

Allocation Factors.

# PNM 530 Schedules M Series

Schedule M-1: Allocation factors used to assign items of plant and expenses to the various rate classes.

Schedule M-2: Classification factors used to assign items of plant and expenses to demand, energy, and customer.

Schedule M-3: Demand and energy loss factors.

# PNM Schedule M-1

Allocation factors used to assign items of plant and expenses to the various rate classes.

*This Schedule is also being provided electronically see index for location.*

PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Base Period Ending 3/31/2015

	ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6	
1	<u>DEMAND RELATED</u>								
2	-----								
3	<u>DEMAND - PRODUCTION RELATED</u>								
4	Production 4CP - 3CP Summer, 1CP Winter	4CP 3S1W	1,606,430	792,342	208,984	315,032	187,618	10,912	4,707
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11									
12	<u>DEMAND - TRANSMISSION RELATED</u>								
13	Transmission Demand (based on 12CP)	Trans 12CP	1,342,875	636,720	160,503	272,177	172,117	11,403	3,455
14									
15									
16	<u>DEMAND - DISTRIBUTION RELATED</u>								
17	Max Non Coincident Peak	NCP	1,862,969	848,969	282,111	350,704	212,322	17,958	8,252
18	Max Non Coincident Peak - Substation Level	NCP Subs	1,840,512	848,969	282,111	350,704	212,322	17,958	8,252
19	Max Non Coincident Peak - Primary Level	NCP Pri	1,763,237	848,969	282,111	350,704	212,322	0	8,252
20	Max Non Coincident Peak - Secondary Level	NCP Sec	1,506,236	848,969	282,111	350,704	0	0	8,252
21									
22	Average Demand	AVGDEMAND	1,005,422	388,120	115,415	233,063	159,793	10,832	3,254
23									
24									
25									
26									
27	<u>ENERGY RELATED</u>								
28	-----								
29	Energy - kWh at Generation (used for Base Fuel Items)	Energy	8,807,499,126	3,399,927,180	1,011,038,288	2,041,635,395	1,399,783,197	94,891,552	28,501,485
30	Energy - kWh at Generation (used for Other Fuel Items)	Energy1	8,807,499,126	3,399,927,180	1,011,038,288	2,041,635,395	1,399,783,197	94,891,552	28,501,485
31	Energy - kWh at Generation (excludes transmission cust)	Energy2	8,732,795,114	3,399,927,180	1,011,038,288	2,041,635,395	1,399,783,197	94,891,552	28,501,485
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PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
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Base Period Ending 3/31/2015

ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
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ALLOCATION FACTOR TABLE

1	DEMAND RELATED								
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3	<u>DEMAND - PRODUCTION RELATED</u>								
4	Production 4CP - 3CP Summer, 1CP Winter	4CP 3S1W	14,392	9,792	58,646	0	0	951	3,054
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11									
12	<u>DEMAND - TRANSMISSION RELATED</u>								
13	Transmission Demand (based on 12CP)	Trans 12CP	13,969	8,258	54,758	0	0	2,266	7,250
14									
15									
16	<u>DEMAND - DISTRIBUTION RELATED</u>								
17	Max Non Coincident Peak	NCP	44,678	22,457	59,318	0	0	3,871	12,329
18	Max Non Coincident Peak - Substation Level	NCP Subs	44,678	0	59,318	0	0	3,871	12,329
19	Max Non Coincident Peak - Primary Level	NCP Pri	44,678	0	0	0	0	3,871	12,329
20	Max Non Coincident Peak - Secondary Level	NCP Sec	0	0	0	0	0	3,871	12,329
21									
22	Average Demand	AVGDEMAND	21,881	8,528	56,530	0	0	1,908	6,098
23									
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26									
27	ENERGY RELATED								
28	-----								
29	Energy - kWh at Generation (used for Base Fuel Items)	Energy	191,681,901	74,704,013	495,199,176	0	0	16,715,042	53,421,897
30	Energy - kWh at Generation (used for Other Fuel Items)	Energy1	191,681,901	74,704,013	495,199,176	0	0	16,715,042	53,421,897
31	Energy - kWh at Generation (excludes transmission cust)	Energy2	191,681,901	0	495,199,176	0	0	16,715,042	53,421,897
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ALLOCATION FACTOR TABLE CONTINUED								
1	CUSTOMER RELATED							
2	-----							
3	<u>CUSTOMER RELATED - DISTRIBUTION</u>							
4	Annual Customers (Bills)	6,145,401	5,461,774	621,933	51,083	2,647	24	4,569
5								
6								
7	Number of Meters	513,909	456,843	51,923	4,261	219	2	380
8	Marginal Capital Cost for Meters	81,117	117	352	2,040	10,888	10,888	2,040
9	Customer Weighted Meter Costs	85,566,210	53,660,779	18,258,723	8,691,247	2,384,487	21,776	775,094
10								
11	Number of Services	120,805	107,951	12,532	0	0	0	0
12	Marginal Capital Cost for Secondary Service	782	568	214	0	0	0	0
13	Customer Weighted Service Costs	64,038,391	61,360,428	2,677,963	0	0	0	0
14								
15	Installation on Customer Premises - Direct Assignment	512,656	0	0	0	0	0	0
16	Street Lighting and Signal Systems - Direct Assignment	11,576,563	0	0	0	0	0	0
17								
18	Customer Deposit Percentages	\$ 274,494.17	\$ 231,400.65	\$ 14,096.92	\$ 28,996.61	\$ -	\$ -	\$ -
19								
20	902-Meter Reading Expenses	6,145,401	5,461,774	621,933	51,083	2,647	24	4,569
21	903-Customer Records and Collection Expenses	6,145,401	5,461,774	621,933	51,083	2,647	24	4,569
22								
23	904-Uncollectible Percentages	100.000%	95.293%	1.104%	2.271%	1.332%	0.000%	0.000%
24	904 - Uncollectible Expense	3,143,529	2,995,563	34,701	71,379	41,886	0	0
25								
26	Annual Number of Customers	0.8000	0.711006	0.080962	0.006650	0.000345	0.000003	0.000595
27	Annual kWh @ Meter	0.2000	0.076910	0.022871	0.046184	0.032045	0.002200	0.000645
28	Weighted Customer/Energy Allocation Factor	1.0000	0.787916	0.103833	0.052834	0.032390	0.002203	0.001240
29								
30	Dedicated Facilities-FERC	0	0	0	0	0	0	0
31								
32	Streetlight Energy - kWh at generation	70,136,939	0	0	0	0	0	0
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ALLOCATION FACTOR TABLE CONTINUED

1	CUSTOMER RELATED								
2	-----								
3	<u>CUSTOMER RELATED - DISTRIBUTION</u>								
4	Annual Customers (Bills)	Annual Customers	1,883	12	12	0	0	0	1,464
5									
6									
7	Number of Meters		157	1	1	0	0	0	122
8	Marginal Capital Cost for Meters		10,888	10,888	10,888	10,888	10,888	0	352
9	Customer Weighted Meter Costs	Wtd Meters	1,709,427	10,888	10,888	0	0	0	42,901
10									
11	Number of Services		0	0	0	0	0	0	122
12	Marginal Capital Cost for Secondary Service		0	0	0	0	0	0	0
13	Customer Weighted Service Costs	Wtd Services	0	0	0	0	0	0	0
14									
15	Installation on Customer Premises - Direct Assignment	CUST371	0	0	0	0	0	512,656	0
16	Street Lighting and Signal Systems - Direct Assignment	CUST373	0	0	0	0	0	0	11,576,563
17									
18	Customer Deposit Percentages	Customer Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19									
20	902-Meter Reading Expenses	CUST902	1,883	12	12	0	0	0	1,464
21	903-Customer Records and Collection Expenses	CUST903	1,883	12	12	0	0	0	1,464
22									
23	904-Uncollectible Percentages		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
24	904 - Uncollectible Expense	EXP904	0	0	0	0	0	0	0
25									
26	Annual Number of Customers	Annual Customers	0.000245	0.000002	0.000002	0.000000	0.000000	0.000000	0.000191
27	Annual kWh @ Meter	ENERGY3	0.004388	0.001736	0.011434	0.000000	0.000000	0.000378	0.001208
28	Weighted Customer/Energy Allocation Factor	CUSTEXP	0.004633	0.001737	0.011436	0.000000	0.000000	0.000378	0.001399
29									
30	Dedicated Facilities-FERC	DFERC	0	0	0	0	0	0	0
31									
32	Streetlight Energy - kWh at generation	St Lights	0	0	0	0	0	16,715,042	53,421,897
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NMPRC CASE NO. 15-00261-UT

Base Period Ending 3/31/2015

ALLOCATION	Total PNM Consolidated	Residential	Small Power	General Power	Large Power	Mines	Irrigation	
		Schedule 1 Residential 1	Schedule 2 Small Power 2	Schedule 3 General Power 3	Schedule 4 Large Power 4	Schedule 5 Industrial Power (Mines, Multi Volt) 5	Schedule 10 Irrigation 6	
1 INTERNALLY DEVELOPED								
2								
3								
4 Total Net Plant	Net Plant	2,265,802,749	1,157,328,954	312,057,659	428,776,450	229,566,823	11,692,012	7,809,627
5								
6 Net Production Plant	Net Prod Plant	1,172,053,933	578,094,231	152,474,752	229,848,030	136,886,145	7,961,506	3,434,432
7 Net Transmission Plant	Net Trans Plant	231,707,942	109,863,499	27,694,118	46,963,121	29,698,134	1,967,627	596,086
8 Net Distribution Plant	Net Dist Plant	737,583,685	392,161,501	116,349,989	135,892,370	54,148,040	1,273,161	3,445,554
9 Net Distribution Substations	Net Dist Subs	129,516,101	59,741,628	19,852,022	24,678,915	14,941,038	1,263,697	580,698
10 Total Net Transmission & Distribution Plant	Net TD Plant	969,291,626	502,025,000	144,044,107	182,855,492	83,846,174	3,240,788	4,041,639
11 Net General and Intangible Plant	Net GI Plant	124,457,189	77,209,723	15,538,800	16,072,928	8,834,505	489,717	333,556
12								
13 Secondary Net Distribution Plant	Net Dist Sec	190,639,542	107,451,380	35,705,875	44,387,532	0	0	1,044,444
14 Primary & Secondary Net Distribution Plant	Net Dist Pri Sec	507,628,659	260,076,434	86,422,870	107,436,042	38,170,650	0	2,527,983
15								
16 Account 370 - Meters	PLT370	37,189,017	23,322,193	7,935,655	3,777,413	1,036,352	9,464	336,873
17 Account 371 - Installations on Customer Premises	PLT371	512,656	0	0	0	0	0	0
18 Account 373 - Street Lighting and Signal Systems	PLT373	11,576,563	0	0	0	0	0	0
19								
20 Distribution Substations	PLTDSUB	105,688	52,129	13,749	20,726	12,343	718	310
21								
22								
23 Accounts 369 & 370 - Services and Meters	PLT36970	88,349,706	72,343,439	10,075,098	3,777,413	1,036,352	9,464	336,873
24 Accounts 371 & 373 - Lighting	PLT37173	12,089,219	0	0	0	0	0	0
25								
26 Account 581-Load Dispatching	OX581	0	0	0	0	0	0	0
27 Account 582-Station Equipment	OX582	231,373	106,725	35,465	44,088	26,691	2,258	1,037
28 Account 583-Overhead Line Expenses	OX583	1,612,114	825,944	274,460	341,193	121,221	0	8,028
29 Account 584-Underground Line Expenses	OX584	422,310	216,365	71,898	89,379	31,755	0	2,103
30 Account 585-Street Lighting and Signal Systems Expenses	OX585	77,382	0	0	0	0	0	0
31 Account 586-Meter Expenses	OX586	3,316,053	2,079,582	707,603	336,823	92,409	844	30,038
32 Account 587-Customer Installations Expenses	OX587	0	0	0	0	0	0	0
33 Account 588-Miscellaneous Distribution Expenses	OX588	5,819,213	3,093,983	917,951	1,072,131	427,204	10,045	27,184
34 Account 589-Rents	OX589	129,505	68,856	20,429	23,860	9,507	224	605
35 Accounts 581-587, 589	EXP58189	5,788,736	3,297,472	1,109,853	835,342	281,584	3,325	41,812
36								
37 Account 591-Maintenance of Structures	MX591	59,808	31,799	9,434	11,019	4,391	103	279
38 Account 592-Maintenance of Station Equipment	MX592	1,004,685	463,429	153,996	191,440	115,901	9,803	4,505
39 Account 593-Maintenance of Overhead Lines	MX593	2,243,406	1,149,378	381,936	474,801	168,691	0	11,172
40 Account 594-Maintenance of Underground Lines	MX594	1,354,578	693,999	230,614	286,687	101,856	0	6,746
41 Account 595-Maintenance of Line Transformers	MX595	606	322	96	112	44	1	3
42 Account 596-Maintenance of Street Lighting & Signal Systems	MX596	1,179,076	0	0	0	0	0	0
43 Account 597-Maintenance of Meters	MX597	301,562	189,117	64,349	30,631	8,404	77	2,732
44 Account 598-Maintenance of Miscellaneous Distribution Plant	MX598	545,158	289,852	85,996	100,440	40,022	941	2,547
45 Accounts 591-598	EXP59198	6,688,879	2,817,896	926,422	1,095,129	439,308	10,925	27,983
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1	INTERNALLY DEVELOPED								
2	-----								
3									
4	Total Net Plant	Net Plant	25,890,758	8,948,930	58,869,250	0	0	3,526,346	21,335,939
5									
6	Net Production Plant	Net Prod Plant	10,500,206	7,144,075	42,788,551	0	0	694,076	2,227,931
7	Net Transmission Plant	Net Trans Plant	2,410,222	1,424,851	9,448,220	0	0	391,065	1,250,999
8	Net Distribution Plant	Net Dist Plant	11,919,018	4,732	4,178,910	0	0	1,970,755	16,239,654
9	Net Distribution Substations	Net Dist Subs	3,143,978	0	4,174,177	0	0	272,371	867,577
10	Total Net Transmission & Distribution Plant	Net TD Plant	14,329,239	1,429,584	13,627,129	0	0	2,361,821	17,490,653
11	Net General and Intangible Plant	Net GI Plant	1,061,313	375,271	2,453,570	0	0	470,449	1,617,355
12									
13	Secondary Net Distribution Plant	Net Dist Sec	0	0	0	0	0	489,887	1,560,425
14	Primary & Secondary Net Distribution Plant	Net Dist Pri Sec	8,032,084	0	0	0	0	1,185,728	3,776,869
15									
16	Account 370 - Meters	PLT370	742,956	4,732	4,732	0	0	0	18,646
17	Account 371 - Installations on Customer Premises	PLT371	0	0	0	0	0	512,656	0
18	Account 373 - Street Lighting and Signal Systems	PLT373	0	0	0	0	0	0	11,576,563
19									
20	Distribution Substations	PLTDSUB	947	644	3,858	0	0	63	201
21									
22									
23	Accounts 369 & 370 - Services and Meters	PLT36970	742,956	4,732	4,732	0	0	0	18,646
24	Accounts 371 & 373 - Lighting	PLT37173	0	0	0	0	0	512,656	11,576,563
25									
26	Account 581-Load Dispatching	OX581	0	0	0	0	0	0	0
27	Account 582-Station Equipment	OX582	5,617	0	7,457	0	0	487	1,550
28	Account 583-Overhead Line Expenses	OX583	25,508	0	0	0	0	3,766	11,994
29	Account 584-Underground Line Expenses	OX584	6,682	0	0	0	0	986	3,142
30	Account 585-Street Lighting and Signal Systems Expenses	OX585	0	0	0	0	0	18,442	58,940
31	Account 586-Meter Expenses	OX586	66,248	422	422	0	0	0	1,663
32	Account 587-Customer Installations Expenses	OX587	0	0	0	0	0	0	0
33	Account 588-Miscellaneous Distribution Expenses	OX588	94,036	37	32,970	0	0	15,548	128,124
34	Account 589-Rents	OX589	2,093	1	734	0	0	346	2,851
35	Accounts 581-587, 589	EXP58189	106,147	423	8,613	0	0	24,026	80,140
36									
37	Account 591-Maintenance of Structures	MX591	966	0	339	0	0	160	1,317
38	Account 592-Maintenance of Station Equipment	MX592	24,389	0	32,380	0	0	2,113	6,730
39	Account 593-Maintenance of Overhead Lines	MX593	35,497	0	0	0	0	5,240	16,691
40	Account 594-Maintenance of Underground Lines	MX594	21,433	0	0	0	0	3,164	10,078
41	Account 595-Maintenance of Line Transformers	MX595	10	0	3	0	0	2	13
42	Account 596-Maintenance of Street Lighting & Signal Systems	MX596	0	0	0	0	0	280,998	898,079
43	Account 597-Maintenance of Meters	MX597	6,025	38	38	0	0	0	151
44	Account 598-Maintenance of Miscellaneous Distribution Plant	MX598	8,810	3	3,089	0	0	1,457	12,003
45	Accounts 591-598	EXP59198	97,129	42	35,849	0	0	293,133	945,063
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1	INTERNALLY DEVELOPED								
2									
3	Total O&M Other Production Expense	OPRODEXP	14,059,962	6,934,820	1,829,088	2,757,258	1,642,087	95,506	41,199
4	Total O&M Transmission Expense	TRANEXP	29,592,740	14,031,293	3,536,973	5,997,927	3,792,918	251,297	76,129
5	Total O&M Distribution Expense	DISTEXP	21,820,544	11,082,260	3,581,624	3,528,673	1,334,925	27,277	119,679
6	Total O&M Customer Accounts Expense	CAEXP	11,822,911	10,460,062	1,197,757	119,312	20,192	1,085	9,024
7	Total O&M Customer Service & Information Expense	CSIEXP	909,879	716,909	94,476	48,072	29,471	2,005	1,128
8	Total O&M Sales Expense	SALESEXP	3,439,735	2,710,224	357,159	181,735	111,413	7,579	4,264
9									
10	Total O&M less Fuel & Purchased Power	OMXFPP	298,932,486	157,567,839	38,560,220	52,529,317	30,480,078	1,749,143	927,562
11									
12	Net Customer General & Intangible Plant	GI Cust NP	28,604,573	22,538,013	2,970,104	1,511,292	926,501	63,027	35,456
13									
14	Net General & Intangible Production Plant	GI Prod NP	31,590,595	15,581,485	4,109,681	6,195,138	3,689,519	214,588	92,569
15	Net General & Intangible Transmission Plant	GI Trans NP	19,505,602	9,248,512	2,331,342	3,953,442	2,500,044	165,638	50,180
16	Net General & Intangible Distribution/Customer Plant	GI DistCust NP	44,756,419	29,841,713	6,127,673	4,413,056	1,718,442	46,464	155,352
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20	TOU Meter Counts	TOU meters	9,118	452	3,682	4,287	235	2	266
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Base Period Ending 3/31/2015

ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
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ALLOCATION FACTOR TABLE CONTINUED

1	INTERNALLY DEVELOPED								
2	-----								
3	Total O&M Other Production Expense	OPRODEXP	125,961	85,700	513,292	0	0	8,326	26,726
4	Total O&M Transmission Expense	TRANEXP	307,823	181,976	1,206,686	0	0	49,945	159,772
5	Total O&M Distribution Expense	DISTEXP	358,470	699	86,180	0	0	383,254	1,317,501
6	Total O&M Customer Accounts Expense	CAEXP	5,667	843	5,425	0	0	179	3,365
7	Total O&M Customer Service & Information Expense	CSIEXP	4,216	1,581	10,405	0	0	344	1,273
8	Total O&M Sales Expense	SALEXP	15,937	5,976	39,336	0	0	1,301	4,812
9									
10	Total O&M less Fuel & Purchased Power	OMXFPP	3,264,981	1,429,746	9,057,746	0	0	1,009,772	2,356,084
11									
12	Net Customer General & Intangible Plant	GI Cust NP	132,534	49,696	327,116	0	0	10,816	40,019
13									
14	Net General & Intangible Production Plant	GI Prod NP	283,014	192,556	1,153,288	0	0	18,708	60,050
15	Net General & Intangible Transmission Plant	GI Trans NP	202,897	119,947	795,369	0	0	32,921	105,311
16	Net General & Intangible Distribution/Customer Plant	GI DistCust NP	442,868	13,073	177,798	0	0	408,005	1,411,975
17									
18									
19									
20	TOU Meter Counts	TOU meters	171	4	14	2	3	0	0
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
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Base Period Ending 3/31/2015

ALLOCATION		Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6	
ALLOCATION FACTOR TABLE CONTINUED									
INTERNALLY DEVELOPED CONTINUED									
1									
2									
3	PRODUCTION WAGES AND SALARIES	Prod Labor	50,632,275	24,973,446	6,586,850	9,929,346	5,913,428	343,934	148,366
4	TRANSMISSION WAGES AND SALARIES	Trans Labor	2,967,622	1,407,088	354,695	601,485	380,362	25,201	7,634
5	DISTRIBUTION WAGES AND SALARIES	Dist Labor	13,747,976	7,040,447	2,277,808	2,206,461	833,461	17,361	76,771
6	CUSTOMER ACCOUNTING WAGES AND SALARIES	Cust Acct Labor	7,735,292	6,843,630	783,648	78,061	13,211	710	5,904
7	CUSTOMER SERVICE & INFORMATION WAGES & SALARIES	Cust Svc Labor	668,588	526,792	69,422	35,324	21,656	1,473	829
8	SALES WAGES & SALARIES	Sales Labor	2,963,608	2,335,075	307,721	156,579	95,991	6,530	3,673
9	DISTRIBUTION AND CUSTOMER SERVICES WAGES & SALARIES	DistCust Labor	25,115,464	16,745,944	3,438,598	2,476,426	964,319	26,074	87,177
10	DIST. & CUST SVCS. WAGES & SALARIES EXCLUDING SCH 20	DistCust Labor X20	24,323,122	16,745,944	3,438,598	2,476,426	964,319	26,074	87,177
11	TOTAL O&M WAGE & SALARIES EXCL A&G	SALWAGESX	78,715,362	43,126,478	10,380,144	13,007,256	7,258,109	395,208	243,178
12	TOTAL O&M WAGE & SALARIES	Total Labor	102,817,152	56,331,338	13,558,431	16,989,937	9,480,463	516,217	317,636
13									
14	Total Injuries and Damages	IBNR	(7,357,527)	(4,031,033)	(970,232)	(1,215,789)	(678,416)	(36,940)	(22,730)
15	Total Property Tax Expense	Prop Tax	20,186,098	10,385,460	2,688,194	3,825,484	1,974,349	116,095	65,248
16	Total Regulatory Asset & Liabilities	Reg Exp	23,995,943	12,454,781	3,197,935	4,389,635	2,445,419	132,316	77,548
17	Total Federal Taxable Income	Fed Tax Inc	155,387,052	78,825,691	21,315,269	29,434,015	15,987,928	829,860	536,705
18	Total Prepayments (excluding Transmission Customers)	Prepayments	39,863,220	19,676,046	5,212,316	7,816,581	4,587,523	264,719	120,054
19	Step-up Transf & Aux	Step Up	7,710,118	3,655,725	921,526	1,562,705	988,210	65,473	19,835
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24									
25	ADIT Allocation: Asset Retirement Obligation	MDC1	5,866,455	2,916,338	779,587	1,143,411	659,413	36,843	18,223
26	ADIT Allocation: PLACEHOLDER	MDC2	0	0	0	0	0	0	0
27	ADIT Allocation: PLACEHOLDER	MDC3	0	0	0	0	0	0	0
28	ADIT Allocation: PLACEHOLDER	MDC4	0	0	0	0	0	0	0
29	ADIT Allocation: PLACEHOLDER	MDC5	0	0	0	0	0	0	0
30	ADIT Allocation: PLACEHOLDER	MDC6	0	0	0	0	0	0	0
31	ADIT Allocation: PLACEHOLDER	MDC7	0	0	0	0	0	0	0
32	ADIT Allocation: PLACEHOLDER	MDC8	0	0	0	0	0	0	0
33	ADIT Allocation: PLACEHOLDER	MDC9	0	0	0	0	0	0	0
34	ADIT Allocation: PLACEHOLDER	MDC10	0	0	0	0	0	0	0
35	ADIT Allocation: PLACEHOLDER	MDC11	0	0	0	0	0	0	0
36	ADIT Allocation: PLACEHOLDER	MDC12	0	0	0	0	0	0	0
37	ADIT Allocation: PLACEHOLDER	MDC13	0	0	0	0	0	0	0
38	ADIT Allocation: PLACEHOLDER	MDC14	0	0	0	0	0	0	0
39	ADIT Allocation: PLACEHOLDER	MDC15	0	0	0	0	0	0	0
40	ADIT Allocation: PLACEHOLDER	MDC16	0	0	0	0	0	0	0
41	ADIT Allocation: PLACEHOLDER	MDC17	0	0	0	0	0	0	0
42	ADIT Allocation: PLACEHOLDER	MDC18	0	0	0	0	0	0	0
43	ADIT Allocation: PLACEHOLDER	MDC19	0	0	0	0	0	0	0
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
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ALLOCATION FACTOR TABLE CONTINUED								
1 INTERNALLY DEVELOPED CONTINUED								
2								
3	PRODUCTION WAGES AND SALARIES	Prod Labor	453,605	308,621	1,848,449	0	29,984	96,246
4	TRANSMISSION WAGES AND SALARIES	Trans Labor	30,869	18,249	121,009	0	5,009	16,022
5	DISTRIBUTION WAGES AND SALARIES	Dist Labor	227,982	474	54,686	0	227,466	785,059
6	CUSTOMER ACCOUNTING WAGES AND SALARIES	Cust Acct Labor	3,708	552	3,550	0	117	2,202
7	CUSTOMER SERVICE & INFORMATION WAGES & SALARIES	Cust Svc Labor	3,098	1,162	7,646	0	253	935
8	SALES WAGES & SALARIES	Sales Labor	13,731	5,149	33,891	0	1,121	4,146
9	DISTRIBUTION AND CUSTOMER SERVICES WAGES & SALARIES	DistCust Labor	248,519	7,336	99,773	0	228,956	792,342
10	DIST. & CUST SVCS. WAGES & SALARIES EXCLUDING SCH 20	DistCust Labor X20	248,519	7,336	99,773	0	228,956	0
11	TOTAL O&M WAGE & SALARIES EXCL A&G	SALWAGESX	732,993	334,206	2,069,231	0	263,948	904,610
12	TOTAL O&M WAGE & SALARIES	Total Labor	957,428	436,537	2,702,807	0	344,766	1,181,592
13								
14	Total Injuries and Damages	IBNR	(68,513)	(31,238)	(193,411)	0	(24,671)	(84,554)
15	Total Property Tax Expense	Prop Tax	180,487	93,071	589,237	0	35,058	233,415
16	Total Regulatory Asset & Liabilities	Reg Exp	266,623	104,977	677,042	0	42,646	207,020
17	Total Federal Taxable Income	Fed Tax Inc	1,850,541	629,942	4,169,828	0	271,444	1,535,830
18	Total Prepayments (excluding Transmission Customers)	Prepayments	385,545	225,491	1,387,220	0	35,298	152,427
19	Step-up Transf & Aux	Step Up	80,200	47,412	314,391	0	13,013	41,627
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22								
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24								
25	ADIT Allocation: Asset Retirement Obligation	MDC1	56,829	32,145	195,868	0	4,708	23,088
26	ADIT Allocation: PLACEHOLDER	MDC2	0	0	0	0	0	0
27	ADIT Allocation: PLACEHOLDER	MDC3	0	0	0	0	0	0
28	ADIT Allocation: PLACEHOLDER	MDC4	0	0	0	0	0	0
29	ADIT Allocation: PLACEHOLDER	MDC5	0	0	0	0	0	0
30	ADIT Allocation: PLACEHOLDER	MDC6	0	0	0	0	0	0
31	ADIT Allocation: PLACEHOLDER	MDC7	0	0	0	0	0	0
32	ADIT Allocation: PLACEHOLDER	MDC8	0	0	0	0	0	0
33	ADIT Allocation: PLACEHOLDER	MDC9	0	0	0	0	0	0
34	ADIT Allocation: PLACEHOLDER	MDC10	0	0	0	0	0	0
35	ADIT Allocation: PLACEHOLDER	MDC11	0	0	0	0	0	0
36	ADIT Allocation: PLACEHOLDER	MDC12	0	0	0	0	0	0
37	ADIT Allocation: PLACEHOLDER	MDC13	0	0	0	0	0	0
38	ADIT Allocation: PLACEHOLDER	MDC14	0	0	0	0	0	0
39	ADIT Allocation: PLACEHOLDER	MDC15	0	0	0	0	0	0
40	ADIT Allocation: PLACEHOLDER	MDC16	0	0	0	0	0	0
41	ADIT Allocation: PLACEHOLDER	MDC17	0	0	0	0	0	0
42	ADIT Allocation: PLACEHOLDER	MDC18	0	0	0	0	0	0
43	ADIT Allocation: PLACEHOLDER	MDC19	0	0	0	0	0	0
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ALLOCATION FACTOR TABLE CONTINUED								
1	REVENUE RELATED							
2	-----							
3	SCHEDULE 1	REVSCH1	357,562,418	357,562,418	0	0	0	0
4	SCHEDULE 2	REVSCH2	92,031,941	0	92,031,941	0	0	0
5	SCHEDULE 3	REVSCH3	128,714,672	0	0	128,714,672	0	0
6	SCHEDULE 4	REVSCH4	72,929,738	0	0	0	72,929,738	0
7	SCHEDULE 5	REVSCH5	4,044,960	0	0	0	0	4,044,960
8	SCHEDULE 10	REVSCH10	2,287,024	0	0	0	0	2,287,024
9	SCHEDULE 11	REVSCH11	8,270,370	0	0	0	0	0
10	SCHEDULE 15	REVSCH15	3,232,017	0	0	0	0	0
11	SCHEDULE 30	REVSCH30	20,789,416	0	0	0	0	0
12	SCHEDULE 33	REVSCH33	0	0	0	0	0	0
13	SCHEDULE 34	REVSCH34	0	0	0	0	0	0
14	SCHEDULE 6	REVSCH6	1,744,236	0	0	0	0	0
15	SCHEDULE 20	REVSCH20	6,145,757	0	0	0	0	0
16	TNMP Mining - Rates 9 & 11	REVSCH911	0	0	0	0	0	0
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REVSCHNR	697,752,548	357,562,418	92,031,941	128,714,672	72,929,738	4,044,960
18			697,752,548					2,287,024
19	SALES REVENUE	SALESREV	822,469,305	363,924,289	114,268,198	180,509,824	99,406,558	6,413,878
20	SALES REVENUE - CLAIMED	REVCLAIM	697,752,548	357,562,418	92,031,941	128,714,672	72,929,738	4,044,960
21								2,287,024
22	Total Revenue Requirement before Revenue Credits	RR lessRevCredits	940,778,779	452,346,279	120,137,514	184,745,206	111,074,248	6,616,429
23								3,076,130
24								
25								
26	REVENUES FROM SALES							
27	-----							
28	TOTAL SALES OF ELECTRICITY REVENUE		822,469,305	363,924,289	114,268,198	180,509,824	99,406,558	6,413,878
29	BASE FUEL REVENUE	FUELREV	176,388,638	68,071,361	20,242,419	40,876,434	28,098,017	1,893,696
30	NON-FUEL REVENUE	NFREV	646,080,668	295,852,928	94,025,779	139,633,390	71,308,541	4,520,182
31	CURRENT FUEL REVENUES	FUELREV	176,388,638	68,071,361	20,242,419	40,876,434	28,098,017	1,893,696
32								570,640
33								1,829,893
34	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT							
35	-----							
36	CLAIMED RATE OF RETURN		8.21%	8.21%	8.21%	8.21%	8.21%	8.21%
37	ANNUAL CUSTOMERS		6,145,401	5,461,774	621,933	51,083	2,647	24
38	ANNUAL KWH SALES @ METER	ENERGY3	8,286,737,469	3,186,667,507	947,621,137	1,913,574,272	1,327,758,118	91,164,500
39								26,713,736
40	PROPOSED SALES REVENUES EXCL FUEL		697,752,548	357,562,418	92,031,941	128,714,672	72,929,738	4,044,960
41			697,752,548	357,562,418	92,031,941	128,714,672	72,929,738	4,044,960
42			0	0	0	0	0	0
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ALLOCATION FACTOR TABLE CONTINUED

1	REVENUE RELATED							
2								
3	SCHEDULE 1	REV SCH1	0	0	0	0	0	0
4	SCHEDULE 2	REV SCH2	0	0	0	0	0	0
5	SCHEDULE 3	REV SCH3	0	0	0	0	0	0
6	SCHEDULE 4	REV SCH4	0	0	0	0	0	0
7	SCHEDULE 5	REV SCH5	0	0	0	0	0	0
8	SCHEDULE 10	REV SCH10	0	0	0	0	0	0
9	SCHEDULE 11	REV SCH11	8,270,370	0	0	0	0	0
10	SCHEDULE 15	REV SCH15	0	3,232,017	0	0	0	0
11	SCHEDULE 30	REV SCH30	0	0	20,789,416	0	0	0
12	SCHEDULE 33	REV SCH33	0	0	0	0	0	0
13	SCHEDULE 34	REV SCH34	0	0	0	0	0	0
14	SCHEDULE 6	REV SCH6	0	0	0	0	1,744,236	0
15	SCHEDULE 20	REV SCH20	0	0	0	0	0	6,145,757
16	TNMP Mining - Rates 9 & 11	REV SCH911	0	0	0	0	0	0
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REV SCHNR	8,270,370	3,232,017	20,789,416	0	1,744,236	6,145,757
18								
19	SALES REVENUE	SALES REV	12,171,269	5,150,068	27,760,699	0	2,887,840	7,576,149
20	SALES REVENUE - CLAIMED	REV CLAIM	8,270,370	3,232,017	20,789,416	0	1,744,236	6,145,757
21								
22	Total Revenue Requirement before Revenue Credits	RR less RevCredits	13,479,065	5,248,327	34,176,214	0	2,203,178	7,676,189
23								
24								
25								
26	REVENUES FROM SALES							
27								
28	TOTAL SALES OF ELECTRICITY REVENUE		12,171,269	5,150,068	27,760,699	0	2,887,840	7,576,149
29	BASE FUEL REVENUE	FUEL REV	3,847,654	1,491,028	9,893,147	0	334,659	1,069,582
30	NON-FUEL REVENUE	NFREV	8,323,615	3,659,040	17,867,552	0	2,553,181	6,506,567
31	CURRENT FUEL REVENUES	FUEL REV	3,847,654	1,491,028	9,893,147	0	334,659	1,069,582
32								
33								
34	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT							
35								
36	CLAIMED RATE OF RETURN		8.21%	8.21%	8.21%	8.21%	8.21%	8.21%
37	ANNUAL CUSTOMERS		1,883	12	12	0	0	1,464
38	ANNUAL KWH SALES @ METER	ENERGY3	181,819,014	71,919,495	473,762,076	0	15,666,595	50,071,020
39								
40	PROPOSED SALES REVENUES EXCL FUEL		8,270,370	3,232,017	20,789,416	0	1,744,236	6,145,757
41			8,270,370	3,232,017	20,789,416	0	1,744,236	6,145,757
42			0	0	0	0	0	0
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<b>RATIO TABLE</b>									
1	<b>DEMAND RELATED</b>								
2	-----								
3	<b>DEMAND - PRODUCTION RELATED</b>								
4	Production 4CP - 3CP Summer, 1CP Winter	4CP 3S1W	1.00000000	0.49323177	0.13009192	0.19610704	0.11679168	0.00679278	0.00293027
5			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
6			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
7			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
8			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
9			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
10			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
11			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
12	<b>DEMAND - TRANSMISSION RELATED</b>								
13	Transmission Demand (based on 12CP)	Trans 12CP	1.00000000	0.47414645	0.11952166	0.20268240	0.12817055	0.00849184	0.00257257
14									
15									
16	<b>DEMAND - DISTRIBUTION RELATED</b>								
17	Max Non Coincident Peak	NCP	1.00000000	0.45570770	0.15143074	0.18825017	0.11396988	0.00963945	0.00442955
18	Max Non Coincident Peak - Substation Level	NCP Subs	1.00000000	0.46126797	0.15327841	0.19054708	0.11536047	0.00975706	0.00448360
19	Max Non Coincident Peak - Primary Level	NCP Pri	1.00000000	0.48148358	0.15999601	0.19889803	0.12041628	0.00000000	0.00468009
20	Max Non Coincident Peak - Secondary Level	NCP Sec	1.00000000	0.56363637	0.18729522	0.23283486	0.00000000	0.00000000	0.00547863
21									
22	Average Demand	AVGDEMAND	1.00000000	0.38602640	0.11479289	0.23180648	0.15893084	0.01077395	0.00323605
23									
24									
25									
26									
27	<b>ENERGY RELATED</b>								
28	-----								
29	Energy - kWh at Generation (used for Base Fuel Items)	Energy	1.00000000	0.38602640	0.11479289	0.23180648	0.15893084	0.01077395	0.00323605
30	Energy - kWh at Generation (used for Other Fuel Items)	Energy1	1.00000000	0.38602640	0.11479289	0.23180648	0.15893084	0.01077395	0.00323605
31	Energy - kWh at Generation (excludes transmission cust)	Energy2	1.00000000	0.38932863	0.11577488	0.23378945	0.16029040	0.01086611	0.00326373
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PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Base Period Ending 3/31/2015

	ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13	
<b>RATIO TABLE</b>									
1	<b>DEMAND RELATED</b>								
2	-----								
3	<b>DEMAND - PRODUCTION RELATED</b>								
4	Production 4CP - 3CP Summer, 1CP Winter	4CP 3S1W	0.00895881	0.00609535	0.03650732	0.00000000	0.00000000	0.00059219	0.00190088
5			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
6			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
7			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
8			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
9			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
10			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
11	<b>DEMAND - TRANSMISSION RELATED</b>								
12	Transmission Demand (based on 12CP)	Trans 12CP	0.01040198	0.00614934	0.04077642	0.00000000	0.00000000	0.00168775	0.00539903
13									
14	<b>DEMAND - DISTRIBUTION RELATED</b>								
15									
16	Max Non Coincident Peak	NCP	0.02398219	0.01205430	0.03184052	0.00000000	0.00000000	0.00207764	0.00661785
17	Max Non Coincident Peak - Substation Level	NCP Subs	0.02427480	0.00000000	0.03222902	0.00000000	0.00000000	0.00210299	0.00669860
18	Max Non Coincident Peak - Primary Level	NCP Pri	0.02533867	0.00000000	0.00000000	0.00000000	0.00000000	0.00219516	0.00699218
19	Max Non Coincident Peak - Secondary Level	NCP Sec	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00256970	0.00818521
20									
21	Average Demand	AVGDEMAND	0.02176349	0.00848186	0.05622472	0.00000000	0.00000000	0.00189782	0.00606550
22									
23	<b>ENERGY RELATED</b>								
24	-----								
25	Energy - kWh at Generation (used for Base Fuel Items)	Energy	0.02176349	0.00848186	0.05622472	0.00000000	0.00000000	0.00189782	0.00606550
26	Energy - kWh at Generation (used for Other Fuel Items)	Energy1	0.02176349	0.00848186	0.05622472	0.00000000	0.00000000	0.00189782	0.00606550
27	Energy - kWh at Generation (excludes transmission cust)	Energy2	0.02194966	0.00000000	0.05670569	0.00000000	0.00000000	0.00191405	0.00611739
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Base Period Ending 3/31/2015

	ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6	
RATIO TABLE CONTINUED									
1	CUSTOMER RELATED								
2	-----								
3	CUSTOMER RELATED - DISTRIBUTION								
4	Annual Customers (Bills)	Annual Customers	1.00000000	0.88875795	0.10120300	0.00831239	0.00043073	0.00000391	0.00074348
5									
6									
7	Number of Meters								
8	Marginal Capital Cost for Meters								
9	Customer Weighted Meter Costs	Wtd Meters	1.00000000	0.62712581	0.21338707	0.10157335	0.02786716	0.00025449	0.00905841
10									
11	Number of Services								
12	Marginal Capital Cost for Secondary Service								
13	Customer Weighted Service Costs	Wtd Services	1.00000000	0.95818191	0.04181809	0.00000000	0.00000000	0.00000000	0.00000000
14									
15	Installation on Customer Premises - Direct Assignment	CUST371	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
16	Street Lighting and Signal Systems - Direct Assignment	CUST373	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
17									
18	Customer Deposit Percentages	Customer Deposits	1.00000000	0.84300751	0.05135597	0.10563652	0.00000000	0.00000000	0.00000000
19									
20	902-Meter Reading Expenses	CUST902	1.00000000	0.88875795	0.10120300	0.00831239	0.00043073	0.00000391	0.00074348
21	903-Customer Records and Collection Expenses	CUST903	1.00000000	0.88875795	0.10120300	0.00831239	0.00043073	0.00000391	0.00074348
22									
23	904-Uncollectible Percentages								
24	904 - Uncollectible Expense	EXP904	1.00000000	0.95293006	0.01103896	0.02270655	0.01332444	0.00000000	0.00000000
25									
26	Annual Number of Customers	Annual Customers							
27	Annual kWh @ Meter	ENERGY3							
28	Weighted Customer/Energy Allocation Factor	CUSTEXP	1.00000000	0.78791642	0.10383319	0.05283394	0.03238996	0.00220337	0.00123952
29									
30	Dedicated Facilities-FERC	DFERC	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
31									
32	Streetlight Energy - kWh at generation	St Lights	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
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NMPRC CASE NO. 15-00261-UT

Base Period Ending 3/31/2015

ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
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RATIO TABLE CONTINUED

1	CUSTOMER RELATED							
2	-----							
3	CUSTOMER RELATED - DISTRIBUTION							
4	Annual Customers (Bills)	Annual Customers	0.00030641	0.00000195	0.00000195	0.00000000	0.00000000	0.00023823
5								
6								
7	Number of Meters							
8	Marginal Capital Cost for Meters							
9	Customer Weighted Meter Costs	Wtd Meters	0.01997783	0.00012725	0.00012725	0.00000000	0.00000000	0.00050138
10								
11	Number of Services							
12	Marginal Capital Cost for Secondary Service							
13	Customer Weighted Service Costs	Wtd Services	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
14								
15	Installation on Customer Premises - Direct Assignment	CUST371	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000
16	Street Lighting and Signal Systems - Direct Assignment	CUST373	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000
17								
18	Customer Deposit Percentages	Customer Deposits	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
19								
20	902-Meter Reading Expenses	CUST902	0.00030641	0.00000195	0.00000195	0.00000000	0.00000000	0.00023823
21	903-Customer Records and Collection Expenses	CUST903	0.00030641	0.00000195	0.00000195	0.00000000	0.00000000	0.00023823
22								
23	904-Uncollectible Percentages							
24	904 - Uncollectible Expense	EXP904	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
25								
26	Annual Number of Customers	Annual Customers						
27	Annual kWh @ Meter	ENERGY3						
28	Weighted Customer/Energy Allocation Factor	CUSTEXP	0.00463332	0.00173734	0.01143579	0.00000000	0.00000000	0.00037811
29								0.00139904
30	Dedicated Facilities-FERC	DFERC	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
31								
32	Streetlight Energy - kWh at generation	St Lights	0.00000000	0.00000000	0.00000000	0.00000000	0.23832010	0.76167990
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NMPRC CASE NO. 15-00261-UT

Base Period Ending 3/31/2015

ALLOCATION	Total PNM Consolidated	Residential	Small Power	General Power	Large Power	Mines	Irrigation		
		Schedule 1 Residential 1	Schedule 2 Small Power 2	Schedule 3 General Power 3	Schedule 4 Large Power 4	Schedule 5 Industrial Power (Mines, Multi Volt) 5	Schedule 10 Irrigation 6		
RATIO TABLE CONTINUED									
1 INTERNALLY DEVELOPED									
2									
3									
4	Total Net Plant	Net Plant	1.00000000	0.51078098	0.13772499	0.18923821	0.10131810	0.00516021	0.00344674
5									
6	Net Production Plant	Net Prod Plant	1.00000000	0.49323177	0.13009192	0.19610704	0.11679168	0.00679278	0.00293027
7	Net Transmission Plant	Net Trans Plant	1.00000000	0.47414645	0.11952166	0.20268240	0.12817055	0.00849184	0.00257257
8	Net Distribution Plant	Net Dist Plant	1.00000000	0.53168408	0.15774480	0.18423994	0.07341274	0.00172612	0.00467141
9	Net Distribution Substations	Net Dist Subs	1.00000000	0.46126797	0.15327841	0.19054708	0.11536047	0.00975706	0.00448360
10	Total Net Transmission & Distribution Plant	Net TD Plant	1.00000000	0.51792978	0.14860761	0.18864858	0.08650253	0.00334346	0.00416968
11	Net General and Intangible Plant	Net GI Plant	1.00000000	0.62037174	0.12485257	0.12914423	0.07098429	0.00393483	0.00268009
12									
13	Secondary Net Distribution Plant	Net Dist Sec	1.00000000	0.56363637	0.18729522	0.23283486	0.00000000	0.00000000	0.00547863
14	Primary & Secondary Net Distribution Plant	Net Dist Pri Sec	1.00000000	0.51233599	0.17024821	0.21164298	0.07519404	0.00000000	0.00497998
15									
16	Account 370 - Meters	PLT370	1.00000000	0.62712581	0.21338707	0.10157335	0.02786716	0.00025449	0.00905841
17	Account 371 - Installations on Customer Premises	PLT371	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
18	Account 373 - Street Lighting and Signal Systems	PLT373	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
19									
20	Distribution Substations	PLTDSUB	1.00000000	0.49323177	0.13009192	0.19610704	0.11679168	0.00679278	0.00293027
21									
22									
23	Accounts 369 & 370 - Services and Meters	PLT36970	1.00000000	0.81883056	0.11403657	0.04275524	0.01173012	0.00010712	0.00381295
24	Accounts 371 & 373 - Lighting	PLT37173	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
25									
26	Account 581-Load Dispatching	OX581	1.00000000	0.56963581	0.19172630	0.14430465	0.04864346	0.00057439	0.00722298
27	Account 582-Station Equipment	OX582	1.00000000	0.46126797	0.15327841	0.19054708	0.11536047	0.00975706	0.00448360
28	Account 583-Overhead Line Expenses	OX583	1.00000000	0.51233599	0.17024821	0.21164298	0.07519404	0.00000000	0.00497998
29	Account 584-Underground Line Expenses	OX584	1.00000000	0.51233599	0.17024821	0.21164298	0.07519404	0.00000000	0.00497998
30	Account 585-Street Lighting and Signal Systems Expenses	OX585	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
31	Account 586-Meter Expenses	OX586	1.00000000	0.62712581	0.21338707	0.10157335	0.02786716	0.00025449	0.00905841
32	Account 587-Customer Installations Expenses	OX587	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
33	Account 588-Miscellaneous Distribution Expenses	OX588	1.00000000	0.53168408	0.15774480	0.18423994	0.07341274	0.00172612	0.00467141
34	Account 589-Rents	OX589	1.00000000	0.53168408	0.15774480	0.18423994	0.07341274	0.00172612	0.00467141
35	Accounts 581-587, 589	EXP58189	1.00000000	0.56963581	0.19172630	0.14430465	0.04864346	0.00057439	0.00722298
36									
37	Account 591-Maintenance of Structures	MX591	1.00000000	0.53168408	0.15774480	0.18423994	0.07341274	0.00172612	0.00467141
38	Account 592-Maintenance of Station Equipment	MX592	1.00000000	0.46126797	0.15327841	0.19054708	0.11536047	0.00975706	0.00448360
39	Account 593-Maintenance of Overhead Lines	MX593	1.00000000	0.51233599	0.17024821	0.21164298	0.07519404	0.00000000	0.00497998
40	Account 594-Maintenance of Underground Lines	MX594	1.00000000	0.51233599	0.17024821	0.21164298	0.07519404	0.00000000	0.00497998
41	Account 595-Maintenance of Line Transformers	MX595	1.00000000	0.53168408	0.15774480	0.18423994	0.07341274	0.00172612	0.00467141
42	Account 596-Maintenance of Street Lighting & Signal Systems	MX596	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
43	Account 597-Maintenance of Meters	MX597	1.00000000	0.62712581	0.21338707	0.10157335	0.02786716	0.00025449	0.00905841
44	Account 598-Maintenance of Miscellaneous Distribution Plant	MX598	1.00000000	0.53168408	0.15774480	0.18423994	0.07341274	0.00172612	0.00467141
45	Accounts 591-598	EXP59198	1.00000000	0.42128076	0.13850185	0.16372385	0.06567741	0.00163328	0.00418352
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	ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
1	INTERNALLY DEVELOPED							
2								
3								
4	Total Net Plant	Net Plant	0.01142675	0.00394956	0.02598163	0.00000000	0.00155633	0.00941650
5								
6	Net Production Plant	Net Prod Plant	0.00895881	0.00609535	0.03650732	0.00000000	0.00059219	0.00190088
7	Net Transmission Plant	Net Trans Plant	0.01040198	0.00614934	0.04077642	0.00000000	0.00168775	0.00539903
8	Net Distribution Plant	Net Dist Plant	0.01615955	0.00000642	0.00566568	0.00000000	0.00267191	0.02201737
9	Net Distribution Substations	Net Dist Subs	0.02427480	0.00000000	0.03222902	0.00000000	0.00210299	0.00669860
10	Total Net Transmission & Distribution Plant	Net TD Plant	0.01478321	0.00147487	0.01405885	0.00000000	0.00243665	0.01804478
11	Net General and Intangible Plant	Net GI Plant	0.00852753	0.00301526	0.01971417	0.00000000	0.00378001	0.01299527
12								
13	Secondary Net Distribution Plant	Net Dist Sec	0.00000000	0.00000000	0.00000000	0.00000000	0.00256970	0.00818521
14	Primary & Secondary Net Distribution Plant	Net Dist Pri Sec	0.01582276	0.00000000	0.00000000	0.00000000	0.00233582	0.00744022
15								
16	Account 370 - Meters	PLT370	0.01997783	0.00012725	0.00012725	0.00000000	0.00000000	0.00050138
17	Account 371 - Installations on Customer Premises	PLT371	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000
18	Account 373 - Street Lighting and Signal Systems	PLT373	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000
19								
20	Distribution Substations	PLTDSUB	0.00895881	0.00609535	0.03650732	0.00000000	0.00059219	0.00190088
21								
22								
23	Accounts 369 & 370 - Services and Meters	PLT36970	0.00840926	0.00005356	0.00005356	0.00000000	0.00000000	0.00021105
24	Accounts 371 & 373 - Lighting	PLT37173	0.00000000	0.00000000	0.00000000	0.00000000	0.04240603	0.95759397
25								
26	Account 581-Load Dispatching	OX581	0.01833682	0.00007304	0.00148782	0.00000000	0.00415052	0.01384421
27	Account 582-Station Equipment	OX582	0.02427480	0.00000000	0.03222902	0.00000000	0.00210299	0.00669860
28	Account 583-Overhead Line Expenses	OX583	0.01582276	0.00000000	0.00000000	0.00000000	0.00233582	0.00744022
29	Account 584-Underground Line Expenses	OX584	0.01582276	0.00000000	0.00000000	0.00000000	0.00233582	0.00744022
30	Account 585-Street Lighting and Signal Systems Expenses	OX585	0.00000000	0.00000000	0.00000000	0.00000000	0.23832010	0.76167990
31	Account 586-Meter Expenses	OX586	0.01997783	0.00012725	0.00012725	0.00000000	0.00000000	0.00050138
32	Account 587-Customer Installations Expenses	OX587	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
33	Account 588-Miscellaneous Distribution Expenses	OX588	0.01615955	0.00000642	0.00566568	0.00000000	0.00267191	0.02201737
34	Account 589-Rents	OX589	0.01615955	0.00000642	0.00566568	0.00000000	0.00267191	0.02201737
35	Accounts 581-587, 589	EXP58189	0.01833682	0.00007304	0.00148782	0.00000000	0.00415052	0.01384421
36								
37	Account 591-Maintenance of Structures	MX591	0.01615955	0.00000642	0.00566568	0.00000000	0.00267191	0.02201737
38	Account 592-Maintenance of Station Equipment	MX592	0.02427480	0.00000000	0.03222902	0.00000000	0.00210299	0.00669860
39	Account 593-Maintenance of Overhead Lines	MX593	0.01582276	0.00000000	0.00000000	0.00000000	0.00233582	0.00744022
40	Account 594-Maintenance of Underground Lines	MX594	0.01582276	0.00000000	0.00000000	0.00000000	0.00233582	0.00744022
41	Account 595-Maintenance of Line Transformers	MX595	0.01615955	0.00000642	0.00566568	0.00000000	0.00267191	0.02201737
42	Account 596-Maintenance of Street Lighting & Signal Systems	MX596	0.00000000	0.00000000	0.00000000	0.00000000	0.23832010	0.76167990
43	Account 597-Maintenance of Meters	MX597	0.01997783	0.00012725	0.00012725	0.00000000	0.00000000	0.00050138
44	Account 598-Maintenance of Miscellaneous Distribution Plant	MX598	0.01615955	0.00000642	0.00566568	0.00000000	0.00267191	0.02201737
45	Accounts 591-598	EXP59198	0.01452095	0.00000632	0.00535955	0.00000000	0.04382388	0.14128864
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	ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6	
1	RATIO TABLE CONTINUED								
2	INTERNALLY DEVELOPED								
3	Total O&M Other Production Expense	OPRODEXP	1.00000000	0.49323177	0.13009192	0.19610704	0.11679168	0.00679278	0.00293027
4	Total O&M Transmission Expense	TRANEXP	1.00000000	0.47414645	0.11952166	0.20268240	0.12817055	0.00849184	0.00257257
5	Total O&M Distribution Expense	DISTEXP	1.00000000	0.50788196	0.16413999	0.16171335	0.06117746	0.00125007	0.00548467
6	Total O&M Customer Accounts Expense	CAEXP	1.00000000	0.88472810	0.10130811	0.01009157	0.00170789	0.00009180	0.00076331
7	Total O&M Customer Service & Information Expense	CSIEXP	1.00000000	0.78791642	0.10383319	0.05283394	0.03238996	0.00220337	0.00123952
8	Total O&M Sales Expense	SALESEXP	1.00000000	0.78791642	0.10383319	0.05283394	0.03238996	0.00220337	0.00123952
9									
10	Total O&M less Fuel & Purchased Power	OMXFPP	1.00000000	0.52710176	0.12899307	0.17572301	0.10196308	0.00585130	0.00310291
11									
12	Net Customer General & Intangible Plant	GI Cust NP	1.00000000	0.78791642	0.10383319	0.05283394	0.03238996	0.00220337	0.00123952
13									
14	Net General & Intangible Production Plant	GI Prod NP	1.00000000	0.49323177	0.13009192	0.19610704	0.11679168	0.00679278	0.00293027
15	Net General & Intangible Transmission Plant	GI Trans NP	1.00000000	0.47414645	0.11952166	0.20268240	0.12817055	0.00849184	0.00257257
16	Net General & Intangible Distribution/Customer Plant	GI DistCust NP	1.00000000	0.66675829	0.13691160	0.09860162	0.03839542	0.00103816	0.00347106
17									
18									
19									
20	TOU Meter Counts	TOU meters	1.00000000	0.04957227	0.40381663	0.47016890	0.02577320	0.00021935	0.02917306
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Base Period Ending 3/31/2015

ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
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RATIO TABLE CONTINUED

1	INTERNALLY DEVELOPED								
2									
3	Total O&M Other Production Expense	OPRODEXP	0.00895881	0.00609535	0.03650732	0.00000000	0.00000000	0.00059219	0.00190088
4	Total O&M Transmission Expense	TRANEXP	0.01040198	0.00614934	0.04077642	0.00000000	0.00000000	0.00168775	0.00539903
5	Total O&M Distribution Expense	DISTEXP	0.01642812	0.00003205	0.00394949	0.00000000	0.00000000	0.01756390	0.06037895
6	Total O&M Customer Accounts Expense	CAEXP	0.00047932	0.00007130	0.00045887	0.00000000	0.00000000	0.00001511	0.00028462
7	Total O&M Customer Service & Information Expense	CSIEXP	0.00463332	0.00173734	0.01143579	0.00000000	0.00000000	0.00037811	0.00139904
8	Total O&M Sales Expense	SALEXP	0.00463332	0.00173734	0.01143579	0.00000000	0.00000000	0.00037811	0.00139904
9									
10	Total O&M less Fuel & Purchased Power	OMXFPP	0.01092214	0.00478284	0.03030031	0.00000000	0.00000000	0.00337793	0.00788166
11									
12	Net Customer General & Intangible Plant	GI Cust NP	0.00463332	0.00173734	0.01143579	0.00000000	0.00000000	0.00037811	0.00139904
13									
14	Net General & Intangible Production Plant	GI Prod NP	0.00895881	0.00609535	0.03650732	0.00000000	0.00000000	0.00059219	0.00190088
15	Net General & Intangible Transmission Plant	GI Trans NP	0.01040198	0.00614934	0.04077642	0.00000000	0.00000000	0.00168775	0.00539903
16	Net General & Intangible Distribution/Customer Plant	GI DistCust NP	0.00989507	0.00029210	0.00397257	0.00000000	0.00000000	0.00911613	0.03154799
17									
18									
19									
20	TOU Meter Counts	TOU meters	0.01875411	0.00043869	0.00153542	0.00021935	0.00032902	0.00000000	0.00000000
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Base Period Ending 3/31/2015

ALLOCATION		Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6
RATIO TABLE CONTINUED								
INTERNALLY DEVELOPED CONTINUED								
1								
2								
3	PRODUCTION WAGES AND SALARIES	1.00000000	0.49323177	0.13009192	0.19610704	0.11679168	0.00679278	0.00293027
4	TRANSMISSION WAGES AND SALARIES	1.00000000	0.47414645	0.11952166	0.20268240	0.12817055	0.00849184	0.00257257
5	DISTRIBUTION WAGES AND SALARIES	1.00000000	0.51210787	0.16568315	0.16049352	0.06062428	0.00126278	0.00558414
6	CUSTOMER ACCOUNTING WAGES AND SALARIES	1.00000000	0.88472810	0.10130811	0.01009157	0.00170789	0.00009180	0.00076331
7	CUSTOMER SERVICE & INFORMATION WAGES & SALARIES	1.00000000	0.78791642	0.10383319	0.05283394	0.03238996	0.00220337	0.00123952
8	SALES WAGES & SALARIES	1.00000000	0.78791642	0.10383319	0.05283394	0.03238996	0.00220337	0.00123952
9	DISTRIBUTION AND CUSTOMER SERVICES WAGES & SALARIES	1.00000000	0.66675829	0.13691160	0.09860162	0.03839542	0.00103816	0.00347106
10	DIST. & CUST SVCS. WAGES & SALARIES EXCLUDING SCH 20	1.00000000	0.68847840	0.14137159	0.10181364	0.03964618	0.00107198	0.00358413
11	TOTAL O&M WAGE & SALARIES EXCL A&G	1.00000000	0.54787880	0.13186935	0.16524419	0.09220702	0.00502073	0.00308933
12	TOTAL O&M WAGE & SALARIES	1.00000000	0.54787880	0.13186935	0.16524419	0.09220702	0.00502073	0.00308933
13								
14	Total Injuries and Damages	1.00000000	0.54787880	0.13186935	0.16524419	0.09220702	0.00502073	0.00308933
15	Total Property Tax Expense	1.00000000	0.51448577	0.13317057	0.18951082	0.09780734	0.00575126	0.00323233
16	Total Regulatory Asset & Liabilities	1.00000000	0.51903696	0.13326984	0.18293238	0.10190969	0.00551410	0.00323169
17	Total Federal Taxable Income	1.00000000	0.50728609	0.13717532	0.18942386	0.10289099	0.00534060	0.00345399
18	Total Prepayments (excluding Transmission Customers)	1.00000000	0.49358897	0.13075503	0.19608504	0.11508159	0.00664068	0.00301166
19	Step-up Transf & Aux	1.00000000	0.47414645	0.11952166	0.20268240	0.12817055	0.00849184	0.00257257
20								
21								
22								
23								
24								
25	ADIT Allocation: Asset Retirement Obligation	1.00000000	0.49712107	0.13288891	0.19490673	0.11240406	0.00628031	0.00310638
26	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
27	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
28	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
29	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
30	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
31	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
32	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
33	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
34	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
35	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
36	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
37	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
38	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
39	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
40	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
41	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
42	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
43	ADIT Allocation: PLACEHOLDER	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Base Period Ending 3/31/2015

ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
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RATIO TABLE CONTINUED

1	2	3	4	5	6	7	8	9	10	11	12	13
1	INTERNALLY DEVELOPED CONTINUED											
2												
3	PRODUCTION WAGES AND SALARIES	Prod Labor	0.00895881	0.00609535	0.03650732	0.00000000	0.00000000	0.00059219	0.00190088			
4	TRANSMISSION WAGES AND SALARIES	Trans Labor	0.01040198	0.00614934	0.04077642	0.00000000	0.00000000	0.00168775	0.00539903			
5	DISTRIBUTION WAGES AND SALARIES	Dist Labor	0.01658298	0.00003450	0.00397777	0.00000000	0.00000000	0.01654538	0.05710362			
6	CUSTOMER ACCOUNTING WAGES AND SALARIES	Cust Acct Labor	0.00047932	0.00007130	0.00045887	0.00000000	0.00000000	0.00001511	0.00028462			
7	CUSTOMER SERVICE & INFORMATION WAGES & SALARIES	Cust Svc Labor	0.00463332	0.00173734	0.01143579	0.00000000	0.00000000	0.00037811	0.00139904			
8	SALES WAGES & SALARIES	Sales Labor	0.00463332	0.00173734	0.01143579	0.00000000	0.00000000	0.00037811	0.00139904			
9	DISTRIBUTION AND CUSTOMER SERVICES WAGES & SALARIES	DistCust Labor	0.00989507	0.00029210	0.00397257	0.00000000	0.00000000	0.00911613	0.03154799			
10	DIST. & CUST SVCS. WAGES & SALARIES EXCLUDING SCH 20	DistCust Labor X20	0.01021741	0.00030161	0.00410198	0.00000000	0.00000000	0.00941309	0.00000000			
11	TOTAL O&M WAGE & SALARIES EXCL A&G	SALWAGESX	0.00931195	0.00424576	0.02628751	0.00000000	0.00000000	0.00335320	0.01149217			
12	TOTAL O&M WAGE & SALARIES	Total Labor	0.00931195	0.00424576	0.02628751	0.00000000	0.00000000	0.00335320	0.01149217			
13												
14	Total Injuries and Damages	IBNR	0.00931195	0.00424576	0.02628751	0.00000000	0.00000000	0.00335320	0.01149217			
15	Total Property Tax Expense	Prop Tax	0.00894113	0.00461064	0.02919023	0.00000000	0.00000000	0.00173676	0.01156315			
16	Total Regulatory Asset & Liabilities	Reg Exp	0.01111116	0.00437479	0.02821486	0.00000000	0.00000000	0.00177721	0.00862730			
17	Total Federal Taxable Income	Fed Tax Inc	0.01190923	0.00405402	0.02683511	0.00000000	0.00000000	0.00174689	0.00988390			
18	Total Prepayments (excluding Transmission Customers)	Prepayments	0.00967170	0.00565661	0.03479949	0.00000000	0.00000000	0.00088548	0.00382376			
19	Step-up Transf & Aux	Step Up	0.01040198	0.00614934	0.04077642	0.00000000	0.00000000	0.00168775	0.00539903			
20												
21												
22												
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24												
25	ADIT Allocation: Asset Retirement Obligation	MDC1	0.00968714	0.00547947	0.03338781	0.00000000	0.00000000	0.00080254	0.00393559			
26	ADIT Allocation: PLACEHOLDER	MDC2	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
27	ADIT Allocation: PLACEHOLDER	MDC3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
28	ADIT Allocation: PLACEHOLDER	MDC4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
29	ADIT Allocation: PLACEHOLDER	MDC5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
30	ADIT Allocation: PLACEHOLDER	MDC6	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
31	ADIT Allocation: PLACEHOLDER	MDC7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
32	ADIT Allocation: PLACEHOLDER	MDC8	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
33	ADIT Allocation: PLACEHOLDER	MDC9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
34	ADIT Allocation: PLACEHOLDER	MDC10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
35	ADIT Allocation: PLACEHOLDER	MDC11	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
36	ADIT Allocation: PLACEHOLDER	MDC12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
37	ADIT Allocation: PLACEHOLDER	MDC13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
38	ADIT Allocation: PLACEHOLDER	MDC14	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
39	ADIT Allocation: PLACEHOLDER	MDC15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
40	ADIT Allocation: PLACEHOLDER	MDC16	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
41	ADIT Allocation: PLACEHOLDER	MDC17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
42	ADIT Allocation: PLACEHOLDER	MDC18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
43	ADIT Allocation: PLACEHOLDER	MDC19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000			
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Base Period Ending 3/31/2015

	ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6
RATIO TABLE CONTINUED								
1	REVENUE RELATED							
2	-----							
3	SCHEDULE 1	REVSCH1	1.00000000	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000
4	SCHEDULE 2	REVSCH2	1.00000000	0.00000000	1.00000000	0.00000000	0.00000000	0.00000000
5	SCHEDULE 3	REVSCH3	1.00000000	0.00000000	0.00000000	1.00000000	0.00000000	0.00000000
6	SCHEDULE 4	REVSCH4	1.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000
7	SCHEDULE 5	REVSCH5	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000
8	SCHEDULE 10	REVSCH10	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000
9	SCHEDULE 11	REVSCH11	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
10	SCHEDULE 15	REVSCH15	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
11	SCHEDULE 30	REVSCH30	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
12	SCHEDULE 33	REVSCH33	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
13	SCHEDULE 34	REVSCH34	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
14	SCHEDULE 6	REVSCH6	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
15	SCHEDULE 20	REVSCH20	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
16	TNMP Mining - Rates 9 & 11	REVSCH911	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REVSCHNR	1.00000000	0.51244874	0.13189768	0.18447037	0.10452092	0.00579713
18	-----							
19	SALES REVENUE	SALESREV	1.00000000	0.44247765	0.13893309	0.21947302	0.12086355	0.00779832
20	SALES REVENUE - CLAIMED	REVCLAIM	1.00000000	0.51244874	0.13189768	0.18447037	0.10452092	0.00579713
21	-----							
22	Total Revenue Requirement before Revenue Credits	RR lessRevCredits	1.00000000	0.48082109	0.12770007	0.19637476	0.11806628	0.00703293
23	-----							
24	REVENUES FROM SALES							
25	-----							
26	REVENUES FROM SALES							
27	-----							
28	TOTAL SALES OF ELECTRICITY REVENUE							
29	BASE FUEL REVENUE	NFREV	1.00000000	0.45791949	0.14553257	0.21612377	0.11037096	0.00699631
30	NON-FUEL REVENUE	FUELREV	1.00000000	0.38591693	0.11476034	0.23174074	0.15929607	0.01073593
31	CURRENT FUEL REVENUES							
32	-----							
33	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT							
34	-----							
35	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT							
36	CLAIMED RATE OF RETURN							
37	ANNUAL CUSTOMERS							
38	ANNUAL KWH SALES @ METER	ENERGY3	1.00000000	0.38455032	0.11435395	0.23092010	0.16022688	0.01100125
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Base Period Ending 3/31/2015

	ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Scheduled 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
RATIO TABLE CONTINUED								
1	REVENUE RELATED							
2	-----							
3	SCHEDULE 1	REVSCH1	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
4	SCHEDULE 2	REVSCH2	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
5	SCHEDULE 3	REVSCH3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
6	SCHEDULE 4	REVSCH4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
7	SCHEDULE 5	REVSCH5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
8	SCHEDULE 10	REVSCH10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
9	SCHEDULE 11	REVSCH11	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
10	SCHEDULE 15	REVSCH15	0.00000000	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000
11	SCHEDULE 30	REVSCH30	0.00000000	0.00000000	1.00000000	0.00000000	0.00000000	0.00000000
12	SCHEDULE 33	REVSCH33	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
13	SCHEDULE 34	REVSCH34	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
14	SCHEDULE 6	REVSCH6	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000
15	SCHEDULE 20	REVSCH20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000
16	TNMP Mining - Rates 9 & 11	REVSCH911	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REVSCHNR	0.01185287	0.00463204	0.02979483	0.00000000	0.00249979	0.00880793
18								
19	SALES REVENUE	SALESREV	0.01479845	0.00626171	0.03375287	0.00000000	0.00351118	0.00921147
20	SALES REVENUE - CLAIMED	REVCLAIM	0.01185287	0.00463204	0.02979483	0.00000000	0.00249979	0.00880793
21								
22	Total Revenue Requirement before Revenue Credits	RR lessRevCredits	0.01432756	0.00557870	0.03632758	0.00000000	0.00234187	0.00815940
23								
24								
25								
26	REVENUES FROM SALES							
27	-----							
28	TOTAL SALES OF ELECTRICITY REVENUE							
29	BASE FUEL REVENUE							
30	NON-FUEL REVENUE	NFREV	0.01288324	0.00566344	0.02765530	0.00000000	0.00395180	0.01007083
31	CURRENT FUEL REVENUES	FUELREV	0.02181350	0.00845308	0.05608721	0.00000000	0.00189728	0.00606378
32								
33								
34	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT							
35	-----							
36	CLAIMED RATE OF RETURN							
37	ANNUAL CUSTOMERS							
38	ANNUAL KWH SALES @ METER	ENERGY3	0.02194096	0.00867887	0.05717112	0.00000000	0.00189056	0.00604231
39								
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

	ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6	
1	DEMAND RELATED								
2	-----								
3	<u>DEMAND - PRODUCTION RELATED</u>								
4	Production 4CP - 3CP Summer, 1CP Winter	4CP 3S1W	1,736,815	832,611	237,221	355,082	184,074	11,697	5,050
5									
6									
7									
8									
9									
10									
11									
12	<u>DEMAND - TRANSMISSION RELATED</u>								
13	Transmission Demand (based on 12CP)	Trans 12CP	1,429,709	664,535	175,429	297,176	164,264	12,478	3,681
14									
15									
16	<u>DEMAND - DISTRIBUTION RELATED</u>								
17	Max Non Coincident Peak	NCP	1,977,937	913,834	267,707	380,717	198,565	19,110	16,314
18	Max Non Coincident Peak - Substation Level	NCP Subs	1,951,810	913,834	267,707	380,717	198,565	19,110	16,314
19	Max Non Coincident Peak - Primary Level	NCP Pri	1,842,911	913,834	267,707	380,717	198,565	0	16,314
20	Max Non Coincident Peak - Secondary Level	NCP Sec	1,597,023	913,834	267,707	380,717	0	0	16,314
21									
22	Average Demand	AVGDEMAND	1,016,280	394,449	114,970	237,944	144,787	11,687	3,253
23									
24									
25									
26									
27	ENERGY RELATED								
28	-----								
29	Energy - kWh at Generation (used for Base Fuel Items)	Energy	8,902,608,602	3,455,376,511	1,007,136,957	2,084,390,157	1,268,332,037	102,381,273	28,493,922
30	Energy - kWh at Generation (used for Other Fuel Items)	Energy1	8,902,608,602	3,455,376,511	1,007,136,957	2,084,390,157	1,268,332,037	102,381,273	28,493,922
31	Energy - kWh at Generation (excludes transmission cust)	Energy2	8,841,411,998	3,455,376,511	1,007,136,957	2,084,390,157	1,268,332,037	102,381,273	28,493,922
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
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ALLOCATION FACTOR TABLE

1	DEMAND RELATED								
2	-----								
3	<u>DEMAND - PRODUCTION RELATED</u>								
4	Production 4CP - 3CP Summer, 1CP Winter	4CP 3S1W	15,498	10,517	62,992	383	17,400	1,019	3,271
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11									
12	<u>DEMAND - TRANSMISSION RELATED</u>								
13	Transmission Demand (based on 12CP)	Trans 12CP	14,335	9,942	59,143	389	18,040	2,458	7,837
14									
15									
16	<u>DEMAND - DISTRIBUTION RELATED</u>								
17	Max Non Coincident Peak	NCP	47,323	23,939	65,068	2,188	24,720	4,411	14,040
18	Max Non Coincident Peak - Substation Level	NCP Subs	47,323	0	65,068	0	24,720	4,411	14,040
19	Max Non Coincident Peak - Primary Level	NCP Pri	47,323	0	0	0	0	4,411	14,040
20	Max Non Coincident Peak - Secondary Level	NCP Sec	0	0	0	0	0	4,411	14,040
21									
22	Average Demand	AVGDEMAND	21,760	6,986	52,921	395	18,990	1,965	6,172
23									
24									
25									
26									
27	ENERGY RELATED								
28	-----								
29	Energy - kWh at Generation (used for Base Fuel Items)	Energy	190,616,829	61,196,604	463,588,241	3,461,843	166,354,996	17,209,353	54,069,879
30	Energy - kWh at Generation (used for Other Fuel Items)	Energy1	190,616,829	61,196,604	463,588,241	3,461,843	166,354,996	17,209,353	54,069,879
31	Energy - kWh at Generation (excludes transmission cust)	Energy2	190,616,829	0	463,588,241	3,461,843	166,354,996	17,209,353	54,069,879
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

ALLOCATION		Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6	
ALLOCATION FACTOR TABLE CONTINUED									
1	CUSTOMER RELATED								
2	-----								
3	<u>CUSTOMER RELATED - DISTRIBUTION</u>								
4	Annual Customers (Bills)	Annual Customers	6,199,612	5,506,520	631,011	51,977	2,640	24	4,020
5									
6									
7	Number of Meters		517,225	458,792	53,259	4,332	220	2	335
8	Marginal Capital Cost for Meters		81,117	117	352	2,040	10,888	10,888	2,040
9	Customer Weighted Meter Costs	Wtd Meters	86,372,417	53,889,708	18,728,527	8,836,067	2,395,375	21,776	683,306
10									
11	Number of Services		120,605	107,951	12,532	0	0	0	0
12	Marginal Capital Cost for Secondary Service		782	568	214	0	0	0	0
13	Customer Weighted Service Costs	Wtd Services	64,038,391	61,360,428	2,677,963	0	0	0	0
14									
15	Installation on Customer Premises - Direct Assignment	CUST371	41,054	0	0	0	0	0	0
16	Street Lighting and Signal Systems - Direct Assignment	CUST373	11,222,074	0	0	0	0	0	0
17									
18	Customer Deposit Percentages	Customer Deposits	\$ 274,494.17	\$ 231,400.65	\$ 14,096.92	\$ 28,996.61	\$ -	\$ -	\$ -
19									
20	902-Meter Reading Expenses	CUST902	6,199,612	5,506,520	631,011	51,977	2,640	24	4,020
21	903-Customer Records and Collection Expenses	CUST903	6,199,612	5,506,520	631,011	51,977	2,640	24	4,020
22									
23	904-Uncollectible Percentages		100.000%	95.293%	1.104%	2.271%	1.332%	0.000%	0.000%
24	904 - Uncollectible Expense	EXP904	3,190,682	3,040,497	35,222	72,449	42,514	0	0
25									
26	Annual Number of Customers	Annual Customers	0.8000	0.710563	0.081426	0.006707	0.000341	0.000003	0.000519
27	Annual kWh @ Meter	ENERGY3	0.2000	0.077177	0.022495	0.046556	0.028857	0.002366	0.000636
28	Weighted Customer/Energy Allocation Factor	CUSTEXP	1.0000	0.787740	0.103921	0.053263	0.029198	0.002369	0.001155
29									
30	Dedicated Facilities-FERC	DFERC	0	0	0	0	0	0	0
31									
32	Streetlight Energy - kWh at generation	St Lights	71,279,231	0	0	0	0	0	0
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
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ALLOCATION FACTOR TABLE CONTINUED

1	CUSTOMER RELATED								
2	-----								
3	<u>CUSTOMER RELATED - DISTRIBUTION</u>								
4	Annual Customers (Bills)	Annual Customers	1,884	12	12	12	36	0	1,464
5									
6									
7	Number of Meters		157	1	1	1	3	0	122
8	Marginal Capital Cost for Meters		10,888	10,888	10,888	10,888	10,888	0	352
9	Customer Weighted Meter Costs	Wtd Meters	1,709,427	10,888	10,888	10,888	32,664	0	42,901
10									
11	Number of Services		0	0	0	0	0	0	122
12	Marginal Capital Cost for Secondary Service		0	0	0	0	0	0	0
13	Customer Weighted Service Costs	Wtd Services	0	0	0	0	0	0	0
14									
15	Installation on Customer Premises - Direct Assignment	CUST371	0	0	0	0	0	41,054	0
16	Street Lighting and Signal Systems - Direct Assignment	CUST373	0	0	0	0	0	0	11,222,074
17									
18	Customer Deposit Percentages	Customer Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19									
20	902-Meter Reading Expenses	CUST902	1,884	12	12	12	36	0	1,464
21	903-Customer Records and Collection Expenses	CUST903	1,884	12	12	12	36	0	1,464
22									
23	904-Uncollectible Percentages		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
24	904 - Uncollectible Expense	EXP904	0	0	0	0	0	0	0
25									
26	Annual Number of Customers	Annual Customers	0.000243	0.000002	0.000002	0.000002	0.000005	0.000000	0.000189
27	Annual kWh @ Meter	ENERGY3	0.004337	0.001418	0.010661	0.000080	0.003826	0.000384	0.001208
28	Weighted Customer/Energy Allocation Factor	CUSTEXP	0.004580	0.001419	0.010662	0.000082	0.003830	0.000384	0.001397
29									
30	Dedicated Facilities-FERC	DFERC	0	0	0	0	0	0	0
31									
32	Streetlight Energy - kWh at generation	St Lights	0	0	0	0	0	17,209,353	54,069,879
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

ALLOCATION		Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6	
1 INTERNALLY DEVELOPED									
2 -----									
3									
4	Total Net Plant	Net Plant	2,647,655,001	1,329,399,177	361,542,949	522,661,720	247,653,482	14,281,145	11,767,301
5									
6	Net Production Plant	Net Prod Plant	1,469,796,522	704,605,017	200,750,906	300,491,358	155,774,456	9,899,081	4,273,745
7	Net Transmission Plant	Net Trans Plant	294,981,435	137,108,728	36,194,892	61,314,241	33,891,453	2,574,444	759,543
8	Net Distribution Plant	Net Dist Plant	766,112,786	414,711,449	110,053,870	145,780,291	50,735,835	1,356,562	6,376,562
9	Net Distribution Substations	Net Dist Subs	137,603,805	64,425,856	18,873,491	26,840,808	13,998,949	1,347,296	1,150,172
10	Total Net Transmission & Distribution Plant	Net TD Plant	1,061,094,220	551,820,177	146,248,762	207,094,532	84,627,288	3,931,006	7,136,105
11	Net General and Intangible Plant	Net GI Plant	116,764,259	72,973,984	14,543,281	15,075,829	7,251,737	451,058	357,451
12									
13	Secondary Net Distribution Plant	Net Dist Sec	195,881,857	112,085,702	32,835,396	46,696,637	0	0	2,001,027
14	Primary & Secondary Net Distribution Plant	Net Dist Pri Sec	527,362,574	276,465,086	80,990,176	115,179,631	35,717,625	0	4,935,635
15									
16	Account 370 - Meters	PLT370	36,752,495	22,930,715	7,969,212	3,759,852	1,019,261	9,266	290,755
17	Account 371 - Installations on Customer Premises	PLT371	41,054	0	0	0	0	0	0
18	Account 373 - Street Lighting and Signal Systems	PLT373	11,222,074	0	0	0	0	0	0
19									
20	Distribution Substations	PLTDSUB	63,992	30,677	8,740	13,083	6,782	431	186
21									
22									
23	Accounts 369 & 370 - Services and Meters	PLT36970	89,863,278	73,820,506	10,190,203	3,759,852	1,019,261	9,266	290,755
24	Accounts 371 & 373 - Lighting	PLT37173	11,263,128	0	0	0	0	0	0
25									
26	Account 581-Load Dispatching	OX581	0	0	0	0	0	0	0
27	Account 582-Station Equipment	OX582	235,094	110,070	32,245	45,857	23,917	2,302	1,965
28	Account 583-Overhead Line Expenses	OX583	1,659,597	869,996	254,864	362,454	112,398	0	15,532
29	Account 584-Underground Line Expenses	OX584	434,732	227,896	66,762	94,945	29,443	0	4,069
30	Account 585-Street Lighting and Signal Systems Expenses	OX585	80,277	0	0	0	0	0	0
31	Account 586-Meter Expenses	OX586	3,410,719	2,128,025	739,562	348,923	94,590	860	26,983
32	Account 587-Customer Installations Expenses	OX587	0	0	0	0	0	0	0
33	Account 588-Miscellaneous Distribution Expenses	OX588	5,981,400	3,237,846	859,242	1,138,175	396,118	10,591	49,785
34	Account 589-Rents	OX589	283,686	153,565	40,752	53,981	18,787	502	2,361
35	Accounts 581-587, 589	EXP58189	6,104,105	3,489,551	1,134,185	906,160	279,135	3,664	50,909
36									
37	Account 591-Maintenance of Structures	MX591	60,705	32,861	8,720	11,551	4,020	107	505
38	Account 592-Maintenance of Station Equipment	MX592	1,031,445	482,921	141,471	201,192	104,933	10,099	8,621
39	Account 593-Maintenance of Overhead Lines	MX593	2,286,247	1,198,499	351,099	499,313	154,839	0	21,396
40	Account 594-Maintenance of Underground Lines	MX594	1,385,683	726,404	212,799	302,631	93,847	0	12,968
41	Account 595-Maintenance of Line Transformers	MX595	615	333	88	117	41	1	5
42	Account 596-Maintenance of Street Lighting & Signal Systems	MX596	1,208,543	0	0	0	0	0	0
43	Account 597-Maintenance of Meters	MX597	311,207	194,169	67,480	31,837	8,631	78	2,462
44	Account 598-Maintenance of Miscellaneous Distribution Plant	MX598	553,336	299,531	79,488	105,292	36,645	980	4,606
45	Accounts 591-598	EXP59198	6,837,782	2,934,718	861,147	1,151,934	402,955	11,266	50,564
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

	ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13	
1	INTERNALLY DEVELOPED								
2	-----								
3									
4	Total Net Plant	Net Plant	29,617,520	11,296,447	72,306,273	423,234	20,875,469	3,489,290	22,340,993
5									
6	Net Production Plant	Net Prod Plant	13,114,936	8,899,957	53,307,563	323,794	14,725,224	862,363	2,768,120
7	Net Transmission Plant	Net Trans Plant	2,957,671	2,051,330	12,202,598	80,260	3,722,149	507,176	1,616,951
8	Net Distribution Plant	Net Dist Plant	12,576,054	4,633	4,591,991	4,633	1,756,676	1,686,506	16,477,724
9	Net Distribution Substations	Net Dist Subs	3,336,291	0	4,587,358	0	1,742,777	310,978	989,829
10	Total Net Transmission & Distribution Plant	Net TD Plant	15,533,725	2,055,963	16,794,590	84,893	5,478,824	2,193,682	18,094,675
11	Net General and Intangible Plant	Net GI Plant	968,859	340,527	2,204,121	14,548	671,421	433,245	1,478,198
12									
13	Secondary Net Distribution Plant	Net Dist Sec	0	0	0	0	541,028	1,722,067	
14	Primary & Secondary Net Distribution Plant	Net Dist Pri Sec	8,512,381	0	0	0	1,334,474	4,247,566	
15									
16	Account 370 - Meters	PLT370	727,382	4,633	4,633	4,633	13,899	0	18,255
17	Account 371 - Installations on Customer Premises	PLT371	0	0	0	0	41,054	0	0
18	Account 373 - Street Lighting and Signal Systems	PLT373	0	0	0	0	0	0	11,222,074
19									
20	Distribution Substations	PLTDSUB	571	387	2,321	14	641	38	121
21									
22									
23	Accounts 369 & 370 - Services and Meters	PLT36970	727,382	4,633	4,633	4,633	13,899	0	18,255
24	Accounts 371 & 373 - Lighting	PLT37173	0	0	0	0	41,054	0	11,222,074
25									
26	Account 581-Load Dispatching	OX581	0	0	0	0	0	0	0
27	Account 582-Station Equipment	OX582	5,700	0	7,837	0	2,978	531	1,691
28	Account 583-Overhead Line Expenses	OX583	26,787	0	0	0	0	4,199	13,366
29	Account 584-Underground Line Expenses	OX584	7,017	0	0	0	0	1,100	3,501
30	Account 585-Street Lighting and Signal Systems Expenses	OX585	0	0	0	0	0	19,382	60,896
31	Account 586-Meter Expenses	OX586	67,503	430	430	430	1,290	0	1,694
32	Account 587-Customer Installations Expenses	OX587	0	0	0	0	0	0	0
33	Account 588-Miscellaneous Distribution Expenses	OX588	98,187	36	35,852	36	13,715	13,167	128,649
34	Account 589-Rents	OX589	4,657	2	1,700	2	650	625	6,102
35	Accounts 581-587, 589	EXP58189	111,664	432	9,968	432	4,918	25,837	87,250
36									
37	Account 591-Maintenance of Structures	MX591	997	0	364	0	139	134	1,306
38	Account 592-Maintenance of Station Equipment	MX592	25,008	0	34,386	0	13,063	2,331	7,420
39	Account 593-Maintenance of Overhead Lines	MX593	36,902	0	0	0	0	5,785	18,414
40	Account 594-Maintenance of Underground Lines	MX594	22,366	0	0	0	0	3,506	11,160
41	Account 595-Maintenance of Line Transformers	MX595	10	0	4	0	1	1	13
42	Account 596-Maintenance of Street Lighting & Signal Systems	MX596	0	0	0	0	0	291,786	916,758
43	Account 597-Maintenance of Meters	MX597	6,159	39	39	39	118	0	155
44	Account 598-Maintenance of Miscellaneous Distribution Plant	MX598	9,083	3	3,317	3	1,269	1,218	11,901
45	Accounts 591-598	EXP59198	100,525	43	38,109	43	14,591	304,761	967,126
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

ALLOCATION		Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6	
ALLOCATION FACTOR TABLE CONTINUED									
1	INTERNALLY DEVELOPED								
2	-----								
3	Total O&M Other Production Expense	OPRODEXP	15,891,575	7,618,254	2,170,537	3,248,940	1,684,248	107,030	46,208
4	Total O&M Transmission Expense	TRANEXP	28,834,054	13,402,201	3,538,004	5,993,388	3,312,846	251,649	74,244
5	Total O&M Distribution Expense	DISTEXP	22,540,003	11,598,359	3,471,401	3,751,624	1,255,766	28,658	180,551
6	Total O&M Customer Accounts Expense	CAEXP	12,173,711	10,764,282	1,240,100	123,710	19,061	1,188	8,138
7	Total O&M Customer Service & Information Expense	CSIEXP	940,061	740,524	97,692	50,070	27,447	2,227	1,086
8	Total O&M Sales Expense	SALESEXP	3,875,438	3,052,840	402,738	206,417	113,153	9,181	4,477
9									
10	Total O&M less Fuel & Purchased Power	OMXFPP	282,108,779	148,428,166	36,833,037	50,278,654	25,365,765	1,627,534	1,010,162
11									
12	Net Customer General & Intangible Plant	GI Cust NP	30,269,798	23,844,745	3,145,658	1,612,256	883,802	71,711	34,967
13									
14	Net General & Intangible Production Plant	GI Prod NP	29,963,880	14,364,369	4,092,591	6,125,941	3,175,682	201,807	87,126
15	Net General & Intangible Transmission Plant	GI Trans NP	15,238,125	7,082,750	1,869,752	3,167,366	1,750,762	132,990	39,236
16	Net General & Intangible Distribution/Customer Plant	GI DistCust NP	41,292,456	27,682,120	5,435,279	4,170,267	1,441,491	44,550	196,122
17									
18									
19									
20	TOU Meter Counts	TOU meters	9,118	452	3,682	4,287	235	2	266
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
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ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
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ALLOCATION FACTOR TABLE CONTINUED

INTERNALLY DEVELOPED									
1									
2									
3	Total O&M Other Production Expense	OPRODEXP	141,800	96,227	576,366	3,501	159,210	9,324	29,929
4	Total O&M Transmission Expense	TRANEXP	289,109	200,515	1,192,788	7,845	363,835	49,576	158,055
5	Total O&M Distribution Expense	DISTEXP	373,226	707	93,467	707	37,362	396,256	1,351,920
6	Total O&M Customer Accounts Expense	CAEXP	5,762	707	5,165	62	1,915	185	3,434
7	Total O&M Customer Service & Information Expense	CSIEXP	4,305	1,334	10,023	77	3,601	361	1,313
8	Total O&M Sales Expense	SALEXP	17,749	5,500	41,321	317	14,843	1,490	5,412
9									
10	Total O&M less Fuel & Purchased Power	OMXFPP	3,127,199	1,247,631	8,075,146	52,854	2,455,486	1,088,736	2,518,408
11									
12	Net Customer General & Intangible Plant	GI Cust NP	138,635	42,959	322,744	2,474	115,938	11,635	42,274
13									
14	Net General & Intangible Production Plant	GI Prod NP	267,367	181,438	1,086,750	6,801	300,195	17,580	56,432
15	Net General & Intangible Transmission Plant	GI Trans NP	152,787	105,967	630,361	4,146	192,278	26,200	83,528
16	Net General & Intangible Distribution/Customer Plant	GI DistCust NP	410,070	10,163	164,267	1,327	63,010	377,830	1,295,963
17									
18									
19									
20	TOU Meter Counts	TOU meters	171	4	14	2	3	0	0
21									
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

ALLOCATION		Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6	
ALLOCATION FACTOR TABLE CONTINUED									
INTERNALLY DEVELOPED CONTINUED									
1									
2									
3	PRODUCTION WAGES AND SALARIES	Prod Labor	49,963,579	23,952,015	6,824,233	10,214,763	5,295,324	336,505	145,280
4	TRANSMISSION WAGES AND SALARIES	Trans Labor	2,967,311	1,379,220	364,096	616,779	340,925	25,897	7,640
5	DISTRIBUTION WAGES AND SALARIES	Dist Labor	13,747,976	7,125,094	2,143,121	2,268,965	759,143	17,614	110,263
6	CUSTOMER ACCOUNTING WAGES AND SALARIES	Cust Acct Labor	7,735,292	6,839,728	787,971	78,606	12,112	755	5,171
7	CUSTOMER SERVICE & INFORMATION WAGES & SALARIES	Cust Svc Labor	668,588	526,674	69,480	35,611	19,521	1,584	772
8	SALES WAGES & SALARIES	Sales Labor	3,058,622	2,409,401	317,854	162,911	89,304	7,246	3,533
9	DISTRIBUTION AND CUSTOMER SERVICES WAGES & SALARIES	DistCust Labor	25,210,479	16,900,896	3,318,427	2,546,093	880,080	27,199	119,739
10	DIST. & CUST SVCS. WAGES & SALARIES EXCLUDING SCH 20	DistCust Labor X20	24,419,249	16,900,896	3,318,427	2,546,093	880,080	27,199	119,739
11	TOTAL O&M WAGE & SALARIES EXCL A&G	SALWAGESX	78,141,369	42,232,131	10,506,756	13,377,635	6,516,329	389,601	272,659
12	TOTAL O&M WAGE & SALARIES	Total Labor	102,206,160	55,238,140	13,742,466	17,497,476	8,523,129	509,584	356,629
13									
14	Total Injuries and Damages	IBNR	(7,313,805)	(3,952,804)	(983,402)	(1,252,108)	(609,909)	(36,466)	(25,520)
15	Total Property Tax Expense	Prop Tax	23,499,022	11,896,327	3,151,569	4,604,817	2,096,445	137,267	91,377
16	Total Regulatory Asset & Liabilities	Reg Exp	20,189,939	10,445,240	2,719,454	3,796,949	1,830,630	108,437	80,672
17	Total Federal Taxable Income	Fed Tax Inc	197,486,855	98,423,775	26,811,397	39,060,556	18,821,648	1,115,312	862,914
18	Total Prepayments (excluding Transmission Customers)	Prepayments	39,513,856	19,056,987	5,354,541	8,052,570	4,112,281	260,690	129,185
19	Step-up Transf & Aux	Step Up	7,218,188	3,355,047	885,688	1,500,358	829,323	62,997	18,586
20									
21									
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23									
24									
25	ADIT Allocation: Asset Retirement Obligation	MDC1	6,176,765	2,992,622	847,249	1,255,592	634,384	39,072	20,719
26	ADIT Allocation: PLACEHOLDER	MDC2	0	0	0	0	0	0	0
27	ADIT Allocation: PLACEHOLDER	MDC3	0	0	0	0	0	0	0
28	ADIT Allocation: PLACEHOLDER	MDC4	0	0	0	0	0	0	0
29	ADIT Allocation: PLACEHOLDER	MDC5	0	0	0	0	0	0	0
30	ADIT Allocation: PLACEHOLDER	MDC6	0	0	0	0	0	0	0
31	ADIT Allocation: PLACEHOLDER	MDC7	0	0	0	0	0	0	0
32	ADIT Allocation: PLACEHOLDER	MDC8	0	0	0	0	0	0	0
33	ADIT Allocation: PLACEHOLDER	MDC9	0	0	0	0	0	0	0
34	ADIT Allocation: PLACEHOLDER	MDC10	0	0	0	0	0	0	0
35	ADIT Allocation: PLACEHOLDER	MDC11	0	0	0	0	0	0	0
36	ADIT Allocation: PLACEHOLDER	MDC12	0	0	0	0	0	0	0
37	ADIT Allocation: PLACEHOLDER	MDC13	0	0	0	0	0	0	0
38	ADIT Allocation: PLACEHOLDER	MDC14	0	0	0	0	0	0	0
39	ADIT Allocation: PLACEHOLDER	MDC15	0	0	0	0	0	0	0
40	ADIT Allocation: PLACEHOLDER	MDC16	0	0	0	0	0	0	0
41	ADIT Allocation: PLACEHOLDER	MDC17	0	0	0	0	0	0	0
42	ADIT Allocation: PLACEHOLDER	MDC18	0	0	0	0	0	0	0
43	ADIT Allocation: PLACEHOLDER	MDC19	0	0	0	0	0	0	0
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
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ALLOCATION FACTOR TABLE CONTINUED

INTERNALLY DEVELOPED CONTINUED									
1									
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3	PRODUCTION WAGES AND SALARIES	Prod Labor	445,823	302,541	1,812,112	11,007	500,562	29,315	94,098
4	TRANSMISSION WAGES AND SALARIES	Trans Labor	29,752	20,635	122,750	807	37,442	5,102	16,265
5	DISTRIBUTION WAGES AND SALARIES	Dist Labor	229,630	466	57,268	466	22,977	229,128	783,843
6	CUSTOMER ACCOUNTING WAGES AND SALARIES	Cust Acct Labor	3,661	449	3,282	39	1,217	118	2,182
7	CUSTOMER SERVICE & INFORMATION WAGES & SALARIES	Cust Svc Labor	3,062	949	7,129	55	2,561	257	934
8	SALES WAGES & SALARIES	Sales Labor	14,008	4,341	32,612	250	11,715	1,176	4,272
9	DISTRIBUTION AND CUSTOMER SERVICES WAGES & SALARIES	DistCust Labor	250,362	6,205	100,291	810	38,470	230,678	791,230
10	DIST. & CUST SVCS. WAGES & SALARIES EXCLUDING SCH 20	DistCust Labor X20	250,362	6,205	100,291	810	38,470	230,678	0
11	TOTAL O&M WAGE & SALARIES EXCL A&G	SALWAGESX	725,937	329,381	2,035,153	12,624	576,474	265,095	901,594
12	TOTAL O&M WAGE & SALARIES	Total Labor	949,500	430,818	2,661,908	16,512	754,008	346,734	1,179,253
13									
14	Total Injuries and Damages	IBNR	(67,946)	(30,829)	(190,484)	(1,182)	(53,956)	(24,812)	(84,387)
15	Total Property Tax Expense	Prop Tax	207,959	114,592	695,284	4,370	201,247	35,032	262,736
16	Total Regulatory Asset & Liabilities	Reg Exp	209,948	87,578	553,446	3,309	159,353	31,765	163,159
17	Total Federal Taxable Income	Fed Tax Inc	2,275,396	866,531	5,590,951	33,472	1,642,444	287,205	1,695,255
18	Total Prepayments (excluding Transmission Customers)	Prepayments	379,455	225,697	1,367,935	8,315	385,137	33,039	148,023
19	Step-up Transf & Aux	Step Up	72,374	50,196	298,597	1,964	91,081	12,411	39,567
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25	ADIT Allocation: Asset Retirement Obligation	MDC1	58,932	34,320	208,602	1,252	57,947	4,447	21,629
26	ADIT Allocation: PLACEHOLDER	MDC2	0	0	0	0	0	0	0
27	ADIT Allocation: PLACEHOLDER	MDC3	0	0	0	0	0	0	0
28	ADIT Allocation: PLACEHOLDER	MDC4	0	0	0	0	0	0	0
29	ADIT Allocation: PLACEHOLDER	MDC5	0	0	0	0	0	0	0
30	ADIT Allocation: PLACEHOLDER	MDC6	0	0	0	0	0	0	0
31	ADIT Allocation: PLACEHOLDER	MDC7	0	0	0	0	0	0	0
32	ADIT Allocation: PLACEHOLDER	MDC8	0	0	0	0	0	0	0
33	ADIT Allocation: PLACEHOLDER	MDC9	0	0	0	0	0	0	0
34	ADIT Allocation: PLACEHOLDER	MDC10	0	0	0	0	0	0	0
35	ADIT Allocation: PLACEHOLDER	MDC11	0	0	0	0	0	0	0
36	ADIT Allocation: PLACEHOLDER	MDC12	0	0	0	0	0	0	0
37	ADIT Allocation: PLACEHOLDER	MDC13	0	0	0	0	0	0	0
38	ADIT Allocation: PLACEHOLDER	MDC14	0	0	0	0	0	0	0
39	ADIT Allocation: PLACEHOLDER	MDC15	0	0	0	0	0	0	0
40	ADIT Allocation: PLACEHOLDER	MDC16	0	0	0	0	0	0	0
41	ADIT Allocation: PLACEHOLDER	MDC17	0	0	0	0	0	0	0
42	ADIT Allocation: PLACEHOLDER	MDC18	0	0	0	0	0	0	0
43	ADIT Allocation: PLACEHOLDER	MDC19	0	0	0	0	0	0	0
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

ALLOCATION		Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6
ALLOCATION FACTOR TABLE CONTINUED								
1	REVENUE RELATED							
2	-----							
3	SCHEDULE 1	REVSCH1	388,772,676	388,772,676	0	0	0	0
4	SCHEDULE 2	REVSCH2	101,350,293	0	101,350,293	0	0	0
5	SCHEDULE 3	REVSCH3	144,862,276	0	0	144,862,276	0	0
6	SCHEDULE 4	REVSCH4	71,295,353	0	0	0	71,295,353	0
7	SCHEDULE 5	REVSCH5	4,410,418	0	0	0	0	4,410,418
8	SCHEDULE 10	REVSCH10	3,047,370	0	0	0	0	0
9	SCHEDULE 11	REVSCH11	8,799,881	0	0	0	0	0
10	SCHEDULE 15	REVSCH15	3,391,394	0	0	0	0	0
11	SCHEDULE 30	REVSCH30	21,932,428	0	0	0	0	0
12	SCHEDULE 33	REVSCH33	139,845	0	0	0	0	0
13	SCHEDULE 34	REVSCH34	6,612,688	0	0	0	0	0
14	SCHEDULE 6	REVSCH6	1,899,834	0	0	0	0	0
15	SCHEDULE 20	REVSCH20	7,285,575	0	0	0	0	0
16	TNMP Mining - Rates 9 & 11	REVSCH911	0	0	0	0	0	0
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REVSCHNR	763,800,031	388,772,676	101,350,293	144,862,276	71,295,353	4,410,418
18			763,800,031					3,047,370
19	SALES REVENUE	SALESREV	818,397,667	365,282,378	112,615,995	181,680,108	87,698,484	6,900,079
20	SALES REVENUE - CLAIMED	REVCLAIM	763,800,031	388,772,676	101,350,293	144,862,276	71,295,353	4,410,418
21								3,047,370
22	Total Revenue Requirement before Revenue Credits	RR lessRevCredits	994,190,334	479,152,494	127,599,203	198,525,152	103,685,453	7,007,228
23								3,803,035
24								
25								
26	REVENUES FROM SALES							
27	-----							
28	TOTAL SALES OF ELECTRICITY REVENUE		818,397,667	365,282,378	112,615,995	181,680,108	87,698,484	6,900,079
29	BASE FUEL REVENUE	FUELREV	176,301,747	68,286,485	19,903,429	41,192,523	25,294,319	2,035,685
30	NON-FUEL REVENUE	NFREV	642,095,920	296,995,893	92,712,566	140,487,585	62,404,165	4,864,394
31	CURRENT FUEL REVENUES	FUELREV	176,301,747	68,286,485	19,903,429	41,192,523	25,294,319	2,035,685
32								563,108
33								1,800,285
34	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT							
35	-----							
36	CLAIMED RATE OF RETURN		8.17%	8.17%	8.17%	8.17%	8.17%	8.17%
37	ANNUAL CUSTOMERS		6,199,612	5,506,520	631,011	51,977	2,640	24
38	ANNUAL KWH SALES @ METER	ENERGY3	8,284,143,303	3,196,738,242	931,751,783	1,928,371,541	1,195,270,732	98,000,000
39								26,361,124
40	PROPOSED SALES REVENUES EXCL FUEL		763,800,031	388,772,676	101,350,293	144,862,276	71,295,353	4,410,418
41			763,800,031	388,772,676	101,350,293	144,862,276	71,295,353	4,410,418
42			0	0	0	0	0	0
43								3,047,370
44								3,047,370
45								0
46								0
47								0
48								0
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

ALLOCATION FACTOR TABLE CONTINUED

	ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
1	REVENUE RELATED							
2								
3	SCHEDULE 1	REV SCH1	0	0	0	0	0	0
4	SCHEDULE 2	REV SCH2	0	0	0	0	0	0
5	SCHEDULE 3	REV SCH3	0	0	0	0	0	0
6	SCHEDULE 4	REV SCH4	0	0	0	0	0	0
7	SCHEDULE 5	REV SCH5	0	0	0	0	0	0
8	SCHEDULE 10	REV SCH10	0	0	0	0	0	0
9	SCHEDULE 11	REV SCH11	8,799,881	0	0	0	0	0
10	SCHEDULE 15	REV SCH15	0	3,391,394	0	0	0	0
11	SCHEDULE 30	REV SCH30	0	0	21,932,428	0	0	0
12	SCHEDULE 33	REV SCH33	0	0	0	139,845	0	0
13	SCHEDULE 34	REV SCH34	0	0	0	0	6,612,688	0
14	SCHEDULE 6	REV SCH6	0	0	0	0	1,899,834	0
15	SCHEDULE 20	REV SCH20	0	0	0	0	0	7,285,575
16	TNMP Mining - Rates 9 & 11	REV SCH911	0	0	0	0	0	0
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REV SCHNR	8,799,881	3,391,394	21,932,428	139,845	6,612,688	1,899,834
18								
19	SALES REVENUE	SALESREV	12,170,804	4,256,394	25,979,026	217,242	8,728,337	2,933,611
20	SALES REVENUE - CLAIMED	REVCLAIM	8,799,881	3,391,394	21,932,428	139,845	6,612,688	1,899,834
21								
22	Total Revenue Requirement before Revenue Credits	RR lessRevCredits	13,651,030	4,949,466	33,693,699	227,278	10,820,172	2,340,047
23								
24								
25								
26	REVENUES FROM SALES							
27								
28	TOTAL SALES OF ELECTRICITY REVENUE		12,170,804	4,256,394	25,979,026	217,242	8,728,337	2,933,611
29	BASE FUEL REVENUE	FUELREV	3,801,467	1,217,372	9,220,972	68,866	3,308,873	340,098
30	NON-FUEL REVENUE	NFREV	8,369,336	3,039,022	16,758,055	148,376	5,419,464	2,593,514
31	CURRENT FUEL REVENUES	FUELREV	3,801,467	1,217,372	9,220,972	68,866	3,308,873	340,098
32								
33								
34	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT							
35								
36	CLAIMED RATE OF RETURN		8.17%	8.17%	8.17%	8.17%	8.17%	8.17%
37	ANNUAL CUSTOMERS		1,884	12	12	12	36	0
38	ANNUAL KWH SALES @ METER	ENERGY3	179,636,492	58,719,748	441,573,000	3,321,730	158,455,000	15,921,216
39								
40	PROPOSED SALES REVENUES EXCL FUEL		8,799,881	3,391,394	21,932,428	139,845	6,612,688	1,899,834
41			8,799,881	3,391,394	21,932,428	139,845	6,612,688	1,899,834
42			0	0	0	0	0	0
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-JT

Test Period Ending 9/30/2016

	ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6	
1	RATIO TABLE								
2	DEMAND RELATED								
3	<u>DEMAND - PRODUCTION RELATED</u>								
4	Production 4CP - 3CP Summer, 1CP Winter	4CP 3S1W	1.00000000	0.47938950	0.13658415	0.20444419	0.10598369	0.00673500	0.00290771
5									
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8									
9									
10									
11									
12	<u>DEMAND - TRANSMISSION RELATED</u>								
13	Transmission Demand (based on 12CP)	Trans 12CP	1.00000000	0.46480460	0.12270227	0.20785796	0.11489351	0.00872748	0.00257488
14									
15									
16	<u>DEMAND - DISTRIBUTION RELATED</u>								
17	Max Non Coincident Peak	NCP	1.00000000	0.46201355	0.13534642	0.19248199	0.10038988	0.00966179	0.00824817
18	Max Non Coincident Peak - Substation Level	NCP Subs	1.00000000	0.46819822	0.13715821	0.19505862	0.10173373	0.00979112	0.00835858
19	Max Non Coincident Peak - Primary Level	NCP Pri	1.00000000	0.49586434	0.14526297	0.20658475	0.10774524	0.00000000	0.00885249
20	Max Non Coincident Peak - Secondary Level	NCP Sec	1.00000000	0.57221074	0.16762857	0.23839184	0.00000000	0.00000000	0.01021548
21									
22	Average Demand	AVGDEMAND	1.00000000	0.38813079	0.11312830	0.23413252	0.14246746	0.01150014	0.00320063
23									
24									
25									
26									
27	ENERGY RELATED								
28									
29	Energy - kWh at Generation (used for Base Fuel Items)	Energy	1.00000000	0.38813079	0.11312830	0.23413252	0.14246746	0.01150014	0.00320063
30	Energy - kWh at Generation (used for Other Fuel Items)	Energy1	1.00000000	0.38813079	0.11312830	0.23413252	0.14246746	0.01150014	0.00320063
31	Energy - kWh at Generation (excludes transmission cust)	Energy2	1.00000000	0.39081727	0.11391133	0.23575309	0.14345356	0.01157974	0.00322278
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

ALLOCATION	Wtar/Swag Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
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RATIO TABLE

1	DEMAND RELATED								
2	-----								
3	<u>DEMAND - PRODUCTION RELATED</u>								
4	Production 4CP - 3CP Summer, 1CP Winter	4CP 3S1W	0.00892296	0.00605523	0.03626867	0.00022030	0.01001855	0.00058672	0.00188334
5									
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12	<u>DEMAND - TRANSMISSION RELATED</u>								
13	Transmission Demand (based on 12CP)	Trans 12CP	0.01002663	0.00695410	0.04136734	0.00027208	0.01261825	0.00171935	0.00548154
14									
15									
16	<u>DEMAND - DISTRIBUTION RELATED</u>								
17	Max Non Coincident Peak	NCP	0.02392536	0.01210326	0.03289707	0.00110623	0.01249788	0.00223010	0.00709830
18	Max Non Coincident Peak - Substation Level	NCP Subs	0.02424563	0.00000000	0.03333744	0.00000000	0.01266518	0.00225995	0.00719332
19	Max Non Coincident Peak - Primary Level	NCP Pri	0.02567832	0.00000000	0.00000000	0.00000000	0.00000000	0.00239350	0.00761838
20	Max Non Coincident Peak - Secondary Level	NCP Sec	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00276201	0.00879136
21									
22	Average Demand	AVGDEMAND	0.02141135	0.00687401	0.05207330	0.00038886	0.01868610	0.00193307	0.00607349
23									
24									
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26									
27	ENERGY RELATED								
28	-----								
29	Energy - kWh at Generation (used for Base Fuel Items)	Energy	0.02141135	0.00687401	0.05207330	0.00038886	0.01868610	0.00193307	0.00607349
30	Energy - kWh at Generation (used for Other Fuel Items)	Energy1	0.02141135	0.00687401	0.05207330	0.00038886	0.01868610	0.00193307	0.00607349
31	Energy - kWh at Generation (excludes transmission cust)	Energy2	0.02155955	0.00000000	0.05243373	0.00039155	0.01881543	0.00194645	0.00611553
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

	ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6	
RATIO TABLE CONTINUED									
1	CUSTOMER RELATED								
2	-----								
3	CUSTOMER RELATED - DISTRIBUTION								
4	Annual Customers (Bills)	Annual Customers	1.00000000	0.88820397	0.10178234	0.00838391	0.00042583	0.00000387	0.00064843
5									
6									
7	Number of Meters								
8	Marginal Capital Cost for Meters								
9	Customer Weighted Meter Costs	Wtd Meters	1.00000000	0.62392266	0.21683459	0.10230195	0.02773311	0.00025212	0.00791116
10									
11	Number of Services								
12	Marginal Capital Cost for Secondary Service								
13	Customer Weighted Service Costs	Wtd Services	1.00000000	0.95818191	0.04181809	0.00000000	0.00000000	0.00000000	0.00000000
14									
15	Installation on Customer Premises - Direct Assignment	CUST371	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
16	Street Lighting and Signal Systems - Direct Assignment	CUST373	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
17									
18	Customer Deposit Percentages	Customer Deposits	1.00000000	0.84300751	0.05135597	0.10563652	0.00000000	0.00000000	0.00000000
19									
20	902-Meter Reading Expenses	CUST902	1.00000000	0.88820397	0.10178234	0.00838391	0.00042583	0.00000387	0.00064843
21	903-Customer Records and Collection Expenses	CUST903	1.00000000	0.88820397	0.10178234	0.00838391	0.00042583	0.00000387	0.00064843
22									
23	904-Uncollectible Percentages								
24	904 - Uncollectible Expense	EXP904	1.00000000	0.95293006	0.01103896	0.02270655	0.01332444	0.00000000	0.00000000
25									
26	Annual Number of Customers	Annual Customers							
27	Annual kWh @ Meter	ENERGY3							
28	Weighted Customer/Energy Allocation Factor	CUSTEXP	1.00000000	0.78774046	0.10392070	0.05326286	0.02919750	0.00236906	0.00115517
29									
30	Dedicated Facilities-FERC	DFERC	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
31									
32	Streetlight Energy - kWh at generation	St Lights	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
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RATIO TABLE CONTINUED

1	CUSTOMER RELATED								
2	-----								
3	CUSTOMER RELATED - DISTRIBUTION								
4	Annual Customers (Bills)	Annual Customers	0.00030389	0.00000194	0.00000194	0.00000194	0.00000581	0.00000000	0.00023614
5									
6									
7	Number of Meters								
8	Marginal Capital Cost for Meters								
9	Customer Weighted Meter Costs	Wtd Meters	0.01979135	0.00012606	0.00012606	0.00012606	0.00037818	0.00000000	0.00049670
10									
11	Number of Services								
12	Marginal Capital Cost for Secondary Service								
13	Customer Weighted Service Costs	Wtd Services	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
14									
15	Installation on Customer Premises - Direct Assignment	CUST371	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000
16	Street Lighting and Signal Systems - Direct Assignment	CUST373	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000
17									
18	Customer Deposit Percentages	Customer Deposits	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
19									
20	902-Meter Reading Expenses	CUST902	0.00030389	0.00000194	0.00000194	0.00000194	0.00000581	0.00000000	0.00023614
21	903-Customer Records and Collection Expenses	CUST903	0.00030389	0.00000194	0.00000194	0.00000194	0.00000581	0.00000000	0.00023614
22									
23	904-Uncollectible Percentages								
24	904 - Uncollectible Expense	EXP904	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
25									
26	Annual Number of Customers	Annual Customers							
27	Annual kWh @ Meter	ENERGY3							
28	Weighted Customer/Energy Allocation Factor	CUSTEXP	0.00457999	0.00141919	0.01066223	0.00008174	0.00383015	0.00038438	0.00139659
29									
30	Dedicated Facilities-FERC	DFERC	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
31									
32	Streetlight Energy - kWh at generation	St Lights	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.24143572	0.75856428
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

	ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6
RATIO TABLE CONTINUED								
1	INTERNALLY DEVELOPED							
2	-----							
3								
4	Total Net Plant	Net Plant 1.00000000	0.50210438	0.13655214	0.19740552	0.09353692	0.00539388	0.00444442
5								
6	Net Production Plant	Net Prod Plant 1.00000000	0.47938950	0.13658415	0.20444419	0.10598369	0.00673500	0.00290771
7	Net Transmission Plant	Net Trans Plant 1.00000000	0.46480460	0.12270227	0.20785796	0.11489351	0.00872748	0.00257488
8	Net Distribution Plant	Net Dist Plant 1.00000000	0.54131905	0.14365231	0.19028568	0.06822502	0.00177071	0.00832327
9	Net Distribution Substations	Net Dist Subs 1.00000000	0.46819822	0.13715821	0.19505862	0.10173373	0.00979112	0.00835858
10	Total Net Transmission & Distribution Plant	Net TD Plant 1.00000000	0.52004824	0.13782825	0.19517073	0.07975473	0.00370467	0.00672523
11	Net General and Intangible Plant	Net GI Plant 1.00000000	0.62496850	0.12455251	0.12911339	0.06210580	0.00386298	0.00306131
12								
13	Secondary Net Distribution Plant	Net Dist Sec 1.00000000	0.57221074	0.16762857	0.23839184	0.00000000	0.00000000	0.01021548
14	Primary & Secondary Net Distribution Plant	Net Dist Pri Sec 1.00000000	0.52422113	0.15357006	0.21839863	0.06772621	0.00000000	0.00935874
15								
16	Account 370 - Meters	PLT370 1.00000000	0.62392266	0.21683459	0.10230195	0.02773311	0.00025212	0.00791116
17	Account 371 - Installations on Customer Premises	PLT371 1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
18	Account 373 - Street Lighting and Signal Systems	PLT373 1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
19								
20	Distribution Substations	PLTDSUB 1.00000000	0.47938950	0.13658415	0.20444419	0.10598369	0.00673500	0.00290771
21								
22								
23	Accounts 369 & 370 - Services and Meters	PLT36970 1.00000000	0.82147577	0.11339675	0.04183969	0.01134235	0.00010311	0.00323553
24	Accounts 371 & 373 - Lighting	PLT37173 1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
25								
26	Account 581-Load Dispatching	OX581 1.00000000	0.57167289	0.18580696	0.14845096	0.04572904	0.00060026	0.00834017
27	Account 582-Station Equipment	OX582 1.00000000	0.46819822	0.13715821	0.19505862	0.10173373	0.00979112	0.00835858
28	Account 583-Overhead Line Expenses	OX583 1.00000000	0.52422113	0.15357006	0.21839863	0.06772621	0.00000000	0.00935874
29	Account 584-Underground Line Expenses	OX584 1.00000000	0.52422113	0.15357006	0.21839863	0.06772621	0.00000000	0.00935874
30	Account 585-Street Lighting and Signal Systems Expenses	OX585 1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
31	Account 586-Meter Expenses	OX586 1.00000000	0.62392266	0.21683459	0.10230195	0.02773311	0.00025212	0.00791116
32	Account 587-Customer Installations Expenses	OX587 1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
33	Account 588-Miscellaneous Distribution Expenses	OX588 1.00000000	0.54131905	0.14365231	0.19028568	0.06622502	0.00177071	0.00832327
34	Account 589-Rents	OX589 1.00000000	0.54131905	0.14365231	0.19028568	0.06622502	0.00177071	0.00832327
35	Accounts 581-587, 589	EXP58189 1.00000000	0.57167289	0.18580696	0.14845096	0.04572904	0.00060026	0.00834017
36								
37	Account 591-Maintenance of Structures	MX591 1.00000000	0.54131905	0.14365231	0.19028568	0.06622502	0.00177071	0.00832327
38	Account 592-Maintenance of Station Equipment	MX592 1.00000000	0.46819822	0.13715821	0.19505862	0.10173373	0.00979112	0.00835858
39	Account 593-Maintenance of Overhead Lines	MX593 1.00000000	0.52422113	0.15357006	0.21839863	0.06772621	0.00000000	0.00935874
40	Account 594-Maintenance of Underground Lines	MX594 1.00000000	0.52422113	0.15357006	0.21839863	0.06772621	0.00000000	0.00935874
41	Account 595-Maintenance of Line Transformers	MX595 1.00000000	0.54131905	0.14365231	0.19028568	0.06622502	0.00177071	0.00832327
42	Account 596-Maintenance of Street Lighting & Signal Systems	MX596 1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
43	Account 597-Maintenance of Meters	MX597 1.00000000	0.62392266	0.21683459	0.10230195	0.02773311	0.00025212	0.00791116
44	Account 598-Maintenance of Miscellaneous Distribution Plant	MX598 1.00000000	0.54131905	0.14365231	0.19028568	0.06622502	0.00177071	0.00832327
45	Accounts 591-598	EXP59198 1.00000000	0.42919157	0.12593952	0.16846605	0.05893067	0.00164759	0.00739480
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

	ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13	
1	INTERNALLY DEVELOPED								
2									
3									
4	Total Net Plant	Net Plant	0.01118632	0.00426659	0.02730955	0.00015985	0.00788451	0.00131788	0.00843803
5									
6	Net Production Plant	Net Prod Plant	0.00892296	0.00605523	0.03626867	0.00022030	0.01001855	0.00058672	0.00188334
7	Net Transmission Plant	Net Trans Plant	0.01002663	0.00695410	0.04136734	0.00027208	0.01261825	0.00171935	0.00548154
8	Net Distribution Plant	Net Dist Plant	0.01641541	0.00000605	0.00599388	0.00000605	0.00229297	0.00220138	0.02150822
9	Net Distribution Substations	Net Dist Subs	0.02424563	0.00000000	0.03333744	0.00000000	0.01266518	0.00225995	0.00719332
10	Total Net Transmission & Distribution Plant	Net TD Plant	0.01463935	0.00193759	0.01582761	0.00008000	0.00516337	0.00206738	0.01705285
11	Net General and Intangible Plant	Net GI Plant	0.00829756	0.00291636	0.01887667	0.00012459	0.00575022	0.00371042	0.01265968
12									
13	Secondary Net Distribution Plant	Net Dist Sec	0.00000000	0.00000000	0.00000000	0.00000000	0.00276201	0.00879136	
14	Primary & Secondary Net Distribution Plant	Net Dist Pri Sec	0.01614081	0.00000000	0.00000000	0.00000000	0.00253037	0.00805405	
15									
16	Account 370 - Meters	PLT370	0.01979135	0.00012606	0.00012606	0.00012606	0.00037818	0.00000000	0.00049670
17	Account 371 - Installations on Customer Premises	PLT371	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000
18	Account 373 - Street Lighting and Signal Systems	PLT373	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000
19									
20	Distribution Substations	PLTDSUB	0.00892296	0.00605523	0.03626867	0.00022030	0.01001855	0.00058672	0.00188334
21									
22									
23	Accounts 369 & 370 - Services and Meters	PLT36970	0.00809431	0.00005156	0.00005156	0.00005156	0.00015467	0.00000000	0.00020314
24	Accounts 371 & 373 - Lighting	PLT37173	0.00000000	0.00000000	0.00000000	0.00000000	0.00364500	0.00000000	0.99635500
25									
26	Account 581-Load Dispatching	OX581	0.01829322	0.00007072	0.00163296	0.00007072	0.00080566	0.00423274	0.01429370
27	Account 582-Station Equipment	OX582	0.02424563	0.00000000	0.03333744	0.00000000	0.01266518	0.00225995	0.00719332
28	Account 583-Overhead Line Expenses	OX583	0.01614081	0.00000000	0.00000000	0.00000000	0.00000000	0.00253037	0.00805405
29	Account 584-Underground Line Expenses	OX584	0.01614081	0.00000000	0.00000000	0.00000000	0.00000000	0.00253037	0.00805405
30	Account 585-Street Lighting and Signal Systems Expenses	OX585	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.24143572	0.75856428
31	Account 586-Meter Expenses	OX586	0.01979135	0.00012606	0.00012606	0.00012606	0.00037818	0.00000000	0.00049670
32	Account 587-Customer Installations Expenses	OX587	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
33	Account 588-Miscellaneous Distribution Expenses	OX588	0.01641541	0.00000605	0.00599388	0.00000605	0.00229297	0.00220138	0.02150822
34	Account 589-Rents	OX589	0.01641541	0.00000605	0.00599388	0.00000605	0.00229297	0.00220138	0.02150822
35	Accounts 581-587, 589	EXP58189	0.01829322	0.00007072	0.00163296	0.00007072	0.00080566	0.00423274	0.01429370
36									
37	Account 591-Maintenance of Structures	MX591	0.01641541	0.00000605	0.00599388	0.00000605	0.00229297	0.00220138	0.02150822
38	Account 592-Maintenance of Station Equipment	MX592	0.02424563	0.00000000	0.03333744	0.00000000	0.01266518	0.00225995	0.00719332
39	Account 593-Maintenance of Overhead Lines	MX593	0.01614081	0.00000000	0.00000000	0.00000000	0.00000000	0.00253037	0.00805405
40	Account 594-Maintenance of Underground Lines	MX594	0.01614081	0.00000000	0.00000000	0.00000000	0.00000000	0.00253037	0.00805405
41	Account 595-Maintenance of Line Transformers	MX595	0.01641541	0.00000605	0.00599388	0.00000605	0.00229297	0.00220138	0.02150822
42	Account 596-Maintenance of Street Lighting & Signal Systems	MX596	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.24143572	0.75856428
43	Account 597-Maintenance of Meters	MX597	0.01979135	0.00012606	0.00012606	0.00012606	0.00037818	0.00000000	0.00049670
44	Account 598-Maintenance of Miscellaneous Distribution Plant	MX598	0.01641541	0.00000605	0.00599388	0.00000605	0.00229297	0.00220138	0.02150822
45	Accounts 591-598	EXP59198	0.01470140	0.00000628	0.00557332	0.00000628	0.00213381	0.04457016	0.14143856
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-JT

Test Period Ending 9/30/2016

	ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6	
1	INTERNALLY DEVELOPED								
2									
3	Total O&M Other Production Expense	OPRODEXP	1.00000000	0.47938950	0.13658415	0.20444419	0.10598369	0.00673500	0.00290771
4	Total O&M Transmission Expense	TRANEXP	1.00000000	0.46480460	0.12270227	0.20785796	0.11489351	0.00872748	0.00257488
5	Total O&M Distribution Expense	DISTEXP	1.00000000	0.51456775	0.15401067	0.16644290	0.05571278	0.00127141	0.00801023
6	Total O&M Customer Accounts Expense	CAEXP	1.00000000	0.88422356	0.10186706	0.01016204	0.00156578	0.00009758	0.00066850
7	Total O&M Customer Service & Information Expense	CSIEXP	1.00000000	0.78774046	0.10392070	0.05326286	0.02919750	0.00236906	0.00115517
8	Total O&M Sales Expense	SALESEXP	1.00000000	0.78774046	0.10392070	0.05326286	0.02919750	0.00236906	0.00115517
9									
10	Total O&M less Fuel & Purchased Power	OMXFPP	1.00000000	0.52613806	0.13056324	0.17822435	0.08991484	0.00576917	0.00358075
11									
12	Net Customer General & Intangible Plant	GI Cust NP	1.00000000	0.78774046	0.10392070	0.05326286	0.02919750	0.00236906	0.00115517
13									
14	Net General & Intangible Production Plant	GI Prod NP	1.00000000	0.47938950	0.13658415	0.20444419	0.10598369	0.00673500	0.00290771
15	Net General & Intangible Transmission Plant	GI Trans NP	1.00000000	0.46480460	0.12270227	0.20785796	0.11489351	0.00872748	0.00257488
16	Net General & Intangible Distribution/Customer Plant	GI DistCust NP	1.00000000	0.67039170	0.13162887	0.10099343	0.03490930	0.00107888	0.00474958
17									
18									
19									
20	TOU Meter Counts	TOU meters	1.00000000	0.04957227	0.40381663	0.47016890	0.02577320	0.00021935	0.02917306
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
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RATIO TABLE CONTINUED

1	INTERNALLY DEVELOPED								
2									
3	Total O&M Other Production Expense	OPRODEXP	0.00892296	0.00605523	0.03626867	0.00022030	0.01001855	0.00058672	0.00188334
4	Total O&M Transmission Expense	TRANEXP	0.01002663	0.00695410	0.04136734	0.00027208	0.01261825	0.00171935	0.00548154
5	Total O&M Distribution Expense	DISTEXP	0.01655840	0.00003137	0.00414671	0.00003137	0.00165757	0.01758012	0.05997872
6	Total O&M Customer Accounts Expense	CAEXP	0.00047331	0.00005809	0.00042430	0.00000510	0.00015733	0.00001523	0.00028212
7	Total O&M Customer Service & Information Expense	CSIEXP	0.00457999	0.00141919	0.01066223	0.00008174	0.00383015	0.00038438	0.00139659
8	Total O&M Sales Expense	SALEXP	0.00457999	0.00141919	0.01066223	0.00008174	0.00383015	0.00038438	0.00139659
9									
10	Total O&M less Fuel & Purchased Power	OMXFPP	0.01108508	0.00442252	0.02862423	0.00018735	0.00870404	0.00385928	0.00892708
11									
12	Net Customer General & Intangible Plant	GI Cust NP	0.00457999	0.00141919	0.01066223	0.00008174	0.00383015	0.00038438	0.00139659
13									
14	Net General & Intangible Production Plant	GI Prod NP	0.00892296	0.00605523	0.03626867	0.00022030	0.01001855	0.00058672	0.00188334
15	Net General & Intangible Transmission Plant	GI Trans NP	0.01002663	0.00695410	0.04136734	0.00027208	0.01261825	0.00171935	0.00548154
16	Net General & Intangible Distribution/Customer Plant	GI DistCust NP	0.00993086	0.00024612	0.00397813	0.00003213	0.00152594	0.00915009	0.03138498
17									
18									
19									
20	TOU Meter Counts	TOU meters	0.01875411	0.00043869	0.00153542	0.00021935	0.00032902	0.00000000	0.00000000
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

ALLOCATION		Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6	
RATIO TABLE CONTINUED									
1 INTERNALLY DEVELOPED CONTINUED									
2	-----								
3	PRODUCTION WAGES AND SALARIES	Prod Labor	1.00000000	0.47938950	0.13658415	0.20444419	0.10598369	0.00673500	0.00290771
4	TRANSMISSION WAGES AND SALARIES	Trans Labor	1.00000000	0.46480460	0.12270227	0.20785796	0.11489351	0.00872748	0.00257488
5	DISTRIBUTION WAGES AND SALARIES	Dist Labor	1.00000000	0.51826491	0.15588630	0.16503990	0.05521853	0.00128123	0.00802028
6	CUSTOMER ACCOUNTING WAGES AND SALARIES	Cust Acct Labor	1.00000000	0.88422356	0.10186706	0.01016204	0.00156578	0.00009758	0.00066850
7	CUSTOMER SERVICE & INFORMATION WAGES & SALARIES	Cust Svc Labor	1.00000000	0.78774046	0.10392070	0.05326286	0.02919750	0.00236906	0.00115517
8	SALES WAGES & SALARIES	Sales Labor	1.00000000	0.78774046	0.10392070	0.05326286	0.02919750	0.00236906	0.00115517
9	DISTRIBUTION AND CUSTOMER SERVICES WAGES & SALARIES	DistCust Labor	1.00000000	0.67039170	0.13162887	0.10099343	0.03490930	0.00107888	0.00474958
10	DIST. & CUST SVCS. WAGES & SALARIES EXCLUDING SCH 20	DistCust Labor X20	1.00000000	0.69211367	0.13589390	0.10426581	0.03604042	0.00111384	0.00490348
11	TOTAL O&M WAGE & SALARIES EXCL A&G	SALWAGESX	1.00000000	0.54045803	0.13445830	0.17119786	0.08339154	0.00498585	0.00348931
12	TOTAL O&M WAGE & SALARIES	Total Labor	1.00000000	0.54045803	0.13445830	0.17119786	0.08339154	0.00498585	0.00348931
13									
14	Total Injuries and Damages	IBNR	1.00000000	0.54045803	0.13445830	0.17119786	0.08339154	0.00498585	0.00348931
15	Total Property Tax Expense	Prop Tax	1.00000000	0.50624773	0.13411491	0.19595780	0.08921415	0.00584141	0.00388856
16	Total Regulatory Asset & Liabilities	Reg Exp	1.00000000	0.51734879	0.13469351	0.18806143	0.09067041	0.00537082	0.00399564
17	Total Federal Taxable Income	Fed Tax Inc	1.00000000	0.49838140	0.13576294	0.19778813	0.09530583	0.00564752	0.00436947
18	Total Prepayments (excluding Transmission Customers)	Prepayments	1.00000000	0.48228620	0.13551046	0.20379106	0.10407187	0.00659744	0.00326936
19	Step-up Transf & Aux	Step Up	1.00000000	0.46480460	0.12270227	0.20785796	0.11489351	0.00872748	0.00257488
20									
21									
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23									
24									
25	ADIT Allocation: Asset Retirement Obligation	MDC1	1.00000000	0.48449665	0.13716704	0.20327658	0.10270491	0.00632561	0.00335432
26	ADIT Allocation: PLACEHOLDER	MDC2	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
27	ADIT Allocation: PLACEHOLDER	MDC3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
28	ADIT Allocation: PLACEHOLDER	MDC4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
29	ADIT Allocation: PLACEHOLDER	MDC5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
30	ADIT Allocation: PLACEHOLDER	MDC6	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
31	ADIT Allocation: PLACEHOLDER	MDC7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
32	ADIT Allocation: PLACEHOLDER	MDC8	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
33	ADIT Allocation: PLACEHOLDER	MDC9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
34	ADIT Allocation: PLACEHOLDER	MDC10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
35	ADIT Allocation: PLACEHOLDER	MDC11	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
36	ADIT Allocation: PLACEHOLDER	MDC12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
37	ADIT Allocation: PLACEHOLDER	MDC13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
38	ADIT Allocation: PLACEHOLDER	MDC14	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
39	ADIT Allocation: PLACEHOLDER	MDC15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
40	ADIT Allocation: PLACEHOLDER	MDC16	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
41	ADIT Allocation: PLACEHOLDER	MDC17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
42	ADIT Allocation: PLACEHOLDER	MDC18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
43	ADIT Allocation: PLACEHOLDER	MDC19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

ALLOCATION	Wtar/Swg Pumping Schedule 11 Water & Sewage 7	Universities Schedule 15 Industrial Power Universities 115 kV 8	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 9	Industrial Schedule 33B Large Service for Station Power 10	Schedule 35B Lg Power Service >= 3,000 kW 11	Private Lighting Schedule 6 Private Area Lighting 12	Streetlighting Schedule 20 Streetlighting 13
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RATIO TABLE CONTINUED

INTERNALLY DEVELOPED CONTINUED									
1									
2									
3	PRODUCTION WAGES AND SALARIES	Prod Labor	0.00892296	0.00605523	0.03626867	0.00022030	0.01001855	0.00058672	0.00188334
4	TRANSMISSION WAGES AND SALARIES	Trans Labor	0.01002663	0.00695410	0.04136734	0.00027208	0.01261825	0.00171935	0.00548154
5	DISTRIBUTION WAGES AND SALARIES	Dist Labor	0.01670282	0.00003388	0.00416556	0.00003388	0.00167130	0.01666628	0.05701514
6	CUSTOMER ACCOUNTING WAGES AND SALARIES	Cust Acct Labor	0.00047331	0.00005809	0.00042430	0.00000510	0.00015733	0.00001523	0.00028212
7	CUSTOMER SERVICE & INFORMATION WAGES & SALARIES	Cust Svc Labor	0.00457999	0.00141919	0.01066223	0.00008174	0.00383015	0.00038438	0.00139659
8	SALES WAGES & SALARIES	Sales Labor	0.00457999	0.00141919	0.01066223	0.00008174	0.00383015	0.00038438	0.00139659
9	DISTRIBUTION AND CUSTOMER SERVICES WAGES & SALARIES	DistCust Labor	0.00993086	0.00024612	0.00397813	0.00003213	0.00152594	0.00915009	0.03138498
10	DIST. & CUST SVCS. WAGES & SALARIES EXCLUDING SCH 20	DistCust Labor X20	0.01025264	0.00025409	0.00410703	0.00003317	0.00157539	0.00944657	0.00000000
11	TOTAL O&M WAGE & SALARIES EXCL A&G	SALWAGESX	0.00929005	0.00421519	0.02604450	0.00016156	0.00737733	0.00339250	0.01153799
12	TOTAL O&M WAGE & SALARIES	Total Labor	0.00929005	0.00421519	0.02604450	0.00016156	0.00737733	0.00339250	0.01153799
13									
14	Total Injuries and Damages	IBNR	0.00929005	0.00421519	0.02604450	0.00016156	0.00737733	0.00339250	0.01153799
15	Total Property Tax Expense	Prop Tax	0.00884968	0.00487645	0.02958779	0.00018597	0.00856406	0.00149080	0.01118070
16	Total Regulatory Asset & Liabilities	Reg Exp	0.01039863	0.00433771	0.02741195	0.00016389	0.00789270	0.00157330	0.00808122
17	Total Federal Taxable Income	Fed Tax Inc	0.01152176	0.00438779	0.02831050	0.00016949	0.00831673	0.00145430	0.00858414
18	Total Prepayments (excluding Transmission Customers)	Prepayments	0.00960309	0.00571185	0.03461911	0.00021043	0.00974688	0.00083614	0.00374611
19	Step-up Transf & Aux	Step Up	0.01002663	0.00695410	0.04136734	0.00027208	0.01261825	0.00171935	0.00548154
20									
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24									
25	ADIT Allocation: Asset Retirement Obligation	MDC1	0.00954084	0.00555637	0.03377199	0.00020263	0.00938144	0.00071988	0.00350174
26	ADIT Allocation: PLACEHOLDER	MDC2	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
27	ADIT Allocation: PLACEHOLDER	MDC3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
28	ADIT Allocation: PLACEHOLDER	MDC4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
29	ADIT Allocation: PLACEHOLDER	MDC5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
30	ADIT Allocation: PLACEHOLDER	MDC6	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
31	ADIT Allocation: PLACEHOLDER	MDC7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
32	ADIT Allocation: PLACEHOLDER	MDC8	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
33	ADIT Allocation: PLACEHOLDER	MDC9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
34	ADIT Allocation: PLACEHOLDER	MDC10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
35	ADIT Allocation: PLACEHOLDER	MDC11	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
36	ADIT Allocation: PLACEHOLDER	MDC12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
37	ADIT Allocation: PLACEHOLDER	MDC13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
38	ADIT Allocation: PLACEHOLDER	MDC14	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
39	ADIT Allocation: PLACEHOLDER	MDC15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
40	ADIT Allocation: PLACEHOLDER	MDC16	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
41	ADIT Allocation: PLACEHOLDER	MDC17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
42	ADIT Allocation: PLACEHOLDER	MDC18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
43	ADIT Allocation: PLACEHOLDER	MDC19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

ALLOCATION		Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3 General Power 3	Large Power Schedule 4 Large Power 4	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 5	Irrigation Schedule 10 Irrigation 6
RATIO TABLE CONTINUED								
1	REVENUE RELATED							
2	-----							
3	SCHEDULE 1	REVSCH1	1.00000000	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000
4	SCHEDULE 2	REVSCH2	1.00000000	0.00000000	1.00000000	0.00000000	0.00000000	0.00000000
5	SCHEDULE 3	REVSCH3	1.00000000	0.00000000	0.00000000	1.00000000	0.00000000	0.00000000
6	SCHEDULE 4	REVSCH4	1.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000
7	SCHEDULE 5	REVSCH5	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000
8	SCHEDULE 10	REVSCH10	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
9	SCHEDULE 11	REVSCH11	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
10	SCHEDULE 15	REVSCH15	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
11	SCHEDULE 30	REVSCH30	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
12	SCHEDULE 33	REVSCH33	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
13	SCHEDULE 34	REVSCH34	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
14	SCHEDULE 6	REVSCH6	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
15	SCHEDULE 20	REVSCH20	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
16	TNMP Mining - Rates 9 & 11	REVSCH911	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REVSCHNR	1.00000000	0.50899798	0.13269218	0.18965995	0.09334296	0.00577431
18								
19	SALES REVENUE	SALESREV	1.00000000	0.44633849	0.13760547	0.22199490	0.10715877	0.00843121
20	SALES REVENUE - CLAIMED	REVCLAIM	1.00000000	0.50899798	0.13269218	0.18965995	0.09334296	0.00577431
21								
22	Total Revenue Requirement before Revenue Credits	RR lessRevCredits	1.00000000	0.48195248	0.12834484	0.19968526	0.10429135	0.00704818
23								
24								
25								
26	REVENUES FROM SALES							
27	-----							
28	TOTAL SALES OF ELECTRICITY REVENUE							
29	BASE FUEL REVENUE							
30	NON-FUEL REVENUE	NFREV	1.00000000	0.46254132	0.14439052	0.21879532	0.09718823	0.00757581
31	CURRENT FUEL REVENUES	FUELREV	1.00000000	0.38732733	0.11289411	0.23364784	0.14347174	0.01154660
32								
33								
34	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT							
35	-----							
36	CLAIMED RATE OF RETURN							
37	ANNUAL CUSTOMERS							
38	ANNUAL KWH SALES @ METER	ENERGY3	1.00000000	0.38588640	0.11247413	0.23277863	0.14428417	0.01182983
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PUBLIC SERVICE COMPANY OF NEW MEXICO  
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY  
NMPRC CASE NO. 15-00261-UT

Test Period Ending 9/30/2016

		Wtar/Swg Pumping	Universities	Manufacturing	Industrial	Schedule 35B	Private Lighting	Streetlighting
		Schedule 11	Schedule 15	Schedule 30	Schedule 33B	Schedule 35B	Schedule 6	Schedule 20
		Water & Sewage	Industrial Power	Industrial Power	Large Service	Lg Power Service	Private Area	Streetlighting
		7	Universities 115 kV	(Manuf, 12.5 kV)	for Station Power	>= 3,000 kW	Lighting	Schedule 20
			8	9	10	11	12	13
ALLOCATION								
RATIO TABLE CONTINUED								
1	REVENUE RELATED							
2	-----							
3	SCHEDULE 1	REVSCH1	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
4	SCHEDULE 2	REVSCH2	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
5	SCHEDULE 3	REVSCH3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
6	SCHEDULE 4	REVSCH4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
7	SCHEDULE 5	REVSCH5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
8	SCHEDULE 10	REVSCH10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
9	SCHEDULE 11	REVSCH11	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
10	SCHEDULE 15	REVSCH15	0.00000000	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000
11	SCHEDULE 30	REVSCH30	0.00000000	0.00000000	1.00000000	0.00000000	0.00000000	0.00000000
12	SCHEDULE 33	REVSCH33	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000	0.00000000
13	SCHEDULE 34	REVSCH34	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000
14	SCHEDULE 6	REVSCH6	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000
15	SCHEDULE 20	REVSCH20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000
16	TNMP Mining - Rates 9 & 11	REVSCH911	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REVSCHNR	0.01152118	0.00444016	0.02871488	0.00018309	0.00865762	0.00248734
18								
19	SALES REVENUE	SALESREV	0.01487150	0.00520089	0.03174377	0.00026545	0.01066515	0.00358458
20	SALES REVENUE - CLAIMED	REVCLAIM	0.01152118	0.00444016	0.02871488	0.00018309	0.00865762	0.00248734
21								
22	Total Revenue Requirement before Revenue Credits	RR lessRevCredits	0.01373080	0.00497841	0.03389059	0.00022861	0.01088340	0.00235372
23								
24								
25								
26	REVENUES FROM SALES							
27	-----							
28	TOTAL SALES OF ELECTRICITY REVENUE							
29	BASE FUEL REVENUE							
30	NON-FUEL REVENUE	NFREV	0.01303440	0.00473297	0.02609899	0.00023108	0.00844027	0.00403914
31	CURRENT FUEL REVENUES	FUELREV	0.02156228	0.00690505	0.05230221	0.00039061	0.01876824	0.00192907
32								
33								
34	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT							
35	-----							
36	CLAIMED RATE OF RETURN							
37	ANNUAL CUSTOMERS							
38	ANNUAL KWH SALES @ METER	ENERGY3	0.02168438	0.00708821	0.05330340	0.00040097	0.01912751	0.00192189
39								
40								
41								
42								
43								
44								
45								
46								
47								
48	(c) Explanation of adjustments: the changes between Base Period and Test Period to the allocation factors used to assign items of plant and expenses to							
49	the various rate classes are reflected within this schedule.							
50	Please refer to PNM Exhibit HEM-4 and the testimony of PNM Witness Monroy for further discussion of base period adjustments and adjustments from							
	adjusted base period to test period.							

# PNM Schedule M-2

Classification factors used to assign items of plant and expenses to demand, energy, and customer.

*This Schedule is also being provided electronically see index for location.*

Public Service Company of New Mexico  
Schedule M-2  
Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy and Customer  
Base Period Ending 3/31/2015  
Test Period Ending 9/30/2016

Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
<b>(a) Base Period &amp; (b) Test Period</b>							
<b>PLANT</b>							
1	310.0 - 347.0	Production Plant	X			4CP_3S1W	Capacity required to serve load
2	353.1	Transmission Station Equipment - Step-up Xfmr & Aux	X			Trans_12CP	Capacity related
3	350.0 - 359.0	Transmission System Plant	X			Trans_12CP	Capacity required to serve load
4	360.0 - 362.0	Distribution Substations Plant	X			NCP_Subs	Required to serve system load
5	360.1 - 374.0	Distribution Primary Plant	X			NCP_Pri	Required to serve system load
6	365.0 - 368.0	Distribution Secondary Plant	X			NCP_Sec	Required to serve system load
7	369.0 - 369.1	Distribution Services Plant			X	Wtd_Services	Required to serve customer
8	370	Distribution Meters Plant			X	Wtd_Meters	Required to serve customer
9	371	Installations on Customers' Premises			X	CUST371	Required to serve customer
10	373	Street Lighting and Signal Systems			X	CUST373	Required to serve customer
11	389.0 - 399.0	General Plant	X		X	Labor	Related to all operations
<b>RATE BASE ITEMS</b>							
12		Accumulated Deferred Incomes Taxes	X	X	X	See PNM Exhibit SC-5	
<b>Regulatory Assets and Liabilities</b>							
13	182	Coal Mine Decommissioning - Surface	X			Net_Prod_Plant	Related to coal production plants
14	254	PV 1&2 Prudence Audit	X			Net_Prod_Plant	Related to PVNGS
15	254	PV 1&2 Combustion Engineering	X			Net_Prod_Plant	Related to PVNGS
16	254	Palo Verde DOE Spent Fuel Refund	X			Net_Prod_Plant	Related to PVNGS
17	182	Deferred Coal Costs		X		Energy1	Related to energy usage
18	182	Reg Asset LVGS Decommission	X		X	Net_Plant	Related to operation of utility
19	182	Reg Liab LVGS Decommission	X		X	Net_Plant	Related to operation of utility
20		PCB Refinancing Hedge	X		X	Net_Plant	Related to operation of utility
21		Alvarado Square Abandonment	X		X	Net_GI_Plant	Related to operation of utility
22	230	ARO Liability	X		X	MDC1	Related to operation of utility
23	182	TOU Regulatory Asset	X		X	TOU_Meters	Related to operation of utility
<b>Other Rate Base Items</b>							
24	235	Customer Deposits			X	Customer_Deposits	Required to serve customer
25	230	Asset Retirement Obligations - Production Related	X			Net_Prod_Plant	Related to production plant
26	230	Asset Retirement Obligations - Distribution Related	X		X	Net_Dist_Plant	Related to distribution plant
27	228	Injuries and Damages	X		X	Total_Labor	Related to operation of utility
28		NQRP - Expense in Excess of Funding	X		X	Total_Labor	Related to operation of utility
29		Miscellaneous Rate Base Deductions	X		X	See PNM Exhibit SC-5	Related to operation of utility
30	186	Transmission Rights of Way	X			Trans_12CP	Related to transmission operation of utility
31	186	Distribution Rights of Way	X		X	Net_Dist_Plant	Related to distribution operation of utility
32	114	Acquisition Adjustments	X			See PNM Exhibit SC-5	Related to transmission operation of utility
33		Prepaid Pension Asset	X		X	Total_Labor	Related to operation of utility

Public Service Company of New Mexico  
Schedule M-2  
Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy and Customer  
Base Period Ending 3/31/2015  
Test Period Ending 9/30/2016

Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
<b>(a) Base Period &amp; (b) Test Period</b>							
34	189	Unamortized Loss on Reacquired Debt	X		X	Net_Plant	Related to operation of utility
35	186	Rate Case Expense			X	NFREVE	Related to operation of utility
<b>WORKING CAPITAL</b>							
36	120.0 & 151.0	Fuel Stock		X		Energy1	Related to energy usage
37	154	Materials and Supplies - Production Related	X			Net_Prod_Plant	Related to production operation of utility
38	154	Materials and Supplies - Transmission Related	X			Net_Trans_Plant	Related to transmission operation of utility
39	154	Materials and Supplies - Distribution Related	X		X	Net_Dist_Plant	Related to distribution operation of utility
40	165	Prepayments - Production Related	X			Net_Prod_Plant	Related to production operation of utility
41	165	Prepayments - Transmission Related	X			Net_Trans_Plant	Related to transmission operation of utility
42	165	Prepayments - Distribution Related	X		X	Net_Dist_Plant	Related to distribution operation of utility
43		Cash Working Capital	X		X	OMXFPP	Related to all areas of utility
<b>PRODUCTION O&amp;M EXPENSES</b>							
44		Base Fuel Related		X		Energy1	Related to energy usage
45		Other Fuel Items		X		Energy1	Related to energy usage
46		Production Plant Expense	X			See PNM Exhibit SC-5	Related to production operation of utility
<b>TRANSMISSION O&amp;M EXPENSES</b>							
47	560.0 - 574.0	Transmission Expense	X			Net_Trans_Plant	Related to transmission operation of utility
<b>DISTRIBUTION O&amp;M EXPENSES</b>							
Operation							
48	580	Operations Supervision & Engineering	X		X	EXP58189	Related to operations accounts
49	581	Load Dispatching		X		Energy2	Related to energy usage
50	582	Station Expense	X			Net_Dist_Sub	Related to distribution operation of utility
51	583	Overhead Line Expense	X			Net_Dist_Pri_Sec	Related to distribution operation of utility
52	584	Underground Line Expense	X			Net_Dist_Pri_Sec	Related to distribution operation of utility
53	585	Street Lighting and Signal System			X	St_Lights	Required to serve customer
54	586	Meter Expense			X	PLT370	Required to serve customer
55	587	Customer Installation Expense			X	St_Lights	Required to serve customer
56	588	Miscellaneous Distribution Expense	X		X	Net_Dist_Plant	Related to distribution operation of utility
57	589	Rents	X		X	Net_Dist_Plant	Related to distribution operation of utility
Maintenance							
58	590	Maintenance Supervision and Engineering	X		X	EXP59198	Related to maintenance accounts
59	591	Maintenance of Structures	X		X	Net_Dist_Plant	Related to distribution operation of utility
60	592	Maintenance of Station Equipment	X			Net_Dist_Sub	Required to serve distribution system
61	593	Maintenance of Overhead Lines	X			Net_Dist_Pri_Sec	Required to serve distribution system
62	594	Maintenance of Underground Lines	X			Net_Dist_Pri_Sec	Required to serve distribution system
63	595	Maintenance of Line Transformers	X			Net_Dist_Plant	Required to serve distribution system
64	596	Maintenance of Street Lighting and Signal Systems			X	St_Lights	Required to serve customer
65	597	Maintenance of Meters			X	PLT370	Required to serve customer
66	598	Maintenance of Miscellaneous Distribution Plant	X		X	Net_Dist_Plant	Required to serve distribution system

Public Service Company of New Mexico  
Schedule M-2  
Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy and Customer  
Base Period Ending 3/31/2015  
Test Period Ending 9/30/2016

Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
<b>(a) Base Period &amp; (b) Test Period</b>							
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
67	901	Supervision			X	CUSTEXP	Required to serve customer
68	902	Meter Reading			X	CUST902	Required to serve customer
69	903	Records and Collection			X	CUST903	Required to serve customer
70	904	Uncollectible Expenses			X	EXP904	Related to all operations of the utility
<b>CUSTOMER ACCOUNTS EXPENSE, CONT</b>							
71	905	Miscellaneous Customer Accounts Expense			X	CUSTEXP	Required to serve customer
<b>CUSTOMER SERVICE &amp; INFORMATION EXPENSE</b>							
72	906	Customer Service & Information Expense			X	CUSTEXP	Required to serve customer
73	907	Supervision			X	CUSTEXP	Required to serve customer
74	908	Customer Assistance Expense			X	CUSTEXP	Required to serve customer
<b>SALES EXPENSE</b>							
75	912	Demonstrating and Selling			X	CUSTEXP	Required to serve customer
<b>ADMINISTRATIVE &amp; GENERAL EXPENSE</b>							
76	9229	Shared Services - Production Related	X			Prod_Labor	Related to production operation of utility
77	9229	Shared Services - Transmission Related	X			Trans_Labor	Related to transmission operation of utility
78	9229	Shared Services - Distribution/Customer Related	X		X	DistCust_Labor_X20	Related to distribution operation of utility
79	922	A&G Charged to CWIP - Production	X			Prod_Labor	Related to production operation of utility
80	922	A&G Charged to CWIP - Transmission	X			Trans_Labor	Related to transmission operation of utility
81	922	A&G Charged to CWIP - Distribution	X		X	Dist_Labor	Related to distribution operation of utility
82	920	Admin and General Salaries - Production Related	X			Prod_Labor	Related to production operation of utility
83	920	Admin and General Salaries - Transmission Related	X			Trans_Labor	Related to transmission operation of utility
84	920	Admin and General Salaries - Distribution Related	X		X	Dist_Labor	Related to distribution operation of utility
85	921	AG Office Supplies Expense - Production Related	X			Prod_Labor	Related to production operation of utility
86	921	AG Office Supplies Expense - Transmission Related	X			Trans_Labor	Related to transmission operation of utility
87	921	AG Office Supplies Expense - Distribution Related	X		X	Dist_Labor	Related to distribution operation of utility
88	923	Outside Services - Production Related	X			Prod_Labor	Related to production operation of utility
89	923	Outside Services - Transmission Related	X			Trans_Labor	Related to transmission operation of utility
90	923	Outside Services - Distribution Related	X		X	Dist_Labor	Related to distribution operation of utility
91	924	Property Insurance - Production Related	X			Net_Prod_Plant	Related to production operation of utility
92	924	Property Insurance - Transmission Related	X			Net_Trans_Plant	Related to transmission operation of utility
93	924	Property Insurance - Distribution Related	X		X	Net_Dist_Plant	Related to distribution operation of utility
94	925	Injuries or Damages - Production Related	X			Prod_Labor	Related to production operation of utility
95	925	Injuries or Damages - Transmission Related	X			Trans_Labor	Related to transmission operation of utility
96	925	Injuries or Damages - Distribution Related	X		X	Dist_Labor	Related to distribution operation of utility
97	926	Employee Pension and Benefits - Production Related	X			Prod_Labor	Related to production operation of utility
98	926	Employee Pension and Benefits - Transmission Related	X			Trans_Labor	Related to transmission operation of utility
99	926	Employee Pension and Benefits - Distribution Related	X		X	Dist_Labor	Related to distribution operation of utility

Public Service Company of New Mexico  
Schedule M-2  
Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy and Customer  
Base Period Ending 3/31/2015  
Test Period Ending 9/30/2016

Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
<b>(a) Base Period &amp; (b) Test Period</b>							
100	928	Regulatory Commission Expense - Production Related	X			Prod_Labor	Related to production operation of utility
101	928	Regulatory Commission Expense - Transmission Related	X			Trans_Labor	Related to transmission operation of utility
102	928	Regulatory Commission Expense - Distribution Related	X		X	Dist_Labor	Related to distribution operation of utility
103	930	Miscellaneous A&G Expenses - Production Related	X			Prod_Labor	Related to production operation of utility
104	930	Miscellaneous A&G Expenses - Transmission Related	X			Trans_Labor	Related to transmission operation of utility
105	930	Miscellaneous A&G Expenses - Distribution Related	X		X	Dist_Labor	Related to distribution operation of utility
106	931	Rents - Production Related	X			Prod_Labor	Related to production operation of utility
<b>ADMINISTRATIVE &amp; GENERAL EXPENSE, CONT</b>							
107	931	Rents - Transmission Related	X			Trans_Labor	Related to transmission operation of utility
108	931	Rents - Distribution Related	X		X	Dist_Labor	Related to distribution operation of utility
109	935	Maintenance of General Plant	X		X	Net_GI_Plant	Related to all operations of the utility
<b>DEPRECIATION EXPENSE</b>							
110	403	Depreciation - Production Related	X			Net_Prod_Plant	Related to production operation of utility
111	403	Depreciation -Transmission Related	X			Trans_12CP, Step_Up	Related to transmission operation of utility
112	403	Depreciation - Distribution Related	X		X	See PNM Exhibit SC-5	Related to distribution operation of utility
113	403	General Depreciation - Production Related	X			Prod_Labor	Related to production operation of utility
114	403	General Depreciation - Transmission Related	X			Trans_Labor	Related to transmission operation of utility
115	403	General Depreciation - Distribution/Customer Related	X		X	DistCust_Labor	Related to distribution operation of utility
116	403	General Depreciation - Customer Related			X	Cust_Svc_Labor	Related to customer function
<b>GENERAL TAXES EXPENSE</b>							
117	408	Property Taxes - Production Related	X			Net_Prod_Plant	Related to production operation of utility
118	408	Property Taxes - Transmission Related	X			Step_Up, Trans_12CP	Related to transmission operation of utility
119	408	Property Taxes - Distribution Related	X		X	See PNM Exhibit SC-5	Related to distribution operation of utility
120	408	General Property Taxes - Production Related	X			Prod_Labor	Related to production operation of utility
121	408	General Property Taxes - Transmission Related	X			Trans_Labor	Related to transmission operation of utility
122	408	General Property Taxes - Distribution/Customer Related	X		X	DistCust_Labor	Related to distribution operation of utility
123	408	Payroll Taxes - Production Related	X			Prod_Labor	Related to production operation of utility
124	408	Payroll Taxes - Transmission Related	X			Trans_Labor	Related to transmission operation of utility
125	408	Payroll Taxes - Distribution Related	X		X	Dist_Labor	Related to distribution operation of utility
126	408	Other Taxes - Production Related	X			Net_Prod_Plant	Related to production operation of utility
127	408	Other Taxes - Transmission Related	X			Net_Trans_Plant	Related to transmission operation of utility
128	408	Other Taxes - Distribution Related	X		X	Net_Dist_Plant	Related to distribution operation of utility
<b>OTHER ALLOWABLE EXPENSES</b>							
129	431	Interest on Customer Deposits			X	Customer_Deposits	Required to serve customer
130	407	Amort Loss on Reacquired Debt	X		X	Net_Plant	Related to operation of utility
131		Energy Related		X		Energy1	Related to energy usage
132	408	Amort Retail rate case exp			X	NFREV	Related to operation of utility

Public Service Company of New Mexico  
Schedule M-2  
Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy and Customer  
Base Period Ending 3/31/2015  
Test Period Ending 9/30/2016

Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
<b>(a) Base Period &amp; (b) Test Period</b>							
133		Production Related	X			Net_Prod_Plant	Related to production operation of utility
134		Transmission Related	X			Trans_12CP	Related to transmission operation of utility
135		Amortization TOU Regulatory Asset	X		X	Net_Plant	Related to operation of utility
136		Distribution Related	X		X	Net_Dist_Plant	Related to distribution operation of utility
<b>FEDERAL INCOME TAXES</b>							
Tax/Book Adjustments							
137		Domestic Production Activity Deduction	X		X	Net_Plant	Related to operation of utility
138		Non-deductible Meals	X		X	Total_Labor	Related to all operations of the utility
139		Eastern Interconnect Project	X			Trans_12CP	Related to transmission operation of utility
<b>FEDERAL INCOME TAXES, CONT</b>							
140		Palo Verde Units 1 & 2 Prudence Audit Flow Through	X			Net_Prod_Plant	Related to production operation of utility
141		AFUDC Equity Flow Through	X		X	Net_Plant	Related to operation of utility
142		Gain/Loss Flow Through	X		X	Net_Plant	Related to operation of utility
143		ACRS Flow Through	X		X	Net_Plant	Related to operation of utility
144		San Juan ACRS Flow Through	X			Net_Prod_Plant	Related to production operation of utility
145		Four Corners SO2 Reversal Flow Through	X			Net_Prod_Plant	Related to production operation of utility
146		SL/GL Depreciation	X		X	Net_Plant	Related to operation of utility
147		Amortization of EIP Prepaid Tax Reversal	X			Net_Trans_Plant	Related to transmission operation of utility
148	410	Net Provision for Deferred Income Tax	X		X	Total_Labor	Related to operation of utility
Investment Tax Credits							
149	420	Palo Verde 1&2 Production ITC Amortization	X			Net_Prod_Plant	Related to production operation of utility
150	420	PV Valley Transmission ITC Amortization	X			Trans12_CP	Related to transmission operation of utility
151	420	Generation ITC Amortization	X			Net_Prod_Plant	Related to production operation of utility
152	420	Renewables ITC Amortization	X			Net_Prod_Plant	Related to production operation of utility
153	420	All Other ITC Amortization	X		X	Net_Plant	Related to operation of utility

**(c) Explanation of adjustments**

The same classification methodology was used in the Base Period and the Test Period to assign items of plant and expenses to demand, energy and customer.

# PNM Schedule M-3

Demand and energy loss factors.

*This Schedule is also being provided electronically see index for location.*

Public Service Company of New Mexico  
Schedule M-3  
Demand and Energy Loss Factors: Base and Test Period  
Base Period Ending 03/31/2015  
Test Period Ending 09/30/2016

**Base Period and Test Period Losses**

Line No.	Energy Loss Rates by Voltage Level (Rates are Additive)	Generation to Meter	Meter to Generation
1	Transmission	3.87%	4.15%
2	Subtransmission (46/69 kV)	0.22%	0.23%
3	Substation	0.44%	0.47%
4	Primary Distribution	0.90%	0.96%
5	Secondary Distribution	1.27%	1.36%

	Demand Loss Rates by Voltage Level (Rates are Additive)	Generation to Meter	Meter to Generation
6	Network	1.90%	2.10%
7	Transmission	3.54%	3.92%
8	Subtransmission	0.17%	0.19%
9	Substation	0.51%	0.56%
10	Primary Distribution	2.03%	2.24%
11	Secondary Distribution	1.44%	1.60%

Notes:

- (1) Demand and Energy Losses for the Base and Test Period are based on a Loss Study end dated
- (2) The methods and procedures used to determine the loss factors and demand and energy loss  
Witness Chan.
- (3) Subpart (c) of Rule: No adjustments were made to demand and energy loss factors between I

This schedule is sponsored by PNM Witness Chan

**Applicable Rate Classes**

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All Rate Classes

All except 15B and 33B

All except 15B, 33B, and 5B

All except 15B, 33B, 5B, 30B, and 35B

All except 15B, 33B, 5B, 30B, 35B, and 11B

**Applicable Rate Classes**

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N/A

All Rate Classes

All except 15B and 33B

All except 15B, 33B, and 5B

All except 15B, 33B, 5B, 30B, and 35B

All except 15B, 33B, 5B, 30B, 35B, and 11B

06/2014.

ses are explained in the testimony of PNM

Base Period and Test Period. See note (1)