 353 to Prod	Transfer 362 to Prod	Transfer 397 to 362	Transfer 397 to 353
LEVELLAND	TX	575,460.66	D	Distribution		575,460.66		575,460.66						
LEVELLAND EAST	TX	466,109.63	D	Distribution		466,109.63		466,109.63						
LEWTER	TX	41,474.66	D	Distribution		41,474.66		41,474.66						
LIGHTHOUSE SWITCHING STATION	TX	32,268.09	T	Transmission			32,268.09	32,268.09						
LITTLEFIELD	TX	116,565.68	D	Distribution		116,565.68		116,565.68						
LITTLEFIELD SOUTH	TX	4,733.94	T	Distribution		4,733.94		4,733.94	4,733.94					
LITTLEFIELD SOUTH	TX	87,472.65	D	Distribution		87,472.65		87,472.65						
LITTLEFIELD WEST	TX	38,448.67	D	Distribution		38,448.67		38,448.67						
LLANO WIND ENERGY	TX	-33,871.80	T	Transmission			-33,871.80	-33,871.80						
LOCKNEY - UNDER 44KV (D)	TX	85,665.29	D	Distribution		85,665.29		85,665.29						
LOCKNEY - 69KV (D)	TX	582,086.30	D	Distribution		509,988.32	72,097.98	582,086.30		72,097.98				
LOCKNEY - 69KV (D)	TX	20,198.95	10397	Distribution		20,198.95		20,198.95					20,198.95	
LOCKNEY WEST	TX	40,780.58	D	Distribution		40,780.58		40,780.58						
LORENZO	TX	32,059.73	D	Distribution		32,059.73		32,059.73						
LUBBOCK	TX	111,799.53	D	Distribution		111,799.53		111,799.53						
LUBBOCK SOUTH	TX	3,919,122.15	T	Transmission			3,919,122.15	3,919,122.15						
LUBBOCK SOUTH	TX	89,159.34	10397	Transmission			89,159.34	89,159.34						89,159.34
LYNN COUNTY	TX	2,773,576.48	T	Transmission		411,754.93	2,361,821.55	2,773,576.48	411,754.93					
LYNN COUNTY	TX	76,217.76	10397	Transmission			76,217.76	76,217.76						76,217.76
LYNTEGAR REC SWITCHING STATION	TX	6,429.74	T	Transmission			6,429.74	6,429.74						
LYONS	TX	360,464.88	D	Distribution		360,464.88		360,464.88						
LYONS	TX	13,691.97	10397	Distribution		13,691.97		13,691.97					13,691.97	
MAGNOLIA PUMP STATION	TX	26,298.82	D	Distribution		26,298.82		26,298.82						
MALLETT	TX	62,460.86	D	Distribution		62,460.86		62,460.86						
MANHATTAN	TX	375,125.30	D	Distribution		306,584.51	68,540.79	375,125.30		68,540.79				
MANHATTAN	TX	14,896.63	10397	Distribution		14,896.63		14,896.63					14,896.63	
MASTERSON PUMP STATION	TX	9,206.85	D	Distribution		9,206.85		9,206.85						
MCCELLELLAN	TX	264,440.12	D	Distribution		264,440.12		264,440.12						
MCCULLOUGH	TX	150,270.41	D	Distribution		150,270.41		150,270.41						
MCLEAN	TX	331,323.90	D	Distribution		331,323.90		331,323.90						
MEADOW	TX	18,572.79	D	Distribution		18,572.79		18,572.79						
MIAMI	TX	47,647.70	D	Distribution		47,647.70		47,647.70						
MIAMI SWITCHING STATION	TX	126,466.76	T	Transmission			126,466.76	126,466.76						
MIAMI SWITCHING STATION	TX	20,800.31	10397	Transmission			20,800.31	20,800.31						20,800.31
MIDDLETON	TX	127,750.40	D	Distribution		127,750.40		127,750.40						
MIDLAND	TX	2,461,275.41	T	Transmission			2,461,275.41	2,461,275.41						
MIDLAND	TX	111,458.66	10397	Transmission			111,458.66	111,458.66						111,458.66
MONROE	TX	70,143.66	D	Distribution		70,143.66		70,143.66						
MOORE COUNTY STATION	TX	5,953,117.18	T	Transmission	371,047.74	306,692.48	5,275,376.96	5,953,117.18	306,692.48		371,047.74			
MOORE COUNTY STATION	TX	162,464.12	D	Transmission		162,464.12		162,464.12						
MOORE COUNTY STATION	TX	180,522.03	10397	Transmission			180,522.03	180,522.03						180,522.03
MORSE	TX	59,913.93	D	Distribution		59,913.93		59,913.93						
MORTON	TX	73,981.67	D	Distribution		73,981.67		73,981.67						
MOSS	TX	163,774.55	D	Distribution		163,774.55		163,774.55						
MULESHOE	TX	56,046.33	D	Distribution		56,046.33		56,046.33						
MULESHOE EAST	TX	62,201.68	D	Distribution		62,201.68		62,201.68						
MULESHOE VALLEY	TX	93,222.44	D	Distribution		93,222.44		93,222.44						
MULESHOE WEST	TX	71,985.05	D	Distribution		71,985.05		71,985.05						
MURPHY	TX	781,547.67	D	Distribution		597,610.94	183,936.73	781,547.67		183,936.73				
MURPHY	TX	29,542.21	10397	Distribution		29,542.21		29,542.21					29,542.21	
MUSTANG STATION	TX	6,080,823.88	T	Transmission			6,080,823.88	6,080,823.88						
NATIONAL ALFALFA MILL	TX	8,641.25	D	Distribution		8,641.25		8,641.25						
NATURES PARK	TX	2,216.76	D	Distribution		2,216.76		2,216.76						
NEW DEAL	TX	32,246.49	D	Distribution		32,246.49		32,246.49						
NEW MOBEETIE	TX	1,662.02	D	Distribution		1,662.02		1,662.02						
NEW MOORE TAP	TX	16,276.29	T	Transmission			16,276.29	16,276.29						

Settlement Materials Pursuant to FERC Rule 602

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Reclass Detail - Equipment														
2004														
Asset Location	State	Plant Balance	Existing Account	Primary Function	Production	Distribution	Transmission	Total	Transfer 353 to 362	Transfer 362 to 353	Transfer 353 to Prod	Transfer 362 to Prod	Transfer 397 to 362	Transfer 397 to 353
NICHOLS STATION	TX	7,271,604.88	T	Transmission	1,661,962.93		5,609,641.95	7,271,604.88			1,661,962.93			
NICHOLS STATION	TX	40,695.10	10397	Transmission			40,695.10	40,695.10						40,695.10
NORTH RILEY	TX	105,141.40	D	Distribution		105,141.40		105,141.40						
NORTHWEST	TX	527,107.56	T	Transmission			527,107.56	527,107.56						
NORTHWEST	TX	54,134.36	10397	Transmission			54,134.36	54,134.36						54,134.36
OCCIDENTAL CHEMICAL	TX	44,327.81	D	Distribution		44,327.81		44,327.81						
ODC	TX	-25,431.68	D	Distribution		-25,431.68		-25,431.68						
OLTON	TX	66,245.58	D	Distribution		66,245.58		66,245.58						
ONG STREET	TX	78,051.64	D	Distribution		78,051.64		78,051.64						
OSAGE	TX	733,403.91	T	Transmission			733,403.91	733,403.91						
OSAGE	TX	72,300.88	10397	Transmission			72,300.88	72,300.88						72,300.88
OSAGE PUMPING STATION	TX	38,169.37	D	Distribution		38,169.37		38,169.37						
OWENS-CORNING	TX	1,383,701.88	D	Distribution	1,201,503.58		182,198.30	1,383,701.88		182,198.30				
OWENS-CORNING	TX	62,625.20	10397	Distribution		62,625.20		62,625.20					62,625.20	
OZARK MAHONING #1	TX	2,828.87	D	Distribution		2,828.87		2,828.87						
OZARK MAHONING #2	TX	198,368.21	D	Distribution		198,368.21		198,368.21						
PACIFIC	TX	322,284.66	D	Distribution		322,284.66		322,284.66						
PALO DURO	TX	571,352.08	D	Distribution		571,352.08		571,352.08						
PALO DURO PUMP STATION	TX	4,658.82	D	Distribution		4,658.82		4,658.82						
PANTEX NORTH	TX	212,521.74	D	Distribution		212,521.74		212,521.74						
PANTEX NORTH	TX	5,571.19	10397	Distribution		5,571.19		5,571.19					5,571.19	
PANTEX SOUTH	TX	135,747.60	D	Distribution		135,747.60		135,747.60						
PANTEX SOUTH	TX	1,851.68	10397	Distribution		1,851.68		1,851.68					1,851.68	
PARMER COUNTY	TX	218,785.25	D	Distribution		218,785.25		218,785.25						
PERRYTON NORTH	TX	942,792.36	D	Distribution		295,710.01	647,082.35	942,792.36		647,082.35				
PERRYTON NORTH	TX	14,027.57	10397	Distribution		14,027.57		14,027.57					14,027.57	
PERRYTON SOUTH	TX	555,750.61	T	Distribution		420,933.09	134,817.52	555,750.61	420,933.09					
PERRYTON SOUTH	TX	141,168.27	D	Distribution		141,168.27		141,168.27						
PERRYTON SOUTH	TX	13,429.64	10397	Distribution		13,429.64		13,429.64					13,429.64	
PETERSBURG	TX	25,087.37	D	Distribution		25,087.37		25,087.37						
PHILLIPS HELIUM	TX	40,702.15	D	Distribution		40,702.15		40,702.15						
PHILLIPS PUMPING STATION #1	TX	55,393.57	D	Distribution		55,393.57		55,393.57						
PHILLIPS PUMPING STATION #2	TX	52,981.07	D	Distribution		52,981.07		52,981.07						
PHILLIPS REFINERY #1	TX	1,698,238.92	D	Distribution		1,698,238.92		1,698,238.92						
PHILLIPS REFINERY #2	TX	2,231,032.87	D	Distribution		2,231,032.87		2,231,032.87						
PHILLIPS REFINERY #2	TX	16,658.99	10397	Distribution		16,658.99		16,658.99					16,658.99	
PHILLIPS YARNELL PUMP	TX	74,094.87	D	Distribution		74,094.87		74,094.87						
PIERCE STREET	TX	450,715.74	D	Distribution		450,715.74		450,715.74						
PIERCE STREET	TX	21,050.78	10397	Distribution		21,050.78		21,050.78					21,050.78	
PLAINS SWITCHING STATION	TX	740,952.97	T	Transmission			740,952.97	740,952.97						
PLAINS SWITCHING STATION	TX	129,335.02	10397	Transmission			129,335.02	129,335.02						129,335.02
PLAINVIEW	TX	241,232.28	D	Distribution		199,333.34	41,898.94	241,232.28		41,898.94				
PLAINVIEW EAST	TX	164,913.12	D	Distribution		164,913.12		164,913.12						
PLAINVIEW NORTH	TX	110,889.53	D	Distribution		110,889.53		110,889.53						
PLAINVIEW SOUTH	TX	161,670.77	D	Distribution		161,670.77		161,670.77						
PLAINVIEW WEST	TX	237,559.26	D	Distribution		237,559.26		237,559.26						
PLAINVIEW WEST	TX	2,346.39	10397	Distribution		2,346.39		2,346.39					2,346.39	
PLANT X STATION	TX	7,603,009.02	T	Transmission	2,214,001.90	618,996.96	4,770,010.16	7,603,009.02	618,996.96		2,214,001.90			
PLANT X STATION	TX	139,033.55	10397	Transmission			139,033.55	139,033.55						139,033.55
PLANTERS	TX	177,575.73	D	Distribution		177,575.73		177,575.73						
PORTABLE BATTERY TRAILER-AMARILLO	TX	1,137.54	D	Distribution		1,137.54		1,137.54						
PORTABLE BATTERY TRAILER-LUBBOCK	TX	10,659.81	D	Distribution		10,659.81		10,659.81						
PORTABLE CABLE REEL TRAILER	TX	98,710.64	D	Distribution		98,710.64		98,710.64						
PORTABLE CIRCUIT SWITCHER	TX	189,505.08	D	Distribution		189,505.08		189,505.08						
PORTABLE OCB	TX	41,364.40	D	Distribution		41,364.40		41,364.40						
PORTABLE TRANSFORMER 40MVA	TX	904,952.66	T	Transmission			904,952.66	904,952.66						

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2004														
Asset Location	State	Plant Balance	Existing Account	Primary Function	Production	Distribution	Transmission	Total	Transfer 353 to 362	Transfer 362 to 353	Transfer 353 to Prod	Transfer 362 to Prod	Transfer 397 to 362	Transfer 397 to 353
PORTABLE REGULATOR	TX	137,370.14	D	Distribution		137,370.14		137,370.14						
PORTABLE TRANSFORMER 3MVA	TX	66,341.58	D	Distribution		66,341.58		66,341.58						
PORTABLE TRANSFORMER 10MVA	TX	170,094.37	D	Distribution		170,094.37		170,094.37						
PORTABLE TRANSFORMER 16MVA	TX	560,408.58	D	Distribution		560,408.58		560,408.58						
PORTABLE TRANSFORMER 20MVA	TX	572,029.94	D	Distribution		572,029.94		572,029.94						
PORTABLE TRANSFORMER 25MVA	TX	757,542.20	D	Distribution		757,542.20		757,542.20						
PORTABLE TRANSFORMER 40MVA	TX	620,961.90	T	Transmission			620,961.90	620,961.90						
POTTER COUNTY SWITCHING STATIN	TX	10,375,671.85	T	Transmission			10,375,671.85	10,375,671.85						
POTTER COUNTY SWITCHING STATIN	TX	92,450.38	10397	Transmission			92,450.38	92,450.38						92,450.38
PRENTICE	TX	1,228.23	T	Distribution			1,228.23	1,228.23						
PRENTICE	TX	1,781,170.70	D	Distribution		1,464,607.64	316,563.06	1,781,170.70		316,563.06				
PRENTICE	TX	19,472.35	10397	Distribution		19,472.35		19,472.35					19,472.35	
PRINGLE	TX	2,823,195.75	T	Transmission			2,823,195.75	2,823,195.75						
PRINGLE	TX	150,054.63	10397	Transmission			150,054.63	150,054.63						150,054.63
PRINGLE OIL FIELD	TX	199,205.31	D	Distribution		199,205.31		199,205.31						
PUCKETT WEST	TX	592,171.17	D	Distribution		592,171.17		592,171.17						
PUCKETT WEST	TX	10,794.78	10397	Distribution		10,794.78		10,794.78					10,794.78	
PULLMAN	TX	898,082.24	D	Distribution		898,082.24		898,082.24						
QUAKER	TX	171,338.95	D	Distribution		171,338.95		171,338.95						
RALLS	TX	34,908.61	D	Distribution		34,908.61		34,908.61						
RANDALL COUNTY	TX	1,567,970.64	T	Transmission			1,567,970.64	1,567,970.64						
RANDALL COUNTY	TX	123,193.03	10397	Transmission			123,193.03	123,193.03						123,193.03
REESE AFB	TX	83,592.64	D	Distribution		83,592.64		83,592.64						
RIVERVIEW STATION	TX	2,459,048.00	T	Transmission	134,310.12	543,455.55	1,781,282.33	2,459,048.00	543,455.55		134,310.12			
RIVERVIEW STATION	TX	5,981.77	D	Transmission		5,981.77		5,981.77						
RIVERVIEW STATION	TX	44,841.30	10397	Transmission			44,841.30	44,841.30						44,841.30
ROBERTS COUNTY	TX	66,741.42	D	Distribution		66,741.42		66,741.42						
ROCKY POINT	TX	165,111.65	D	Distribution		165,111.65		165,111.65						
ROPESVILLE	TX	350.99	D	Distribution		350.99		350.99						
ROUNDUP	TX	10,934.76	D	Distribution		10,934.76		10,934.76						
ROXANA	TX	141,691.15	D	Distribution		141,691.15		141,691.15						
RUSSELL OIL FIELD #1	TX	294,432.87	D	Distribution		294,432.87		294,432.87						
SAN ANDRES	TX	-13,256.34	D	Distribution		-13,256.34		-13,256.34						
SAN JACINTO	TX	63,109.16	D	Distribution		63,109.16		63,109.16						
SEAGRAVES -UNDER 44KV (D)	TX	34,381.57	D	Distribution		34,381.57		34,381.57						
SEAGRAVES - 115KV (T)	TX	2,312,058.06	T	Transmission			2,312,058.06	2,312,058.06						
SEAGRAVES - 115KV (T)	TX	67,397.98	10397	Transmission			67,397.98	67,397.98						67,397.98
SEARS	TX	131,660.01	D	Distribution		131,660.01		131,660.01						
SEMINOLE	TX	47,818.45	D	Distribution		47,818.45		47,818.45						
SHALLOWATER	TX	20,278.14	D	Distribution		20,278.14		20,278.14						
SHAMROCK BOOSTER	TX	27,217.54	D	Distribution		27,217.54		27,217.54						
SHATTUCK	TX	77,514.78	D	Distribution		77,514.78		77,514.78						
SHELL C1 COMPRESSOR STATION	TX	186,791.89	D	Distribution		186,791.89		186,791.89						
SHELL C2 COMPRESSOR STATION	TX	361,880.39	D	Distribution		361,880.39		361,880.39						
SHELL GAS PROCESS CO2	TX	145,173.26	D	Distribution		145,173.26		145,173.26						
SHELL GAS PROCESS CO2	TX	6,412.13	10397	Distribution		6,412.13		6,412.13					6,412.13	
SHELL INJECTION STATION #3	TX	572.40	D	Distribution		572.40		572.40						
SHELL INJECTION STATION #4	TX	4,817.28	D	Distribution		4,817.28		4,817.28						
SHELL INJECTION STATION #7	TX	2,835.64	D	Distribution		2,835.64		2,835.64						
SHELL INJECTION STATION #8	TX	-6,623.00	D	Distribution		-6,623.00		-6,623.00						
SHELL WESTERN C3	TX	446,989.50	D	Distribution		446,989.50		446,989.50						
SHERMAN COUNTY	TX	283,012.02	D	Distribution		283,012.02		283,012.02						
SHERMAN COUNTY	TX	17,074.30	10397	Distribution		17,074.30		17,074.30					17,074.30	
SHERMAN HELIUM	TX	47,257.45	D	Distribution		47,257.45		47,257.45						
SILVERTON CITY	TX	30,240.62	D	Distribution		30,240.62		30,240.62						
SLATON	TX	415,717.80	D	Distribution		415,717.80		415,717.80						

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2004														
Asset Location	State	Plant Balance	Existing Account	Primary Function	Production	Distribution	Transmission	Total	Transfer 353 to 362	Transfer 362 to 353	Transfer 353 to Prod	Transfer 362 to Prod	Transfer 397 to 362	Transfer 397 to 353
SLAUGHTER	TX	73,901.54	D	Distribution		73,901.54		73,901.54						
SNEED	TX	3,365,677.25	D	Distribution		3,365,677.25		3,365,677.25						
SONCY	TX	526,421.80	D	Distribution		275,816.48	250,605.32	526,421.80		250,605.32				
SONCY	TX	23,115.19	10397	Distribution		23,115.19		23,115.19					23,115.19	
SOUTH GEORGIA	TX	1,826,861.47	T	Transmission		638,982.00	1,187,879.47	1,826,861.47	638,982.00					
SOUTH GEORGIA	TX	51,684.62	10397	Transmission			51,684.62	51,684.62						51,684.62
SOUTH PLAINS	TX	21,133.67	D	Distribution		21,133.67		21,133.67						
SOUTHEAST	TX	718,854.09	D	Distribution		438,806.06	280,048.03	718,854.09		280,048.03				
SOUTHEAST	TX	14,159.45	10397	Distribution		14,159.45		14,159.45					14,159.45	
SOUTHLAND	TX	26,871.25	D	Distribution		26,871.25		26,871.25						
SOUTHWESTERN PORTLAND CEMENT	TX	28,965.26	D	Distribution		28,965.26		28,965.26						
SPARE SUBSTATION EQUIPMENT	TX	2,438,445.21	D	Distribution		2,438,445.21		2,438,445.21						
SPARE SUBSTATION EQUIPMENT	TX	371,496.87	T	Transmission			371,496.87	371,496.87						
SPEARMAN - 115KV (D)	TX	925,199.34	D	Distribution		682,578.81	242,620.53	925,199.34		242,620.53				
SPEARMAN - 115KV (T)	TX	1,437,616.63	T	Transmission		294,788.61	1,142,828.02	1,437,616.63	294,788.61					
SPEARMAN - 115KV (T)	TX	49,415.70	10397	Transmission			49,415.70	49,415.70						49,415.70
SPRING CREEK	TX	84,684.67	D	Distribution		84,684.67		84,684.67						
SPRINGLAKE	TX	151,607.11	D	Distribution		151,607.11		151,607.11						
STANTON	TX	569,197.65	D	Distribution		471,432.70	97,764.95	569,197.65		97,764.95				
STANTON	TX	10,837.87	10397	Distribution		10,837.87		10,837.87					10,837.87	
STINNETT	TX	70,627.59	D	Distribution		70,627.59		70,627.59						
STRATFORD	TX	130,099.22	D	Distribution		130,099.22		130,099.22						
SUBSTATION ALARMS-AREA CONTROL CENTER	TX	92,832.82	D	Distribution		92,832.82		92,832.82						
SUDAN	TX	209.54	D	Distribution		209.54		209.54						
SUDAN RURAL	TX	108,173.55	D	Distribution		108,173.55		108,173.55						
SULPHUR SPRINGS	TX	2,108,156.28	T	Transmission			2,108,156.28	2,108,156.28						
SULPHUR SPRINGS	TX	78,754.36	10397	Transmission			78,754.36	78,754.36						78,754.36
SUNDOWN	TX	2,409,045.43	T	Transmission			2,409,045.43	2,409,045.43						
SUNDOWN	TX	176,780.99	10397	Transmission			176,780.99	176,780.99						176,780.99
SUNRAY	TX	102,411.33	D	Distribution		102,411.33		102,411.33						
SUNSET	TX	1,246,956.32	D	Distribution		907,755.83	339,200.49	1,246,956.32		339,200.49				
SWISHER COUNTY	TX	1,599,239.02	T	Transmission			1,599,239.02	1,599,239.02						
SWISHER COUNTY	TX	57,892.81	10397	Transmission			57,892.81	57,892.81						57,892.81
SYSTEM CONTROL CENTER-S.W.	TX	66,784.09	T	Transmission			66,784.09	66,784.09						
TAHOKA	TX	47,434.74	D	Distribution		47,434.74		47,434.74						
TAHOKA INDUSTRIAL	TX	6,232.88	D	Distribution		6,232.88		6,232.88						
TASCOSA	TX	587,548.51	D	Distribution		545,572.35	41,976.16	587,548.51		41,976.16				
TATUM	TX	6,493.80	D	Distribution		6,493.80		6,493.80						
TENNECO	TX	411,977.12	D	Distribution		411,977.12		411,977.12						
TERRY COUNTY	TX	2,141,421.98	T	Transmission			2,141,421.98	2,141,421.98						
TERRY COUNTY	TX	-172,333.52	10397	Transmission			-172,333.52	-172,333.52						-172,333.52
TEXACO	TX	72,525.48	D	Distribution		72,525.48		72,525.48						
TEXAS FARMS	TX	590,538.35	D	Distribution		590,538.35		590,538.35						
TEXHOMA	TX	188,895.09	D	Distribution		188,895.09		188,895.09						
TOKIO	TX	50,938.15	D	Distribution		50,938.15		50,938.15						
TOLK STATION	TX	12,045,922.13	T	Transmission	4,351,438.62		7,694,483.51	12,045,922.13			4,351,438.62			
TOLK STATION	TX	303,041.87	10397	Transmission			303,041.87	303,041.87						303,041.87
TUCO - 345KV (T)	TX	8,054,696.89	T	Transmission		900,620.62	7,154,076.27	8,054,696.89	900,620.62					
TUCO - 345KV (T)	TX	314,480.34	10397	Transmission			314,480.34	314,480.34						314,480.34
TUCO INDUSTRIAL	TX	44,593.85	D	Distribution		44,593.85		44,593.85						
TYLER	TX	37,131.52	D	Distribution		37,131.52		37,131.52						
UNION TEXAS	TX	-16,392.61	D	Distribution		-16,392.61		-16,392.61						
VAN BUREN	TX	391,455.79	D	Distribution		343,419.34	48,036.45	391,455.79		48,036.45				
VAN BUREN	TX	29,832.33	10397	Distribution		29,832.33		29,832.33					29,832.33	
VEGA	TX	98,728.48	D	Distribution		98,728.48		98,728.48						
VICKERS	TX	223,033.29	D	Distribution		223,033.29		223,033.29						

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WADE	TX	69,157.54	D	Distribution		69,157.54		69,157.54						
WADLEY	TX	145,030.07	D	Distribution		145,030.07		145,030.07						
WALL	TX	10,124.27	D	Distribution		10,124.27		10,124.27						
WASSON	TX	1,501,557.23	D	Distribution		1,501,557.23		1,501,557.23						
WATER WELL	TX	4,586.96	D	Distribution		4,586.96		4,586.96						
WATERFIELD	TX	186,121.50	D	Distribution		186,121.50		186,121.50						
WATERFIELD	TX	14,421.43	10397	Distribution		14,421.43		14,421.43					14,421.43	
WEATHERLY	TX	123,319.40	D	Distribution		123,319.40		123,319.40						
WELLMAN	TX	71,252.93	D	Distribution		71,252.93		71,252.93						
WEST TEXAS STATE UNIVERSITY	TX	32,193.50	D	Distribution		32,193.50		32,193.50						
WESTERN COTTON OIL MILL	TX	436,622.99	D	Distribution		436,622.99		436,622.99						
WESTRIDGE	TX	612,055.27	D	Distribution		612,055.27		612,055.27						
WHEELER	TX	2,639.64	D	Distribution		2,639.64		2,639.64						
WHEELLOCK	TX	253,352.26	D	Distribution		253,352.26		253,352.26						
WHEELLOCK	TX	9,869.83	10397	Distribution		9,869.83		9,869.83					9,869.83	
WHITAKER	TX	328,483.68	D	Distribution		274,699.33	53,784.35	328,483.68		53,784.35				
WHITAKER	TX	14,475.20	10397	Distribution		14,475.20		14,475.20					14,475.20	
WHITEFACE	TX	108,623.65	D	Distribution		108,623.65		108,623.65						
WHITEHEAD	TX	83,234.67	D	Distribution		83,234.67		83,234.67						
WHITHARRAL - UNDER 44KV (D)	TX	1,539.81	D	Distribution		1,539.81		1,539.81						
WHITHARRAL - 69KV (D)	TX	56,471.96	D	Distribution		56,471.96		56,471.96						
WILDORADO	TX	61,120.20	D	Distribution		61,120.20		61,120.20						
WILDORADO TAP SWITCHING STATION	TX	17,699.13	T	Transmission			17,699.13	17,699.13						
WILSON	TX	13,371.31	D	Distribution		13,371.31		13,371.31						
WOLFFORTH - UNDER 44KV (D)	TX	13,144.42	D	Distribution		13,144.42		13,144.42						
WOLFFORTH - 230KV (T)	TX	1,010,555.49	T	Transmission			1,010,555.49	1,010,555.49						
WOLFFORTH - 230KV (T)	TX	103,393.59	10397	Transmission			103,393.59	103,393.59						103,393.59
WOLHFORD	TX	10,125.64	D	Distribution		10,125.64		10,125.64						
WOODROW SWITCHING STATION	TX	47,309.01	T	Transmission			47,309.01	47,309.01						
WOODROW SWITCHING STATION	TX	20,183.50	10397	Transmission			20,183.50	20,183.50						20,183.50
WYE SWITCHING STATION	TX	66,399.48	D	Distribution		66,399.48		66,399.48						
YANCY	TX	42,395.15	D	Distribution		42,395.15		42,395.15						
YOAKUM COUNTY	TX	3,698,942.83	T	Transmission			3,698,942.83	3,698,942.83						
YOAKUM COUNTY	TX	131,519.86	10397	Transmission			131,519.86	131,519.86						131,519.86
YUMA	TX	49,168.43	T	Transmission			49,168.43	49,168.43						
ZAVALLA	TX	250,432.95	D	Distribution		250,432.95		250,432.95						
		379,369,718.12			19,464,832.05	117,924,123.35	241,976,665.99	379,365,621.39	8,957,380.82	11,563,431.28	19,464,832.05	0.00	1,441,888.49	8,151,258.91

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
 Account 454 - Detail: Rent From Electric Property
 December 31, 2004

Posting Mo	Company Desc	J/E Expl	Line Item Remark	Bus Unit Desc	CC1 Bus Area Desc	CC5 Funct Class Cd Desc	Amount
1	Southwestern Public Service Co	lymh99 SPS Deposit 1/22/04	ck 7753 Millenbine & Co	NS SPS Facilities & RE	Shared Services Business Area	A&G	(400.00)
3	Southwestern Public Service Co	SPPL02 SPS CASH DEPOSIT	RENT	NS SPS Facilities & RE	Shared Services Business Area	A&G	(2,660.00)
5	Southwestern Public Service Co	SPPL02 SPS CASH DEPOSIT	KAMR	NS SPS Facilities & RE	Shared Services Business Area	A&G	(630.00)
5	Southwestern Public Service Co	SPPL02 SPS CASH DEPOSIT	MILLENBINE	NS SPS Facilities & RE	Shared Services Business Area	A&G	(400.00)
6	Southwestern Public Service Co	SPPL02 SPS CASH DEPOSIT	RENT	NS SPS Facilities & RE	Shared Services Business Area	A&G	(1,530.00)
7	Southwestern Public Service Co	SPPL02 SPS CASH DEPOSIT	RENT	NS SPS Facilities & RE	Shared Services Business Area	A&G	(1,030.00)
8	Southwestern Public Service Co	SPPL02 SPS CASH DEPOSIT	MILLENBINE	NS SPS Facilities & RE	Shared Services Business Area	A&G	(400.00)
9	Southwestern Public Service Co	cnm07 Land Lease to Gov't	USDA-FSAKCMOCDSP 6/24/04	NS SPS Facilities & RE	Shared Services Business Area	A&G	(3,839.00)
9	Southwestern Public Service Co	SPPL02 SPS CASH DEPOSIT	RENT	NS SPS Facilities & RE	Shared Services Business Area	A&G	(2,720.00)
11	Southwestern Public Service Co	SPPL02 SPS CASH DEPOSIT	KAMR RENT	NS SPS Facilities & RE	Shared Services Business Area	A&G	(630.00)
11	Southwestern Public Service Co	SPPL02 SPS CASH DEPOSIT	RENT	NS SPS Facilities & RE	Shared Services Business Area	A&G	(1,030.00)
12	Southwestern Public Service Co	SPPL02 SPS CASH DEPOSIT	MILLENBINE & CO	NS SPS Facilities & RE	Shared Services Business Area	A&G	(400.00)
12	Southwestern Public Service Co	SPPL02 SPS CASH DEPOSIT	RENT	NS SPS Facilities & RE	Shared Services Business Area	A&G	(1,030.00)
A&G							(16,699.00)
1	Southwestern Public Service Co	brnd24 FA accru trueup	Gross Up	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(232,243.32)
1	Southwestern Public Service Co	brnd24 FA accru trueup	Reverse 03 wsin 816597.517900	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	470,225.00
1	Southwestern Public Service Co	BRND24 Teleph Pole Fac Attach	04 Telephone Pole Fac Attach	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(39,261.93)
1	Southwestern Public Service Co	CIS Monthly Data	No Description	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(222,482.04)
1	Southwestern Public Service Co	JHND65 SPS ENERY BILLINGS	ENERGY BILLING	DE BusDev SPS FA Dist	Customer & Field Operations	Distribution	1,654.40
1	Southwestern Public Service Co	JHND65 SPS ENERY BILLINGS	REVERSE JE AMT DEC DATA USED	DE BusDev SPS FA Dist	Customer & Field Operations	Distribution	(1,654.40)
1	Southwestern Public Service Co	JHND65 SPS MISC BILLINGS	ENERGY 1/30/04 ACTIVITY	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(526,526.10)
2	Southwestern Public Service Co	BRND24 Teleph Pole Fac Attach	Telephone Pole Fac Attach	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(39,261.93)
2	Southwestern Public Service Co	CIS Monthly Data	No Description	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(222,483.40)
2	Southwestern Public Service Co	JHND65 SPS ENERY BILLINGS	ENERGY BILLINGS	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(526,370.41)
2	Southwestern Public Service Co	JHND65 SPS ENERY BILLINGS	REVERSE JE AMT DEC DATA USED	DE BusDev SPS FA Dist	Customer & Field Operations	Distribution	0.00
2	Southwestern Public Service Co	JHND65 SPS MISC BILLINGS	ENERGY 1/30/04 ACTIVITY	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	526,526.10
3	Southwestern Public Service Co	BRND24 Teleph Pole Fac Attach	Telephone Pole Fac Attach	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(39,261.93)
3	Southwestern Public Service Co	CIS Monthly Data	No Description	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(222,511.95)
4	Southwestern Public Service Co	BRND24 Teleph Pole Fac Attach	Telephone Pole Fac Attach	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(39,261.93)
4	Southwestern Public Service Co	CIS Monthly Data	No Description	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(222,811.58)
4	Southwestern Public Service Co	JHND65 SPS ENERY BILLINGS	ENERGY BILLINGS	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(381.00)
5	Southwestern Public Service Co	BRND24 Teleph Pole Fac Attach	Telephone Pole Fac Attach	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(39,261.93)
5	Southwestern Public Service Co	CIS Monthly Data	No Description	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	218,888.82
5	Southwestern Public Service Co	T1536 - REVERSE SPS AUDIT ADJS	UE SHARE OF RENTAL INCOME	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(323,756.00)
6	Southwestern Public Service Co	brnd24 fix batch 23513	cor reverse batch 23513	DE BusDev SPS FA Dist	Customer & Field Operations	Distribution	470,225.00
6	Southwestern Public Service Co	brnd24 fix batch 23513	cor reverse batch 23513	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(470,225.00)
6	Southwestern Public Service Co	BRND24 Teleph Pole Fac Attach	Telephone Pole Fac Attach	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(39,261.93)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/04/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(35,376.87)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/08/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(2,220.01)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/09/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(225.00)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/10/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(1,449.38)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/11/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(4,949.91)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/14/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(370.58)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/15/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(11.26)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/16/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(1,345.74)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/17/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(16,942.86)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/18/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(3,945.20)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/21/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(2,245.71)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/22/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(644.76)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/23/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(37,341.62)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/24/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(16,884.44)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/25/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(5.99)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/25/20	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(5,400.00)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/28/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(8,436.48)
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/29/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(45,496.08)

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
 Account 454 - Detail: Rent From Electric Property
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Posting Mo	Company Desc	J/E ExpI	Line Item Remark	Bus Unit Desc	CC1 Bus Area Desc	CC5 Funct Class Cd Desc	Amount
6	Southwestern Public Service Co	Retail Sales	Electricity Sales for 06/30/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(404.72)
6	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 1749151,	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	14,931.32
6	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 1749156,	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	1,953.52
6	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 3004030,	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	13,400.00
7	Southwestern Public Service Co	BRND24 Teleph Pole Fac Attach	Telephone Pole Fac Attach	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(39,261.93)
7	Southwestern Public Service Co	JHND65 SPS ENERY BILLINGS	SPS ENERGY SYSTEM MISC BILLS	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(286,782.63)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/01/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(417.70)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/02/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(2,398.01)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/06/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(18,706.68)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/07/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(13,400.00)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/08/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(18,970.01)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/09/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(17,991.16)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/12/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(1,449.38)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/13/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(884.00)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/15/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(30,520.58)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/15/20	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(2,980.00)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/16/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(3,945.20)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/19/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(848.88)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/20/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(36,431.00)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/22/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(1,135.37)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/23/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(419.96)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/26/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(8,064.23)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/27/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(398.22)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/27/20	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(5,400.00)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/28/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(4,949.91)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/29/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(12,436.41)
7	Southwestern Public Service Co	Retail Sales	Electricity Sales for 07/30/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(32,654.59)
7	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 3005063,	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	16,750.00
7	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 3881155,	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	13,400.00
7	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 5372176,	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	4,949.91
7	Southwestern Public Service Co	TH221 CORR 6/30 & 7/1 SALES		DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	417.70
8	Southwestern Public Service Co	BRND24 Teleph Pole Fac Attach	Telephone Pole Fac Attach	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(39,261.93)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/02/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(4,806.21)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/03/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(4,653.83)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/04/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(21,562.24)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/06/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(4,913.01)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/10/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(55,829.38)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/11/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(3,945.20)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/12/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(225.00)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/13/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(20,526.16)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/16/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(2,759.30)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/16/20	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(1,490.00)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/17/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(17,077.70)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/18/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(11.26)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/20/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(5,063.45)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/20/20	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(5,400.00)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/23/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(28,625.96)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/24/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(497.16)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/25/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(4,955.90)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/25/20	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(5,400.00)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/30/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(25,292.28)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/31/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(9,495.09)
8	Southwestern Public Service Co	Retail Sales	Electricity Sales for 08/31/20	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(1,490.00)
8	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 11553946	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	1,490.00
8	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 14934638	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	5,400.00
8	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 5646030,	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	4,638.00
8	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 5877416,	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	3,785.50

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Posting Mo	Company Desc	J/E ExpI	Line Item Remark	Bus Unit Desc	CC1 Bus Area Desc	CC5 Funct Class Cd Desc	Amount
9	Southwestern Public Service Co	BRND24 Teleph Pole Fac Attach	Telephone Pole Fac Attach	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(39,261.93)
9	Southwestern Public Service Co	JHND65 SPS ENERY BILLINGS	ENERGY BILLINGS	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	31.08
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/01/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(8,757.15)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/01/20	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(1,490.00)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/02/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(847.39)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/03/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(34,665.81)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/07/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(3,335.24)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/08/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(4,949.91)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/09/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(56,054.38)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/10/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(4,829.20)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/13/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(16,750.00)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/14/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(4,661.46)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/14/20	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(1,490.00)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/15/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(398.22)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/16/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(644.76)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/16/20	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(400.00)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/17/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(204.12)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/20/20	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(1,490.00)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/20/20	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(5,400.00)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/21/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(1,129.88)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/22/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(8,063.73)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/24/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(37,928.50)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/27/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(6.50)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/28/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(4,643.99)
9	Southwestern Public Service Co	Retail Sales	Electricity Sales for 09/29/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(28,882.05)
9	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 18811516	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	1,490.00
9	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 19111244	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	4,949.91
9	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 20966077	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	1,490.00
9	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 21681900	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	9,693.48
10	Southwestern Public Service Co	BRND24 Teleph Pole Fac Attach	Telephone Pole Fac Attach	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(39,261.93)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/01/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(4,669.50)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/04/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(37,852.67)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/05/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(34,557.60)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/06/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(2,220.01)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/07/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(6,060.25)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/08/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(6,399.29)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/11/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(58,550.20)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/12/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(1,863.28)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/13/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(1,042.98)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/15/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(4,037.22)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/15/20	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(400.00)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/18/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(204.12)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/20/20	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(1,490.00)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/21/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(8,058.24)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/22/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(1,135.37)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/25/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(37,928.50)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/25/20	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(5,400.00)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/26/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(18,002.61)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/27/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(35,980.24)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/28/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(14,565.00)
10	Southwestern Public Service Co	Retail Sales	Electricity Sales for 10/29/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(4,638.00)
10	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 22481604	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	4,949.91
10	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 23852113	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	8,995.06
10	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 23958899	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	8,995.06
11	Southwestern Public Service Co	BRND24 Teleph Pole Fac Attach	Telephone Pole Fac Attach	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(39,261.93)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/01/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(2,254.03)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/02/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(4,827.57)

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
 Account 454 - Detail: Rent From Electric Property
 December 31, 2004

Posting Mo	Company Desc	J/E Exp	Line Item Remark	Bus Unit Desc	CC1 Bus Area Desc	CC5 Funct Class Cd Desc	Amount
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/03/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(94,340.32)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/04/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(16,750.00)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/05/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(2,445.01)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/08/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(1,110.34)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/09/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(4,949.91)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/10/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(1,819.96)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/11/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(11.26)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/12/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(644.76)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/15/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(5,689.16)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/16/20	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(400.00)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/17/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(192.86)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/17/20	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(5,400.00)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/19/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(8,063.73)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/22/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(37,928.50)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/23/20	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(1,490.00)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/24/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(6.50)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/29/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(16,777.59)
11	Southwestern Public Service Co	Retail Sales	Electricity Sales for 11/30/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(10,130.93)
11	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 14989412	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	4,638.00
11	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 21657443	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	4,638.00
11	Southwestern Public Service Co	Retail Sales	REVERSAL Elec Invoice 24158967	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	4,638.00
12	Southwestern Public Service Co	BRND24 Teleph Pole Fac Attach	Telephone Pole Fac Attach	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(39,261.93)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/01/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(3,785.50)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/02/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(158.07)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/03/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(72,178.06)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/06/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(22,203.70)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/07/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(16,750.00)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/08/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(3,346.85)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/09/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(6,042.41)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/10/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(5,394.58)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/14/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(2,372.34)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/17/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(591.08)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/17/20	DE Corp-Rev TX DERCRV	Customer & Field Operations	Distribution	(400.00)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/17/20	DE Facility Attach Dist SPS	Customer & Field Operations	Distribution	(5,400.00)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/20/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(1,129.88)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/21/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(5.49)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/22/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(8,995.06)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/27/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(8,064.74)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/28/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(14,570.99)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/29/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(37,928.50)
12	Southwestern Public Service Co	Retail Sales	Electricity Sales for 12/30/20	DE Corp-Rev SPS DERCRV	Customer & Field Operations	Distribution	(3,226.40)
Distribution							(3,468,198.10)
Sum:							(3,484,897.10)

Note: Does not reflect any adjustments for out-of-period amounts, these will be reflected in year booked.

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company													
Account 456 - Detail: Other Electric Revenue													
December 31, 2004													
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
					Scheduling, System	Reactive Supply & Voltage Control	Regulation and Frequency	Network & Energy Imbalance	Network & Interco. Spinning Reserve	Supplemental Spinning Reserve	Generation Step Up	Total of Line Items	Total Per FERC FORM No. 1
Line No.	Type	Description	05	07	12	14	16	19	22	24	28		Foot Note
1	Ancillary	West Texas Municipal Power Agency - Point to Point					44,624	(1,286,559)	94,354	43,389		(1,104,192)	A
2	Ancillary	City of Floydada					750		1,585	729		3,064	B
3	Ancillary	City of Tula					1,179		2,494	1,147		4,820	C
4	Ancillary	City of Brownfield					2,715		5,740	2,639		11,094	D
5	Ancillary	Lubbock Power & Light					47,620		100,683	46,297		194,600	E
6	Credit	Southwest Power Pool	7,517,719									7,517,719	F
7	Divisor	Southwest Power Pool	9,303,242									9,303,242	G
8	Ancillary	Southwest Power Pool	14,294		312,044	1,528,148						1,854,486	H
9	Ancillary	Southwest Power Pool - Unbilled Revenue			(4,824)	(1,853)						(6,677)	I
10	Ancillary	Cap Rock Electric Cooperative					34,935		73,863	33,965		142,763	J
11	Ancillary	Central Valley Electric Cooperative					38,000		80,343	36,945		155,288	K
12	Ancillary	Farmers Electric Cooperative					16,757		35,429	16,291		68,477	L
13	Divisor	Golden Spread Electric Coop		4,341,010								4,341,010	M
14	Divisor	South Plains Electric Cooperative		1,519,813								1,519,813	N
15	Ancillary	Golden Spread Electric Cooperative			71,222						3,435	74,657	O
16	Ancillary	South Plains Electric Cooperative			24,537	19,972	6,980		14,758	6,786	3,223	76,256	P
17	Ancillary	Lea County Electric Cooperative					51,865		109,657	50,424		211,946	Q
18	Ancillary	Lyntegar Electric Cooperative					23,710		50,130	23,052		96,892	R
19	Ancillary	Roosevelt County Electric Cooperative					9,806		20,732	9,533		40,071	S
20	Credit	Southwest Power Pool - Unbilled Revenue	1,511,753									1,511,753	T
21	Divisor	Golden Spread - Unbilled Revenue		(39,694)								(39,694)	U
22	Ancillary	Unbilled Revenue	(318)		3,927	687	4,688	(737,696)	9,915	4,559		(714,238)	V
23													
24													
25		Total	18,346,690	5,821,129	406,906	1,546,954	283,629	(2,024,255)	599,683	275,756	6,658	25,263,150	25,263,150
26													
27	Total Credits												
28	Credit	Southwest Power Pool	9,029,472	0	0	0	0	0	0	0	0	9,029,472	
	Description of Revenue Types:												
Ancillary	Ancillary services includes regulation & frequency, control & dispatch, voltage control, reactive, spinning reserve, scheduling and generation step-up.												
Divisor	Load associated with these revenues are included in the formula divisor.												
Other	Not related to transmission function. Includes JOA margins, merchandise sales, streeting lighting materials, administrative fees for production facilities, and sale of water rights.												
Credit	Revenue credit because load not included in divisor.												
	Note: Does not reflect any adjustments for out-of-period amounts, these will be reflected in year booked.												

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
 Links of Detail per Account 456 Map to Detailed Workpapers
 December 31, 2004

Workpaper								
Line No.	Foot Note	Account 456 Map Reference (Column & Line #)	Account 456 Map Reference Amount Subtotal	456 Map Reference Amount Total	Reconciliation From G/L Detail to FF1	SPP Revenue Credit Calculation	SPP Transmission Detail	Network Calculation of Ancillary Charges
1	A	e,1	44,624	44,624	e,8			
2	A	f,1	(1,286,559)	(1,286,559)	c,11			
3	A	g,1	94,354	94,354	e,12			
4	A	h,1	43,389	43,389	e,15			
5								
6	B	e,2	750	750				d,157
7	B	g,2	1,585	1,585				e,157
8	B	h,2	729	729				f,157
9								
10	C	e,3	1,179	1,179				d,172
11	C	g,3	2,494	2,494				e,172
12	C	h,3	1,147	1,147				f,172
13								
14	D	e,4	2,715	2,715				d,186
15	D	g,4	5,740	5,740				e,186
16	D	h,4	2,639	2,639				f,186
17								
18	E	e,5	47,620	47,620				d,201
19	E	g,5	100,683	100,683				e,201
20	E	h,5	46,297	46,297				f,201
21								
22	F	a,6	7,517,719	7,517,719		b,13		
23								
24	G	a,7	9,303,242	9,303,242			a,420	
25								
26	H	a,8	14,294	14,294			a,428	
27								
28	H	c,8	312,044					
29	I	c,9	(4,824)	307,220	b,5			
30								
31	H	d,8	1,528,148					
32	I	d,9	(1,853)	1,526,295	b,7			
33								
34	J	e,10	34,935	34,935				d,141
35	J	g,10	73,863	73,863				e,141
36	J	h,10	33,965	33,965				f,141
37								
38	K	e,11	38,000	38,000				d,71
39	K	g,11	80,343	80,343				e,71
40	K	h,11	36,945	36,945				f,71
41								
42	L	E,12	16,757	16,757				d,85
43	L	G,12	35,429	35,429				e,85

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
 Links of Detail per Account 456 Map to Detailed Workpapers
 December 31, 2004

Workpaper								
Line No.	Foot Note	Account 456 Map Reference (Column & Line #)	Account 456 Map Reference Amount Subtotal	456 Map Reference Amount Total	Reconciliation From G/L Detail to FF1	SPP Revenue Credit Calculation	SPP Transmission Detail	Network Calculation of Ancillary Charges
44	L	H,12	16,291	16,291				f,85
45								
46	M	b,13	4,341,010	4,341,010				a,26
47								
48	N	b,14	1,519,813	1,519,813				a,41
49								
50	O	c,15	71,222	71,222				b,26
51	O	l,15	3,435	3,435				i,26
52								
53	P	c,16	24,537	24,537				b,41
54	P	d,16	19,972	19,972				c,41
55	P	e,16	6,980	6,980				d,41
56	P	g,16	14,758	14,758				e,41
57	P	h,16	6,786	6,786				f,41
58	P	i,16	3,223	3,223				l,41
59								
60	Q	e,17	51,865	51,865				d,112
61	Q	g,17	109,657	109,657				e,112
62	Q	h,17	50,424	50,424				f,112
63								
64	R	e,18	23,710	23,710				d,55
65	R	g,18	50,130	50,130				e,55
66	R	h,18	23,052	23,052				f,55
67								
68	S	h,19	9,806	9,806				d,126
69	S	e,19	20,732	20,732				e,126
70	S	g,19	9,533	9,533				f,126
71								
72	T	a,20	1,511,753					
73	U	b,21	(39,694)					
74	V	a,22	(318)					
75		c,22	3,927					
76		d,22	687					
77		e,22	4,688					
78		f,22	(737,696)					
79		g,22	9,915					
80		h,22	4,559	757,821	a,20			
81								
82		Grand						
83		Total		25,263,150				

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company																								
Reconciliation from General Ledger Detail to FF1																								
December 31, 2004																								
Proposed Reg Ledger Adjustments																								
													(a)	(b)	(c)	(d)	(e)	(f)						
Line No.	Object	FERC	Posting Acct Desc	JDE Balance at 12/31/2004	Reclass SPP Revenue	Reclass SPS	Reclass SPS	eliminate 447,565	Adjusted Balance 2003	Unbilled 2004	FF1	SPP	WTMPA Imbalance	Golden Spread	WTMPA PTP Ancillary	Network SPP/SPS Ancillary								
1	517210	45605	RTO Revenues NL E	(25,008,372.00)	6,661,680.88				(18,346,691.12)	1,578,076.79	(515,851.06)	449,209.42	(16,835,255.97)	(16,835,255.97)								0.00		
2	217210	45605	RTO Revenues NL E	(307,238.00)	307,238.28				0.28					0.28								(0.28)		
3	517230	45607	Network Transmission Rev NL E	(5,822,718.00)			1,589.36		(5,821,128.64)	503,277.28	(20,518.56)	(522,452.78)	(5,860,822.70)	(5,860,822.70)	(5,860,822.70)							0.00		
4	517270	45612	Sch1 Sys Ctr Disp Serv Rev E	(94,862.00)					(94,862.00)	5,703.33		(6,600.53)	(95,759.20)	(95,759.20)	(95,759.20)							0.00		
5	517270	45612	Sch 1		(312,044.24)				(312,044.24)	29,933.36		(25,108.89)	(307,219.77)	(307,219.77)	(307,219.77)							0.00		
6	517280	45614	Sch2 Ret Supp Voltq Ctr Rev E	(18,805.00)					(18,805.00)			(1,167.01)	(19,972.01)	(19,972.01)	(19,972.01)							0.00		
7	217280	45614	Sch 2		(1,528,148.04)				(1,528,148.04)	129,690.03		(127,835.93)	(1,526,293.94)	(1,526,293.94)	(1,526,293.94)							0.00		
8	217292	45616	Sch3 Reg 7 Freq Rspn Rev NL E	(57,908.00)					(57,908.00)	13,283.64			(44,624.36)	(44,624.36)	(44,624.36)							0.00		
9	217290	45616	Sch3 Reg 7 Freq Rspn Rev NL E	(6,572.00)					(6,572.00)			(407.85)	(6,979.85)	(6,979.85)	(6,979.85)							0.00		
10	517290	45616	Sch 3			(175,005.89)	(44,143.56)		(219,149.45)	12,737.12		(20,924.58)	(227,336.91)	(227,336.91)	(227,336.91)							0.00		
11	517301	45619	Sch4 Energy Imbalance Rev NL E	2,024,257.00					2,024,257.00	(737,696.00)			1,286,561.00	1,286,561.00	1,286,561.00							0.00		
12	517311	45622	Sch5 Oper Rsv Spinning Rev NLE	(122,444.00)					(122,444.00)	28,087.85			(94,356.15)	(94,356.15)	(94,356.15)							0.00		
13	517310	45622	Sch5 Oper Rsv Spinning Rev NLE	(13,895.00)					(13,895.00)			(862.30)	(14,757.30)	(14,757.30)	(14,757.30)							0.00		
14	517310	45622	Sch 5			(370,012.45)	(93,332.07)		(463,344.52)	26,929.90		(44,240.54)	(480,655.16)	(480,655.16)	(480,655.16)							0.00		
15	517321	45624	Sch6 Oper Rsv Sup Rev NL E	(56,305.00)					(56,305.00)	12,916.00			(43,389.00)	(43,389.00)	(43,389.00)							0.00		
16	517320	45624	Sch6 Oper Rsv Sup Rev NL E	(6,389.00)					(6,389.00)			(396.52)	(6,785.52)	(6,785.52)	(6,785.52)							0.00		
17	517320	45624	Sch 6			(170,144.25)	(42,917.28)		(213,061.53)	12,383.27		(20,343.28)	(221,021.54)	(221,021.54)	(221,021.54)							0.00		
18	517335	45628	Misc Transmission Adj NL E (Gen Step up)	(5,069.00)					(6,658.36)				(6,658.36)	(6,658.36)	(6,658.36)							0.00		
19				(29,496,320.00)	5,128,726.88	(715,162.59)	(180,392.91)	0.00	(25,263,148.62)	1,615,322.57	(536,369.62)	(321,130.79)	(24,505,326.46)	(18,668,769.68)	1,286,561.00	(6,011,734.94)	(182,369.51)	(929,013.61)				(0.28)		
20													(757,822.16)											
21													(25,263,148.62)											

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company
SPP Revenue Credit Calculation
December 31, 2004

Line No.	(a)	(b)	(c)	(d)			
1	MWMILES	17,975,985.83	SPP Billing Data				
2	Less: Total Network	7,592,041.98	Ajd-mwm below	Divisor			
3	Sch 7 & 8	10,383,943.85					
4							
5	Net out:						
6	MWMFAC	(717,853.62)	SPP Billing Data	Ancillary			
7	MWMLAC	(437,170.88)	SPP Billing Data	Ancillary			
8							
9	Point-to-Point	9,228,919.35					
10	Less: WTPMA PTP	(1,711,200.00)					
11	Less: Long Term PTP	0.00					
12							
13	Total Revenue Credit	7,517,719.35					
14							
15	2004	<u>Adj-distr</u>	<u>Adj-mwm</u>	<u>Adj-React</u>	<u>Adj-Sched</u>	<u>SUM BRKDWN</u>	<u>OASIS SUM</u>
16							
17	January	1,970.73	523,069.10	36,446.06	7,366.77	568,852.66	568,852.66
18	February	2,007.18	518,321.24	26,004.62	5,256.26	551,589.30	551,589.30
19	March	1,924.56	518,321.24	43,142.32	8,720.27	572,108.39	572,108.39
20	April	2,067.93	518,321.24	37,561.27	7,592.17	565,542.61	565,542.61
21	May	2,306.07	518,321.24	38,300.01	7,741.49	566,668.81	566,668.81
22	June	2,325.51	518,321.24	47,398.92	9,580.64	577,626.31	577,626.31
23	July	3,137.13	518,321.24	50,493.13	10,206.07	582,157.57	582,157.57
24	August	3,715.47	749,802.19	75,401.24	15,240.70	844,159.60	844,159.60
25	September	3,890.43	761,535.39	84,796.39	17,139.71	867,361.92	867,361.92
26	October	2,502.90	733,759.29	73,973.89	14,952.16	825,188.24	825,188.24
27	November	2,289.06	888,787.25	53,814.97	10,877.50	955,768.78	955,768.78
28	December	2,570.94	825,161.32	59,392.21	12,004.80	899,129.27	899,129.27
29							
30		30,707.91	7,592,041.98	626,725.03	126,678.54	8,376,153.46	8,376,153.46

**Southwestern Public Service Company
WTMPA
SPP Firm Point-to-Point Transmission
2004**

	LPL BRO, FLO, TUL		Lubbock Power & Light		LPI- WTMPA		To
	<u>Billing Demand</u>	<u>Revenue</u>	<u>Billing Demand</u>	<u>Revenue</u>	<u>Billing Demand</u>	<u>Revenue</u>	<u>Billing Demand</u>
January	72,000	\$99,360.00	90,000	\$124,200.00	45,000	\$62,100.00	207,000
February	72,000	\$99,360.00	90,000	\$124,200.00	45,000	\$62,100.00	207,000
March	72,000	\$99,360.00	90,000	\$124,200.00	30,000	\$41,400.00	192,000
April	72,000	\$99,360.00	90,000	\$124,200.00	30,000	\$41,400.00	192,000
May	72,000	\$99,360.00	90,000	\$124,200.00	40,000	\$55,200.00	202,000
June	72,000	\$99,360.00	90,000	\$124,200.00	78,000	\$107,640.00	240,000
July	0	\$0.00	0	\$0.00	0	\$0.00	0
August	0	\$0.00	0	\$0.00	0	\$0.00	0
September	0	\$0.00	0	\$0.00	0	\$0.00	0
October	0	\$0.00	0	\$0.00	0	\$0.00	0
November	0	\$0.00	0	\$0.00	0	\$0.00	0
December	0	\$0.00	0	\$0.00	0	\$0.00	0
Total	36,000	\$596,160.00	45,000	\$745,200.00	22,333	\$369,840.00	103,333

Settlement Materials Pursuant to FERC Rule 602

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Revenue
\$285,660.00
\$285,660.00
\$264,960.00
\$264,960.00
\$278,760.00
\$331,200.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00

\$1,711,200.00

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company											
SPP Transmission - Detail											
2004											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line					SCHEDULE					DAILY	MONTHLY
No.	Date	LOSSES	MWMILES	REACTIVE	FEES	DISTR	MWMFAC	MWMLAC	MWH PEN	TOTAL	TOTAL
1	December 1, 2003	12,913	34,769	2,683	641				24	51,031	
2	December 2, 2003	16,061	34,223	2,625	636				65	53,611	
3	December 3, 2003	16,989	33,788	2,615	628				3	54,023	
4	December 4, 2003	19,701	36,053	2,869	672				45	59,339	
5	December 5, 2003	19,156	36,498	2,663	615				25	58,957	
6	December 6, 2003	16,522	33,572	2,429	615					53,139	
7	December 7, 2003	14,534	33,331	2,563	633					51,061	
8	December 8, 2003	15,331	35,202	2,666	641					53,841	
9	December 9, 2003	17,745	35,914	3,061	720					57,440	
10	December 10, 2003	19,549	38,270	2,978	721					61,518	
11	December 11, 2003	19,296	38,318	2,980	719					61,313	
12	December 12, 2003	20,658	37,642	3,631	840					62,770	
13	December 13, 2003	16,736	35,230	2,678	669				0	55,314	
14	December 14, 2003	15,866	34,987	2,830	697					54,381	
15	December 15, 2003	14,144	37,457	2,959	724					55,283	
16	December 16, 2003	19,571	38,444	3,337	782					62,134	
17	December 17, 2003	20,623	40,459	3,434	789					65,305	
18	December 18, 2003	19,787	37,056	3,240	761					60,844	
19	December 19, 2003	20,981	38,452	3,435	770					63,638	
20	December 20, 2003	15,047	35,636	2,977	735					54,395	
21	December 21, 2003	13,532	35,567	3,010	731					52,839	
22	December 22, 2003	16,100	37,957	3,332	820					58,210	
23	December 23, 2003	16,346	38,006	3,695	899					58,946	
24	December 24, 2003	13,464	39,444	3,116	778					56,801	
25	December 25, 2003	11,127	36,527	3,066	762					51,482	
26	December 26, 2003	11,649	38,029	3,021	761					53,460	
27	December 27, 2003	12,072	35,602	3,088	785					51,547	
28	December 28, 2003	13,928	36,410	3,604	827					54,769	
29	December 29, 2003	17,996	40,366	3,903	886					63,151	
30	December 30, 2003	16,775	39,630	3,884	910					61,199	
31	December 31, 2003	15,362	37,925	3,662	852				99	57,900	
32	Dec Adjustments	1,552	522,419	33,658	6,911	2,039	(77,456)	(7,911)		481,211	2,250,854

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company											
SPP Transmission - Detail											
2004											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line					SCHEDULE					DAILY	MONTHLY
No.	Date	LOSSES	MWMILES	REACTIVE	FEES	DISTR	MWMFAC	MWMLAC	MWH PEN	TOTAL	TOTAL
33	January 1, 2004	10,665	31,340	2,548	509						45,063
34	January 2, 2004	14,038	32,747	2,999	588						50,373
35	January 3, 2004	13,069	29,862	2,580	550						46,061
36	January 4, 2004	12,861	30,183	2,402	485						45,931
37	January 5, 2004	16,162	34,501	2,924	585						54,173
38	January 6, 2004	20,599	34,568	2,891	595						58,652
39	January 7, 2004	19,958	33,326	2,741	594						56,620
40	January 8, 2004	19,073	35,481	2,780	572						57,905
41	January 9, 2004	18,738	33,766	2,566	539						55,609
42	January 10, 2004	16,222	30,509	2,435	501						49,667
43	January 11, 2004	15,716	30,226	2,510	508						48,960
44	January 12, 2004	19,256	34,195	2,875	586						56,912
45	January 13, 2004	19,400	34,448	3,298	677						57,824
46	January 14, 2004	19,698	32,026	2,790	578						55,092
47	January 15, 2004	18,470	32,651	2,717	541				2		54,381
48	January 16, 2004	18,413	33,478	2,656	522				23		55,093
49	January 17, 2004	17,372	30,795	2,533	508				4		51,213
50	January 18, 2004	17,282	30,646	2,477	485						50,890
51	January 19, 2004	18,623	33,470	2,626	517						55,237
52	January 20, 2004	20,074	33,899	2,936	581						57,489
53	January 21, 2004	20,226	33,456	2,908	602						57,192
54	January 22, 2004	19,400	34,392	2,893	586						57,271
55	January 23, 2004	18,514	33,428	2,900	578						55,420
56	January 24, 2004	16,109	29,515	2,462	514						48,600
57	January 25, 2004	17,129	31,061	2,685	540						51,415
58	January 26, 2004	19,620	35,686	2,771	517						58,595
59	January 27, 2004	18,739	36,014	2,680	533				49		58,014
60	January 28, 2004	19,176	38,208	2,955	541						60,880
61	January 29, 2004	18,387	36,562	2,909	556				1		58,415
62	January 30, 2004	17,338	34,369	2,726	539						54,972
63	January 31, 2004	17,969	35,425	2,576	536				4,031		60,537
64	Jan Adjustments	5,147	525,480	36,453	7,492	1,971	(76,741)	5,917	(0)		505,718
											2,190,172

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company											
SPP Transmission - Detail											
2004											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line					SCHEDULE					DAILY	MONTHLY
No.	Date	LOSSES	MWMILES	REACTIVE	FEES	DISTR	MWMFAC	MWMLAC	MWH PEN	TOTAL	TOTAL
65	February 1, 2004	18,750	34,358	3,281	664					57,053	
66	February 2, 2004	21,031	37,455	3,793	775					63,054	
67	February 3, 2004	20,282	38,360	3,609	713					62,965	
68	February 4, 2004	19,292	35,578	2,806	546					58,221	
69	February 5, 2004	18,982	36,550	3,092	612					59,236	
70	February 6, 2004	19,650	35,451	3,345	701					59,147	
71	February 7, 2004	16,256	31,510	2,465	536					50,767	
72	February 8, 2004	17,520	34,271	2,847	563					55,201	
73	February 9, 2004	18,728	37,522	3,152	597					59,998	
74	February 10, 2004	19,470	35,582	3,025	642					58,719	
75	February 11, 2004	17,018	36,058	2,646	552					56,273	
76	February 12, 2004	20,529	35,797	3,197	659					60,183	
77	February 13, 2004	18,763	35,475	2,868	578					57,685	
78	February 14, 2004	16,674	32,672	2,590	579					52,515	
79	February 15, 2004	15,684	33,420	2,680	567					52,351	
80	February 16, 2004	15,462	35,055	2,514	503					53,533	
81	February 17, 2004	18,030	36,018	2,819	544					57,411	
82	February 18, 2004	17,101	34,563	2,938	588					55,189	
83	February 19, 2004	17,858	35,266	3,173	608					56,905	
84	February 20, 2004	17,427	35,264	2,706	524					55,921	
85	February 21, 2004	16,248	32,615	2,559	516					51,938	
86	February 22, 2004	14,760	33,573	2,656	515					51,506	
87	February 23, 2004	15,315	34,227	2,675	520					52,737	
88	February 24, 2004	16,171	34,746	2,622	506					54,044	
89	February 25, 2004	16,617	35,694	2,614	498					55,423	
90	February 26, 2004	16,493	35,459	2,841	538					55,331	
91	February 27, 2004	15,761	33,452	2,523	509				15	52,259	
92	February 28, 2004	16,080	31,731	2,622	532					50,965	
93	February 29, 2004	17,121	34,044	2,637	492					54,295	
94	Feb Adjustments	(7,543)	465,290	14,264	2,170	2,007	(77,233)	(8,762)		390,192	2,011,016

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company											
SPP Transmission - Detail											
2004											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line					SCHEDULE					DAILY	MONTHLY
No.	Date	LOSSES	MWMILES	REACTIVE	FEES	DISTR	MWMFAC	MWMLAC	MWH PEN	TOTAL	TOTAL
95	March 1, 2004	17,098	32,272	2,778	539					52,687	
96	March 2, 2004	19,255	34,316	2,679	505				517	57,272	
97	March 3, 2004	17,238	34,312	2,728	541					54,820	
98	March 4, 2004	15,743	35,841	2,684	539					54,807	
99	March 5, 2004	15,922	32,049	2,838	564					51,373	
100	March 6, 2004	15,694	30,829	2,509	504					49,536	
101	March 7, 2004	17,043	32,466	2,845	530					52,884	
102	March 8, 2004	14,436	33,782	2,890	538					51,647	
103	March 9, 2004	13,853	33,273	2,557	532					50,215	
104	March 10, 2004	14,207	32,504	2,725	561					49,997	
105	March 11, 2004	13,962	32,284	2,905	609					49,760	
106	March 12, 2004	13,265	31,465	2,622	533					47,885	
107	March 13, 2004	13,276	31,362	2,389	494					47,521	
108	March 14, 2004	12,571	31,014	2,553	509					46,647	
109	March 15, 2004	10,043	33,686	2,562	530					46,822	
110	March 16, 2004	12,440	31,924	2,501	523					47,388	
111	March 17, 2004	14,005	32,362	2,755	551				5	49,679	
112	March 18, 2004	13,009	31,154	2,371	512					47,046	
113	March 19, 2004	13,934	35,037	2,550	529					52,051	
114	March 20, 2004	11,949	29,504	2,339	511					44,303	
115	March 21, 2004	10,819	28,937	2,435	517					42,707	
116	March 22, 2004	10,980	32,194	2,505	524					46,202	
117	March 23, 2004	11,315	33,189	2,347	512					47,362	
118	March 24, 2004	10,910	32,903	2,460	503					46,775	
119	March 25, 2004	9,385	30,238	2,317	487					42,428	
120	March 26, 2004	9,327	29,901	2,332	485					42,044	
121	March 27, 2004	11,614	31,163	2,391	530					45,699	
122	March 28, 2004	11,634	31,102	2,677	541				1	45,955	
123	March 29, 2004	13,534	33,200	2,637	523					49,895	
124	March 30, 2004	16,037	36,323	3,199	576					56,135	
125	March 31, 2004	14,615	35,844	3,128	596				487	54,670	
126	Mar Adjustments	(3,738)	506,549	42,394	8,640	1,925	(98,991)	(8,171)		448,607	1,972,819

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company											
SPP Transmission - Detail											
2004											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line					SCHEDULE					DAILY	MONTHLY
No.	Date	LOSSES	MWMILES	REACTIVE	FEES	DISTR	MWMFAC	MWMLAC	MWH PEN	TOTAL	TOTAL
127	April 1, 2004	13,376	38,008	2,759	530					54,673	
128	April 2, 2004	15,110	34,266	2,654	557					52,587	
129	April 3, 2004	16,550	33,916	2,469	530					53,465	
130	April 4, 2004	15,317	34,827	2,561	513				59	53,276	
131	April 5, 2004	16,274	36,659	2,569	529					56,032	
132	April 6, 2004	15,048	33,213	2,488	526					51,275	
133	April 7, 2004	15,163	30,678	2,379	534					48,754	
134	April 8, 2004	14,704	36,259	2,374	510					53,848	
135	April 9, 2004	14,535	38,886	2,509	514					56,443	
136	April 10, 2004	13,400	35,616	2,411	506					51,934	
137	April 11, 2004	13,150	33,322	2,457	508				8	49,445	
138	April 12, 2004	14,010	33,917	2,347	515					50,788	
139	April 13, 2004	15,426	33,982	2,469	512					52,389	
140	April 14, 2004	15,813	31,492	2,482	542					50,329	
141	April 15, 2004	16,628	34,097	2,507	537					53,768	
142	April 16, 2004	16,797	33,748	2,548	521					53,615	
143	April 17, 2004	14,870	32,822	2,374	508					50,575	
144	April 18, 2004	15,133	32,409	2,421	498					50,462	
145	April 19, 2004	15,972	32,722	2,351	512					51,557	
146	April 20, 2004	17,814	32,903	2,876	570					54,162	
147	April 21, 2004	18,485	32,810	3,162	634				12	55,104	
148	April 22, 2004	18,233	35,610	3,205	631					57,679	
149	April 23, 2004	18,081	34,333	2,942	540					55,896	
150	April 24, 2004	17,544	34,023	2,576	506					54,649	
151	April 25, 2004	17,673	33,552	2,808	512					54,545	
152	April 26, 2004	17,817	35,037	2,757	503					56,114	
153	April 27, 2004	18,600	34,703	2,666	509					56,478	
154	April 28, 2004	17,236	35,384	2,669	495					55,784	
155	April 29, 2004	20,254	34,266	2,723	525					57,767	
156	April 30, 2004	19,101	34,144	2,666	519				317	56,748	
157	Apr Admstments	(8,803)	495,687	36,028	7,456	2,068	(74,622)	(2,652)		455,161	2,065,301

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company											
SPP Transmission - Detail											
2004											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line					SCHEDULE					DAILY	MONTHLY
No.	Date	LOSSES	MWMILES	REACTIVE	FEES	DISTR	MWMFAC	MWMLAC	MWH PEN	TOTAL	TOTAL
158	May 1, 2004	17,090	31,881	2,595	492					52,058	
159	May 2, 2004	15,999	31,448	2,611	493					50,551	
160	May 3, 2004	19,054	33,023	3,103	575					55,755	
161	May 4, 2004	24,748	36,355	3,419	618					65,140	
162	May 5, 2004	24,242	36,588	3,617	658					65,105	
163	May 6, 2004	22,700	33,948	3,535	638					60,820	
164	May 7, 2004	21,223	31,300	3,111	543					56,178	
165	May 8, 2004	17,879	31,397	2,571	501					52,348	
166	May 9, 2004	16,150	31,766	2,649	507					51,072	
167	May 10, 2004	18,660	32,946	2,729	499					54,834	
168	May 11, 2004	18,545	36,684	3,047	565					58,842	
169	May 12, 2004	20,284	34,317	2,762	522					57,885	
170	May 13, 2004	20,318	32,536	2,661	493					56,008	
171	May 14, 2004	18,609	31,670	2,997	538					53,813	
172	May 15, 2004	19,348	29,815	2,858	633					52,654	
173	May 16, 2004	19,305	30,681	2,961	557					53,504	
174	May 17, 2004	17,384	30,697	2,634	516					51,231	
175	May 18, 2004	11,763	24,280	2,327	410					38,780	
176	May 19, 2004	17,348	32,615	3,218	616				23	53,819	
177	May 20, 2004	15,158	31,741	2,645	513					50,058	
178	May 21, 2004	17,613	29,944	2,672	493					50,723	
179	May 22, 2004	15,615	29,948	2,499	538					48,600	
180	May 23, 2004	16,501	32,197	2,993	567					52,258	
181	May 24, 2004	16,815	33,651	2,697	515					53,678	
182	May 25, 2004	17,343	32,972	2,656	524					53,496	
183	May 26, 2004	15,201	32,165	2,645	522					50,534	
184	May 27, 2004	17,050	31,724	2,560	515					51,850	
185	May 28, 2004	17,140	32,765	2,620	521					53,046	
186	May 29, 2004	15,985	30,519	2,468	509					49,480	
187	May 30, 2004	15,296	29,007	2,423	498					47,224	
188	May 31, 2004	16,042	30,410	2,455	496					49,401	
189	May Adjustments	7,482	506,750	39,201	7,923	2,306	(61,206)	(117,108)	618	385,965	2,036,712

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company											
SPP Transmission - Detail											
2004											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line					SCHEDULE					DAILY	MONTHLY
No.	Date	LOSSES	MWMILES	REACTIVE	FEES	DISTR	MWMFAC	MWMLAC	MWH PEN	TOTAL	TOTAL
190	June 1, 2004	16,274	35,106	2,703	529					54,611	
191	June 2, 2004	17,563	34,686	2,565	508					55,323	
192	June 3, 2004	17,150	35,205	2,786	546					55,686	
193	June 4, 2004	18,174	35,113	2,851	563					56,700	
194	June 5, 2004	17,623	30,649	2,393	479					51,144	
195	June 6, 2004	15,455	30,782	2,391	478					49,105	
196	June 7, 2004	18,262	37,329	2,839	510					58,940	
197	June 8, 2004	18,943	34,006	2,589	495					56,034	
198	June 9, 2004	18,206	34,578	2,557	489					55,831	
199	June 10, 2004	19,269	34,594	2,538	524					56,925	
200	June 11, 2004	17,473	33,853	2,653	554					54,532	
201	June 12, 2004	17,591	33,032	2,575	578					53,776	
202	June 13, 2004	17,563	32,454	2,561	573					53,152	
203	June 14, 2004	19,769	34,859	2,597	561					57,785	
204	June 15, 2004	20,401	34,550	2,707	575					58,234	
205	June 16, 2004	19,977	32,354	2,502	551					55,385	
206	June 17, 2004	22,490	34,714	2,885	625					60,714	
207	June 18, 2004	21,370	36,047	2,741	588					60,747	
208	June 19, 2004	17,098	32,032	2,560	562					52,253	
209	June 20, 2004	16,309	31,735	2,612	578					51,234	
210	June 21, 2004	18,312	35,990	2,693	591				2,760	60,347	
211	June 22, 2004	19,719	35,167	2,752	566					58,205	
212	June 23, 2004	17,163	35,394	3,123	640				3	56,323	
213	June 24, 2004	19,407	33,485	2,615	565					56,071	
214	June 25, 2004	20,048	36,035	2,681	553					59,318	
215	June 26, 2004	17,338	30,789	2,590	519					51,235	
216	June 27, 2004	17,353	30,570	2,605	516					51,043	
217	June 28, 2004	18,835	33,611	2,726	554					55,726	
218	June 29, 2004	18,282	33,732	2,617	513					55,143	
219	June 30, 2004	17,866	33,088	2,653	514				1	54,122	
220	Jun Adjustments	871	515,671	47,635	9,653	2,326	(54,412)	(30,744)	535	491,535	2,157,177

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company											
SPP Transmission - Detail											
2004											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line					SCHEDULE					DAILY	MONTHLY
No.	Date	LOSSES	MWMILES	REACTIVE	FEES	DISTR	MWMFAC	MWMLAC	MWH PEN	TOTAL	TOTAL
221	July 1, 2004	16,914	34,506	2,653	502					54,575	
222	July 2, 2004	18,183	36,558	2,717	560					58,019	
223	July 3, 2004	15,967	33,954	2,597	534					53,052	
224	July 4, 2004	15,439	33,343	2,758	554					52,093	
225	July 5, 2004	14,398	32,940	2,577	539					50,454	
226	July 6, 2004	19,304	36,055	2,737	581					58,677	
227	July 7, 2004	17,425	31,352	3,026	566					52,369	
228	July 8, 2004	16,672	37,444	2,759	573					57,448	
229	July 9, 2004	17,451	38,338	2,889	576					59,254	
230	July 10, 2004	14,871	32,807	2,543	546					50,767	
231	July 11, 2004	13,802	32,408	2,553	535					49,298	
232	July 12, 2004	14,244	34,135	2,610	499					51,487	
233	July 13, 2004	14,554	34,220	2,693	513					51,980	
234	July 14, 2004	12,455	27,518	3,046	578					43,598	
235	July 15, 2004	10,865	22,712	1,925	380					35,882	
236	July 16, 2004	12,464	22,517	1,922	366					37,269	
237	July 17, 2004	10,855	21,701	1,928	418					34,901	
238	July 18, 2004	10,753	21,343	2,122	414					34,632	
239	July 19, 2004	11,146	24,079	2,072	355					37,652	
240	July 20, 2004	11,234	22,490	2,000	371					36,095	
241	July 21, 2004	12,226	22,126	2,091	393					36,836	
242	July 22, 2004	14,242	23,138	2,571	485					40,437	
243	July 23, 2004	12,991	24,971	2,287	434					40,683	
244	July 24, 2004	11,324	22,537	2,185	462					36,508	
245	July 25, 2004	11,113	21,628	2,181	459					35,381	
246	July 26, 2004	10,888	23,307	2,209	429					36,834	
247	July 27, 2004	12,327	23,812	2,199	426					38,763	
248	July 28, 2004	13,239	24,162	2,478	489					40,368	
249	July 29, 2004	13,915	25,164	2,393	477					41,949	
250	July 30, 2004	13,528	23,727	2,434	488					40,177	
251	July 31, 2004	11,627	22,398	2,163	480				51	36,718	
252	Jul Adjustments	781	517,894	50,801	10,272	3,137	(66,573)	(28,301)	461	488,472	1,872,632

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company											
SPP Transmission - Detail											
2004											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line					SCHEDULE					DAILY	MONTHLY
No.	Date	LOSSES	MWMILES	REACTIVE	FEES	DISTR	MWMFAC	MWMLAC	MWH PEN	TOTAL	TOTAL
253	August 1, 2004	11,131	23,800	2,313	532				9	37,786	
254	August 2, 2004	10,800	25,125	2,584	565					39,074	
255	August 3, 2004	11,570	26,593	2,577	537					41,276	
256	August 4, 2004	12,690	25,882	2,496	529				13	41,610	
257	August 5, 2004	12,164	24,757	2,469	528					39,917	
258	August 6, 2004	12,444	22,659	2,538	542					38,183	
259	August 7, 2004	11,329	22,918	2,321	495					37,063	
260	August 8, 2004	10,260	23,912	2,433	518					37,123	
261	August 9, 2004	10,777	24,745	2,377	492				5	38,396	
262	August 10, 2004	13,239	24,456	2,454	507					40,656	
263	August 11, 2004	11,856	24,960	2,446	509					39,771	
264	August 12, 2004	11,446	23,282	2,349	512					37,589	
265	August 13, 2004	10,966	23,165	2,318	511					36,961	
266	August 14, 2004	9,491	21,350	2,227	483					33,552	
267	August 15, 2004	9,140	22,953	2,437	517				32	35,079	
268	August 16, 2004	11,049	26,306	2,427	554					40,336	
269	August 17, 2004	9,949	25,590	2,621	552					38,711	
270	August 18, 2004	4,637	25,081	2,536	520					32,775	
271	August 19, 2004	7,241	29,704	2,758	539					40,241	
272	August 20, 2004	6,133	26,480	2,588	552					35,754	
273	August 21, 2004	4,777	25,304	2,496	531					33,109	
274	August 22, 2004	5,125	25,418	2,508	530					33,581	
275	August 23, 2004	9,098	24,247	2,673	557					36,576	
276	August 24, 2004	9,377	24,812	2,396	552					37,137	
277	August 25, 2004	10,017	24,275	2,475	527					37,294	
278	August 26, 2004	11,952	22,711	2,486	556					37,705	
279	August 27, 2004	11,889	25,515	2,483	554					40,440	
280	August 28, 2004	9,512	24,342	2,503	545					36,901	
281	August 29, 2004	9,370	23,817	2,511	535					36,234	
282	August 30, 2004	9,749	27,408	2,908	633					40,698	
283	August 31, 2004	9,909	26,749	2,628	614					39,901	
284	Aug Adjustments	371	750,284	75,870	15,334	3,715	(8,219)	(58,294)	471	779,533	1,950,961

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company											
SPP Transmission - Detail											
2004											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line No.	Date	LOSSES	MW MILES	REACTIVE	SCHEDULE FEES	DISTR	MWMFAC	MWMLAC	MWH PEN	DAILY TOTAL	MONTHLY TOTAL
285	September 1, 2004	9,766	23,018	2,174	445					35,403	
286	September 2, 2004	10,192	23,841	2,285	469					36,787	
287	September 3, 2004	9,843	22,892	2,221	443					35,399	
288	September 4, 2004	8,621	21,643	2,102	443					32,809	
289	September 5, 2004	8,406	22,367	2,148	446					33,368	
290	September 6, 2004	9,091	22,013	2,187	458					33,749	
291	September 7, 2004	8,336	22,118	2,318	456					33,228	
292	September 8, 2004	7,637	24,039	2,210	450					34,335	
293	September 9, 2004	8,954	23,760	2,204	459					35,378	
294	September 10, 2004	8,815	23,440	2,198	454					34,906	
295	September 11, 2004	8,874	23,048	2,220	443					34,586	
296	September 12, 2004	8,794	22,473	2,260	455					33,982	
297	September 13, 2004	8,050	21,814	2,207	455					32,526	
298	September 14, 2004	9,315	21,252	2,213	429					33,209	
299	September 15, 2004	8,784	25,403	2,227	431					36,845	
300	September 16, 2004	9,470	24,220	2,236	463					36,390	
301	September 17, 2004	8,049	24,028	2,181	472					34,730	
302	September 18, 2004	7,188	20,891	2,091	462					30,631	
303	September 19, 2004	3,113	21,096	2,102	446					26,756	
304	September 20, 2004	7,261	23,896	2,144	427					33,728	
305	September 21, 2004	5,114	22,072	2,145	427					29,758	
306	September 22, 2004	7,582	23,873	2,342	455					34,253	
307	September 23, 2004	8,368	24,448	2,204	426					35,447	
308	September 24, 2004	7,837	25,106	2,278	449					35,669	
309	September 25, 2004	6,589	22,682	2,224	469					31,964	
310	September 26, 2004	4,196	23,052	2,326	471					30,045	
311	September 27, 2004	8,177	23,133	2,233	468					34,011	
312	September 28, 2004	7,775	22,528	2,189	460					32,952	
313	September 29, 2004	8,233	22,686	2,214	455					33,588	
314	September 30, 2004	7,797	22,149	2,129	439					32,514	
315	Sep Adjustments	431	760,724	84,808	17,145	3,890	(89,150)	(46,401)	905	732,353	1,741,297

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company											
SPP Transmission - Detail											
2004											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line					SCHEDULE					DAILY	MONTHLY
No.	Date	LOSSES	MWMILES	REACTIVE	FEES	DISTR	MWMFAC	MWMLAC	MWH PEN	TOTAL	TOTAL
316	October 1, 2004	6,205	24,738	2,179	426					33,549	
317	October 2, 2004	3,100	20,476	2,038	424					26,037	
318	October 3, 2004	3,569	20,317	2,071	425				10	26,391	
319	October 4, 2004	4,383	22,371	2,144	431					29,329	
320	October 5, 2004	3,966	21,883	2,084	432					28,366	
321	October 6, 2004	2,881	16,119	1,155	208					20,362	
322	October 7, 2004	4,391	22,911	2,230	445					29,976	
323	October 8, 2004	4,143	21,804	2,141	435					28,523	
324	October 9, 2004	6,582	21,843	2,185	434					31,043	
325	October 10, 2004	6,146	20,620	2,139	433					29,339	
326	October 11, 2004	6,122	23,150	2,243	452					31,968	
327	October 12, 2004	6,662	21,655	2,158	451					30,926	
328	October 13, 2004	6,612	22,396	2,124	425					31,558	
329	October 14, 2004	7,182	21,634	2,145	439					31,400	
330	October 15, 2004	7,069	22,952	2,103	431					32,556	
331	October 16, 2004	6,670	20,522	2,046	406					29,645	
332	October 17, 2004	6,140	21,070	2,121	429					29,761	
333	October 18, 2004	7,738	24,484	2,157	490				204	35,073	
334	October 19, 2004	8,007	24,473	2,337	454				1	35,271	
335	October 20, 2004	8,767	26,660	2,523	537				556	39,043	
336	October 21, 2004	6,643	25,128	2,351	508				556	35,186	
337	October 22, 2004	6,601	23,119	2,196	462					32,378	
338	October 23, 2004	6,147	22,720	2,235	478					31,580	
339	October 24, 2004	5,705	21,610	2,239	438					29,992	
340	October 25, 2004	5,880	21,641	2,091	404					30,016	
341	October 26, 2004	3,612	22,413	2,170	400					28,595	
342	October 27, 2004	4,958	22,731	2,147	414					30,250	
343	October 28, 2004	5,793	22,971	2,266	430					31,460	
344	October 29, 2004	7,540	21,814	2,100	426					31,879	
345	October 30, 2004	8,375	21,196	2,094	415					32,079	
346	October 31, 2004	8,369	20,196	2,252	461					31,278	
347	Oct Adjustments	654	735,620	74,511	15,069	2,503	(37,272)	(51,547)	843	740,382	1,695,193

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company											
SPP Transmission - Detail											
2004											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line					SCHEDULE					DAILY	MONTHLY
No.	Date	LOSSES	MWMILES	REACTIVE	FEES	DISTR	MWMFAC	MWMLAC	MWH PEN	TOTAL	TOTAL
348	November 1, 2004	8,814	22,819	2,102	422					34,158	
349	November 2, 2004	12,653	22,329	2,130	428					37,540	
350	November 3, 2004	12,430	22,249	2,122	426					37,228	
351	November 4, 2004	13,082	24,273	2,202	425					39,982	
352	November 5, 2004	11,170	22,364	2,098	428					36,060	
353	November 6, 2004	6,544	22,379	2,072	426					31,422	
354	November 7, 2004	7,421	22,269	2,125	429					32,244	
355	November 8, 2004	11,900	23,718	2,154	424					38,196	
356	November 9, 2004	12,769	24,944	2,150	408					40,271	
357	November 10, 2004	13,173	23,598	2,116	406					39,292	
358	November 11, 2004	12,794	23,796	2,207	422					39,220	
359	November 12, 2004	13,090	25,264	2,262	420					41,036	
360	November 13, 2004	10,476	23,055	2,250	463					36,244	
361	November 14, 2004	10,399	21,585	2,140	411					34,536	
362	November 15, 2004	13,747	24,075	2,310	430					40,562	
363	November 16, 2004	14,260	24,491	2,388	456					41,595	
364	November 17, 2004	14,177	24,323	2,195	426					41,121	
365	November 18, 2004	12,917	21,706	2,002	407					37,033	
366	November 19, 2004	12,539	20,907	1,961	402					35,809	
367	November 20, 2004	11,854	20,930	1,957	395					35,136	
368	November 21, 2004	9,788	20,302	1,976	395					32,461	
369	November 22, 2004	11,926	21,584	2,015	397					35,923	
370	November 23, 2004	14,467	23,081	2,146	406					40,101	
371	November 24, 2004	13,573	22,086	2,065	400					38,124	
372	November 25, 2004	10,898	20,209	1,963	395					33,464	
373	November 26, 2004	9,507	20,565	2,015	395					32,482	
374	November 27, 2004	9,072	21,141	2,097	421					32,730	
375	November 28, 2004	6,845	21,038	2,097	398					30,378	
376	November 29, 2004	11,403	23,565	2,155	400					37,524	
377	November 30, 2004	13,680	24,148	2,188	403					40,420	
378	Nov Adjustments	433	883,195	53,674	10,891	2,289	(36,742)	(38,832)	159	875,066	1,977,360

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company											
SPP Transmission - Detail											
2004											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line No.	Date	LOSSES	MWMILES	REACTIVE	SCHEDULE FEES	DISTR	MWMFAC	MWMLAC	MWH PEN	DAILY TOTAL	MONTHLY TOTAL
388	April Adjustment		2,000,000							2,000,000	
389	April Adjustment		(1,110,851)							(1,110,851)	
390	November Adjustment		(100,000)							(100,000)	
391	December Adjustment		595,000							595,000	
392	2003 Unbilled		(1,663,182)				77,456	7,911	(262)	(1,578,077)	
393	2004 Unbilled		1,539,178				(36,692)	(52,276)	580	1,450,790	
394	Unbilled Adjustment		515,851						(32)	515,819	
395	Unbilled Accrual		(1,900,000)							(1,900,000)	(127,319)
396											
397	Totals	5,088,551	17,975,986	1,528,148	312,044	30,176	(717,854)	(437,171)	14,294	23,794,174	23,794,174
398											
399		Ancillary	Credit	Ancillary	Ancillary	Ancillary	Credit	Credit	Ancillary		
400											
401	Pencil Reclass to 44775	(5,098,551)				(30,176)				(5,128,727)	
402	Pencil Reclass to 45612			(1,528,148)						(1,528,148)	
403	Pencil Reclass to 45612				(312,044)					(312,044)	
404	Pencil Reclass to 45642	10,000								10,000	(6,958,919)
405											
406	Adjusted Total	0	17,975,986	0	0	0	(717,854)	(437,171)	14,294	16,835,255	16,835,255
407											
408											
409											
410	Summary										
411											
412	MW Miles	17,975,986									
413	MWMFAC	(717,854)									
414	MWMLAC	(437,171)									
415											
416	Subtotal	16,820,961									
417											
418	Less: Revenue Credit	7,517,719									
419											
420	SPP Divisor	9,303,242									
421											
422	Losses	0									
423	Reactive	0									
424	Schedule Fees	0									
425	Distr	0									
426	MWH Pen	14,294									
427											
428	Total Ancillary	14,294									
429											
430	Grand Total	16,835,255									
431											
432	Unbilled in Account 456.00										
433											
434	MWMILES - 2003 Unbilled	1,663,182									
435	MWMFAC - 2003 Unbilled	(77,456)									
436	MWMLAC - 2003 Unbilled	(7,911)									
437	MWM PEN - 2003 Unbilled	262									
438											
439	Total 2003 Unbilled		1,578,077								
440											
441	MWMILES - Adjustment	(515,851)									
442											
443	Total Unbilled Adjustment		(515,851)								
444											
445	MWMILES - 2004 Unbilled	(1,539,178)									
446	MWMILES - 2004 Unbilled Accrual	1,900,000									
447	MWMFAC - 2004 Unbilled	36,692									
448	MWMLAC - 2004 Unbilled	52,276									
449	MWM PEN - 2004 Unbilled	(580)									
450											
451	Total 2004 Unbilled		449,210								
452											
453	Total Unbilled in Account 456.00		1,511,436								

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company												
Network Calculation of Ancillary Charges												
2004												
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
			REC Monthly Network Transmission 102	Scheduling, System Control and Dispatch 103	Reactive Supply and Voltage Control 104	Regulation & Frequency Response Service 105	Spinning Reserve Service 107	Supplemental Reserve Service 108	Distribution Service Charge 126	Generator Step-Up Transformer 130	Generator Step-Up Transformer 131	Total
Line No.	FERC ACCOUNT		456.07	456.12	456.14	456.16	456.22	456.24		456.28	456.28	
1	GOLDEN SPREAD	Jan TX	325,656.09	2,902.71					28,644.84			357,203.64
2		Jan OK	48,815.63	758.42					8,247.42			57,821.47
3		Feb TX	325,656.09	2,599.24					26,700.84			354,956.17
4		Feb OK	48,815.63	663.73					7,960.68			57,440.04
5		Mar TX	325,656.09	4,576.91					26,487.00			356,720.00
6		Mar OK	48,815.63	646.53					7,343.46			56,805.62
7		Apr TX	325,656.09	4,610.77					26,324.19			356,591.05
8		Apr OK	48,815.63	667.45					7,447.95			56,931.03
9		May TX	313,755.40	6,807.17					30,963.06			351,525.63
10		May OK	47,827.12	830.09					10,094.22			58,751.43
11		Jun TX	313,755.40	7,584.14					32,622.75			353,962.29
12		Jun OK	47,827.12	914.70					11,241.18			59,983.00
13		Jul TX	313,755.40	9,207.50					34,170.66		1,697.08	358,830.64
14		Jul OK	47,827.12	896.17					11,241.18		165.17	60,129.64
15		Aug TX	305,158.40	9,049.11					34,175.52		1,431.30	349,814.33
16		Aug OK	46,516.65	892.64					10,971.45		141.20	58,521.94
17		Sep TX	305,158.40	5,599.36					34,253.28			345,011.04
18		Seo OK	46,516.65	875.52					10,354.23			57,746.40
19		Oct TX	305,158.40	2,965.16					34,143.93			342,267.49
20		Oct OK	46,516.65	696.20					7,192.80			54,405.65
21		Nov TX	305,158.40	2,995.18					32,882.76			341,036.34
22		Nov OK	46,516.65	715.31					8,067.60			55,299.56
23		DEC TX	305,158.40	3,036.43					33,735.69			341,930.52
24		Dec OK	46,516.65	731.90					9,063.90			56,312.45
25												
26		TOTAL	4,341,009.69	71,222.34	0.00	0.00	0.00	0.00	484,330.59	0.00	3,434.75	4,899,997.37
27												
28	SOUTH PLAINS	Jan	128,805.56	1,718.44								130,524.00
29		Feb	128,805.56	1,701.89								130,507.45
30		Mar	128,805.56	1,192.23								129,997.79
31		Apr	128,805.56	1,233.14								130,038.70
32		May	127,761.79	2,150.55	1,333.58	466.06	985.38	453.11				133,150.47
33		Jun	127,761.79	2,375.87	2,448.32	855.64	1,809.06	831.87				136,082.55
34		Jul	127,761.79	3,299.84	7,019.54	2,453.18	5,186.73	2,385.03		1,634.58		149,740.69
35		Aug Rev	124,261.08	3,274.57	6,894.52	2,409.49	5,094.35	2,342.55		1,589.36		145,865.92
36		Sep Rev	124,261.08	2,083.64	1,002.51	350.36	740.75	340.62				128,778.96
37		Oct	124,261.08	1,487.09								125,748.17
38		Nov	124,261.08	1,902.57	106.69	37.29	78.83	36.25				126,422.71
39		Dec	124,261.08	2,116.89	1,167.01	407.85	862.30	396.52				129,211.65
40												
41		TOTAL	1,519,813.01	24,536.72	19,972.17	6,979.87	14,757.40	6,785.95	0.00	3,223.94	0.00	1,596,069.06

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company												
Network Calculation of Ancillary Charges												
2004												
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
			REC Monthly Network Transmission	Scheduling, System Control and Dispatch	Reactive Supply and Voltage Control	Regulation & Frequency Response Service	Spinning Reserve Service	Supplemental Reserve Service	Distribution Service Charge	Generator Step-Up Transformer	Generator Step-Up Transformer	Total
			102	103	104	105	107	108	126	130	131	
Line No.	FERC ACCOUNT											
42	LYNTEGAR	Jan				1,325.90	2,803.33	1,289.07				5,418.30
43		Feb				1,085.76	2,295.60	1,055.60				4,436.96
44		Mar				1,191.51	2,519.18	1,158.41				4,869.10
45		Apr				1,228.00	2,596.35	1,193.89				5,018.24
46		May				2,565.76	5,424.75	2,494.48				10,484.99
47		Jun				2,613.36	5,525.40	2,540.76				10,679.52
48		Jul				4,267.67	9,023.08	4,149.12				17,439.87
49		Aug Rev				3,411.05	7,211.94	3,316.29				13,939.28
50		Sep Rev				2,162.55	4,572.25	2,102.47				8,837.27
51		Oct				1,131.39	2,392.08	1,099.96				4,623.43
52		Nov				1,384.21	2,926.61	1,345.76				5,656.58
53		Dec				1,343.01	2,839.52	1,305.71				5,488.24
54												
55		TOTAL	0.00	0.00	0.00	23,710.17	50,130.09	23,051.52	0.00	0.00	0.00	96,891.78
56												
57												
58	CENTRAL VALLEY	Jan				2,802.88	5,926.09	2,725.02				11,453.99
59		Feb				2,905.67	6,143.42	2,824.95				11,874.04
60		Mar				3,285.13	6,945.71	3,193.87				13,424.71
61		Apr				3,331.52	7,043.78	3,238.97				13,614.27
62		May				3,421.96	7,235.00	3,326.90				13,983.86
63		Jun				3,480.99	7,359.81	3,384.29				14,225.09
64		Jul				3,649.75	7,716.61	3,548.36				14,914.72
65		Aug Rev				3,482.47	7,362.93	3,385.73				14,231.13
66		Sep Rev				3,348.57	7,079.83	3,255.54				13,683.94
67		Oct				2,621.41	5,542.41	2,548.59				10,712.41
68		Nov				2,918.29	6,170.09	2,837.22				11,925.60
69		Dec				2,751.44	5,817.32	2,675.00				11,243.76
70												
71		TOTAL	0.00	0.00	0.00	38,000.08	80,343.00	36,944.44	0.00	0.00	0.00	155,287.52

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company												
Network Calculation of Ancillary Charges												
2004												
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
			REC Monthly Network Transmission	Scheduling, System Control and Dispatch	Reactive Supply and Voltage Control	Regulation & Frequency Response Service	Spinning Reserve Service	Supplemental Reserve Service	Distribution Service Charge	Generator Step-Up Transformer	Generator Step-Up Transformer	Total
			102	103	104	105	107	108	126	130	131	
Line No.	FERC ACCOUNT		456.07	456.12	456.14	456.16	456.22	456.24		456.28	456.28	
72	FARMERS	Jan				1,031.65	2,181.21	1,002.99				4,215.85
73		Feb				986.61	2,085.98	959.21				4,031.80
74		Mar				1,395.38	2,950.23	1,356.62				5,702.23
75		Apr				1,453.23	3,072.54	1,412.86				5,938.63
76		May				1,622.54	3,430.52	1,577.47				6,630.53
77		Jun				1,862.09	3,937.00	1,810.36				7,609.45
78		Jul				2,045.80	4,325.40	1,988.96				8,360.16
79		Aug Rev				1,860.48	3,933.59	1,808.80				7,602.87
80		Sep Rev				1,680.36	3,552.76	1,633.68				6,866.80
81		Oct				654.46	1,383.71	636.28				2,674.45
82		Nov				1,032.70	2,183.43	1,004.02				4,220.15
83		Dec				1,131.45	2,392.22	1,100.02				4,623.69
84												
85		TOTAL	0.00	0.00	0.00	16,756.75	35,428.59	16,291.27	0.00	0.00	0.00	68,476.61
86												
87	LEA COUNTY	Jan NM				2,928.24	6,191.14	2,846.89				11,966.27
88		Jan TX				445.00	940.86	432.64				1,818.50
89		Feb NM				3,123.11	6,603.15	3,036.35				12,762.61
90		Feb TX				420.53	889.11	408.84				1,718.48
91		Mar NM				3,657.53	7,733.07	3,555.93				14,946.53
92		Mar TX				492.77	1,041.85	479.08				2,013.70
93		Apr NM				3,702.96	7,829.13	3,600.10				15,132.19
94		Apr TX				481.69	1,018.44	468.31				1,968.44
95		May NM				4,316.72	9,126.78	4,196.80				17,640.30
96		May TX				702.62	1,485.53	683.10				2,871.25
97		Jun NM				4,653.15	9,838.08	4,523.88				19,015.11
98		Jun TX				706.59	1,493.94	686.96				2,887.49
99		Jul NM				4,533.77	9,585.68	4,407.82				18,527.27
100		Jul TX				770.82	1,629.72	749.40				3,149.94
101		Aug NM				4,473.68	9,458.64	4,349.40				18,281.72
102		Aug TX				760.73	1,608.40	739.60				3,108.73
103		Sep NM				4,089.72	8,646.84	3,976.11				16,712.67
104		Sep TX				672.26	1,421.36	653.59				2,747.21
105		Oct NM				3,149.56	6,659.06	3,062.06				12,870.68
106		Oct TX				417.08	881.82	405.49				1,704.39
107		Nov NM				3,226.36	6,821.45	3,136.73				13,184.54
108		Nov TX				505.94	1,069.70	491.88				2,067.52
109		Dec NM				3,128.01	6,613.50	3,041.11				12,782.62
110		Dec TX				506.14	1,070.11	492.07				2,068.32
111												
112		TOTAL	0.00	0.00	0.00	51,864.98	109,657.36	50,424.14	0.00	0.00	0.00	211,946.48

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company												
Network Calculation of Ancillary Charges												
2004												
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
			REC Monthly Network Transmission	Scheduling, System Control and Dispatch	Reactive Supply and Voltage Control	Regulation & Frequency Response Service	Spinning Reserve Service	Supplemental Reserve Service	Distribution Service Charge	Generator Step-Up Transformer	Generator Step-Up Transformer	Total
			102	103	104	105	107	108	126	130	131	
Line No.	FERC ACCOUNT		456.07	456.12	456.14	456.16	456.22	456.24		456.28	456.28	
113	ROOSEVELT COUNTY	Jan				722.10	1,526.72	702.04				2,950.86
114		Feb				656.40	1,387.81	638.16				2,682.37
115		Mar				789.54	1,669.32	767.61				3,226.47
116		Apr				831.36	1,757.73	808.27				3,397.36
117		May				926.10	1,958.05	900.38				3,784.53
118		Jun				1,026.40	2,170.10	997.88				4,194.38
119		Jul				1,095.65	2,316.51	1,065.21				4,477.37
120		Aug Rev				1,089.17	2,302.83	1,058.92				4,450.92
121		Sep Rev				878.44	1,857.26	854.03				3,589.73
122		Oct				495.56	1,047.75	481.79				2,025.10
123		Nov				644.70	1,363.08	626.79				2,634.57
124		Dec				650.32	1,374.96	632.25				2,657.53
125												
126		TOTAL	0.00	0.00	0.00	9,805.74	20,732.12	9,533.33	0.00	0.00	0.00	40,071.19
127												
128	CAP ROCK	Jan				3,205.53	6,777.42	3,116.49				13,099.44
129		Feb				2,526.01	5,340.71	2,455.84				10,322.56
130		Mar				2,315.01	4,894.59	2,250.70				9,460.30
131		Apr				2,356.27	4,981.83	2,290.81				9,628.91
132		May				3,009.22	6,362.35	2,925.62				12,297.19
133	NEW CORP ELECTRIC	Jun				3,303.69	6,984.95	3,211.92				13,500.56
134		Jul				3,590.12	7,590.54	3,490.39				14,671.05
135		Aug Rev				3,383.85	7,154.43	3,289.85				13,828.13
136		Sep Rev				2,875.97	6,080.63	2,796.08				11,752.68
137		Oct				2,347.24	4,962.73	2,282.03				9,592.00
138		Nov				2,728.51	5,768.84	2,652.71				11,150.06
139		Dec				3,293.74	6,963.91	3,202.24				13,459.89
140												
141		TOTAL	0.00	0.00	0.00	34,935.16	73,862.93	33,964.68	0.00	0.00	0.00	142,762.77
142												
143	TOTAL COOPS		5,860,822.70	95,759.06	19,972.17	182,052.75	384,911.49	176,995.33	484,330.59	3,223.94	3,434.75	7,211,502.78

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company												
Network Calculation of Ancillary Charges												
2004												
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
			REC Monthly Network Transmission	Scheduling, System Control and Dispatch	Reactive Supply and Voltage Control	Regulation & Frequency Response Service	Spinning Reserve Service	Supplemental Reserve Service	Distribution Service Charge	Generator Step-Up Transformer	Generator Step-Up Transformer	Total
			102	103	104	105	107	108	126	130	131	
Line No.	FERC ACCOUNT		456.07	456.12	456.14	456.16	456.22	456.24		456.28	456.28	
144	CITY OF FLOYDADA	Jan										0.00
145		Feb										0.00
146		Mar										0.00
147		Apr										0.00
148		May										0.00
149		Jun										0.00
150		Jul				123.40	260.90	119.98				504.28
151		Aug Rev				169.91	359.23	165.19				694.33
152		Sep Rev				137.61	290.95	133.79				562.35
153		Oct				93.23	197.12	90.64				380.99
154		Nov				108.67	229.76	105.65				444.08
155		Dec				116.75	246.85	113.51				477.11
156												
157		TOTAL	0.00	0.00	0.00	749.57	1,584.81	728.76	0.00	0.00	0.00	3,063.14
158												
159	CITY OF TULIA	Jan										0.00
160		Feb										0.00
161		Mar										0.00
162		Apr										0.00
163		May										0.00
164		Jun										0.00
165		Jul				200.16	423.19	194.60				817.95
166		Aug Rev				278.18	588.16	270.45				1,136.79
167		Sep Rev				223.39	472.30	217.18				912.87
168		Oct				133.67	282.62	129.96				546.25
169		Nov				158.24	334.57	153.85				646.66
170		Dec				185.81	392.85	180.64				759.30
171												
172		TOTAL	0.00	0.00	0.00	1,179.45	2,493.69	1,146.68	0.00	0.00	0.00	4,819.82

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company												
Network Calculation of Ancillary Charges												
2004												
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
			REC Monthly Network Transmission 102	Scheduling, System Control and Dispatch 103	Reactive Supply and Voltage Control 104	Regulation & Frequency Response Service 105	Spinning Reserve Service 107	Supplemental Reserve Service 108	Distribution Service Charge 126	Generator Step-Up Transformer 130	Generator Step-Up Transformer 131	Total
Line No.	FERC ACCOUNT		456.07	456.12	456.14	456.16	456.22	456.24		456.28	456.28	
173	CITY OF BROWNFIELD	Jan										0.00
174		Feb										0.00
175		Mar										0.00
176		Apr										0.00
177		May										0.00
178		Jun										0.00
179		Jul				452.53	956.78	439.96				1,849.27
180		Aug Rev				584.85	1,236.53	568.60				2,389.98
181		Sep Rev				494.11	1,044.69	480.39				2,019.19
182		Oct				426.41	901.54	414.56				1,742.51
183		Nov				405.35	857.02	394.09				1,656.46
184		Dec				351.57	743.32	341.80				1,436.69
185												
186		TOTAL	0.00	0.00	0.00	2,714.82	5,739.88	2,639.40	0.00	0.00	0.00	11,094.10
187												
188	LUBBICK POWER & LIGHT	Jan										0.00
189		Feb										0.00
190		Mar										0.00
191		Apr										0.00
192		May										0.00
193		Jun										0.00
194		Jul				5,621.47	11,885.40	5,465.31				22,972.18
195		Aug Rev				10,466.03	22,128.18	10,175.29				42,769.50
196		Sep Rev				9,208.17	19,468.70	8,952.37				37,629.24
197		Oct				7,214.84	15,254.22	7,014.41				29,483.47
198		Nov				7,643.34	16,160.21	7,431.01				31,234.56
199		Dec				7,466.34	15,785.98	7,258.93				30,511.25
200												
201		TOTAL	0.00	0.00	0.00	47,620.19	100,682.69	46,297.32	0.00	0.00	0.00	194,600.20
202												
203	TOTAL MUNICIPALS		0.00	0.00	0.00	52,264.03	110,501.07	50,812.16	0.00	0.00	0.00	213,577.26
204												
205	TOTAL ALL		5,860,822.70	95,759.06	19,972.17	234,316.78	495,412.56	227,807.49	484,330.59	3,223.94	3,434.75	7,425,080.04

Settlement Materials Pursuant to FERC Rule 602

Southwestern Public Service Company

FF1 Reference Changes

From the December 31, 2003 Filing to the December 31, 2004 Filing

<u>Line No.</u>	<u>Description</u>	<u>Page No. per Formula</u>	<u>Line No. per Formula</u>	<u>FF1 Reference per 12/31/2003 Formula</u>	<u>FF1 Reference per 12/31/2004 Formula</u>	<u>Explanation</u>
1	Account 282	2 of 5	23	275.9.k	275.5.k	Changed to exclude SFAS 109
2	Account 190	2 of 5	24	234.8.c	234.2,3,4.c	Changed to exclude SFAS 109
3	Prepayments (Account 165)	2 of 5	31	110.46.d	111.57.c	Change in line numbering in Form 1
4	Prepaid Pension Asset	2 of 5	32	233.13.f	233.3.f	Corrected line number 2003 Form 1 reference incorrect, SPS has no common O&M expense
5	Common	3 of 5	6	200.21c & 200.32.c	Blank	
6	Long Term Interest	4 of 5	21	117, sum of 58c through 62c	117, sum of 62c through 66c	Change in line numbering in Form 1
7	Proprietary Capital	4 of 5	23	112.15d less 14.d	112.16c less 15c	Change in line numbering and column reference in Form 1
8	Less: Account 216.1	4 of 5	25	112.12.d	112.12.c	Change in column reference in Form 1
9	Long Term Debt	4 of 5	27	112, sum of 17d through 20d	112, sum of 18c through 21c	Change in line numbering and column reference in Form 1
10	Preferred Stock	4 of 5	28	112.3.d	112.3.c	Change in column reference in Form 1
11	Note A	5 of 5		page 401	page 401b	Corrected Form 1 reference page