

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.

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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPRC CASE NO. 16-00276-UT

Base Period Ending 6/30/2016

		Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3B General Power 3	General Power Schedule 3C GP Low LF 4	Large Power Schedule 4 Large Power 5	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 6	Irrigation Schedule 10 Irrigation 7
WAGES AND SALARIES ALLOCATON FACTOR									
1 OPERATION AND MAINTENANCE WAGE AND SALARIES EXPENSE									
2									
3 PRODUCTION	OPRODEXP	22,118,429	11,077,829	2,859,092	3,707,749	451,147	2,374,010	132,381	49,278
4 TRANSMISSION	TRANEXP	3,327,249	1,666,226	429,821	558,075	67,878	357,140	19,942	7,401
5									
6 DISTRIBUTION									
7 Operation									
8 580-Supervision and Engineering	_EXP58189	1,430,798	823,408	258,110	179,072	36,822	69,938	601	8,860
9 581-Load Dispatching	_OX581	0	0	0	0	0	0	0	0
10 582-Station Equipment	_OX582	13,806	6,543	1,820	2,282	383	1,519	133	59
11 583-Overhead Line Expenses	_OX583	1,839,785	978,078	272,089	341,169	57,318	134,593	0	8,783
12 584-Underground Line Expenses	_OX584	484,439	257,540	71,645	89,834	15,093	35,440	0	2,313
13 585-Street Lighting and Signal Systems Expenses	_OX585	79,673	0	0	0	0	0	0	0
14 586-Meter Expenses	_OX586	2,787,935	1,754,507	595,301	220,645	61,588	77,603	705	21,146
15 587-Customer Installations Expenses	CUST371	0	0	0	0	0	0	0	0
16 588-Miscellaneous Distribution Expenses	_OX588	4,086,938	2,228,512	568,923	660,680	112,813	292,963	7,172	18,154
17 589-Rents	_OX589	0	0	0	0	0	0	0	0
18 Total Operation Expense		10,723,374	6,048,589	1,767,889	1,493,682	284,017	612,056	8,611	59,314
19 Maintenance									
20 590-Maintenance of Supervision and Engineering	_EXP59198	61,562	27,843	7,778	9,270	1,579	4,112	100	252
21 591-Maintenance of Structures	_MX591	0	0	0	0	0	0	0	0
22 592-Maintenance of Station Equipment	_MX592	789,925	374,384	104,149	130,591	21,940	86,925	7,633	3,362
23 593-Maintenance of Overhead Lines	_MX593	450,178	239,327	66,578	83,481	14,025	32,934	0	2,149
24 594-Maintenance of Underground Lines	_MX594	378,870	201,417	56,032	70,257	11,804	27,717	0	1,809
26 596-Maintenance of Street Lighting & Signal Systems	_MX596	602,665	0	0	0	0	0	0	0
27 597-Maintenance of Meters	_MX597	248,490	156,380	53,059	19,666	5,489	6,917	63	1,885
28 598-Maintenance of Miscellaneous Distribution Plant	_MX598	0	0	0	0	0	0	0	0
29 Total Maintenance Expense		2,531,690	999,352	287,596	313,266	54,837	158,604	7,797	9,457
30 TOTAL DISTRIBUTION		13,255,064	7,047,941	2,055,485	1,806,948	338,854	770,660	16,408	68,772
31 TOTAL PRODUCTION, TRANSMISSION, & DISTRIBUTION		38,700,742	19,791,996	5,344,398	6,072,771	857,879	3,501,810	168,731	125,450
32									
33 CUSTOMER ACCOUNTING	CAEXP	7,782,920	6,933,096	785,905	46,132	13,195	194	(216)	4,854
34 CUSTOMER SERVICE & INFORMATION	CSIEXP	611,285	481,735	63,391	27,987	3,851	17,328	1,354	646
35 SALES	SALESEXP	3,102,864	2,445,275	321,769	142,062	19,547	87,956	6,875	3,277
36 TOTAL CA, CS&I, AND SALES		11,497,069	9,860,106	1,171,065	216,182	36,593	105,478	8,014	8,777
37									
38 TOTAL WAGES AND SALARIES EXCLUDING A&G		50,197,811	29,652,102	6,515,463	6,288,953	894,472	3,607,288	176,745	134,227
39									
40 ADMINISTRATIVE AND GENERAL	SALWAGESX	3,916,960	2,313,768	508,405	490,730	69,796	281,479	13,792	10,474
41									
42 TOTAL O&M WAGES AND SALARIES EXPENSE		54,114,771	31,965,871	7,023,868	6,779,683	964,268	3,888,767	190,537	144,701
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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPC CASE NO. 16-00276-UT

PNMTOTALBY.xlsm

Base Period Ending 6/30/2016

	Wtr/Swg Pumping	Universities	Manufacturing	Industrial	Schedule Lighting	Schedule 36B	Private Lighting	Streetlighting
	Schedule 11	Schedule 15	Schedule 30	Schedule 33B	Schedule 35B	Schedule 36B	Schedule 6	
ALLOCATION	Water & Sewage	Universities 115 kV	Industrial Power	Large Service	Lg Power Service	Special Service Rate	Private Area	Schedule 20
	8	9	(Manuf, 12.5 kV)	for Station Power	>= 3,000 kW	Renew. Energy Res.	Lighting	Streetlighting
			10	11	12	13	14	15
PRODEXP	234,659	130,040	697,044	4,898	345,674	0	12,748	41,880
RANEXP	35,280	19,513	104,881	736	52,019	0	1,946	6,392
EXP58189	25,816	97	1,316	97	1,016	0	5,967	19,678
OX581	0	0	0	0	0	0	0	0
OX582	343	0	400	0	206	0	27	89
OX583	30,419	0	0	0	0	0	4,087	13,248
OX584	8,010	0	0	0	0	0	1,076	3,488
OX585	0	0	0	0	0	0	18,806	60,867
OX586	53,970	353	353	353	1,411	0	0	0
UST371	0	0	0	0	0	0	0	0
OX588	68,909	26	21,359	26	11,096	0	10,654	85,651
OX589	0	0	0	0	0	0	0	0
	187,467	476	23,427	476	13,729	0	40,618	183,022
EXP59198	962	0	299	0	155	0	2,161	7,048
MX591	0	0	0	0	0	0	0	0
MX592	19,646	0	22,873	0	11,786	0	1,565	5,071
MX593	7,443	0	0	0	0	0	1,000	3,242
MX594	6,264	0	0	0	0	0	842	2,728
MX596	0	0	0	0	0	0	142,252	460,413
MX597	4,810	31	31	31	126	0	0	0
MX598	0	0	0	0	0	0	0	0
	39,125	32	23,204	32	12,067	0	147,819	478,502
	226,592	508	46,632	508	25,796	0	188,437	661,524
	496,531	150,060	848,557	6,142	423,489	0	203,131	709,796
AEXP	1,848	(199)	(1,190)	5	(531)	0	(41)	(133)
SIEXP	2,929	1,176	6,622	56	3,254	0	226	730
ALESEXP	14,870	5,969	33,613	284	16,515	0	1,145	3,706
	19,647	6,946	39,045	346	19,238	0	1,330	4,303
	516,178	157,006	887,602	6,487	442,727	0	204,461	714,100
ALWAGESX	40,278	12,251	69,260	506	34,546	0	15,954	55,722
	556,455	169,258	956,862	6,993	477,274	0	220,415	769,821

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PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPRC CASE NO. 16-00276-UT

Base Period Ending 6/30/2016

Base Period Ending 6/30/2016			Residential	Small Power	General Power	General Power	Large Power	Mines	Irrigation	
			Schedule 1	Schedule 2	Schedule 3B	Schedule 3C	Schedule 4	Schedule 5	Schedule 10	
			Residential	Small Power	General Power	GP Low LF	Large Power	Industrial Power	Irrigation	
			1	2	3	4	5	(Mines, Multi Volt)	7	
ALLOCATION FACTOR TABLE			ALLOCATION	Total PNM Consolidated						
1	DEMAND RELATED									
2										
3	DEMAND - PRODUCTION RELATED									
4	Production 4CP - 3CP Summer, 1CP Winter	_4CP_3S1W	1,633,922	818,336	211,206	273,897	33,327	175,372	9,779	3,640
5										
6										
7										
8										
9										
10										
11										
12	DEMAND - TRANSMISSION RELATED									
13	Transmission Demand (based on 3S1WCWP)	Trans_3S1W	1,563,061	782,752	201,919	262,170	31,888	167,776	9,368	3,477
14										
15										
16	DEMAND - DISTRIBUTION RELATED									
17	Max Non Coincident Peak	NCP	1,859,832	869,184	241,796	303,185	50,937	201,808	17,722	7,805
18	Max Non Coincident Peak - Substation Level	NCP_Sub	1,833,919	869,184	241,796	303,185	50,937	201,808	17,722	7,805
19	Max Non Coincident Peak - Primary Level	NCP_Pri	1,735,731	869,184	241,796	303,185	50,937	201,808	0	7,805
20	Max Non Coincident Peak - Secondary Level	NCP_Sec	1,488,313	869,184	241,796	303,185	50,937	0	0	7,805
21										
22	Average Demand	AVGDEMAND	1,024,470	401,994	120,082	212,522	25,654	139,479	10,020	2,899
23										
24										
25										
26										
27	ENERGY RELATED									
28										
29	Energy - kWh at Generation (used for Base Fuel Items)	Energy	8,974,354,000	3,521,463,243	1,051,921,991	1,861,693,644	224,724,854	1,221,835,814	87,774,756	25,391,227
30	Energy - kWh at Generation (used for Other Fuel Items)	Energy1	8,974,354,000	3,521,463,243	1,051,921,991	1,861,693,644	224,724,854	1,221,835,814	87,774,756	25,391,227
31	Energy - kWh at Generation (excludes transmission cust)	Energy2	8,900,377,640	3,521,463,243	1,051,921,991	1,861,693,644	224,724,854	1,221,835,814	87,774,756	25,391,227
32										
33	Energy - kWh at Meter (Non-renewable only)	Energy4	7,328,535,651	2,806,146,551	838,651,647	1,487,439,493	179,232,669	1,026,273,993	81,078,785	20,233,409
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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPC CASE NO. 16-00276-UT

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Base Period Ending 6/30/2016

ALLOCATION	Wtr/Swg Pumping Schedule 11 Water & Sewage 8	Universities Schedule 15 Industrial Power Universities 115 kV 9	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 10	Industrial Schedule 33B Large Service for Station Power 11	Schedule 35B Lg Power Service >= 3,000 kW 12	Schedule 36B Special Service Rate Renew. Energy Res. 13	Private Lighting Schedule 6 Private Area Lighting 14	Streetlighting Schedule 20 Streetlighting 15
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ALLOCATION FACTOR TABLE

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DEMAND RELATED

DEMAND - PRODUCTION RELATED

Production 4CP - 3CP Summer, 1CP Winter

_4CP_3S1W

17,335

9,606

51,492

362

25,535

0

942

3,094

DEMAND - TRANSMISSION RELATED

Transmission Demand (based on 3S1WCP)

Trans_3S1W

16,574

9,167

49,271

346

24,437

0

914

3,003

DEMAND - DISTRIBUTION RELATED

Max Non Coincident Peak

NCP

45,610

25,020

53,104

893

27,362

0

3,632

11,773

Max Non Coincident Peak - Substation Level

NCP_Subs

45,610

0

53,104

0

27,362

0

3,632

11,773

Max Non Coincident Peak - Primary Level

NCP_Pri

45,610

0

0

0

0

0

3,632

11,773

Max Non Coincident Peak - Secondary Level

NCP_Sec

0

0

0

0

0

0

3,632

11,773

Average Demand

AVGDEMAND

21,212

8,445

49,307

452

24,202

0

1,936

6,267

ENERGY RELATED

Energy - kWh at Generation (used for Base Fuel Items)

Energy

185,815,414

73,976,360

431,926,089

3,961,700

212,007,635

0

16,962,057

54,899,217

Energy - kWh at Generation (used for Other Fuel Items)

Energy1

185,815,414

73,976,360

431,926,089

3,961,700

212,007,635

0

16,962,057

54,899,217

Energy - kWh at Generation (excludes transmission cust)

Energy2

185,815,414

0

431,926,089

3,961,700

212,007,635

0

16,962,057

54,899,217

Energy - kWh at Meter (Non-renewable only)

Energy4

166,758,535

70,433,581

396,885,744

3,302,102

194,808,348

0

13,523,047

43,767,746

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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPRC CASE NO. 16-00276-UT

Base Period Ending 6/30/2016

ALLOCATION FACTOR TABLE CONTINUED

Base Period Ending 6/30/2016			Residential	Small Power	General Power	General Power	Large Power	Mines	Irrigation	
			Schedule 1	Schedule 2	Schedule 3B	Schedule 3C	Schedule 4	Schedule 5	Schedule 10	
			Residential	Small Power	General Power	GP Low LF	Large Power	Industrial Power	Irrigation	
			1	2	3	4	5	(Mines, Multi Volt)	7	
ALLOCATION FACTOR TABLE CONTINUED										
1	CUSTOMER RELATED									
2										
3	CUSTOMER RELATED - DISTRIBUTION									
4	Annual Customers (Bills)	Annual_Customers	6,200,160	5,514,182	626,319	40,233	10,914	2,629	24	3,905
5										
6										
7	Number of Meters		518,288	461,061	52,254	3,339	932	220	2	320
8	Marginal Capital Cost for Meters		94,044	117	352	2,040	2,040	10,888	10,888	2,040
9	Customer Weighted Meter Costs	Wtd_Meters	86,054,941	54,156,225	18,375,119	6,810,625	1,901,019	2,395,375	21,776	652,710
10										
11	Number of Services		120,605	107,951	12,532	0	0	0	0	0
12	Marginal Capital Cost for Secondary Service		782	568	214	0	0	0	0	0
13	Customer Weighted Service Costs	Wtd_Services	64,038,391	61,360,428	2,677,963	0	0	0	0	0
14										
15	Installation on Customer Premises - Direct Assignment	CUST371	557,427	0	0	0	0	0	0	0
16	Street Lighting and Signal Systems - Direct Assignment	CUST373	11,517,791	0	0	0	0	0	0	0
17										
18	Customer Deposit Percentages	Customer_Deposits	\$ 928,187.68	\$601,074	\$107,007	\$196,400	\$23,707	\$ -	\$ -	\$ -
19										
20	902-Meter Reading Expenses	CUST902	6,200,160	5,514,182	626,319	40,233	10,914	2,629	24	3,905
21	903-Customer Records and Collection Expenses	CUST903	6,200,160	5,514,182	626,319	40,233	10,914	2,629	24	3,905
22										
23	904-Uncollectible Percentages		100.000%	89.715%	2.413%	4.427%	0.534%	2.911%	0.000%	0.000%
24	904 - Uncollectible Expense	_EXP904	3,426,521	3,074,112	82,667	151,681	18,309	99,752	0	0
25										
26	Annual Number of Customers	Annual_Customers	0.8000	0.711489	0.080813	0.005191	0.001408	0.000339	0.000003	0.000504
27	Annual kWh @ Meter	ENERGY4	0.2000	0.076581	0.022887	0.040593	0.004891	0.028008	0.002213	0.000552
28	Weighted Customer/Energy Allocation Factor	CUSTEXP	1.0000	0.788070	0.103701	0.045784	0.006300	0.028347	0.002216	0.001056
29										
30	Dedicated Facilities-FERC	DFERC	0	0	0	0	0	0	0	0
31										
32	Streetlight Energy - kWh at generation	St_Lights	71,861,274	0	0	0	0	0	0	0

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ALLOCATION	Wtr/Swg Pumping Schedule 11 Water & Sewage 8	Universities Schedule 15 Industrial Power Universities 115 kV 9	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 10	Industrial Schedule 33B Large Service for Station Power 11	Schedule 35B Lg Power Service >= 3,000 kW 12	Schedule 36B Special Service Rate Renew. Energy Res. 13	Private Lighting Schedule 6 Private Area Lighting 14	Streetlighting Schedule 20 Streetlighting 15
CUSTOMER RELATED								
CUSTOMER RELATED - DISTRIBUTION								
Annual Customers (Bills)	Annual_Customers	1,870	12	12	12	48	0	0
Number of Meters		153	1	1	1	4	0	0
Marginal Capital Cost for Meters		10,888	10,888	10,888	10,888	10,888	0	352
Customer Weighted Meter Costs	Wtd_Meters	1,665,875	10,888	10,888	10,888	43,552	0	0
Number of Services		0	0	0	0	0	0	122
Marginal Capital Cost for Secondary Service		0	0	0	0	0	0	0
Customer Weighted Service Costs	Wtd_Services	0	0	0	0	0	0	0
Installation on Customer Premises - Direct Assignment	CUST371	0	0	0	0	0	557,427	0
Street Lighting and Signal Systems - Direct Assignment	CUST373	0	0	0	0	0	0	11,517,791
Customer Deposit Percentages	Customer_Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902-Meter Reading Expenses	CUST902	1,870	12	12	12	48	0	0
903-Customer Records and Collection Expenses	CUST903	1,870	12	12	12	48	0	0
904-Uncollectible Percentages		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
904 - Uncollectible Expense	_EXP904	0	0	0	0	0	0	0
Annual Number of Customers	Annual_Customers	0.000241	0.000002	0.000002	0.000002	0.000006	0.000000	0.000000
Annual kWh @ Meter	ENERGY4	0.004551	0.001922	0.010831	0.000090	0.005316	0.000000	0.001194
Weighted Customer/Energy Allocation Factor	CUSTEXP	0.004792	0.001924	0.010833	0.000092	0.005323	0.000000	0.001194
Dedicated Facilities-FERC	DFERC	0	0	0	0	0	0	0
Streetlight Energy - kWh at generation	St_Lights	0	0	0	0	0	16,962,057	54,899,217

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Base Period Ending 6/30/2016			Residential	Small Power	General Power	General Power	Large Power	Mines	Irrigation	
			Schedule 1	Schedule 2	Schedule 3B	Schedule 3C	Schedule 4	Schedule 5	Schedule 10	
			Residential	Small Power	General Power	GP Low LF	Large Power	Industrial Power	Irrigation	
			1	2	3	4	5	(Mines, Multi Volt)	7	
ALLOCATION FACTOR TABLE CONTINUED			ALLOCATION	Total PNM Consolidated						
1	INTERNALLY DEVELOPED									
2										
3										
4	Total Net Plant	Net_Plant	2,574,240,319	1,342,339,344	339,571,761	418,651,277	57,357,884	242,535,911	11,764,637	7,451,252
5										
6	Net Production Plant	Net_Prod_Plant	1,371,665,742	686,987,251	177,305,493	229,934,607	27,977,679	147,223,290	8,209,566	3,055,954
7	Net Transmission Plant	Net_Trans_Plant	290,962,201	145,708,570	37,587,079	48,802,664	5,935,853	31,231,245	1,743,928	647,192
8	Net Distribution Plant	Net_Dist_Plant	776,388,238	423,346,427	108,077,280	125,508,107	21,430,881	55,653,745	1,362,358	3,448,695
9	Net Distribution Substations	Net_Dist_Subs	139,953,072	66,330,614	18,452,356	23,137,159	3,887,167	15,400,731	1,352,435	595,660
10	Total Net Transmission & Distribution Plant	Net_TD_Plant	1,067,350,440	569,054,997	145,664,358	174,310,771	27,366,734	86,884,990	3,106,285	4,095,887
11	Net General and Intangible Plant	Net_GI_Plant	135,224,138	86,297,095	16,601,909	14,405,899	2,013,470	8,427,630	448,786	299,412
12										
13	Secondary Net Distribution Plant	Net_Dist_Sec	198,485,602	115,916,831	32,246,628	40,433,609	6,793,064	0	0	1,040,953
14	Primary & Secondary Net Distribution Plant	Net_Dist_Pri_Sec	535,309,670	284,584,701	79,167,942	99,267,607	16,677,492	39,161,533	0	2,555,620
15										
16	Account 370 - Meters	_PLT370	39,211,939	24,676,916	8,372,838	3,103,341	866,222	1,091,481	9,923	297,415
17	Account 371 - Installations on Customer Premises	_PLT371	557,427	0	0	0	0	0	0	0
18	Account 373 - Street Lighting and Signal Systems	_PLT373	11,517,791	0	0	0	0	0	0	0
19										
20	Distribution Substations	PLTDSUB	70,932	35,526	9,169	11,890	1,447	7,613	425	158
21										
22										
23	Accounts 369 & 370 - Services and Meters	_PLT36970	89,050,278	72,431,111	10,456,982	3,103,341	866,222	1,091,481	9,923	297,415
24	Accounts 371 & 373 - Lighting	_PLT37173	12,075,218	0	0	0	0	0	0	0
25										
26										
27	Account 582-Station Equipment	_OX582	154,647	73,295	20,390	25,566	4,295	17,018	1,494	658
28	Account 583-Overhead Line Expenses	_OX583	1,923,737	1,022,709	284,505	356,737	59,934	140,734	0	9,184
29	Account 584-Underground Line Expenses	_OX584	509,717	270,979	75,383	94,522	15,880	37,289	0	2,433
30	Account 585-Street Lighting and Signal Systems Expenses	_OX585	80,278	0	0	0	0	0	0	0
31	Account 586-Meter Expenses	_OX586	3,199,733	2,013,661	683,232	253,236	70,685	89,066	810	24,269
32										
33	Account 588-Miscellaneous Distribution Expenses	_OX588	5,997,940	3,270,537	834,944	969,605	165,563	429,950	10,525	26,643
34	Account 589-Rents	_OX589	119,568	65,198	16,644	19,329	3,300	8,571	210	531
35	Accounts 581-587, 589	_EXP58189	5,987,681	3,445,842	1,080,154	749,390	154,094	292,678	2,514	37,076
36										
37	Account 591-Maintenance of Structures	_MX591	40,925	22,315	5,697	6,616	1,130	2,934	72	182
38	Account 592-Maintenance of Station Equipment	_MX592	1,097,302	520,065	144,676	181,407	30,477	120,749	10,604	4,670
39	Account 593-Maintenance of Overhead Lines	_MX593	2,927,227	1,556,191	432,913	542,824	91,197	214,147	0	13,975
40	Account 594-Maintenance of Underground Lines	_MX594	1,293,526	687,672	191,302	239,871	40,300	94,630	0	6,175
41										
42	Account 596-Maintenance of Street Lighting & Signal Systems	_MX596	998,002	0	0	0	0	0	0	0
43	Account 597-Maintenance of Meters	_MX597	259,945	163,589	55,505	20,573	5,742	7,236	66	1,972
44	Account 598-Maintenance of Miscellaneous Distribution Plant	_MX598	461,279	251,524	64,212	74,569	12,733	33,066	809	2,049
45	Accounts 591-598	_EXP59198	7,078,206	3,201,357	894,305	1,065,859	181,579	472,761	11,551	29,023
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Base Period Ending 6/30/2016		Wtr/Swg Pumping	Universities	Manufacturing	Industrial	Schedule 35B	Schedule 36B	Private Lighting	Streetlighting
		Schedule 11	Schedule 15	Schedule 30	Schedule 33B	Schedule 35B	Schedule 36B	Schedule 6	Schedule 20
		Water & Sewage	Industrial Power	Industrial Power	Large Service	Lg Power Service	Special Service Rate	Private Area	Streetlighting
		8	9	(Manuf, 12.5 kV)	for Station Power	>= 3,000 kW	Renew. Energy Res.	Lighting	15
					11	12	13	14	
ALLOCATION FACTOR TABLE CONTINUED									
1	INTERNALLY DEVELOPED								
2									
3									
4	Total Net Plant	Net_Plant	31,922,312	10,176,939	58,710,449	389,916	29,214,617	0	3,373,356
5									
6	Net Production Plant	Net_Prod_Plant	14,552,274	8,064,375	43,226,924	303,770	21,436,837	0	790,560
7	Net Transmission Plant	Net_Trans_Plant	3,085,161	1,706,335	9,171,697	64,333	4,549,011	0	170,133
8	Net Distribution Plant	Net_Dist_Plant	13,090,523	4,961	4,057,491	4,961	2,107,946	0	2,023,868
9	Net Distribution Substations	Net_Dist_Subs	3,480,671	0	4,052,530	0	2,088,100	0	277,189
10	Total Net Transmission & Distribution Plant	Net_TD_Plant	16,175,683	1,711,296	13,229,189	69,294	6,656,956	0	2,194,001
11	Net General and Intangible Plant	Net_GI_Plant	1,194,355	401,268	2,254,337	16,851	1,120,824	0	388,795
12									
13	Secondary Net Distribution Plant	Net_Dist_Sec	0	0	0	0	0	484,405	1,570,112
14	Primary & Secondary Net Distribution Plant	Net_Dist_Pri_Sec	8,850,776	0	0	0	0	1,189,252	3,854,746
15									
16	Account 370 - Meters	_PLT370	759,075	4,961	4,961	4,961	19,845	0	0
17	Account 371 - Installations on Customer Premises	_PLT371	0	0	0	0	0	557,427	0
18	Account 373 - Street Lighting and Signal Systems	_PLT373	0	0	0	0	0	0	11,517,791
19									
20	Distribution Substations	PLTDSUB	753	417	2,235	16	1,109	0	41
21									
22									
23	Accounts 369 & 370 - Services and Meters	_PLT36970	759,075	4,961	4,961	4,961	19,845	0	0
24	Accounts 371 & 373 - Lighting	_PLT37173	0	0	0	0	0	557,427	11,517,791
25									
26									
27	Account 582-Station Equipment	_OX582	3,846	0	4,478	0	2,307	0	306
28	Account 583-Overhead Line Expenses	_OX583	31,807	0	0	0	0	0	4,274
29	Account 584-Underground Line Expenses	_OX584	8,428	0	0	0	0	0	1,132
30	Account 585-Street Lighting and Signal Systems Expenses	_OX585	0	0	0	0	0	0	18,949
31	Account 586-Meter Expenses	_OX586	61,941	405	405	405	1,619	0	0
32									
33	Account 588-Miscellaneous Distribution Expenses	_OX588	101,130	38	31,346	38	16,285	0	15,635
34	Account 589-Rents	_OX589	2,016	1	625	1	325	0	312
35	Accounts 581-587, 589	_EXP58189	108,038	406	5,508	406	4,251	0	24,973
36									
37	Account 591-Maintenance of Structures	_MX591	690	0	214	0	111	0	107
38	Account 592-Maintenance of Station Equipment	_MX592	27,290	0	31,774	0	16,372	0	2,173
39	Account 593-Maintenance of Overhead Lines	_MX593	48,399	0	0	0	0	0	6,503
40	Account 594-Maintenance of Underground Lines	_MX594	21,387	0	0	0	0	0	2,874
41									
42	Account 596-Maintenance of Street Lighting & Signal Systems	_MX596	0	0	0	0	0	0	235,567
43	Account 597-Maintenance of Meters	_MX597	5,032	33	33	33	132	0	0
44	Account 598-Maintenance of Miscellaneous Distribution Plant	_MX598	7,778	3	2,411	3	1,252	0	1,202
45	Accounts 591-598	_EXP59198	110,575	36	34,431	36	17,867	0	248,427
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ALLOCATION FACTOR TABLE CONTINUED

1	INTERNALLY DEVELOPED									
2										
3	Total O&M Other Production Expense	OPRODEXP	16,450,906	8,239,298	2,126,492	2,757,693	335,547	1,765,705	98,460	36,651
4	Total O&M Transmission Expense	TRANEXP	28,607,319	14,326,024	3,695,551	4,798,264	583,611	3,070,647	171,462	63,632
5	Total O&M Distribution Expense	DISTEXP	22,464,056	11,777,634	3,380,284	3,230,408	588,677	1,375,679	26,970	112,151
6	Total O&M Customer Accounts Expense	CAEXP	11,894,589	10,595,808	1,201,095	70,503	20,166	296	(330)	7,419
7	Total O&M Customer Service & Information Expense	CSIEXP	883,324	696,122	91,601	40,442	5,565	25,039	1,957	933
8	Total O&M Sales Expense	SALESEXP	3,621,658	2,854,121	375,568	165,815	22,815	102,663	8,025	3,825
9										
10	Total O&M less Fuel & Purchased Power	OMXFPP	273,859,180	148,719,387	35,108,861	40,532,096	5,430,557	24,364,366	1,321,980	730,609
11										
12	Net Customer General & Intangible Plant	GI_Cust_NP	36,184,846	28,516,205	3,752,389	1,656,698	227,950	1,025,726	80,178	38,213
13										
14	Net General & Intangible Production Plant	GI_Prod_NP	34,752,124	17,405,309	4,492,160	5,825,556	708,834	3,730,006	207,995	77,425
15	Net General & Intangible Transmission Plant	GI_Trans_NP	19,409,680	9,720,014	2,507,381	3,255,557	395,972	2,083,393	116,335	43,173
16	Net General & Intangible Distribution/Customer Plant	GI_DistCust_NP	44,877,487	30,655,567	5,849,979	3,668,087	680,714	1,588,506	44,278	140,601
17										
18										
19										
20	TOU Meter Counts	TOU_meters	13,408	452	3,682	4,287	4,287	235	2	266
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ALLOCATION FACTOR TABLE CONTINUED

2	INTERNALLY DEVELOPED									
3	Total O&M Other Production Expense	OPRODEXP	174,531	96,719	518,437	3,643	257,100	0	9,481	31,149
4	Total O&M Transmission Expense	TRANEXP	303,332	167,766	901,759	6,325	447,257	0	16,727	54,961
5	Total O&M Distribution Expense	DISTEXP	379,191	661	77,515	661	42,244	0	327,539	1,144,441
6	Total O&M Customer Accounts Expense	CAEXP	2,824	(304)	(1,818)	8	(812)	0	(63)	(203)
7	Total O&M Customer Service & Information Expense	CSIEXP	4,233	1,699	9,569	81	4,702	0	326	1,055
8	Total O&M Sales Expense	SALESEXP	17,356	6,967	39,233	332	19,277	0	1,337	4,326
9										
10	Total O&M less Fuel & Purchased Power	OMXFPP	3,271,383	1,185,383	6,676,019	51,182	3,312,132	0	922,880	2,232,343
11										
12	Net Customer General & Intangible Plant	GI_Cust_NP	173,406	69,610	391,983	3,317	192,598	0	13,354	43,221
13										
14	Net General & Intangible Production Plant	GI_Prod_NP	368,692	204,317	1,095,185	7,696	543,117	0	20,029	65,801
15	Net General & Intangible Transmission Plant	GI_Trans_NP	205,807	113,827	611,831	4,292	303,458	0	11,349	37,290
16	Net General & Intangible Distribution/Customer Plant	GI_DistCust_NP	446,450	13,514	155,338	1,547	81,650	0	344,062	1,207,195
17										
18										
19										
20	TOU Meter Counts	TOU_meters	171	4	14	2	3	3	0	0
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			Residential	Small Power	General Power	General Power	Large Power	Mines	Irrigation
			Schedule 1	Schedule 2	Schedule 3B	Schedule 3C	Schedule 4	Schedule 5	Schedule 10
			Residential	Small Power	General Power	GP Low LF	Large Power	Industrial Power	Irrigation
			1	2	3	4	5	(Mines, Multi Volt)	7
		ALLOCATION	Total PNM Consolidated						
ALLOCATION FACTOR TABLE CONTINUED									
1 INTERNALLY DEVELOPED CONTINUED									
2									
3	PRODUCTION WAGES AND SALARIES	Prod_Labor	22,118,429	11,077,829	2,859,092	3,707,749	451,147	2,374,010	49,278
4	TRANSMISSION WAGES AND SALARIES	Trans_Labor	3,327,249	1,666,226	429,821	558,075	67,878	357,140	7,401
5	DISTRIBUTION WAGES AND SALARIES	Dist_Labor	13,255,064	7,047,941	2,055,485	1,806,948	338,854	770,660	68,772
6	CUSTOMER ACCOUNTING WAGES AND SALARIES	Cust_Acct_Labor	7,782,920	6,933,096	785,905	46,132	13,195	194	4,854
7	CUSTOMER SERVICE & INFORMATION WAGES & SALARIES	Cust_Svc_Labor	611,285	481,735	63,391	27,987	3,851	17,328	646
8	SALES WAGES & SALARIES	Sales_Labor	3,102,864	2,445,275	321,769	142,062	19,547	87,956	3,277
9	DISTRIBUTION AND CUSTOMER SERVICES WAGES & SALARIES	DistCust_Labor	24,752,133	16,908,047	3,226,550	2,023,130	375,447	876,139	77,548
10	DIST. & CUST SVCS. WAGES & SALARIES EXCLUDING SCH 20	DistCust_Labor_X20	24,086,306	16,908,047	3,226,550	2,023,130	375,447	876,139	77,548
11	TOTAL O&M WAGE & SALARIES EXCL A&G	SALWAGESX	50,197,811	29,652,102	6,515,463	6,288,953	894,472	3,607,288	134,227
12	TOTAL O&M WAGE & SALARIES	Total_Labor	54,114,771	31,965,871	7,023,868	6,779,683	964,268	3,888,767	144,701
13									
14	Total Injuries and Damages	IBNR	(6,368,986)	(3,762,193)	(826,667)	(797,928)	(113,489)	(457,685)	(17,030)
15	Total Property Tax Expense	Prop_Tax	23,236,008	12,349,047	3,091,087	3,745,672	520,559	1,966,458	69,627
16	Total Regulatory Asset & Liabilities	Reg_Exp	18,323,517	9,395,641	2,467,173	3,041,753	443,720	1,721,621	52,055
17	Total Federal Taxable Income	Fed_Tax_Inc	153,971,649	80,043,992	20,186,366	24,874,927	3,398,708	14,644,218	444,960
18	Total Prepayments (excluding Transmission Customers)	Prepayments	64,902,073	32,630,475	8,416,966	10,863,374	1,344,121	6,865,673	150,812
19	Step-up Transf & Aux	Step_Up	9,550,466	4,782,699	1,233,748	1,601,886	194,837	1,025,126	21,243
20									
21									
22									
23									
24									
25	ADIT Allocation: Asset Retirement Obligation	_MDC1	6,270,071	3,160,157	814,928	1,048,394	131,108	657,057	14,958
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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	Wtr/Swg Pumping	Universities	Manufacturing	Industrial			Private Lighting	Streetlighting
	Schedule 11	Schedule 15	Schedule 30	Schedule 33B	Schedule 35B	Schedule 36B	Schedule 6	
ALLOCATION	Water & Sewage	Universities 115 kV	Industrial Power (Manuf, 12.5 kV)	Large Service for Station Power	Lg Power Service >= 3,000 kW	Special Service Rate Renew. Energy Res.	Private Area Lighting	Schedule 20 Streetlighting
	8	9	10	11	12	13	14	15
Prod_Labor	234,659	130,040	697,044	4,898	345,674	0	12,748	41,880
Trans_Labor	35,280	19,513	104,881	736	52,019	0	1,946	6,392
Dist_Labor	226,592	508	46,632	508	25,796	0	188,437	661,524
Cust_Acct_Labor	1,848	(199)	(1,190)	5	(531)	0	(41)	(133)
Cust_Svc_Labor	2,929	1,176	6,622	56	3,254	0	226	730
Sales_Labor	14,870	5,969	33,613	284	16,515	0	1,145	3,706
DistCust_Labor	246,239	7,454	85,676	853	45,034	0	189,767	665,827
DistCust_Labor_X20	246,239	7,454	85,676	853	45,034	0	189,767	0
ALWAGESX	516,178	157,006	887,602	6,487	442,727	0	204,461	714,100
Total_Labor	556,455	169,258	956,862	6,993	477,274	0	220,415	769,821
IBNR	(65,491)	(19,921)	(112,617)	(823)	(56,172)	0	(25,941)	(90,603)
Prop_Tax	251,499	87,445	494,598	3,387	246,112	0	36,096	276,545
Reg_Exp	228,062	78,975	413,720	3,191	194,260	0	33,933	158,613
Fed_Tax_Inc	1,964,671	638,040	3,671,781	25,056	1,824,535	0	229,368	1,287,268
Prepayments	706,134	364,947	1,971,333	13,765	977,972	0	43,174	176,749
Step_Up	101,266	56,008	301,049	2,112	149,316	0	5,584	18,349
MDC1	69,312	34,241	185,856	1,293	92,224	0	4,521	20,386
MDC2	0	0	0	0	0	0	0	0
MDC3	0	0	0	0	0	0	0	0
MDC4	0	0	0	0	0	0	0	0
MDC5	0	0	0	0	0	0	0	0
MDC6	0	0	0	0	0	0	0	0
MDC7	0	0	0	0	0	0	0	0
MDC8	0	0	0	0	0	0	0	0
MDC9	0	0	0	0	0	0	0	0
MDC10	0	0	0	0	0	0	0	0
MDC11	0	0	0	0	0	0	0	0
MDC12	0	0	0	0	0	0	0	0
MDC13	0	0	0	0	0	0	0	0
MDC14	0	0	0	0	0	0	0	0
MDC15	0	0	0	0	0	0	0	0
MDC16	0	0	0	0	0	0	0	0
MDC17	0	0	0	0	0	0	0	0
MDC18	0	0	0	0	0	0	0	0
MDC19	0	0	0	0	0	0	0	0

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		ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3B General Power 3	General Power Schedule 3C GP Low LF 4	Large Power Schedule 4 Large Power 5	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 6	Irrigation Schedule 10 Irrigation 7
ALLOCATION FACTOR TABLE CONTINUED										
1	REVENUE RELATED									
2										
3	SCHEDULE 1	REVSCH1	373,842,476	373,842,476	0	0	0	0	0	0
4	SCHEDULE 2	REVSCH2	91,865,096	0	91,865,096	0	0	0	0	0
5	SCHEDULE 3	REVSCH3	126,541,236	0	0	111,487,378	15,053,858	0	0	0
6	SCHEDULE 4	REVSCH4	66,115,081	0	0	0	0	66,115,081	0	0
7	SCHEDULE 5	REVSCH5	3,508,352	0	0	0	0	0	3,508,352	0
8	SCHEDULE 10	REVSCH10	1,987,275	0	0	0	0	0	0	1,987,275
9	SCHEDULE 11	REVSCH11	8,987,892	0	0	0	0	0	0	0
10	SCHEDULE 15	REVSCH15	3,128,374	0	0	0	0	0	0	0
11	SCHEDULE 30	REVSCH30	17,644,576	0	0	0	0	0	0	0
12	SCHEDULE 33	REVSCH33	129,683	0	0	0	0	0	0	0
13	SCHEDULE 34	REVSCH34	8,751,595	0	0	0	0	0	0	0
14	SCHEDULE 6	REVSCH6	1,652,869	0	0	0	0	0	0	0
15	SCHEDULE 20	REVSCH20	6,421,215	0	0	0	0	0	0	0
16	TNMP Mining - Rates 9 & 11	REVSCH911	0	0	0	0	0	0	0	0
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REVSCHNR	710,575,721	373,842,476	91,865,096	111,487,378	15,053,858	66,115,081	3,508,352	1,987,275
18			710,575,721							
19	SALES REVENUE	SALESREV	881,858,808	403,661,482	122,362,684	162,960,533	26,424,121	91,553,899	6,600,170	2,268,327
20	SALES REVENUE - CLAIMED	REVCLAIM	710,575,721	373,842,476	91,865,096	111,487,378	15,053,858	66,115,081	3,508,352	1,987,275
21										
22	Total Revenue Requirement before Revenue Credits	RR_lessRevCredits	898,277,354	446,575,853	113,486,732	149,390,034	19,647,020	92,094,356	5,535,510	2,509,259
23										
24										
25	REVENUES FROM SALES									
26										
27										
28	TOTAL SALES OF ELECTRICITY REVENUE		704,106,317	335,063,617	101,861,363	126,599,220	22,042,676	67,060,279	4,702,595	1,773,710
29	BASE REVENUE	FUELREV	0	0	0	0	0	0	0	0
30	NON-FUEL REVENUE	NFREV	704,106,317	335,063,617	101,861,363	126,599,220	22,042,676	67,060,279	4,702,595	1,773,710
31	CURRENT FUEL REVENUES	FUELREV	177,752,491	68,597,865	20,501,321	36,361,313	4,381,446	24,493,620	1,897,575	494,617
32										
33										
34	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT									
35										
36	CLAIMED RATE OF RETURN		7.63%	7.63%	7.63%	7.63%	7.63%	7.63%	7.63%	7.63%
37	ANNUAL CUSTOMERS		6,200,160	5,514,182	626,319	40,233	10,914	2,629	24	3,905
38	ANNUAL KWH SALES @ METER	ENERGY3	8,229,731,860	3,205,430,362	957,517,502	1,694,616,391	204,556,976	1,139,164,989	83,452,880	23,112,497
39										
40	PROPOSED SALES REVENUES EXCL FUEL		710,575,721	373,842,476	91,865,096	111,487,378	15,053,858	66,115,081	3,508,352	1,987,275
41			710,575,721	373,842,476	91,865,096	111,487,378	15,053,858	66,115,081	3,508,352	1,987,275
42			0	0	0	0	0	0	0	0
43										
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PUBLIC SERVICE COMPANY OF NEW MEXICO
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ALLOCATION	Wtr/Swg Pumping Schedule 11 Water & Sewage 8	Universities Schedule 15 Industrial Power Universities 115 kV 9	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 10	Industrial Schedule 33B Large Service for Station Power 11	Schedule 35B Lg Power Service >= 3,000 kW 12	Schedule 36B Special Service Rate Renew. Energy Res. 13	Private Lighting Schedule 6 Private Area Lighting 14	Streetlighting Schedule 20 Streetlighting 15
ALLOCATION FACTOR TABLE CONTINUED								
1	REVENUE RELATED							
2								
3	SCHEDULE 1	REVSCH1	0	0	0	0	0	0
4	SCHEDULE 2	REVSCH2	0	0	0	0	0	0
5	SCHEDULE 3	REVSCH3	0	0	0	0	0	0
6	SCHEDULE 4	REVSCH4	0	0	0	0	0	0
7	SCHEDULE 5	REVSCH5	0	0	0	0	0	0
8	SCHEDULE 10	REVSCH10	0	0	0	0	0	0
9	SCHEDULE 11	REVSCH11	8,987,892	0	0	0	0	0
10	SCHEDULE 15	REVSCH15	0	3,128,374	0	0	0	0
11	SCHEDULE 30	REVSCH30	0	0	17,644,576	0	0	0
12	SCHEDULE 33	REVSCH33	0	0	0	129,683	0	0
13	SCHEDULE 34	REVSCH34	0	0	0	8,751,595	0	0
14	SCHEDULE 6	REVSCH6	0	0	0	0	1,652,869	0
15	SCHEDULE 20	REVSCH20	0	0	0	0	0	6,421,215
16	TNMP Mining - Rates 9 & 11	REVSCH911	0	0	0	0	0	0
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REVSCHNR	8,987,892	3,128,374	17,644,576	129,683	8,751,595	0
18								
19	SALES REVENUE	SALESREV	12,647,750	5,879,513	25,685,024	269,648	10,554,663	0
20	SALES REVENUE - CLAIMED	REVCLAIM	8,987,892	3,128,374	17,644,576	129,683	8,751,595	0
21								
22	Total Revenue Requirement before Revenue Credits	RR_JessRevCredits	13,192,739	4,885,562	27,564,449	212,120	13,621,778	0
23								
24								
25								
26	REVENUES FROM SALES							
27								
28	TOTAL SALES OF ELECTRICITY REVENUE		8,667,799	4,233,413	16,347,349	192,474	5,971,336	0
29	BASE REVENUE	FUELREV	0	0	0	0	0	0
30	NON-FUEL REVENUE	NFREV	8,667,799	4,233,413	16,347,349	192,474	5,971,336	0
31	CURRENT FUEL REVENUES	FUELREV	3,979,951	1,646,101	9,337,675	77,173	4,583,327	0
32								
33								
34	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT							
35								
36	CLAIMED RATE OF RETURN		7.63%	7.63%	7.63%	7.63%	7.63%	7.63%
37	ANNUAL CUSTOMERS		1,870	12	12	12	48	0
38	ANNUAL KWH SALES @ METER	ENERGY3	173,242,928	70,433,581	408,507,087	3,771,971	200,512,596	0
39								
40	PROPOSED SALES REVENUES EXCL FUEL		8,987,892	3,128,374	17,644,576	129,683	8,751,595	0
41			8,987,892	3,128,374	17,644,576	129,683	8,751,595	0
42			0	0	0	0	0	0
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NMPRC CASE NO. 16-00276-UT

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	ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3B General Power 3	General Power Schedule 3C GP Low LF 4	Large Power Schedule 4 Large Power 5	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 6	Irrigation Schedule 10 Irrigation 7
RATIO TABLE									
1	DEMAND RELATED								
2									
3	<u>DEMAND - PRODUCTION RELATED</u>								
4	Production 4CP - 3CP Summer, 1CP Winter	_4CP_3S1W	1.00000000	0.50084159	0.12926290	0.16763166	0.02039686	0.10733175	0.00598511
5									
6			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
7									
8			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
9									
10			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
11									
12	<u>DEMAND - TRANSMISSION RELATED</u>								
13	Transmission Demand (based on 3S1WCP)	Trans_3S1W	1.00000000	0.50078178	0.12918200	0.16772854	0.02040077	0.10733781	0.00599366
14									
15	<u>DEMAND - DISTRIBUTION RELATED</u>								
16									
17	Max Non Coincident Peak	NCP	1.00000000	0.46734550	0.13000973	0.16301744	0.02738781	0.10850891	0.00952885
18	Max Non Coincident Peak - Substation Level	NCP_Sub	1.00000000	0.47394897	0.13184674	0.16532083	0.02777479	0.11004211	0.00966349
19	Max Non Coincident Peak - Primary Level	NCP_Pri	1.00000000	0.50075956	0.13930511	0.17467279	0.02934597	0.11626703	0.00000000
20	Max Non Coincident Peak - Secondary Level	NCP_Sec	1.00000000	0.58400624	0.16246331	0.20371054	0.03422447	0.00000000	0.00524448
21									
22	Average Demand	AVGDEMAND	1.00000000	0.39239184	0.11721423	0.20744598	0.02504078	0.13614749	0.00978062
23									
24									
25									
26	ENERGY RELATED								
27									
28									
29	Energy - kWh at Generation (used for Base Fuel Items)	Energy	1.00000000	0.39239184	0.11721423	0.20744598	0.02504078	0.13614749	0.00978062
30	Energy - kWh at Generation (used for Other Fuel Items)	Energy1	1.00000000	0.39239184	0.11721423	0.20744598	0.02504078	0.13614749	0.00978062
31	Energy - kWh at Generation (excludes transmission cust)	Energy2	1.00000000	0.39565324	0.11818847	0.20917019	0.02524891	0.13727910	0.00986191
32									
33	Energy - kWh at Meter (Non-renewable only)	Energy4	1.00000000	0.38290686	0.11443646	0.20296544	0.02445682	0.14003807	0.01106344
34									
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NMPRC CASE NO. 16-00276-UT

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RATIO TABLE

1	DEMAND RELATED								
2									
3	DEMAND - PRODUCTION RELATED								
4	Production 4CP - 3CP Summer, 1CP Winter	_4CP_3S1W	0.01060920	0.00587926	0.03151418	0.00022146	0.01562832	0.00000000	0.00057635
5									
6			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
7									
8			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
9									
10			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
11									
12	DEMAND - TRANSMISSION RELATED								
13	Transmission Demand (based on 3S1WCP)	Trans_3S1W	0.01060330	0.00586446	0.03152195	0.00022110	0.01563437	0.00000000	0.00058473
14									
15									
16	DEMAND - DISTRIBUTION RELATED								
17	Max Non Coincident Peak	NCP	0.02452376	0.01345283	0.02855290	0.00048004	0.01471213	0.00000000	0.00195299
18	Max Non Coincident Peak - Substation Level	NCP_Sub	0.02487027	0.00000000	0.02895635	0.00000000	0.01492000	0.00000000	0.00198059
19	Max Non Coincident Peak - Primary Level	NCP_Pri	0.02627715	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00209263
20	Max Non Coincident Peak - Secondary Level	NCP_Sec	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00244051
21									
22	Average Demand	AVGDEMAND	0.02070516	0.00824308	0.04812893	0.00044145	0.02362372	0.00000000	0.00189006
23									
24									
25									
26									
27	ENERGY RELATED								
28									
29	Energy - kWh at Generation (used for Base Fuel Items)	Energy	0.02070516	0.00824308	0.04812893	0.00044145	0.02362372	0.00000000	0.00189006
30	Energy - kWh at Generation (used for Other Fuel Items)	Energy1	0.02070516	0.00824308	0.04812893	0.00044145	0.02362372	0.00000000	0.00189006
31	Energy - kWh at Generation (excludes transmission cust)	Energy2	0.02087725	0.00000000	0.04852896	0.00044512	0.02382007	0.00000000	0.00190577
32									
33	Energy - kWh at Meter (Non-renewable only)	Energy4	0.02275469	0.00961087	0.05415621	0.00045058	0.02658217	0.00000000	0.00184526
34									
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PUBLIC SERVICE COMPANY OF NEW MEXICO
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Base Period Ending 6/30/2016

RATIO TABLE CONTINUED

Base Period Ending 6/30/2016			Residential	Small Power	General Power	General Power	Large Power	Mines		
			Schedule 1	Schedule 2	Schedule 3B	Schedule 3C	Schedule 4	Schedule 5		
			Residential	Small Power	General Power	GP Low LF	Large Power	Industrial Power	Schedule 10	
			1	2	3	4	5	(Mines, Multi Volt)	Irrigation	
			Consolidated					6	7	
RATIO TABLE CONTINUED										
1	CUSTOMER RELATED									
2										
3	CUSTOMER RELATED - DISTRIBUTION									
4	Annual Customers (Bills)	Annual_Customers	1.00000000	0.88936124	0.10101659	0.00648903	0.00176028	0.00042402	0.00000387	0.00062982
5										
6										
7	Number of Meters	Wtd_Meters	1.00000000	0.62932150	0.21352776	0.07914275	0.02209076	0.02783542	0.00025305	0.00758481
8	Marginal Capital Cost for Meters									
9	Customer Weighted Meter Costs									
10										
11	Number of Services	Wtd_Services	1.00000000	0.95818191	0.04181809	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
12	Marginal Capital Cost for Secondary Service									
13	Customer Weighted Service Costs									
14										
15	Installation on Customer Premises - Direct Assignment	CUST371	1.00000000	0.00000000	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	0.00000000
17										
18	Customer Deposit Percentages	Customer_Deposits	1.00000000	0.64757759	0.11528574	0.21159505	0.02554162	0.00000000	0.00000000	0.00000000
19										
20	902-Meter Reading Expenses	CUST902	1.00000000	0.88936124	0.10101659	0.00648903	0.00176028	0.00042402	0.00000387	0.00062982
21	903-Customer Records and Collection Expenses	CUST903	1.00000000	0.88936124	0.10101659	0.00648903	0.00176028	0.00042402	0.00000387	0.00062982
22										
23	904-Uncollectible Percentages	_EXP904	1.00000000	0.89715242	0.02412554	0.04426679	0.00534344	0.02911181	0.00000000	0.00000000
24	904 - Uncollectible Expense									
25										
26	Annual Number of Customers	Annual_Customers	1.00000000	0.78807037	0.10370056	0.04578431	0.00629959	0.02834683	0.00221578	0.00105604
27	Annual kWh @ Meter	ENERGY4								
28	Weighted Customer/Energy Allocation Factor	CUSTEXP								
29										
30	Dedicated Facilities-FERC	DFERC	0.00000000	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	0.00000000
33										
34										
35										
36										
37										
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RATIO TABLE CONTINUED								
CUSTOMER RELATED								
CUSTOMER RELATED - DISTRIBUTION								
Annual Customers (Bills)	Annual_Customers	0.00030161	0.00000194	0.00000194	0.00000194	0.00000774	0.00000000	0.00000000
Number of Meters								
Marginal Capital Cost for Meters								
Customer Weighted Meter Costs	Wtd_Meters	0.01935827	0.00012652	0.00012652	0.00012652	0.00050610	0.00000000	0.00000000
Number of Services								
Marginal Capital Cost for Secondary Service								
Customer Weighted Service Costs	Wtd_Services	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Installation on Customer Premises - Direct Assignment	CUST371	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000
Street Lighting and Signal Systems - Direct Assignment	CUST373	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000
Customer Deposit Percentages	Customer_Deposits	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
902-Meter Reading Expenses	CUST902	0.00030161	0.00000194	0.00000194	0.00000194	0.00000774	0.00000000	0.00000000
903-Customer Records and Collection Expenses	CUST903	0.00030161	0.00000194	0.00000194	0.00000194	0.00000774	0.00000000	0.00000000
904-Uncollectible Percentages								
904 - Uncollectible Expense	_EXP904	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Annual Number of Customers	Annual_Customers							
Annual kWh @ Meter	ENERGY4							
Weighted Customer/Energy Allocation Factor	CUSTEXP	0.00479222	0.00192372	0.01083279	0.00009166	0.00532263	0.00000000	0.00036905
Dedicated Facilities-FERC	DFERC	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Streetlight Energy - kWh at generation	St_Lights	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.23603891	0.76396109

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RATIO TABLE CONTINUED									
1	INTERNALLY DEVELOPED								
2									
3									
4	Total Net Plant	Net_Plant	1.00000000	0.52145067	0.13191145	0.16263100	0.02228148	0.09421650	0.00289454
5									
6	Net Production Plant	Net_Prod_Plant	1.00000000	0.50084159	0.12926290	0.16763166	0.02039686	0.10733175	0.00598511
7	Net Transmission Plant	Net_Trans_Plant	1.00000000	0.50078178	0.12918200	0.16772854	0.02040077	0.10733781	0.00599366
8	Net Distribution Plant	Net_Dist_Plant	1.00000000	0.54527671	0.13920520	0.16165637	0.02760330	0.07168288	0.00175474
9	Net Distribution Substations	Net_Dist_Subs	1.00000000	0.47394897	0.13184674	0.16532083	0.02777479	0.11004211	0.00966349
10	Total Net Transmission & Distribution Plant	Net_TD_Plant	1.00000000	0.53314729	0.13647285	0.16331166	0.02563988	0.08140250	0.00291028
11	Net General and Intangible Plant	Net_GI_Plant	1.00000000	0.63817819	0.12277327	0.10653348	0.01488987	0.06232342	0.00331883
12									
13	Secondary Net Distribution Plant	Net_Dist_Sec	1.00000000	0.58400624	0.16246331	0.20371054	0.03422447	0.00000000	0.00000000
14	Primary & Secondary Net Distribution Plant	Net_Dist_Pri_Sec	1.00000000	0.53162630	0.14789186	0.18543959	0.03115485	0.07315678	0.00000000
15									
16	Account 370 - Meters	_PLT370	1.00000000	0.62932150	0.21352776	0.07914275	0.02209076	0.02783542	0.00025305
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	0.50084159	0.12926290	0.16763166	0.02039686	0.10733175	0.00598511
21									
22									
23	Accounts 369 & 370 - Services and Meters	_PLT36970	1.00000000	0.81337322	0.11742784	0.03484931	0.00972733	0.01225690	0.00011143
24	Accounts 371 & 373 - Lighting	_PLT37173	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
25									
26									
27	Account 582-Station Equipment	_OX582	1.00000000	0.57548854	0.18039608	0.12515527	0.02573521	0.04888008	0.00041985
28	Account 583-Overhead Line Expenses	_OX583	1.00000000	0.47394897	0.13184674	0.16532083	0.02777479	0.11004211	0.00966349
29	Account 584-Underground Line Expenses	_OX584	1.00000000	0.53162630	0.14789186	0.18543959	0.03115485	0.07315678	0.00000000
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	0.62932150	0.21352776	0.07914275	0.02209076	0.02783542	0.00025305
32									
33	Account 588-Miscellaneous Distribution Expenses	_OX588	1.00000000	0.54527671	0.13920520	0.16165637	0.02760330	0.07168288	0.00175474
34	Account 589-Rents	_OX589	1.00000000	0.4527671	0.13920520	0.16165637	0.02760330	0.07168288	0.00175474
35	Accounts 581-587, 589	_EXP58189	1.00000000	0.57548854	0.18039608	0.12515527	0.02573521	0.04888008	0.00041985
36									
37	Account 591-Maintenance of Structures	_MX591	1.00000000	0.54527671	0.13920520	0.16165637	0.02760330	0.07168288	0.00175474
38	Account 592-Maintenance of Station Equipment	_MX592	1.00000000	0.47394897	0.13184674	0.16532083	0.02777479	0.11004211	0.00966349
39	Account 593-Maintenance of Overhead Lines	_MX593	1.00000000	0.53162630	0.14789186	0.18543959	0.03115485	0.07315678	0.00000000
40	Account 594-Maintenance of Underground Lines	_MX594	1.00000000	0.53162630	0.14789186	0.18543959	0.03115485	0.07315678	0.00000000
41									
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	0.62932150	0.21352776	0.07914275	0.02209076	0.02783542	0.00025305
44	Account 598-Maintenance of Miscellaneous Distribution Plant	_MX598	1.00000000	0.54527671	0.13920520	0.16165637	0.02760330	0.07168288	0.00175474
45	Accounts 591-598	_EXP59198	1.00000000	0.45228371	0.12634635	0.15058318	0.02565327	0.06679111	0.00163188

PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPCR CASE NO. 16-00276-UT

PNMTOTALBY.xlsm

Base Period Ending 6/30/2016

Base Period Ending 6/30/2016		Wtr/Swg Pumping	Universities	Manufacturing	Industrial	Schedule 35B	Schedule 36B	Private Lighting	Streetlighting	
		Schedule 11	Schedule 15	Schedule 30	Schedule 33B	Schedule 35B	Schedule 36B	Schedule 6	Schedule 20	
		Water & Sewage	Universities 115 kV	Industrial Power	Large Service	Lg Power Service	Special Service Rate	Private Area	Streetlighting	
		8	9	10	11	12	13	14	15	
RATIO TABLE CONTINUED										
1	INTERNALLY DEVELOPED									
2										
3										
4	Total Net Plant	Net_Plant	0.01240067	0.00395338	0.02280690	0.00015147	0.01134883	0.00000000	0.00131043	0.00807254
5										
6	Net Production Plant	Net_Prod_Plant	0.01060920	0.00587926	0.03151418	0.00022146	0.01562832	0.00000000	0.00057635	0.00189344
7	Net Transmission Plant	Net_Trans_Plant	0.01060330	0.00586446	0.03152195	0.00022110	0.01563437	0.00000000	0.00058473	0.00192122
8	Net Distribution Plant	Net_Dist_Plant	0.01686079	0.00000639	0.00522611	0.00000639	0.00271507	0.00000000	0.00260677	0.02095729
9	Net Distribution Substations	Net_Dist_Subs	0.02487027	0.00000000	0.02895635	0.00000000	0.01492000	0.00000000	0.00198059	0.00641972
10	Total Net Transmission & Distribution Plant	Net_TD_Plant	0.01515499	0.00160331	0.01239442	0.00006492	0.00623690	0.00000000	0.00205556	0.01576801
11	Net General and Intangible Plant	Net_GI_Plant	0.00883241	0.00296743	0.01667111	0.00012462	0.00828864	0.00000000	0.00287519	0.01000936
12										
13	Secondary Net Distribution Plant	Net_Dist_Sec	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00244051	0.00791046
14	Primary & Secondary Net Distribution Plant	Net_Dist_Pri_Sec	0.01653394	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00222162	0.00720096
15										
16	Account 370 - Meters	_PLT370	0.01935827	0.00012652	0.00012652	0.00012652	0.00050610	0.00000000	0.00000000	0.00000000
17	Account 371 - Installations on Customer Premises	_PLT371	0.00000000	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	0.00000000	1.00000000
19										
20	Distribution Substations	PLTDSUB	0.01060920	0.00587926	0.03151418	0.00022146	0.01562832	0.00000000	0.00057635	0.00189344
21										
22										
23	Accounts 369 & 370 - Services and Meters	_PLT36970	0.00852412	0.00005571	0.00005571	0.00005571	0.00022285	0.00000000	0.00000000	0.00000000
24	Accounts 371 & 373 - Lighting	_PLT37173	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.04616289	0.95383711
25										
26										
27	Account 582-Station Equipment	_OX582	0.01804338	0.00006774	0.00091985	0.00006774	0.00071002	0.00000000	0.00417072	0.01375344
28	Account 583-Overhead Line Expenses	_OX583	0.02487027	0.00000000	0.02895635	0.00000000	0.01492000	0.00000000	0.00198059	0.00641972
29	Account 584-Underground Line Expenses	_OX584	0.01653394	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00222162	0.00720096
30	Account 585-Street Lighting and Signal Systems Expenses	_OX585	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.23603891	0.76396109
31	Account 586-Meter Expenses	_OX586	0.01935827	0.00012652	0.00012652	0.00012652	0.00050610	0.00000000	0.00000000	0.00000000
32										
33	Account 588-Miscellaneous Distribution Expenses	_OX588	0.01686079	0.00000639	0.00522611	0.00000639	0.00271507	0.00000000	0.00260677	0.02095729
34	Account 589-Rents	_OX589	0.01686079	0.00000639	0.00522611	0.00000639	0.00271507	0.00000000	0.00260677	0.02095729
35	Accounts 581-587, 589	_EXP58189	0.01804338	0.00006774	0.00091985	0.00006774	0.00071002	0.00000000	0.00417072	0.01375344
36										
37	Account 591-Maintenance of Structures	_MX591	0.01686079	0.00000639	0.00522611	0.00000639	0.00271507	0.00000000	0.00260677	0.02095729
38	Account 592-Maintenance of Station Equipment	_MX592	0.02487027	0.00000000	0.02895635	0.00000000	0.01492000	0.00000000	0.00198059	0.00641972
39	Account 593-Maintenance of Overhead Lines	_MX593	0.01653394	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00222162	0.00720096
40	Account 594-Maintenance of Underground Lines	_MX594	0.01653394	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00222162	0.00720096
41										
42	Account 596-Maintenance of Street Lighting & Signal Systems	_MX596	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.23603891	0.76396109
43	Account 597-Maintenance of Meters	_MX597	0.01935827	0.00012652	0.00012652	0.00012652	0.00050610	0.00000000	0.00000000	0.00000000
44	Account 598-Maintenance of Miscellaneous Distribution Plant	_MX598	0.01686079	0.00000639	0.00522611	0.00000639	0.00271507	0.00000000	0.00260677	0.02095729
45	Accounts 591-598	_EXP59198	0.01562197	0.00000510	0.00486442	0.00000510	0.00252420	0.00000000	0.03509742	0.11448197
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Schedule M-1
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PUBLIC SERVICE COMPANY OF NEW MEXICO
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NMPRC CASE NO. 16-00276-UT

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RATIO TABLE CONTINUED

	ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3B General Power 3	General Power Schedule 3C GP Low LF 4	Large Power Schedule 4 Large Power 5	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 6	Irrigation Schedule 10 Irrigation 7
1	INTERNALLY DEVELOPED								
2									
3	Total O&M Other Production Expense	OPRODEXP	1.00000000	0.50084159	0.12926290	0.16763166	0.02039686	0.10733175	0.00598511
4	Total O&M Transmission Expense	TRANEXP	1.00000000	0.50078178	0.12918200	0.16772854	0.02040077	0.10733781	0.00599366
5	Total O&M Distribution Expense	DISTEXP	1.00000000	0.52428795	0.15047525	0.14380343	0.02620531	0.06123911	0.00120060
6	Total O&M Customer Accounts Expense	CAEXP	1.00000000	0.89080905	0.10097822	0.00592736	0.00169539	0.00002490	-0.00002775
7	Total O&M Customer Service & Information Expense	CSIEXP	1.00000000	0.78807037	0.10370056	0.04578431	0.00629959	0.02834683	0.00221578
8	Total O&M Sales Expense	SALESEXP	1.00000000	0.78807037	0.10370056	0.04578431	0.00629959	0.02834683	0.00221578
9									
10	Total O&M less Fuel & Purchased Power	OMXFPP	1.00000000	0.54305058	0.12820042	0.14800342	0.01962974	0.08896677	0.00482723
11									
12	Net Customer General & Intangible Plant	GI_Cust_NP	1.00000000	0.78807037	0.10370056	0.04578431	0.00629959	0.02834683	0.00221578
13									
14	Net General & Intangible Production Plant	GI_Prod_NP	1.00000000	0.50084159	0.12926290	0.16763166	0.02039686	0.10733175	0.00598511
15	Net General & Intangible Transmission Plant	GI_Trans_NP	1.00000000	0.50078178	0.12918200	0.16772854	0.02040077	0.10733781	0.00599366
16	Net General & Intangible Distribution/Customer Plant	GI_DistCust_NP	1.00000000	0.68309455	0.13035442	0.08173557	0.01516827	0.03539649	0.00098665
17									
18									
19									
20	TOU Meter Counts	TOU_meters	1.00000000	0.03371122	0.27461217	0.31973449	0.31973449	0.01752685	0.00014916
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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPRC CASE NO. 16-00276-UT

PNMTOTALBY.xlsm

Base Period Ending 6/30/2016

ALLOCATION		Wtr/Swg Pumping	Universities	Manufacturing	Industrial	Schedule 35B Lg Power Service >= 3,000 kW	Schedule 36B Special Service Rate Renew. Energy Res.	Private Lighting	Streetlighting
		Schedule 11	Schedule 15	Schedule 30	Schedule 33B			Schedule 6	Schedule 20
		Water & Sewage	Industrial Power	Industrial Power	Large Service			Private Area	Streetlighting
		8	9	10	11	12	13	14	15
RATIO TABLE CONTINUED									
1	INTERNALLY DEVELOPED								
2									
3	Total O&M Other Production Expense	OPRODEXP	0.01060920	0.00587926	0.03151418	0.00022146	0.01562832	0.00000000	0.00057635
4	Total O&M Transmission Expense	TRANEXP	0.01060330	0.00586446	0.03152195	0.00022110	0.01563437	0.00000000	0.00058473
5	Total O&M Distribution Expense	DISTEXP	0.01687989	0.00002943	0.00345062	0.00002943	0.00188051	0.00000000	0.01458057
6	Total O&M Customer Accounts Expense	CAEXP	0.00023742	-0.00002553	-0.00015288	0.00000065	-0.00006823	0.00000000	-0.00000528
7	Total O&M Customer Service & Information Expense	CSIEXP	0.00479222	0.00192372	0.01083279	0.00009166	0.00532263	0.00000000	0.00036905
8	Total O&M Sales Expense	SALESEXP	0.00479222	0.00192372	0.01083279	0.00009166	0.00532263	0.00000000	0.00036905
9									
10	Total O&M less Fuel & Purchased Power	OMXFPP	0.01194549	0.00432844	0.02437756	0.00018689	0.01209429	0.00000000	0.00336991
11									
12	Net Customer General & Intangible Plant	GI_Cust_NP	0.00479222	0.00192372	0.01083279	0.00009166	0.00532263	0.00000000	0.00036905
13									
14	Net General & Intangible Production Plant	GI_Prod_NP	0.01060920	0.00587926	0.03151418	0.00022146	0.01562832	0.00000000	0.00057635
15	Net General & Intangible Transmission Plant	GI_Trans_NP	0.01060330	0.00586446	0.03152195	0.00022110	0.01563437	0.00000000	0.00058473
16	Net General & Intangible Distribution/Customer Plant	GI_DistCust_NP	0.00994819	0.00030114	0.00346138	0.00003446	0.00181940	0.00000000	0.00766669
17									
18									
19									
20	TOU Meter Counts	TOU_meters	0.01275358	0.00029833	0.00104415	0.00014916	0.00022375	0.00022375	0.00000000
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		Residential	Small Power	General Power	General Power	Large Power	Mines	Irrigation
ALLOCATION	Total PNM Consolidated	Schedule 1 Residential 1	Schedule 2 Small Power 2	Schedule 3B General Power 3	Schedule 3C GP Low LF 4	Schedule 4 Large Power 5	Schedule 5 Industrial Power (Mines, Multi Volt) 6	Schedule 10 Irrigation 7
Prod_Labor	1.00000000	0.50084159	0.12926290	0.16763166	0.02039686	0.10733175	0.00598511	0.00222791
Trans_Labor	1.00000000	0.50078178	0.12918200	0.16772854	0.02040077	0.10733781	0.00599366	0.00222431
Dist_Labor	1.00000000	0.53171684	0.15507168	0.13632131	0.02556414	0.05814083	0.00123786	0.00518833
Cust_Acct_Labor	1.00000000	0.89080905	0.10097822	0.00592736	0.00169539	0.00002490	-0.00002775	0.00062373
Cust_Svc_Labor	1.00000000	0.78807037	0.10370056	0.04578431	0.00629959	0.02834683	0.00221578	0.00105604
Sales_Labor	1.00000000	0.78807037	0.10370056	0.04578431	0.00629959	0.02834683	0.00221578	0.00105604
DistCust_Labor	1.00000000	0.68309455	0.13035442	0.08173557	0.01516827	0.03539649	0.00098665	0.00313300
DistCust_Labor_X20	1.00000000	0.70197761	0.13395786	0.08399501	0.01558757	0.03637497	0.00101393	0.00321960
SALWAGESX	1.00000000	0.59070508	0.12979576	0.12528342	0.01781894	0.07186146	0.00352098	0.00267396
Total_Labor	1.00000000	0.59070508	0.12979576	0.12528342	0.01781894	0.07186146	0.00352098	0.00267396
IBNR	1.00000000	0.59070508	0.12979576	0.12528342	0.01781894	0.07186146	0.00352098	0.00267396
Prop_Tax	1.00000000	0.53146166	0.13303005	0.16120118	0.02240311	0.08462979	0.00421221	0.00299649
Reg_Exp	1.00000000	0.51276409	0.13464516	0.16600266	0.02421586	0.09395691	0.00495541	0.00284086
Fed_Tax_Inc	1.00000000	0.51986188	0.13110443	0.16155524	0.02207360	0.09510983	0.00479153	0.00288988
Prepayments	1.00000000	0.50276476	0.12968716	0.16738100	0.02070998	0.10578511	0.00580227	0.00232368
Step_Up	1.00000000	0.50078178	0.12918200	0.16772854	0.02040077	0.10733781	0.00599366	0.00222431
MDC1	1.00000000	0.50400662	0.12997107	0.16720605	0.02091017	0.10479255	0.00568379	0.00238562
MDC2	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC6	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC8	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC11	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC14	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC16	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
MDC19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

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	Wtr/Swg Pumping	Universities	Manufacturing	Industrial			Private Lighting	Streetlighting
	Schedule 11	Schedule 15	Schedule 30	Schedule 33B	Schedule 35B	Schedule 36B	Schedule 6	
ALLOCATION	Water & Sewage	Universities 115 kV	Industrial Power (Manuf, 12.5 kV)	Large Service for Station Power	Lg Power Service >= 3,000 kW	Special Service Rate Renew. Energy Res.	Private Area Lighting	Schedule 20 Streetlighting
	8	9	10	11	12	13	14	15
od_Labor	0.01060920	0.00587926	0.03151418	0.00022146	0.01562832	0.00000000	0.00057635	0.00189344
ans_Labor	0.01060330	0.00586446	0.03152195	0.00022110	0.01563437	0.00000000	0.00058473	0.00192122
st_Labor	0.01709476	0.00003829	0.00351803	0.00003829	0.00194612	0.00000000	0.01421625	0.04990726
ust_Acct_Labor	0.00023742	-0.00002553	-0.00015288	0.00000065	-0.00006823	0.00000000	-0.00000528	-0.00001707
ust_Svc_Labor	0.00479222	0.00192372	0.01083279	0.00009166	0.00532263	0.00000000	0.00036905	0.00119445
ales_Labor	0.00479222	0.00192372	0.01083279	0.00009166	0.00532263	0.00000000	0.00036905	0.00119445
stCust_Labor	0.00994819	0.00030114	0.00346138	0.00003446	0.00181940	0.00000000	0.00766669	0.02689980
stCust_Labor_X20	0.01022319	0.00030946	0.00355706	0.00003542	0.00186969	0.00000000	0.00787863	0.00000000
ALWAGESX	0.01028287	0.00312775	0.01768209	0.00012923	0.00881966	0.00000000	0.00407310	0.01422571
otal_Labor	0.01028287	0.00312775	0.01768209	0.00012923	0.00881966	0.00000000	0.00407310	0.01422571
NR	0.01028287	0.00312775	0.01768209	0.00012923	0.00881966	0.00000000	0.00407310	0.01422571
op_Tax	0.01082366	0.00376335	0.02128585	0.00014575	0.01059185	0.00000000	0.00155345	0.01190159
eg_Exp	0.01244642	0.00431002	0.02257863	0.00017416	0.01060170	0.00000000	0.00185189	0.00865623
ed_Tax_Inc	0.01275996	0.00414388	0.02384712	0.00016273	0.01184981	0.00000000	0.00148968	0.00836042
repayments	0.01087999	0.00562304	0.03037395	0.00021209	0.01506842	0.00000000	0.00065522	0.00272331
ep_Up	0.01060330	0.00586446	0.03152195	0.00022110	0.01563437	0.00000000	0.00058473	0.00192122

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			Residential	Small Power	General Power	General Power	Large Power	Mines	Irrigation
		Total	Schedule 1	Schedule 2	Schedule 3B	Schedule 3C	Schedule 4	Schedule 5	Schedule 10
	ALLOCATION	PNM	Residential	Small Power	General Power	GP Low LF	Large Power	Industrial Power	Irrigation
		Consolidated	1	2	3	4	5	(Mines, Multi Volt)	7
1	RATIO TABLE CONTINUED								
2	REVENUE RELATED								
3	SCHEDULE 1	REVSCH1	1.00000000	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
4	SCHEDULE 2	REVSCH2	1.00000000	0.00000000	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000
5	SCHEDULE 3	REVSCH3	1.00000000	0.00000000	0.00000000	0.88103595	0.11896405	0.00000000	0.00000000
6	SCHEDULE 4	REVSCH4	1.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000	0.00000000
7	SCHEDULE 5	REVSCH5	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000
8	SCHEDULE 10	REVSCH10	1.00000000	0.00000000	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	0.00000000
10	SCHEDULE 15	REVSCH15	1.00000000	0.00000000	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	0.00000000
12	SCHEDULE 33	REVSCH33	1.00000000	0.00000000	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	0.00000000
14	SCHEDULE 6	REVSCH6	1.00000000	0.00000000	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	0.00000000
16	TNMP Mining - Rates 9 & 11	REVSCH911	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REVSCHNR	1.00000000	0.52611209	0.12928263	0.15689725	0.02118544	0.09304439	0.00279671
18									
19	SALES REVENUE	SALESREV	1.00000000	0.45773935	0.13875541	0.18479209	0.02996412	0.10381923	0.00257221
20	SALES REVENUE - CLAIMED	REVCLAIM	1.00000000	0.52611209	0.12928263	0.15689725	0.02118544	0.09304439	0.00279671
21									
22	Total Revenue Requirement before Revenue Credits	RR_lessRevCredits	1.00000000	0.49714696	0.12633819	0.16630725	0.02187189	0.10252330	0.00279341
23									
24									
25									
26	REVENUES FROM SALES								
27									
28	TOTAL SALES OF ELECTRICITY REVENUE								
29	BASE REVENUE								
30	NON-FUEL REVENUE	NFREVE	1.00000000	0.47587077	0.14466759	0.17980128	0.03130589	0.09524169	0.00251909
31	CURRENT FUEL REVENUES	FUELREV	1.00000000	0.38591788	0.11533634	0.20456148	0.02464914	0.13779621	0.00278262
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	0.38949390	0.11634857	0.20591393	0.02485585	0.13842067	0.00280841
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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPRC CASE NO. 16-00276-UT

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Base Period Ending 6/30/2016

		Wtr/Swg Pumping Schedule 11 Water & Sewage 8	Universities Schedule 15 Industrial Power Universities 115 kV 9	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 10	Industrial Schedule 33B Large Service for Station Power 11	Schedule 35B Lg Power Service >= 3,000 kW 12	Schedule 36B Special Service Rate Renew. Energy Res. 13	Private Lighting Schedule 6 Private Area Lighting 14	Streetlighting Schedule 20 Streetlighting 15
RATIO TABLE CONTINUED									
1	REVENUE RELATED								
2									
3	SCHEDULE 1	REVSCH1	0.00000000	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	0.00000000
5	SCHEDULE 3	REVSCH3	0.00000000	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	0.00000000
7	SCHEDULE 5	REVSCH5	0.00000000	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	0.00000000
9	SCHEDULE 11	REVSCH11	1.00000000	0.00000000	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	0.00000000
11	SCHEDULE 30	REVSCH30	0.00000000	0.00000000	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000
12	SCHEDULE 33	REVSCH33	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000	0.00000000	0.00000000
13	SCHEDULE 34	REVSCH34	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000	0.00000000	0.00000000
14	SCHEDULE 6	REVSCH6	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000	0.00000000
15	SCHEDULE 20	REVSCH20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000
16	TNMP Mining - Rates 9 & 11	REVSCH911	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REVSCHNR	0.01264875	0.00440259	0.02483138	0.00018250	0.01231620	0.00000000	0.00903664
18									
19	SALES REVENUE	SALESREV	0.01434215	0.00666718	0.02912601	0.00030577	0.01196865	0.00340940	0.00905404
20	SALES REVENUE - CLAIMED	REVCLAIM	0.01264875	0.00440259	0.02483138	0.00018250	0.01231620	0.00000000	0.00903664
21									
22	Total Revenue Requirement before Revenue Credits	RR_lessRevCredits	0.01468671	0.00543881	0.03068590	0.00023614	0.01516433	0.00000000	0.00842567
23									
24									
25									
26	REVENUES FROM SALES								
27									
28	TOTAL SALES OF ELECTRICITY REVENUE								
29	BASE REVENUE								
30	NON-FUEL REVENUE	NFREV	0.01231036	0.00601246	0.02321716	0.00027336	0.00848073	0.00000000	0.00982019
31	CURRENT FUEL REVENUES	FUELREV	0.02239041	0.00926063	0.05253190	0.00043416	0.02578488	0.00000000	0.00601920
32									
33									
34	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT								
35									
36	CLAIMED RATE OF RETURN								
37	ANNUAL CUSTOMERS								
38	ANNUAL KWH SALES @ METER	ENERGY3	0.02105086	0.00855843	0.04963796	0.00045833	0.02436441	0.00000000	0.00187610
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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPRC CASE NO. 16-00276-UT

Future Test Period Ending 12/31/2018

			Residential	Small Power	General Power	General Power	Large Power	Mines	Irrigation
			Schedule 1	Schedule 2	Schedule 3B	Schedule 3C	Schedule 4	Schedule 5	Schedule 10
			Residential	Small Power	General Power	GP Low LF	Large Power	Industrial Power	Irrigation
			1	2	3	4	5	(Mines, Multi Volt)	7
ALLOCATION		Total PNM Consolidated							
WAGES AND SALARIES ALLOCATON FACTOR									
1 OPERATION AND MAINTENANCE WAGE AND SALARIES EXPENSE									
2									
3 PRODUCTION	OPRODEXP	26,616,587	13,046,083	3,599,128	4,551,807	554,124	2,972,170	163,012	72,961
4 TRANSMISSION	TRANEXP	2,800,025	1,354,351	373,134	472,590	57,512	308,470	16,958	7,554
5									
6 DISTRIBUTION									
7 Operation									
8 580-Supervision and Engineering	_EXP58189	915,173	520,056	164,850	114,924	23,269	45,987	390	6,003
9 581-Load Dispatching	_OX581	0	0	0	0	0	0	0	0
10 582-Station Equipment	_OX582	9,731	4,511	1,324	1,578	269	1,058	82	48
11 583-Overhead Line Expenses	_OX583	1,801,297	938,778	275,590	328,483	55,909	132,268	0	9,893
12 584-Underground Line Expenses	_OX584	473,174	246,603	72,393	86,288	14,686	34,745	0	2,599
13 585-Street Lighting and Signal Systems Expenses	_OX585	83,502	0	0	0	0	0	0	0
14 586-Meter Expenses	_OX586	2,636,980	1,659,661	560,363	208,537	56,422	74,370	655	20,622
15 587-Customer Installations Expenses	CUST371	0	0	0	0	0	0	0	0
16 588-Miscellaneous Distribution Expenses	_OX588	3,465,522	1,859,902	497,324	554,649	95,637	250,106	5,338	17,551
17 589-Rents	_OX589	0	0	0	0	0	0	0	0
18 Total Operation Expense		9,385,379	5,229,511	1,571,844	1,294,459	246,192	538,535	6,465	56,715
19 Maintenance									
20 590-Maintenance of Supervision and Engineering	_EXP59198	41,441	18,400	5,397	6,160	1,060	2,759	56	194
21 591-Maintenance of Structures	_MX591	0	0	0	0	0	0	0	0
22 592-Maintenance of Station Equipment	_MX592	690,902	320,239	94,010	112,053	19,072	75,138	5,819	3,375
23 593-Maintenance of Overhead Lines	_MX593	404,600	210,865	61,902	73,783	12,558	29,710	0	2,222
24 594-Maintenance of Underground Lines	_MX594	365,454	190,463	55,913	66,644	11,343	26,835	0	2,007
25									
26 596-Maintenance of Street Lighting & Signal Systems	_MX596	577,376	0	0	0	0	0	0	0
27 597-Maintenance of Meters	_MX597	218,275	137,378	46,384	17,262	4,670	6,156	54	1,707
28 598-Maintenance of Miscellaneous Distribution Plant	_MX598	0	0	0	0	0	0	0	0
29 Total Maintenance Expense		2,298,048	877,345	263,606	275,901	48,704	140,598	5,929	9,505
30 TOTAL DISTRIBUTION		11,683,427	6,106,856	1,835,450	1,570,360	294,896	679,133	12,394	66,219
31 TOTAL PRODUCTION, TRANSMISSION, & DISTRIBUTION		41,100,039	20,507,289	5,807,713	6,594,757	906,531	3,959,773	192,364	146,735
32									
33 CUSTOMER ACCOUNTING	CAEXP	8,156,795	7,270,374	819,165	48,125	13,830	413	(183)	5,134
34 CUSTOMER SERVICE & INFORMATION	CSIEXP	640,664	505,699	65,834	29,086	4,197	18,075	1,229	693
35 SALES	SALESEXP	3,712,415	2,930,339	381,484	168,544	24,319	104,739	7,122	4,014
36 TOTAL CA, CS&I, AND SALES		12,509,874	10,706,412	1,266,483	245,755	42,345	123,227	8,168	9,840
37									
38 TOTAL WAGES AND SALARIES EXCLUDING A&G		53,609,913	31,213,701	7,074,196	6,840,512	948,876	4,083,000	200,532	156,575
39									
40 ADMINISTRATIVE AND GENERAL	SALWAGESX	3,866,275	2,251,090	510,182	493,329	68,432	294,460	14,462	11,292
41									
42 TOTAL O&M WAGES AND SALARIES EXPENSE		57,476,188	33,464,792	7,584,377	7,333,841	1,017,308	4,377,460	214,994	167,867
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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMRC CASE NO. 16-00276-UT

Future Test Period Ending 12/31/2018

	Wtr/Swg Pumping Schedule 11 Water & Sewage 8	Universities Schedule 15 Industrial Power Universities 115 kV 9	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 10	Industrial Schedule 33B Large Service for Station Power 11	Schedule 35B Lg Power Service >= 3,000 kW 12	Schedule 36B Special Service Rate Renew. Energy Res. 13	Private Lighting Schedule 6 Private Area Lighting 14	Streetlighting Schedule 20 Streetlighting 15
PRODEXP	288,488	167,715	713,780	6,033	415,782	0	15,451	50,054
RANEXP	29,912	17,382	74,145	625	43,170	37,331	1,625	5,265
EXP58189	20,312	58	989	58	747	58	3,965	13,507
OX581	0	0	0	0	0	0	0	0
OX582	348	0	279	0	154	0	19	62
OX583	43,502	0	0	0	0	0	3,980	12,892
OX584	11,427	0	0	0	0	0	1,045	3,387
OX585	0	0	0	0	0	0	19,696	63,806
OX586	53,730	328	328	328	1,310	328	0	0
JUST371	0	0	0	0	0	0	0	0
OX588	83,985	19	18,031	19	10,047	19	6,622	66,272
OX589	0	0	0	0	0	0	0	0
	213,304	405	19,627	405	12,259	405	35,328	159,926
EXP59198	924	0	188	0	104	0	1,452	4,745
MX591	0	0	0	0	0	0	0	0
MX592	24,712	0	19,780	0	10,948	0	1,358	4,398
MX593	9,771	0	0	0	0	0	894	2,896
MX594	8,826	0	0	0	0	0	807	2,616
MX596	0	0	0	0	0	0	136,190	441,186
MX597	4,447	27	27	27	108	27	0	0
MX598	0	0	0	0	0	0	0	0
	48,681	27	19,995	27	11,161	27	140,701	455,840
	261,985	432	39,621	432	23,419	432	176,030	615,766
	580,386	185,530	827,546	7,091	482,371	37,764	193,106	671,085
AEXP	2,043	(183)	(1,088)	6	(563)	(100)	(42)	(136)
SIEXP	3,069	1,140	6,323	54	3,582	661	241	781
SALEXP	17,786	6,608	36,638	310	20,758	3,830	1,397	4,527
	22,898	7,565	41,872	370	23,778	4,391	1,596	5,172
	603,284	193,095	869,418	7,461	506,149	42,155	194,703	676,257
ALWAGESX	43,508	13,926	62,701	538	36,503	3,040	14,042	48,771
	646,792	207,021	932,119	7,999	542,652	45,195	208,744	725,028

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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPRC CASE NO. 16-00276-UT

Future Test Period Ending 12/31/2018

ALLOCATION FACTOR TABLE

2	DEMAND RELATED									
3	<u>DEMAND - PRODUCTION RELATED</u>									
4	Production 4CP - 3CP Summer, 1CP Winter	_4CP_3S1W	1,705,680	836,037	230,644	291,695	35,510	190,467	10,446	4,676
5										
6										
7										
8										
9										
10										
11										
12	<u>DEMAND - TRANSMISSION RELATED</u>									
13	Transmission Demand (based on 3S1W)	Trans_3S1W	1,653,216	799,648	220,309	279,031	33,957	182,130	10,013	4,460
14										
15										
16	<u>DEMAND - DISTRIBUTION RELATED</u>									
17	Max Non Coincident Peak	NCP	1,894,609	850,907	249,795	297,736	50,676	199,649	15,463	8,967
18	Max Non Coincident Peak - Substation Level	NCP_Sub	1,835,795	850,907	249,795	297,736	50,676	199,649	15,463	8,967
19	Max Non Coincident Peak - Primary Level	NCP_Pri	1,738,686	850,907	249,795	297,736	50,676	199,649	0	8,967
20	Max Non Coincident Peak - Secondary Level	NCP_Sec	1,473,374	850,907	249,795	297,736	50,676	0	0	8,967
21										
22	Average Demand	AVGDEMAND	995,899	396,657	114,728	205,785	26,335	135,439	8,473	2,936
23										
24										
25										
26										
27	ENERGY RELATED									
28										
29	Energy - kWh at Generation (used for Base Fuel Items)	Energy	8,763,937,804	3,474,714,683	1,005,017,781	1,802,676,843	230,697,248	1,186,446,585	74,222,504	25,721,450
30	Energy - kWh at Generation (used for Other Fuel Items)	Energy1	8,763,937,804	3,474,714,683	1,005,017,781	1,802,676,843	230,697,248	1,186,446,585	74,222,504	25,721,450
31	Energy - kWh at Generation (excludes transmission cust)	Energy2	8,697,077,771	3,474,714,683	1,005,017,781	1,802,676,843	230,697,248	1,186,446,585	74,222,504	25,721,450
32										
33	Energy - kWh at Meter (Non-renewable only)	Energy4	7,161,364,736	2,770,631,819	801,777,853	1,441,312,473	184,107,233	997,857,409	68,588,213	20,509,415
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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMRC CASE NO. 16-00276-UT

Future Test Period Ending 12/31/2018

	Wtr/Swg Pumping Schedule 11 Water & Sewage 8	Universities Schedule 15 Industrial Power Universities 115 kV 9	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 10	Industrial Schedule 33B Large Service for Station Power 11	Schedule 35B Lg Power Service >= 3,000 kW 12	Schedule 36B Special Service Rate Renew. Energy Res. 13	Private Lighting Schedule 6 Private Area Lighting 14	Streetlighting Schedule 20 Streetlighting 15
ALLOCATION								

ALLOCATION FACTOR TABLE

2	DEMAND RELATED									
3	<u>DEMAND - PRODUCTION RELATED</u>									
4	Production 4CP - 3CP Summer, 1CP Winter	_4CP_3S1W	18,487	10,748	45,741	387	26,645	0	990	3,208
5										
6										
7										
8										
9										
10										
11										
12	<u>DEMAND - TRANSMISSION RELATED</u>									
13	Transmission Demand (based on 3S1W)	Trans_3S1W	17,661	10,263	43,777	369	25,489	22,041	960	3,109
14										
15										
16	<u>DEMAND - DISTRIBUTION RELATED</u>									
17	Max Non Coincident Peak	NCP	65,663	21,309	52,557	805	29,089	36,700	3,607	11,686
18	Max Non Coincident Peak - Substation Level	NCP_Sub	65,663	0	52,557	0	29,089	0	3,607	11,686
19	Max Non Coincident Peak - Primary Level	NCP_Pri	65,663	0	0	0	0	0	3,607	11,686
20	Max Non Coincident Peak - Secondary Level	NCP_Sec	0	0	0	0	0	0	3,607	11,686
21										
22	Average Demand	AVGDEMAND	20,622	7,632	43,876	402	24,836	0	1,929	6,248
23										
24										
25										
26										
27	ENERGY RELATED									
28										
29	Energy - kWh at Generation (used for Base Fuel Items)	Energy	180,650,038	66,860,033	384,355,619	3,521,690	217,566,915	39,859,775	16,895,095	54,731,545
30	Energy - kWh at Generation (used for Other Fuel Items)	Energy1	180,650,038	66,860,033	384,355,619	3,521,690	217,566,915	39,859,775	16,895,095	54,731,545
31	Energy - kWh at Generation (excludes transmission cust)	Energy2	180,650,038	0	384,355,619	3,521,690	217,566,915	39,859,775	16,895,095	54,731,545
32										
33	Energy - kWh at Meter (Non-renewable only)	Energy4	162,613,829	63,683,882	353,320,791	2,936,542	199,999,455	36,886,181	13,478,136	43,661,504

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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPRC CASE NO. 16-00276-UT

Future Test Period Ending 12/31/2018

ALLOCATION FACTOR TABLE CONTINUED

Future Test Period Ending 12/31/2018			Residential	Small Power	General Power	General Power	Large Power	Mines	Irrigation	
			Schedule 1	Schedule 2	Schedule 3B	Schedule 3C	Schedule 4	Schedule 5	Schedule 10	
ALLOCATION			Residential	Small Power	General Power	GP Low LF	Large Power	Industrial Power	Irrigation	
			1	2	3	4	5	(Mines, Multi Volt)	7	
ALLOCATION FACTOR TABLE CONTINUED			Total PNM Consolidated							
1	CUSTOMER RELATED									
2										
3	CUSTOMER RELATED - DISTRIBUTION									
4	Annual Customers (Bills)	Annual_Customers	6,310,001	5,615,569	633,896	40,601	11,113	2,724	24	4,010
5										
6										
7	Number of Meters		527,594	469,581	52,959	3,398	919	227	2	336
8	Marginal Capital Cost for Meters		94,044	117	352	2,040	2,040	10,888	10,888	2,040
9	Customer Weighted Meter Costs	Wtd_Meters	87,637,082	55,156,984	18,623,032	6,930,489	1,875,114	2,471,592	21,776	685,346
10										
11	Number of Services		120,605	107,951	12,532	0	0	0	0	0
12	Marginal Capital Cost for Secondary Service		782	568	214	0	0	0	0	0
13	Customer Weighted Service Costs	Wtd_Services	64,038,391	61,360,428	2,677,963	0	0	0	0	0
14										
15	Installation on Customer Premises - Direct Assignment	CUST371	12,278	0	0	0	0	0	0	0
16	Street Lighting and Signal Systems - Direct Assignment	CUST373	10,735,759	0	0	0	0	0	0	0
17										
18	Customer Deposit Percentages	Customer_Deposits	\$ 928,187.68	\$601,074	\$107,007	\$195,135	\$24,972	\$ -	\$ -	\$ -
19										
20	902-Meter Reading Expenses	CUST902	6,310,001	5,615,569	633,896	40,601	11,113	2,724	24	4,010
21	903-Customer Records and Collection Expenses	CUST903	6,310,001	5,615,569	633,896	40,601	11,113	2,724	24	4,010
22										
23	904-Uncollectible Percentages		100.000%	89.715%	2.413%	4.398%	0.563%	2.911%	0.000%	0.000%
24	904 - Uncollectible Expense	_EXP904	3,477,919	3,120,223	83,907	152,965	19,576	101,249	0	0
25										
26	Annual Number of Customers	Annual_Customers	0.8000	0.711958	0.080367	0.005148	0.001409	0.000345	0.000003	0.000508
27	Annual kWh @ Meter	ENERGY4	0.2000	0.077377	0.022392	0.040252	0.005142	0.027868	0.001916	0.000573
28	Weighted Customer/Energy Allocation Factor	CUSTEXP	1.0000	0.789335	0.102759	0.045400	0.006551	0.028213	0.001919	0.001081
29										
30	Dedicated Facilities-FERC	DFERC	0	0	0	0	0	0	0	0
31										
32	Streetlight Energy - kWh at generation	St_Lights	71,626,640	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

	Wtr/Swg Pumping	Universities	Manufacturing	Industrial				Private Lighting	Streetlighting
	Schedule 11	Schedule 15	Schedule 30	Schedule 33B	Schedule 35B	Schedule 36B		Schedule 6	
ALLOCATION	Water & Sewage	Industrial Power	Industrial Power	Large Service	Lg Power Service	Special Service Rate		Private Area	Schedule 20
	8	9	10	11	12	13		Lighting	Streetlighting
Annual_Customers	1,968	12	12	12	48	12		0	0
Wtd_Meters	164	1	1	1	4	1		0	0
	10,888	10,888	10,888	10,888	10,888	10,888		0	352
	1,785,643	10,888	10,888	10,888	43,552	10,888		0	0
Wtd_Services	0	0	0	0	0	0		0	122
	0	0	0	0	0	0		0	0
	0	0	0	0	0	0		0	0
CUST371	0	0	0	0	0	0		12,278	0
CUST373	0	0	0	0	0	0		0	10,735,759
Customer_Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
CUST902	1,968	12	12	12	48	12		0	0
CUST903	1,968	12	12	12	48	12		0	0
EXP904	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		0.000%	0.000%
	0	0	0	0	0	0		0	0
Annual_Customers	0.000250	0.000002	0.000002	0.000002	0.000006	0.000002		0.000000	0.000000
ENERGY4	0.004541	0.001779	0.009867	0.000082	0.005586	0.001030		0.000376	0.001219
CUSTEXP	0.004791	0.001780	0.009869	0.000084	0.005592	0.001032		0.000376	0.001219
DFERC	0	0	0	0	0	0		0	0
St_Lights	0	0	0	0	0	0		16,895,095	54,731,545

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Future Test Period Ending 12/31/2018			Residential	Small Power	General Power	General Power	Large Power	Mines		
			Schedule 1	Schedule 2	Schedule 3B	Schedule 3C	Schedule 4	Schedule 5		
ALLOCATION			Residential	Small Power	General Power	GP Low LF	Large Power	Industrial Power	Schedule 10	
			1	2	3	4	5	(Mines, Multi Volt)	Irrigation	
ALLOCATION FACTOR TABLE CONTINUED			Total PNM Consolidated					6	7	
1	INTERNALLY DEVELOPED									
2										
3										
4	Total Net Plant	Net_Plant	2,720,021,940	1,393,777,463	372,181,866	444,620,593	61,137,662	262,649,236	12,374,632	9,310,983
5										
6	Net Production Plant	Net_Prod_Plant	1,414,557,486	693,343,368	191,278,245	241,909,027	29,449,294	157,958,077	8,663,368	3,877,585
7	Net Transmission Plant	Net_Trans_Plant	321,669,068	155,588,827	42,865,949	54,291,498	6,606,986	35,437,265	1,948,157	867,771
8	Net Distribution Plant	Net_Dist_Plant	827,035,497	443,859,419	118,684,639	132,365,231	22,823,547	59,687,074	1,273,868	4,188,407
9	Net Distribution Substations	Net_Dist_Subs	150,145,189	69,593,599	20,430,084	24,351,137	4,144,639	16,328,812	1,264,645	733,402
10	Total Net Transmission & Distribution Plant	Net_TD_Plant	1,148,704,565	599,448,246	161,550,589	186,656,729	29,430,533	95,124,339	3,222,025	5,056,178
11	Net General and Intangible Plant	Net_GI_Plant	156,759,889	100,965,849	19,353,033	16,054,837	2,257,836	9,566,821	489,240	377,220
12										
13	Secondary Net Distribution Plant	Net_Dist_Sec	207,740,458	119,974,862	35,220,142	41,979,785	7,145,090	0	0	1,264,338
14	Primary & Secondary Net Distribution Plant	Net_Dist_Pri_Sec	576,218,806	300,306,882	88,158,894	105,078,832	17,884,743	42,311,472	0	3,164,741
15										
16	Account 370 - Meters	_PLT370	37,116,821	23,360,567	7,887,389	2,935,261	794,165	1,046,790	9,223	290,264
17	Account 371 - Installations on Customer Premises	_PLT371	12,278	0	0	0	0	0	0	0
18	Account 373 - Street Lighting and Signal Systems	_PLT373	10,735,759	0	0	0	0	0	0	0
19										
20	Distribution Substations	PLTDSUB	15,746	7,718	2,129	2,693	328	1,758	96	43
21										
22										
23	Accounts 369 & 370 - Services and Meters	_PLT36970	89,923,465	73,958,938	10,095,662	2,935,261	794,165	1,046,790	9,223	290,264
24	Accounts 371 & 373 - Lighting	_PLT37173	10,748,037	0	0	0	0	0	0	0
25										
26										
27	Account 582-Station Equipment	_OX582	152,685	70,771	20,776	24,763	4,215	16,605	1,286	746
28	Account 583-Overhead Line Expenses	_OX583	1,886,382	983,122	288,608	343,999	58,550	138,516	0	10,360
29	Account 584-Underground Line Expenses	_OX584	498,832	259,975	76,319	90,967	15,483	36,629	0	2,740
30	Account 585-Street Lighting and Signal Systems Expenses	_OX585	84,117	0	0	0	0	0	0	0
31	Account 586-Meter Expenses	_OX586	3,054,955	1,922,726	649,183	241,591	65,365	86,158	759	23,891
32										
33	Account 588-Miscellaneous Distribution Expenses	_OX588	5,405,376	2,900,997	775,705	865,119	149,171	390,106	8,326	27,375
34	Account 589-Rents	_OX589	335,728	180,181	48,179	53,733	9,265	24,229	517	1,700
35	Accounts 581-587, 589	_EXP58189	6,012,699	3,416,775	1,083,065	755,052	152,877	302,137	2,562	39,437
36										
37	Account 591-Maintenance of Structures	_MX591	41,539	22,293	5,961	6,648	1,146	2,998	64	210
38	Account 592-Maintenance of Station Equipment	_MX592	1,002,889	464,848	136,462	162,653	27,684	109,068	8,447	4,899
39	Account 593-Maintenance of Overhead Lines	_MX593	2,918,805	1,521,188	446,564	532,271	90,594	214,326	0	16,031
40	Account 594-Maintenance of Underground Lines	_MX594	1,293,634	674,201	197,920	235,906	40,152	94,991	0	7,105
41										
42	Account 596-Maintenance of Street Lighting & Signal Systems	_MX596	978,291	0	0	0	0	0	0	0
43	Account 597-Maintenance of Meters	_MX597	229,901	144,695	48,854	18,181	4,919	6,484	57	1,798
44	Account 598-Maintenance of Miscellaneous Distribution Plant	_MX598	468,198	251,276	67,189	74,934	12,921	33,790	721	2,371
45	Accounts 591-598	_EXP59198	6,933,257	3,078,501	902,951	1,030,593	177,416	461,657	9,289	32,414
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ALLOCATION	Wtr/Swg Pumping Schedule 11 Water & Sewage 8	Universities Schedule 15 Industrial Power Universities 115 kV 9	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 10	Industrial Schedule 33B Large Service for Station Power 11	Schedule 35B Lg Power Service >= 3,000 kW 12	Schedule 36B Special Service Rate Renew. Energy Res. 13	Private Lighting Schedule 6 Private Area Lighting 14	Streetlighting Schedule 20 Streetlighting 15
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ALLOCATION FACTOR TABLE CONTINUED

1	INTERNALLY DEVELOPED									
2										
3										
4	Total Net Plant	Net_Plant	40,290,369	11,380,015	52,942,865	415,840	30,720,603	4,560,632	3,033,857	20,625,322
5										
6	Net Production Plant	Net_Prod_Plant	15,331,922	8,913,330	37,934,321	320,641	22,097,009	0	821,160	2,660,141
7	Net Transmission Plant	Net_Trans_Plant	3,436,368	1,996,910	8,517,818	71,847	4,959,404	4,288,639	186,727	604,902
8	Net Distribution Plant	Net_Dist_Plant	20,042,712	4,611	4,303,135	4,611	2,397,576	4,611	1,580,395	15,815,661
9	Net Distribution Substations	Net_Dist_Subs	5,370,449	0	4,298,524	0	2,379,130	0	295,028	955,740
10	Total Net Transmission & Distribution Plant	Net_TD_Plant	23,479,080	2,001,521	12,820,953	76,459	7,356,980	4,293,250	1,767,122	16,420,563
11	Net General and Intangible Plant	Net_GI_Plant	1,479,368	465,164	2,187,591	18,741	1,266,615	267,382	445,576	1,544,618
12										
13	Secondary Net Distribution Plant	Net_Dist_Sec	0	0	0	0	0	0	508,608	1,647,634
14	Primary & Secondary Net Distribution Plant	Net_Dist_Pri_Sec	13,915,991	0	0	0	0	0	1,273,089	4,124,162
15										
16	Account 370 - Meters	_PLT370	756,271	4,611	4,611	4,611	18,446	4,611	0	0
17	Account 371 - Installations on Customer Premises	_PLT371	0	0	0	0	0	0	12,278	0
18	Account 373 - Street Lighting and Signal Systems	_PLT373	0	0	0	0	0	0	0	10,735,759
19										
20	Distribution Substations	PLTDSUB	171	99	422	4	246	0	9	30
21										
22										
23	Accounts 369 & 370 - Services and Meters	_PLT36970	756,271	4,611	4,611	4,611	18,446	4,611	0	0
24	Accounts 371 & 373 - Lighting	_PLT37173	0	0	0	0	0	0	12,278	10,735,759
25										
26										
27	Account 582-Station Equipment	_OX582	5,461	0	4,371	0	2,419	0	300	972
28	Account 583-Overhead Line Expenses	_OX583	45,557	0	0	0	0	0	4,168	13,501
29	Account 584-Underground Line Expenses	_OX584	12,047	0	0	0	0	0	1,102	3,570
30	Account 585-Street Lighting and Signal Systems Expenses	_OX585	0	0	0	0	0	0	19,841	64,275
31	Account 586-Meter Expenses	_OX586	62,246	380	380	380	1,518	380	0	0
32										
33	Account 588-Miscellaneous Distribution Expenses	_OX588	130,996	30	28,125	30	15,670	30	10,329	103,369
34	Account 589-Rents	_OX589	8,136	2	1,747	2	973	2	642	6,420
35	Accounts 581-587, 589	_EXP58189	133,448	381	6,498	381	4,911	381	26,053	88,739
36										
37	Account 591-Maintenance of Structures	_MX591	1,007	0	216	0	120	0	79	794
38	Account 592-Maintenance of Station Equipment	_MX592	35,872	0	28,712	0	15,891	0	1,971	6,384
39	Account 593-Maintenance of Overhead Lines	_MX593	70,491	0	0	0	0	0	6,449	20,891
40	Account 594-Maintenance of Underground Lines	_MX594	31,242	0	0	0	0	0	2,858	9,259
41										
42	Account 596-Maintenance of Street Lighting & Signal Systems	_MX596	0	0	0	0	0	0	230,757	747,534
43	Account 597-Maintenance of Meters	_MX597	4,684	29	29	29	114	29	0	0
44	Account 598-Maintenance of Miscellaneous Distribution Plant	_MX598	11,346	3	2,436	3	1,357	3	895	8,953
45	Accounts 591-598	_EXP59198	154,642	31	31,393	31	17,483	31	243,008	793,815
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ALLOCATION FACTOR TABLE CONTINUED

	ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3B General Power 3	General Power Schedule 3C GP Low LF 4	Large Power Schedule 4 Large Power 5	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 6	Irrigation Schedule 10 Irrigation 7
1	INTERNALLY DEVELOPED								
2									
3	Total O&M Other Production Expense	OPRODEXP	17,877,415	8,762,590	2,417,407	3,057,287	372,185	1,996,301	49,006
4	Total O&M Transmission Expense	TRANEXP	35,923,394	17,375,866	4,787,188	6,063,172	737,856	3,957,567	96,911
5	Total O&M Distribution Expense	DISTEXP	21,244,433	10,943,746	3,244,075	3,031,998	553,151	1,311,974	116,737
6	Total O&M Customer Accounts Expense	CAEXP	12,330,139	10,990,189	1,238,283	72,748	20,906	625	7,760
7	Total O&M Customer Service & Information Expense	CSIEXP	916,785	723,650	94,208	41,622	6,006	25,865	991
8	Total O&M Sales Expense	SALEXP	4,374,461	3,452,916	449,515	198,601	28,655	123,417	4,730
9									
10	Total O&M less Fuel & Purchased Power	OMXFPP	321,954,522	170,822,585	42,175,927	48,793,413	6,486,782	30,210,439	958,323
11									
12	Net Customer General & Intangible Plant	GI_Cust_NP	44,248,660	34,927,021	4,546,943	2,008,889	289,856	1,248,394	47,840
13									
14	Net General & Intangible Production Plant	GI_Prod_NP	42,907,963	21,031,278	5,802,069	7,337,859	893,289	4,791,364	117,619
15	Net General & Intangible Transmission Plant	GI_Trans_NP	15,826,809	7,655,304	2,109,097	2,671,258	325,078	1,743,589	42,696
16	Net General & Intangible Distribution/Customer Plant	GI_DistCust_NP	53,776,457	37,372,246	6,894,924	4,036,830	749,613	1,783,473	169,064
17									
18									
19									
20	TOU Meter Counts	TOU_meters	13,405	452	3,682	4,287	4,287	235	266
21									
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ALLOCATION FACTOR TABLE CONTINUED

	Wtr/Swg Pumping	Universities	Manufacturing	Industrial			Private Lighting	Streetlighting
	Schedule 11	Schedule 15	Schedule 30	Schedule 33B	Schedule 35B	Schedule 36B	Schedule 6	
ALLOCATION	Water & Sewage	Universities 115 kV	Industrial Power (Manuf, 12.5 kV)	Large Service for Station Power	Lg Power Service >= 3,000 kW	Special Service Rate Renew. Energy Res.	Private Area Lighting	Schedule 20 Streetlighting
	8	9	10	11	12	13	14	15
PRODEXP	193,767	112,648	479,420	4,052	279,266	0	10,378	33,619
RANEXP	383,767	223,011	951,254	8,024	553,857	478,947	20,853	67,554
ISTEXP	483,382	581	71,820	581	41,752	581	315,799	1,106,136
AEXP	3,088	(277)	(1,645)	10	(851)	(151)	(64)	(206)
SIEXP	4,392	1,632	9,048	77	5,126	946	345	1,118
ALESEXP	20,958	7,787	43,171	365	24,460	4,513	1,647	5,334
OMXFPP	4,129,836	1,526,353	7,157,420	62,014	4,138,737	539,328	969,992	2,400,587
GI_Cust_NP	211,992	78,765	436,687	3,696	247,421	45,650	16,656	53,955
GI_Prod_NP	465,065	270,369	1,150,667	9,726	670,272	0	24,908	80,690
GI_Trans_NP	169,077	98,252	419,095	3,535	244,013	211,010	9,187	29,762
GI_DistCust_NP	633,234	17,777	181,142	1,783	104,910	10,722	394,824	1,380,210
TOU_meters	171	4	14	2	3	0	0	0

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Future Test Period Ending 12/31/2018			Residential	Small Power	General Power	General Power	Large Power	Mines	Irrigation	
ALLOCATION			Schedule 1 Residential 1	Schedule 2 Small Power 2	Schedule 3B General Power 3	Schedule 3C GP Low LF 4	Schedule 4 Large Power 5	Schedule 5 Industrial Power (Mines, Multi Volt) 6	Schedule 10 Irrigation 7	
ALLOCATION FACTOR TABLE CONTINUED			Total PNM Consolidated							
1	INTERNALLY DEVELOPED CONTINUED									
2										
3	PRODUCTION WAGES AND SALARIES	Prod_Labor	26,616,587	13,046,083	3,599,128	4,551,807	554,124	2,972,170	163,012	72,961
4	TRANSMISSION WAGES AND SALARIES	Trans_Labor	2,800,025	1,354,351	373,134	472,590	57,512	308,470	16,958	7,554
5	DISTRIBUTION WAGES AND SALARIES	Dist_Labor	11,683,427	6,106,856	1,835,450	1,570,360	294,896	679,133	12,394	66,219
6	CUSTOMER ACCOUNTING WAGES AND SALARIES	Cust_Acct_Labor	8,156,795	7,270,374	819,165	48,125	13,830	413	(183)	5,134
7	CUSTOMER SERVICE & INFORMATION WAGES & SALARIES	Cust_Svc_Labor	640,664	505,699	65,834	29,086	4,197	18,075	1,229	693
8	SALES WAGES & SALARIES	Sales_Labor	3,712,415	2,930,339	381,484	168,544	24,319	104,739	7,122	4,014
9	DISTRIBUTION AND CUSTOMER SERVICES WAGES & SALARIES	DistCust_Labor	24,193,301	16,813,268	3,101,933	1,816,115	337,241	802,360	20,563	76,060
10	DIST. & CUST SVCS. WAGES & SALARIES EXCLUDING SCH 20	DistCust_Labor_X20	23,572,363	16,813,268	3,101,933	1,816,115	337,241	802,360	20,563	76,060
11	TOTAL O&M WAGE & SALARIES EXCL A&G	SALWAGESX	53,609,913	31,213,701	7,074,196	6,840,512	948,876	4,083,000	200,532	156,575
12	TOTAL O&M WAGE & SALARIES	Total_Labor	57,476,188	33,464,792	7,584,377	7,333,841	1,017,308	4,377,460	214,994	167,867
13										
14	Total Injuries and Damages	IBNR	(6,249,325)	(3,638,591)	(824,641)	(797,401)	(110,611)	(475,957)	(23,376)	(18,252)
15	Total Property Tax Expense	Prop_Tax	26,561,156	13,959,335	3,663,090	4,277,682	599,317	2,281,253	109,820	94,076
16	Total Regulatory Asset & Liabilities	Reg_Exp	143,169,995	70,463,590	19,388,934	24,390,202	3,017,349	15,765,289	855,082	401,500
17	Total Federal Taxable Income	Fed_Tax_Inc	180,197,187	91,770,992	24,366,869	29,364,625	4,019,622	17,696,188	867,533	607,180
18	Total Prepayments (excluding Transmission Customers)	Prepayments	40,088,081	19,756,435	5,436,880	6,816,508	852,648	4,359,705	232,354	116,273
19	Step-up Transf & Aux	Step_Up	9,219,716	4,459,505	1,228,629	1,556,109	189,370	1,015,707	55,838	24,872
20										
21										
22										
23										
24										
25	ADIT Allocation: Asset Retirement Obligation	_MDC1	6,539,143	3,229,438	888,555	1,112,562	139,674	709,589	37,656	19,137
26	ADIT Allocation: PLACEHOLDER	_MDC2	0	0	0	0	0	0	0	0
27	ADIT Allocation: PLACEHOLDER	_MDC3	0	0	0	0	0	0	0	0
28	ADIT Allocation: PLACEHOLDER	_MDC4	0	0	0	0	0	0	0	0
29	ADIT Allocation: PLACEHOLDER	_MDC5	0	0	0	0	0	0	0	0
30	ADIT Allocation: PLACEHOLDER	_MDC6	0	0	0	0	0	0	0	0
31	ADIT Allocation: PLACEHOLDER	_MDC7	0	0	0	0	0	0	0	0
32	ADIT Allocation: PLACEHOLDER	_MDC8	0	0	0	0	0	0	0	0
33	ADIT Allocation: PLACEHOLDER	_MDC9	0	0	0	0	0	0	0	0
34	ADIT Allocation: PLACEHOLDER	_MDC10	0	0	0	0	0	0	0	0
35	ADIT Allocation: PLACEHOLDER	_MDC11	0	0	0	0	0	0	0	0
36	ADIT Allocation: PLACEHOLDER	_MDC12	0	0	0	0	0	0	0	0
37	ADIT Allocation: PLACEHOLDER	_MDC13	0	0	0	0	0	0	0	0
38	ADIT Allocation: PLACEHOLDER	_MDC14	0	0	0	0	0	0	0	0
39	ADIT Allocation: PLACEHOLDER	_MDC15	0	0	0	0	0	0	0	0
40	ADIT Allocation: PLACEHOLDER	_MDC16	0	0	0	0	0	0	0	0
41	ADIT Allocation: PLACEHOLDER	_MDC17	0	0	0	0	0	0	0	0
42	ADIT Allocation: PLACEHOLDER	_MDC18	0	0	0	0	0	0	0	0
43	ADIT Allocation: PLACEHOLDER	_MDC19	0	0	0	0	0	0	0	0
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	Wtr/Swg Pumping	Universities	Manufacturing	Industrial	Schedule 35B	Schedule 36B	Private Lighting	Streetlighting
	Schedule 11	Schedule 15	Schedule 30	Schedule 33B			Schedule 6	
ALLOCATION	Water & Sewage	Universities 115 kV	Industrial Power (Manuf, 12.5 kV)	Large Service for Station Power	Lg Power Service >= 3,000 kW	Special Service Rate Renew. Energy Res.	Private Area Lighting	Schedule 20 Streetlighting
	8	9	10	11	12	13	14	15
Prod_Labor	288,488	167,715	713,780	6,033	415,782	0	15,451	50,054
Trans_Labor	29,912	17,382	74,145	625	43,170	37,331	1,625	5,265
Dist_Labor	261,985	432	39,621	432	23,419	432	176,030	615,766
Cust_Acct_Labor	2,043	(183)	(1,088)	6	(583)	(100)	(42)	(136)
Cust_Svc_Labor	3,069	1,140	6,323	54	3,582	661	241	781
Sales_Labor	17,786	6,608	36,638	310	20,758	3,830	1,397	4,527
DistCust_Labor	284,883	7,998	81,493	802	47,197	4,824	177,626	620,938
DistCust_Labor_X20	284,883	7,998	81,493	802	47,197	4,824	177,626	0
ALWAGESX	603,284	193,095	869,418	7,461	506,149	42,155	194,703	676,257
Total_Labor	646,792	207,021	932,119	7,999	542,652	45,195	208,744	725,028
IBNR	(70,325)	(22,509)	(101,348)	(870)	(59,002)	(4,914)	(22,697)	(78,831)
Prop_Tax	336,022	103,280	471,195	3,819	273,863	46,072	34,301	308,030
Reg_Exp	1,606,920	872,578	3,732,641	31,485	2,169,545	24,825	94,217	355,839
Fed_Tax_Inc	2,714,756	797,999	3,788,994	30,024	2,191,524	369,189	229,962	1,381,731
Prepayments	471,661	234,524	1,012,922	8,452	589,637	49,105	27,019	123,957
Step_Up	98,494	57,236	244,139	2,059	142,147	122,921	5,352	17,338

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			Residential	Small Power	General Power	General Power	Large Power	Mines	Irrigation
			Schedule 1	Schedule 2	Schedule 3B	Schedule 3C	Schedule 4	Schedule 5	Schedule 10
			Residential	Small Power	General Power	GP Low LF	Large Power	Industrial Power	Irrigation
			1	2	3	4	5	(Mines, Multi Volt)	7
			Consolidated						
ALLOCATION FACTOR TABLE CONTINUED									
ALLOCATION									
REVENUE RELATED									
1									
2									
3	SCHEDULE 1	REVSCH1	409,380,632	409,380,632	0	0	0	0	0
4	SCHEDULE 2	REVSCH2	104,955,863	0	104,955,863	0	0	0	0
5	SCHEDULE 3	REVSCH3	142,309,938	0	0	125,359,685	16,950,253	0	0
6	SCHEDULE 4	REVSCH4	76,151,831	0	0	0	0	76,151,831	0
7	SCHEDULE 5	REVSCH5	3,883,432	0	0	0	0	0	0
8	SCHEDULE 10	REVSCH10	2,518,683	0	0	0	0	3,883,432	2,518,683
9	SCHEDULE 11	REVSCH11	11,166,445	0	0	0	0	0	0
10	SCHEDULE 15	REVSCH15	3,699,342	0	0	0	0	0	0
11	SCHEDULE 30	REVSCH30	17,468,888	0	0	0	0	0	0
12	SCHEDULE 33	REVSCH33	146,106	0	0	0	0	0	0
13	SCHEDULE 34	REVSCH34	10,089,364	0	0	0	0	0	0
14	SCHEDULE 6	REVSCH6	3,152,409	0	0	0	0	0	0
15	SCHEDULE 20	REVSCH20	6,714,447	0	0	0	0	0	0
16	TNMP Mining - Rates 9 & 11	REVSCH911	0	0	0	0	0	0	0
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REVSCHNR	791,637,380	409,380,632	104,955,863	125,359,685	16,950,253	76,151,831	3,883,432
18			791,637,380						
19	SALES REVENUE	SALESREV	832,496,940	387,115,114	113,838,859	151,592,521	26,421,732	86,055,197	5,254,359
20	SALES REVENUE - CLAIMED	REVCLAIM	791,637,380	409,380,632	104,955,863	125,359,685	16,950,253	76,151,831	3,883,432
21									
22	Total Revenue Requirement before Revenue Credits	RR_lessRevCredits	942,617,630	468,516,386	122,048,155	155,576,124	20,828,727	96,909,234	5,290,711
23									
24									
25									
26									
27									
28	TOTAL SALES OF ELECTRICITY REVENUE		691,510,203	332,143,835	97,931,024	122,995,870	22,768,915	66,723,164	3,951,210
29	FUEL REVENUE	FUELREV	0	0	0	0	0	0	0
30	NON-FUEL REVENUE	NFREV	691,510,203	332,143,835	97,931,024	122,995,870	22,768,915	66,723,164	3,951,210
31	CURRENT FUEL REVENUES	FUELREV	140,986,737	54,971,279	15,907,835	28,596,650	3,652,817	19,332,032	1,303,149
32									
33									
34	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT								
35									
36	CLAIMED RATE OF RETURN		7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%
37	ANNUAL CUSTOMERS		6,310,001	5,615,569	633,896	40,601	11,113	2,724	24
38	ANNUAL KWH SALES @ METER (excl 368)	ENERGY3	8,003,347,464	3,164,862,106	915,396,797	1,641,925,784	210,125,160	1,106,704,902	70,596,567
39									
40	PROPOSED SALES REVENUES EXCL FUEL		791,637,380	409,380,632	104,955,863	125,359,685	16,950,253	76,151,831	3,883,432
41			791,637,380	409,380,632	104,955,863	125,359,685	16,950,253	76,151,831	3,883,432
42			0	0	0	0	0	0	0
43									
44									
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ALLOCATION	Wtr/Swg Pumping Schedule 11 Water & Sewage 8	Universities Schedule 15 Industrial Power Universities 115 kV 9	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 10	Industrial Schedule 33B Large Service for Station Power 11	Schedule 35B Lg Power Service >= 3,000 kW 12	Schedule 36B Special Service Rate Renew. Energy Res. 13	Private Lighting Schedule 6 Private Area Lighting 14	Streetlighting Schedule 20 Streetlighting 15
ALLOCATION FACTOR TABLE CONTINUED								
1	REVENUE RELATED							
2								
3	SCHEDULE 1	REVSCH1	0	0	0	0	0	0
4	SCHEDULE 2	REVSCH2	0	0	0	0	0	0
5	SCHEDULE 3	REVSCH3	0	0	0	0	0	0
6	SCHEDULE 4	REVSCH4	0	0	0	0	0	0
7	SCHEDULE 5	REVSCH5	0	0	0	0	0	0
8	SCHEDULE 10	REVSCH10	0	0	0	0	0	0
9	SCHEDULE 11	REVSCH11	11,166,445	0	0	0	0	0
10	SCHEDULE 15	REVSCH15	0	3,699,342	0	0	0	0
11	SCHEDULE 30	REVSCH30	0	0	17,468,888	0	0	0
12	SCHEDULE 33	REVSCH33	0	0	0	146,106	0	0
13	SCHEDULE 34	REVSCH34	0	0	0	10,089,364	0	0
14	SCHEDULE 6	REVSCH6	0	0	0	1,495,195	1,657,214	0
15	SCHEDULE 20	REVSCH20	0	0	0	0	0	6,714,447
16	TNMP Mining - Rates 9 & 11	REVSCH911	0	0	0	0	0	0
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REVSCHNR	11,166,445	3,699,342	17,468,888	146,106	10,089,364	1,495,195
18								
19	SALES REVENUE	SALESREV	11,513,446	5,002,293	20,930,194	229,356	9,655,549	1,974,643
20	SALES REVENUE - CLAIMED	REVCLAIM	11,166,445	3,699,342	17,468,888	146,106	10,089,364	1,495,195
21								
22	Total Revenue Requirement before Revenue Credits	RR_lessRevCredits	14,556,194	5,002,139	24,691,645	206,189	14,179,227	2,267,327
23								
24								
25								
26	REVENUES FROM SALES							
27								
28	TOTAL SALES OF ELECTRICITY REVENUE		8,363,040	3,794,036	14,181,934	173,642	5,835,654	1,274,811
29	FUEL REVENUE	FUELREV	0	0	0	0	0	2,668,780
30	NON-FUEL REVENUE	NFREV	8,363,040	3,794,036	14,181,934	173,642	5,835,654	1,274,811
31	CURRENT FUEL REVENUES	FUELREV	3,150,406	1,208,257	6,748,260	55,714	3,819,895	699,831
32								
33								
34	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT							
35								
36	CLAIMED RATE OF RETURN		7.51%	7.51%	7.51%	7.51%	7.51%	7.51%
37	ANNUAL CUSTOMERS		1,968	12	12	12	48	12
38	ANNUAL KWH SALES @ METER (excl 36B)	ENERGY3	168,508,457	63,683,882	363,666,494	3,354,394	205,855,705	0
39								
40	PROPOSED SALES REVENUES EXCL FUEL		11,166,445	3,699,342	17,468,888	146,106	10,089,364	1,495,195
41			11,166,445	3,699,342	17,468,888	146,106	10,089,364	1,495,195
42			0	0	0	0	0	0
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	ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3B General Power 3	General Power Schedule 3C GP Low LF 4	Large Power Schedule 4 Large Power 5	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 6	Irrigation Schedule 10 Irrigation 7
RATIO TABLE									
1	DEMAND RELATED								
2									
3	<u>DEMAND - PRODUCTION RELATED</u>								
4	Production 4CP - 3CP Summer, 1CP Winter	_4CP_3S1W	1.00000000	0.49014860	0.13522126	0.17101392	0.02081873	0.11166607	0.00612444
5									
6			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
7									
8			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
9									
10			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
11									
12	<u>DEMAND - TRANSMISSION RELATED</u>								
13	Transmission Demand (based on 3S1W)	Trans_3S1W	1.00000000	0.48369223	0.13326102	0.16878060	0.02053970	0.11016684	0.00605640
14									
15	<u>DEMAND - DISTRIBUTION RELATED</u>								
16									
17	Max Non Coincident Peak	NCP	1.00000000	0.44912015	0.13184492	0.15714932	0.02674730	0.10537749	0.00816135
18	Max Non Coincident Peak - Substation Level	NCP_Sub	1.00000000	0.46350869	0.13606885	0.16218393	0.02760421	0.10875348	0.00842281
19	Max Non Coincident Peak - Primary Level	NCP_Pri	1.00000000	0.48939652	0.14366855	0.17124221	0.02914596	0.11482757	0.00000000
20	Max Non Coincident Peak - Secondary Level	NCP_Sec	1.00000000	0.57752285	0.16953916	0.20207804	0.03439431	0.00000000	0.00000000
21									
22	Average Demand	AVGDEMAND	1.00000000	0.39829019	0.11520046	0.20663236	0.02644374	0.13599679	0.00850778
23									
24									
25									
26	ENERGY RELATED								
27									
28									
29	Energy - kWh at Generation (used for Base Fuel Items)	Energy	1.00000000	0.39647870	0.11467651	0.20569256	0.02632347	0.13537825	0.00846908
30	Energy - kWh at Generation (used for Other Fuel Items)	Energy1	1.00000000	0.39647870	0.11467651	0.20569256	0.02632347	0.13537825	0.00846908
31	Energy - kWh at Generation (excludes transmission cust)	Energy2	1.00000000	0.39952669	0.11555810	0.20727386	0.02652583	0.13641899	0.00853419
32									
33	Energy - kWh at Meter (Non-renewable only)	Energy4	1.00000000	0.38688601	0.11195881	0.20126226	0.02570840	0.13933900	0.00957753
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	Wtr/Swg Pumping	Universities	Manufacturing	Industrial	Schedule 35B	Schedule 36B	Private Lighting	Streetlighting
	Schedule 11	Schedule 15	Schedule 30	Schedule 33B	Schedule 35B	Schedule 36B	Private Lighting	Streetlighting
ALLOCATION	Water & Sewage 8	Universities 115 kV 9	Industrial Power (Manuf, 12.5 kV) 10	Large Service for Station Power 11	Lg Power Service >= 3,000 kW 12	Special Service Rate Renew. Energy Res. 13	Private Area Lighting 14	Schedule 20 Streetlighting 15
RATIO TABLE								
DEMAND RELATED								
<u>DEMAND - PRODUCTION RELATED</u>								
Production 4CP - 3CP Summer, 1CP Winter	CP_3S1W	0.01083867	0.00630114	0.02681709	0.00022667	0.01562115	0.00000000	0.00058051
		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
<u>DEMAND - TRANSMISSION RELATED</u>								
Transmission Demand (based on 3S1W)	Trans_3S1W	0.01068293	0.00620796	0.02648007	0.00022336	0.01541772	0.01333246	0.00058050
<u>DEMAND - DISTRIBUTION RELATED</u>								
Max Non Coincident Peak	NCP	0.03465803	0.01124721	0.02774039	0.00042468	0.01535364	0.01937075	0.00190395
Max Non Coincident Peak - Substation Level	NCP_Sub	0.03576837	0.00000000	0.02862912	0.00000000	0.01584553	0.00000000	0.00196495
Max Non Coincident Peak - Primary Level	NCP_Pri	0.03776610	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00207469
Max Non Coincident Peak - Secondary Level	NCP_Sec	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00244829
Average Demand	AVGDEMAND	0.02070706	0.00766385	0.04405688	0.00040367	0.02493867	0.00000000	0.00193661
ENERGY RELATED								
Energy - kWh at Generation (used for Base Fuel Items)	Energy	0.02061288	0.00762899	0.04385650	0.00040184	0.02482525	0.00454816	0.00192780
Energy - kWh at Generation (used for Other Fuel Items)	Energy1	0.02061288	0.00762899	0.04385650	0.00040184	0.02482525	0.00454816	0.00192780
Energy - kWh at Generation (excludes transmission cust)	Energy2	0.02077135	0.00000000	0.04419365	0.00040493	0.02501609	0.00458312	0.00194262
Energy - kWh at Meter (Non-renewable only)	Energy4	0.02270710	0.00889270	0.04933708	0.00041005	0.02792756	0.00515072	0.00188206

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RATIO TABLE CONTINUED

Future Test Period Ending 12/31/2018

			Residential	Small Power	General Power	General Power	Large Power	Mines		
	ALLOCATION	Total PNM Consolidated	Schedule 1 Residential 1	Schedule 2 Small Power 2	Schedule 3B General Power 3	Schedule 3C GP Low LF 4	Schedule 4 Large Power 5	Schedule 5 Industrial Power (Mines, Multi Volt) 6	Schedule 10 Irrigation 7	
RATIO TABLE CONTINUED										
1	CUSTOMER RELATED									
2										
3	CUSTOMER RELATED - DISTRIBUTION									
4	Annual Customers (Bills)	Annual_Customers	1.00000000	0.88994739	0.10045892	0.00643443	0.00176117	0.00043170	0.00000380	0.00063549
5										
6										
7	Number of Meters	Wtd_Meters	1.00000000	0.62937952	0.21250174	0.07908169	0.02139636	0.02820258	0.00024848	0.00782027
8	Marginal Capital Cost for Meters									
9	Customer Weighted Meter Costs									
10										
11	Number of Services	Wtd_Services	1.00000000	0.95818191	0.04181809	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
12	Marginal Capital Cost for Secondary Service									
13	Customer Weighted Service Costs									
14										
15	Installation on Customer Premises - Direct Assignment	CUST371	1.00000000	0.00000000	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	0.00000000
17										
18	Customer Deposit Percentages	Customer_Deposits	1.00000000	0.64757759	0.11528574	0.21023223	0.02690443	0.00000000	0.00000000	0.00000000
19										
20	902-Meter Reading Expenses	CUST902	1.00000000	0.88994739	0.10045892	0.00643443	0.00176117	0.00043170	0.00000380	0.00063549
21	903-Customer Records and Collection Expenses	CUST903	1.00000000	0.88994739	0.10045892	0.00643443	0.00176117	0.00043170	0.00000380	0.00063549
22										
23	904-Uncollectible Percentages	_EXP904	1.00000000	0.89715242	0.02412554	0.04398168	0.00562855	0.02911181	0.00000000	0.00000000
24	904 - Uncollectible Expense									
25										
26	Annual Number of Customers	Annual_Customers	1.00000000	0.78933511	0.10275889	0.04540000	0.00655062	0.02821316	0.00191855	0.00108117
27	Annual kWh @ Meter	ENERGY4								
28	Weighted Customer/Energy Allocation Factor	CUSTEXP								
29										
30	Dedicated Facilities-FERC	DFERC	0.00000000	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	0.00000000
33										
34										
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	Wtr/Swg Pumping	Universities	Manufacturing	Industrial			Private Lighting	Streetlighting
ALLOCATION	Schedule 11 Water & Sewage 8	Schedule 15 Industrial Power Universities 115 kV 9	Schedule 30 Industrial Power (Manuf, 12.5 kV) 10	Schedule 33B Large Service for Station Power 11	Schedule 35B Lg Power Service >= 3,000 kW 12	Schedule 36B Special Service Rate Renew. Energy Res. 13	Schedule 6 Private Area Lighting 14	Schedule 20 Streetlighting 15
Annual_Customers	0.00031189	0.00000190	0.00000190	0.00000190	0.00000761	0.00000190	0.00000000	0.00000000
Wtd_Meters	0.02037543	0.00012424	0.00012424	0.00012424	0.00049696	0.00012424	0.00000000	0.00000000
Wtd_Services	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
CUST371	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000
CUST373	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000
Customer_Deposits	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
CUST902	0.00031189	0.00000190	0.00000190	0.00000190	0.00000761	0.00000190	0.00000000	0.00000000
CUST903	0.00031189	0.00000190	0.00000190	0.00000190	0.00000761	0.00000190	0.00000000	0.00000000
EXP904	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Annual_Customers								
ENERGY4								
CUSTEXP	0.00479093	0.00178006	0.00986894	0.00008353	0.00559160	0.00103167	0.00037641	0.00121936
FERC	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
St_Lights	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.23587725	0.76412275

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	ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3B General Power 3	General Power Schedule 3C GP Low LF 4	Large Power Schedule 4 Large Power 5	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 6	Irrigation Schedule 10 Irrigation 7
1	INTERNALLY DEVELOPED								
2									
3									
4	Total Net Plant	Net_Plant	1.00000000	0.51241405	0.13683046	0.16346213	0.02247690	0.09656144	0.00342313
5									
6	Net Production Plant	Net_Prod_Plant	1.00000000	0.49014860	0.13522126	0.17101392	0.02081873	0.11166607	0.00612444
7	Net Transmission Plant	Net_Trans_Plant	1.00000000	0.48369223	0.13326102	0.16878060	0.02053970	0.11016684	0.00605640
8	Net Distribution Plant	Net_Dist_Plant	1.00000000	0.53668727	0.14350610	0.16004782	0.02759682	0.07216991	0.00154028
9	Net Distribution Substations	Net_Dist_Subs	1.00000000	0.46350869	0.13606885	0.16218393	0.02760421	0.10875348	0.00842281
10	Total Net Transmission & Distribution Plant	Net_TD_Plant	1.00000000	0.52184719	0.14063720	0.16249324	0.02562063	0.08281010	0.00280492
11	Net General and Intangible Plant	Net_GI_Plant	1.00000000	0.64420720	0.12345653	0.10241674	0.01440315	0.06102850	0.00312095
12									
13	Secondary Net Distribution Plant	Net_Dist_Sec	1.00000000	0.57752285	0.16953916	0.20207804	0.03439431	0.00000000	0.00000000
14	Primary & Secondary Net Distribution Plant	Net_Dist_Pri_Sec	1.00000000	0.52116814	0.15299552	0.18235926	0.03103811	0.07342952	0.00000000
15									
16	Account 370 - Meters	_PLT370	1.00000000	0.62937952	0.21250174	0.07908169	0.02139636	0.02820258	0.00024848
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	0.49014860	0.13522126	0.17101392	0.02081873	0.11166607	0.00612444
21									
22									
23	Accounts 369 & 370 - Services and Meters	_PLT36970	1.00000000	0.82246539	0.11226949	0.03264177	0.00883156	0.01164090	0.00010256
24	Accounts 371 & 373 - Lighting	_PLT37173	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
25									
26			1.00000000	0.56825989	0.18012960	0.12557630	0.02542572	0.05024986	0.00042614
27	Account 582-Station Equipment	_OX582	1.00000000	0.46350869	0.13606885	0.16218393	0.02760421	0.10875348	0.00842281
28	Account 583-Overhead Line Expenses	_OX583	1.00000000	0.52116814	0.15299552	0.18235926	0.03103811	0.07342952	0.00000000
29	Account 584-Underground Line Expenses	_OX584	1.00000000	0.52116814	0.15299552	0.18235926	0.03103811	0.07342952	0.00000000
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	0.62937952	0.21250174	0.07908169	0.02139636	0.02820258	0.00024848
32			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
33	Account 588-Miscellaneous Distribution Expenses	_OX588	1.00000000	0.53668727	0.14350610	0.16004782	0.02759682	0.07216991	0.00154028
34	Account 589-Rents	_OX589	1.00000000	0.53668727	0.14350610	0.16004782	0.02759682	0.07216991	0.00154028
35	Accounts 581-587, 589	_EXP58189	1.00000000	0.56825989	0.18012960	0.12557630	0.02542572	0.05024986	0.00042614
36									
37	Account 591-Maintenance of Structures	_MX591	1.00000000	0.53668727	0.14350610	0.16004782	0.02759682	0.07216991	0.00154028
38	Account 592-Maintenance of Station Equipment	_MX592	1.00000000	0.46350869	0.13606885	0.16218393	0.02760421	0.10875348	0.00842281
39	Account 593-Maintenance of Overhead Lines	_MX593	1.00000000	0.52116814	0.15299552	0.18235926	0.03103811	0.07342952	0.00000000
40	Account 594-Maintenance of Underground Lines	_MX594	1.00000000	0.52116814	0.15299552	0.18235926	0.03103811	0.07342952	0.00000000
41			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
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	0.62937952	0.21250174	0.07908169	0.02139636	0.02820258	0.00024848
44	Account 598-Maintenance of Miscellaneous Distribution Plant	_MX598	1.00000000	0.53668727	0.14350610	0.16004782	0.02759682	0.07216991	0.00154028
45	Accounts 591-598	_EXP59198	1.00000000	0.44401950	0.13023476	0.14864486	0.02558917	0.06658581	0.00133983
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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPRC CASE NO. 16-00276-UT

Future Test Period Ending 12/31/2018

	Wtr/Swg Pumping	Universities	Manufacturing	Industrial			Private Lighting	Streetlighting
	Schedule 11	Schedule 15	Schedule 30	Schedule 33B	Schedule 35B	Schedule 36B	Schedule 6	
ALLOCATION	Water & Sewage	Universities 115 kV	Industrial Power	Large Service	Lg Power Service	Special Service Rate	Private Area	Schedule 20
	8	9	10	for Station Power	>= 3,000 kW	Renew. Energy Res.	Lighting	Streetlighting
				11	12	13	14	15
Net_Plant	0.01481252	0.00418380	0.01946413	0.00015288	0.01129425	0.00167669	0.00111538	0.00758278
Net_Prod_Plant	0.01083867	0.00630114	0.02681709	0.00022667	0.01562115	0.00000000	0.00058051	0.00188055
Net_Trans_Plant	0.01068293	0.00620796	0.02648007	0.00022336	0.01541772	0.01333246	0.00058050	0.00188051
Net_Dist_Plant	0.02423440	0.00000558	0.00520308	0.00000558	0.00289900	0.00000558	0.00191091	0.01912332
Net_Dist_Subs	0.03576837	0.00000000	0.02862912	0.00000000	0.01584553	0.00000000	0.00196495	0.00636544
Net_TD_Plant	0.02043962	0.00174242	0.01116123	0.00006656	0.00640459	0.00373747	0.00153836	0.01429485
Net_GI_Plant	0.00943716	0.00296737	0.01395504	0.00011955	0.00807997	0.00170568	0.00284241	0.00985340
Net_Dist_Sec	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00244829	0.00793121
Net_Dist_Pri_Sec	0.02415053	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00220938	0.00715728
PLT370	0.02037543	0.00012424	0.00012424	0.00012424	0.00049696	0.00012424	0.00000000	0.00000000
PLT371	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000
PLT373	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000
PLTDSUB	0.01083867	0.00630114	0.02681709	0.00022667	0.01562115	0.00000000	0.00058051	0.00188055
PLT36970	0.00841017	0.00005128	0.00005128	0.00005128	0.00020513	0.00005128	0.00000000	0.00000000
PLT37173	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00114238	0.99885762
EXP582	0.02219431	0.00006344	0.00108065	0.00006344	0.00081675	0.00006344	0.00433293	0.01475862
EXP583	0.03576837	0.00000000	0.02862912	0.00000000	0.01584553	0.00000000	0.00196495	0.00636544
EXP584	0.02415053	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00220938	0.00715728
EXP585	0.02415053	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00220938	0.00715728
EXP586	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.23587725	0.76412275
EXP587	0.02037543	0.00012424	0.00012424	0.00012424	0.00049696	0.00012424	0.00000000	0.00000000
EXP588	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
EXP589	0.02423440	0.00000558	0.00520308	0.00000558	0.00289900	0.00000558	0.00191091	0.01912332
EXP58189	0.02423440	0.00000558	0.00520308	0.00000558	0.00289900	0.00000558	0.00191091	0.01912332
EXP58189	0.02219431	0.00006344	0.00108065	0.00006344	0.00081675	0.00006344	0.00433293	0.01475862
EXP591	0.02423440	0.00000558	0.00520308	0.00000558	0.00289900	0.00000558	0.00191091	0.01912332
EXP592	0.03576837	0.00000000	0.02862912	0.00000000	0.01584553	0.00000000	0.00196495	0.00636544
EXP593	0.02415053	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00220938	0.00715728
EXP594	0.02415053	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00220938	0.00715728
EXP595	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
EXP596	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.23587725	0.76412275
EXP597	0.02037543	0.00012424	0.00012424	0.00012424	0.00049696	0.00012424	0.00000000	0.00000000
EXP598	0.02423440	0.00000558	0.00520308	0.00000558	0.00289900	0.00000558	0.00191091	0.01912332
EXP59198	0.02230436	0.00000453	0.00452783	0.00000453	0.00252166	0.00000453	0.03504963	0.11449387

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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPRC CASE NO. 16-00276-UT

Future Test Period Ending 12/31/2018

RATIO TABLE CONTINUED

	ALLOCATION	Total PNM Consolidated	Residential Schedule 1 Residential 1	Small Power Schedule 2 Small Power 2	General Power Schedule 3B General Power 3	General Power Schedule 3C GP Low LF 4	Large Power Schedule 4 Large Power 5	Mines Schedule 5 Industrial Power (Mines, Multi Volt) 6	Irrigation Schedule 10 Irrigation 7
1	INTERNALLY DEVELOPED								
2									
3	Total O&M Other Production Expense	OPRODEXP	1.00000000	0.49014860	0.13522126	0.17101392	0.02081873	0.11166607	0.00612444
4	Total O&M Transmission Expense	TRANEXP	1.00000000	0.48369223	0.13326102	0.16878060	0.02053970	0.11016684	0.00805640
5	Total O&M Distribution Expense	DISTEXP	1.00000000	0.51513477	0.15270236	0.14271965	0.02603745	0.06175611	0.00104124
6	Total O&M Customer Accounts Expense	CAEXP	1.00000000	0.89132729	0.10042737	0.00590002	0.00169548	0.00005067	-0.00002246
7	Total O&M Customer Service & Information Expense	CSIEXP	1.00000000	0.78933511	0.10275889	0.04540000	0.00655062	0.02821316	0.00191855
8	Total O&M Sales Expense	SALESEXP	1.00000000	0.78933511	0.10275889	0.04540000	0.00655062	0.02821316	0.00191855
9									
10	Total O&M less Fuel & Purchased Power	OMXFPP	1.00000000	0.53057986	0.13099964	0.15155374	0.02014813	0.09383449	0.00491618
11									
12	Net Customer General & Intangible Plant	GI_Cust_NP	1.00000000	0.78933511	0.10275889	0.04540000	0.00655062	0.02821316	0.00191855
13									
14	Net General & Intangible Production Plant	GI_Prod_NP	1.00000000	0.49014860	0.13522126	0.17101392	0.02081873	0.11166607	0.00612444
15	Net General & Intangible Transmission Plant	GI_Trans_NP	1.00000000	0.48369223	0.13326102	0.16878060	0.02053970	0.11016684	0.00805640
16	Net General & Intangible Distribution/Customer Plant	GI_DistCust_NP	1.00000000	0.69495552	0.12821454	0.07506687	0.01393942	0.03316457	0.00084993
17									
18									
19									
20	TOU Meter Counts	TOU_meters	1.00000000	0.03371876	0.27467363	0.31980604	0.31980604	0.01753077	0.00014920
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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPRC CASE NO. 16-00276-UT

Future Test Period Ending 12/31/2018

	Wtr/Swg Pumping	Universities	Manufacturing	Industrial	Schedule 35B	Schedule 36B	Private Lighting	Streetlighting
	Schedule 11	Schedule 15	Schedule 30	Schedule 33B	Lg Power Service	Special Service Rate	Schedule 6	
ALLOCATION	Water & Sewage	Industrial Power	Industrial Power	Large Service	>= 3,000 kW	Renew. Energy Res.	Private Area	Schedule 20
	8	Universities 115 kV	(Manuf, 12.5 kV)	for Station Power	12	13	Lighting	Streetlighting
		9	10	11			14	15

RATIO TABLE CONTINUED

INTERNALLY DEVELOPED

1									
2									
3	Total O&M Other Production Expense	OPRODEXP	0.01083867	0.00630114	0.02681709	0.00022667	0.01562115	0.00058051	0.00188055
4	Total O&M Transmission Expense	TRANEXP	0.01068293	0.00620796	0.02648007	0.00022336	0.01541772	0.00058050	0.00188051
5	Total O&M Distribution Expense	DISTEXP	0.02275333	0.00002733	0.00338067	0.00002733	0.00196533	0.01486501	0.05206712
6	Total O&M Customer Accounts Expense	CAEXP	0.00025046	-0.00002249	-0.00013342	0.00000078	-0.00006898	-0.00000516	-0.00001672
7	Total O&M Customer Service & Information Expense	CSIEXP	0.00479093	0.00178006	0.00986894	0.00008353	0.00559160	0.00037641	0.00121936
8	Total O&M Sales Expense	SALESEXP	0.00479093	0.00178006	0.00986894	0.00008353	0.00559160	0.00037641	0.00121936
9									
10	Total O&M less Fuel & Purchased Power	OMXPPP	0.01282739	0.00474090	0.02223115	0.00019262	0.01285504	0.00167517	0.00301282
11									
12	Net Customer General & Intangible Plant	GI_Cust_NP	0.00479093	0.00178006	0.00986894	0.00008353	0.00559160	0.00037641	0.00121936
13									
14	Net General & Intangible Production Plant	GI_Prod_NP	0.01083867	0.00630114	0.02681709	0.00022667	0.01562115	0.00058051	0.00188055
15	Net General & Intangible Transmission Plant	GI_Trans_NP	0.01068293	0.00620796	0.02648007	0.00022336	0.01541772	0.00058050	0.00188051
16	Net General & Intangible Distribution/Customer Plant	GI_DistCust_NP	0.01177530	0.00033057	0.00336842	0.00003316	0.00195085	0.00019937	0.00734195
17									
18									
19									
20	TOU Meter Counts	TOU_meters	0.01275643	0.00029840	0.00104439	0.00014920	0.00022380	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. 16-00276-UT

Future Test Period Ending 12/31/2018

	Residential	Small Power	General Power	General Power	Large Power	Mines	Irrigation
Total PNM Consolidated	Schedule 1 Residential 1	Schedule 2 Small Power 2	Schedule 3B General Power 3	Schedule 3C GP Low LF 4	Schedule 4 Large Power 5	Schedule 5 Industrial Power (Mines, Multi Volt) 6	Schedule 10 Irrigation 7
1.00000000	0.49014860	0.13522126	0.17101392	0.02081873	0.11166607	0.00612444	0.00274120
1.00000000	0.48369223	0.13326102	0.16878060	0.02053970	0.11016684	0.00605640	0.00269771
1.00000000	0.52269389	0.15709859	0.13440923	0.02524050	0.05812789	0.00106083	0.00566781
1.00000000	0.89132729	0.10042737	0.00590002	0.00169548	0.00005067	-0.00002246	0.00062938
1.00000000	0.78933511	0.10275889	0.04540000	0.00655062	0.02821316	0.00191855	0.00108117
1.00000000	0.78933511	0.10275889	0.04540000	0.00655062	0.02821316	0.00191855	0.00108117
1.00000000	0.69495552	0.12821454	0.07506687	0.01393942	0.03316457	0.00084993	0.00314383
1.00000000	0.71326188	0.13159194	0.07704427	0.01430661	0.03403818	0.00087232	0.00322664
1.00000000	0.58223749	0.13195686	0.12759790	0.01769963	0.07616129	0.00374058	0.00292063
1.00000000	0.58223749	0.13195686	0.12759790	0.01769963	0.07616129	0.00374058	0.00292063
1.00000000	0.58223749	0.13195686	0.12759790	0.01769963	0.07616129	0.00374058	0.00292063
1.00000000	0.52555451	0.13791156	0.16105029	0.02256368	0.08588682	0.00413463	0.00354187
1.00000000	0.49216730	0.13542596	0.17035833	0.02107529	0.11011588	0.00597249	0.00280436
1.00000000	0.50928094	0.13522336	0.16295829	0.02230680	0.09820458	0.00481435	0.00336953
1.00000000	0.49282566	0.13562336	0.17003826	0.02126937	0.10875316	0.00579608	0.00290044
1.00000000	0.48369223	0.13326102	0.16878060	0.02053970	0.11016684	0.00605640	0.00269771
1.00000000	0.49386260	0.13588243	0.17013878	0.02135966	0.10851409	0.00575860	0.00292660
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
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0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
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0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
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0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
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0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.0		

PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMRC CASE NO. 16-00276-UT

PNMTOTALFTY.xlsm

Future Test Period Ending 12/31/2018

	Wtr/Swg Pumping	Universities	Manufacturing	Industrial	Schedule 35B	Schedule 36B	Private Lighting	Streetlighting
	Schedule 11	Schedule 15	Schedule 30	Schedule 33B	Lg Power Service	Special Service Rate	Schedule 6	Schedule 20
ALLOCATION	Water & Sewage	Industrial Power	Industrial Power	Large Service	>= 3,000 kW	Renew. Energy Res.	Private Area	Streetlighting
	8	Universities 115 kV	(Manuf, 12.5 kV)	for Station Power	12	13	Lighting	15

RATIO TABLE CONTINUED

1 INTERNALLY DEVELOPED CONTINUED

2	PRODUCTION WAGES AND SALARIES	Prod_Labor	0.01083867	0.00630114	0.02681709	0.00022667	0.01562115	0.00000000	0.00058051	0.00188055
4	TRANSMISSION WAGES AND SALARIES	Trans_Labor	0.01068293	0.00620796	0.02648007	0.00022336	0.01541772	0.01333246	0.00058050	0.00188051
5	DISTRIBUTION WAGES AND SALARIES	Dist_Labor	0.02242367	0.00003700	0.00339124	0.00003700	0.00200449	0.00003700	0.01506661	0.05270425
6	CUSTOMER ACCOUNTING WAGES AND SALARIES	Cust_Acct_Labor	0.00025046	-0.00002249	-0.00013342	0.00000078	-0.00006898	-0.00001222	-0.00000516	-0.00001672
7	CUSTOMER SERVICE & INFORMATION WAGES & SALARIES	Cust_Svc_Labor	0.00479093	0.00178006	0.00986894	0.00008353	0.00559160	0.00103167	0.00037641	0.00121936
8	SALES WAGES & SALARIES	Sales_Labor	0.00479093	0.00178006	0.00986894	0.00008353	0.00559160	0.00103167	0.00037641	0.00121936
9	DISTRIBUTION AND CUSTOMER SERVICES WAGES & SALARIES	DistCust_Labor	0.01177530	0.00033057	0.00336842	0.00003316	0.00195085	0.00019937	0.00734195	0.02566569
10	DIST. & CUST SVCS. WAGES & SALARIES EXCLUDING SCH 20	DistCust_Labor_X20	0.01208549	0.00033928	0.00345715	0.00003404	0.00200223	0.00020463	0.00753535	0.00000000
11	TOTAL O&M WAGE & SALARIES EXCL A&G	SALWAGESX	0.01125322	0.00360185	0.01621748	0.00013917	0.00944133	0.00078632	0.00363184	0.01261440
12	TOTAL O&M WAGE & SALARIES	Total_Labor	0.01125322	0.00360185	0.01621748	0.00013917	0.00944133	0.00078632	0.00363184	0.01261440
13										
14	Total Injuries and Damages	IBNR	0.01125322	0.00360185	0.01621748	0.00013917	0.00944133	0.00078632	0.00363184	0.01261440
15	Total Property Tax Expense	Prop_Tax	0.01265086	0.00388839	0.01774001	0.00014377	0.01031064	0.00173456	0.00129139	0.01159702
16	Total Regulatory Asset & Liabilities	Reg_Exp	0.01122386	0.00609470	0.02607139	0.00021991	0.01515363	0.00017339	0.00065808	0.00248543
17	Total Federal Taxable Income	Fed_Tax_Inc	0.01506547	0.00442848	0.02102693	0.00016662	0.01216181	0.00204881	0.00127617	0.00766788
18	Total Prepayments (excluding Transmission Customers)	Prepayments	0.01176562	0.00585022	0.02526742	0.00021083	0.01470854	0.00122494	0.00067399	0.00309211
19	Step-up Transf & Aux	Step_Up	0.01068293	0.00620796	0.02648007	0.00022336	0.01541772	0.01333246	0.00058050	0.00188051
20										
21										
22										
23										
24										
25	ADIT Allocation: Asset Retirement Obligation	_MDC1	0.01190771	0.00579873	0.02509219	0.00020903	0.01460586	0.00000044	0.00068668	0.00325660
26	ADIT Allocation: PLACEHOLDER	_MDC2	0.00000000	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	0.00000000
28	ADIT Allocation: PLACEHOLDER	_MDC4	0.00000000	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	0.00000000
30	ADIT Allocation: PLACEHOLDER	_MDC6	0.00000000	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	0.00000000
32	ADIT Allocation: PLACEHOLDER	_MDC8	0.00000000	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	0.00000000
34	ADIT Allocation: PLACEHOLDER	_MDC10	0.00000000	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	0.00000000
36	ADIT Allocation: PLACEHOLDER	_MDC12	0.00000000	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	0.00000000
38	ADIT Allocation: PLACEHOLDER	_MDC14	0.00000000	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	0.00000000
40	ADIT Allocation: PLACEHOLDER	_MDC16	0.00000000	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	0.00000000
42	ADIT Allocation: PLACEHOLDER	_MDC18	0.00000000	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	0.00000000
44										
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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPC CASE NO. 16-00276-UT

Future Test Period Ending 12/31/2018

			Residential	Small Power	General Power	General Power	Large Power	Mines Schedule 5	Irrigation
	ALLOCATION	Total PNM Consolidated	Schedule 1 Residential 1	Schedule 2 Small Power 2	Schedule 3B General Power 3	Schedule 3C GP Low LF 4	Schedule 4 Large Power 5	Industrial Power (Mines, Multi Volt) 6	Schedule 10 Irrigation 7
RATIO TABLE CONTINUED									
1	REVENUE RELATED								
2									
3	SCHEDULE 1	REVSCH1	1.00000000	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
4	SCHEDULE 2	REVSCH2	1.00000000	0.00000000	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000
5	SCHEDULE 3	REVSCH3	1.00000000	0.00000000	0.00000000	0.88089199	0.11910801	0.00000000	0.00000000
6	SCHEDULE 4	REVSCH4	1.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000	0.00000000
7	SCHEDULE 5	REVSCH5	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000
8	SCHEDULE 10	REVSCH10	1.00000000	0.00000000	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	0.00000000
10	SCHEDULE 15	REVSCH15	1.00000000	0.00000000	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	0.00000000
12	SCHEDULE 33	REVSCH33	1.00000000	0.00000000	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	0.00000000
14	SCHEDULE 6	REVSCH6	1.00000000	0.00000000	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	0.00000000
16	TNMP Mining - Rates 9 & 11	REVSCH911	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REVSCHNR	1.00000000	0.51713151	0.13258073	0.15835493	0.02141164	0.00490557	0.00318161
18									
19	SALES REVENUE	SALESREV	1.00000000	0.46500485	0.13674388	0.18209379	0.03173793	0.00631157	0.00264918
20	SALES REVENUE - CLAIMED	REVCLAIM	1.00000000	0.51713151	0.13258073	0.15835493	0.02141164	0.00490557	0.00318161
21									
22	Total Revenue Requirement before Revenue Credits	RR_lessRevCredits	1.00000000	0.49703758	0.12947790	0.16504691	0.02209669	0.01028084	0.00561279
23									
24									
25									
26	REVENUES FROM SALES								
27									
28	TOTAL SALES OF ELECTRICITY REVENUE								
29	FUEL REVENUE								
30	NON-FUEL REVENUE	NFREV	1.00000000	0.48031661	0.14161906	0.17786559	0.03292636	0.00648905	0.00571389
31	CURRENT FUEL REVENUES	FUELREV	1.00000000	0.38990390	0.11283214	0.20283220	0.02590894	0.13711951	0.00924306
32									
33									
34	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT								
35									
36	CLAIMED RATE OF RETURN								
37	ANNUAL CUSTOMERS								
38	ANNUAL KWH SALES @ METER (excl 36B)	ENERGY3	1.00000000	0.39544230	0.11437674	0.20515488	0.02625466	0.13828025	0.00882088
39									
40									
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PUBLIC SERVICE COMPANY OF NEW MEXICO
PNM CONSOLIDATED CUSTOMER CLASS COST OF SERVICE STUDY
NMPC CASE NO. 16-00276-UT

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Future Test Period Ending 12/31/2018

ALLOCATION	Wtr/Swg Pumping Schedule 11 Water & Sewage 8	Universities Schedule 15 Industrial Power Universities 115 kV 9	Manufacturing Schedule 30 Industrial Power (Manuf, 12.5 kV) 10	Industrial Schedule 33B Large Service for Station Power 11	Schedule 35B Lg Power Service >= 3,000 kW 12	Schedule 36B Special Service Rate Renew. Energy Res. 13	Private Lighting Schedule 6 Private Area Lighting 14	Streetlighting Schedule 20 Streetlighting 15
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RATIO TABLE CONTINUED

1	REVENUE RELATED								
2									
3	SCHEDULE 1	REVSCH1	0.00000000	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	0.00000000
5	SCHEDULE 3	REVSCH3	0.00000000	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	0.00000000
7	SCHEDULE 5	REVSCH5	0.00000000	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	0.00000000
9	SCHEDULE 11	REVSCH11	1.00000000	0.00000000	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	0.00000000
11	SCHEDULE 30	REVSCH30	0.00000000	0.00000000	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000
12	SCHEDULE 33	REVSCH33	0.00000000	0.00000000	0.00000000	1.00000000	0.00000000	0.00000000	0.00000000
13	SCHEDULE 34	REVSCH34	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
14	SCHEDULE 6	REVSCH6	0.00000000	0.00000000	0.00000000	0.00000000	0.47430244	0.52569756	0.00000000
15	SCHEDULE 20	REVSCH20	0.00000000	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	0.00000000
17	SCHEDULES 2-30 - NON-RESIDENTIAL	REVSCHNR	0.01410551	0.00467303	0.02206678	0.00018456	0.01274493	0.00188874	0.00209340
18									
19	SALES REVENUE	SALESREV	0.01383002	0.00600878	0.02514147	0.00027550	0.01159830	0.00237195	0.00352697
20	SALES REVENUE - CLAIMED	REVCLAIM	0.01410551	0.00467303	0.02206678	0.00018456	0.01274493	0.00188874	0.00209340
21									
22	Total Revenue Requirement before Revenue Credits	RR_ JessRevCredits	0.01544231	0.00530665	0.02619476	0.00021874	0.01504240	0.00240535	0.00205073
23									
24									
25									
26	REVENUES FROM SALES								
27									
28	TOTAL SALES OF ELECTRICITY REVENUE								
29	FUEL REVENUE								
30	NON-FUEL REVENUE	NFREV	0.01209388	0.00548659	0.02050864	0.00025111	0.00843900	0.00184352	0.00385935
31	CURRENT FUEL REVENUES	FUELREV	0.02234541	0.00857000	0.04786450	0.00039517	0.02709400	0.00496381	0.00189674
32									
33									
34	REVENUE REQUIREMENT BILLING DETERMINANTS INPUT								
35									
36	CLAIMED RATE OF RETURN								
37	ANNUAL CUSTOMERS								
38	ANNUAL KWH SALES @ METER (excl 36B)	ENERGY3	0.02105475	0.00795716	0.04543930	0.00041912	0.02572120	0.00000000	0.00192276
39									
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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 6/30/2016

Test Period Ending 12/31/2018

Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
PLANT							
1	310.0 - 347.0	Steam Production Plant	X			_4CP_3S1W	Capacity required to serve load
2		San Juan Unit 4 65 MW	X			_4CP_3S1W	Related to production operation of utility
3		Nuclear Production Net Plant - Palo Verde 1 & 2	X			_4CP_3S1W	Related to production operation of utility
4		Nuclear Production Net Plant - Palo Verde 3	X			_4CP_3S1W	Related to production operation of utility
5		PV 1&2 Acquisition Adjustment	X			_4CP_3S1W	Related to PVNGS
6		PV 2 Lease Acquisition Adjustment - First Chicago	X			_4CP_3S1W	Related to production operation of utility
7		PV 2 64.1 MW Lease Acquisition Adjustment	X			_4CP_3S1W	Related to production operation of utility
8		Other Production Plant - Gas & 40 MW Solar	X			_4CP_3S1W	Related to production operation of utility
9		Other Production Plant - Renewable	X			_4CP_3S1W	Related to production operation of utility
10		Step-Up Transformers - Excluding PV3	X			Trans_3S1W	Related to transmission operation utility
11		Step-Up Transformers - PV3	X			Trans_3S1W	Related to transmission operation utility
12	350.0 - 359.0	Transmission System Net Plant - PV 3	X			Trans_3S1W	Related to transmission operation of utility
13		Transmission System Net Plant - High Lonesome Mesa	X			Trans_3S1W	Related to transmission operation of utility
14		Transmission System Net Plant - Dedicated Retail	X			Trans_3S1W	Related to transmission operation of utility
15		Transmission System Net Plant - Dedicated FERC				DFERC	Related to transmission operation of utility
16		EIP Acquisition Adjustment	X			Trans_3S1W	Related to transmission operation of utility
17		Distribution Substations Net Plant - Dedicated FERC				DFERC	Related to distribution operation of utility
18	360.0 - 362.0	Distribution Substations Net Plant - PNM	X			NCP_Sub	Related to distribution operation of utility
19		Distribution Substations Net Plant - Renewables	X			NCP	Related to distribution operation of utility
20	360.1 - 374	Primary Distribution System Net Plant - PNM	X			NCP_Pri	Related to distribution operation of utility
21		Primary Distribution System Net Plant - Renewables	X			NCP	Related to distribution operation of utility
22	365.0 - 368.0	Secondary Distribution System Net Plant - PNM	X			NCP_Sec	Related to distribution operation of utility
23		Secondary Distribution System Net Plant - Renewables	X			NCP	Related to distribution operation of utility
24	369.0 - 369.1	Services Net Plant - PNM			X	Wtd_Services	Related to production operation of utility
25	370	Meters Net Plant - PNM			X	Wtd_Meters	Required to serve customer
26	371	Private Lighting - 371			X	CUST371	Required to serve customer
27	373	Street Lighting - 373			X	CUST373	Required to serve customer
GENERAL AND INTANGIBLE PLANT							
28	389.0 - 399.0	Production General & Intangible Net Plant	X			Prod_Labor	Related to production operation of utility
29		PV Unit 3 General & Intangible Net Plant	X			Prod_Labor	Related to production operation of utility
30		Renewables General & Intangible Net Plant	X			Prod_Labor	Related to production operation of utility

This schedule is sponsored by PNM Witness Vogt

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 6/30/2016

Test Period Ending 12/31/2018

Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
31	143	Bulk Power Operations	X			Prod_Labor	Related to production operation of utility
32		Energy Management System Facilities	X			Prod_Labor	Related to production operation of utility
33		Other Division Offices/Customer Service			X	Cust_Svc_Labor	Related to customer function
34		Communications - Transmission	X			Trans_Labor	Related to transmission operation of utility
35		Production Related (Shared Services)	X			Prod_Labor	Related to production operation of utility
36		Transmission Related (Shared Services)	X			Trans_Labor	Related to transmission operation of utility
37		Distribution/Customer Related (Shared Services)	X		X	DistCust_Labor	Related to distribution operation of utility
ACCUMULATED DEFERRED INCOME TAXES & CREDITS							
38		Injury & Damages	X		X	Total_Labor	Related to operation of utility
39		Palo Verde Gain 1 & 2	X			Net_Prod_Plant	Related to production operation of utility
40		Renewable NOL Allocation	X			Net_Prod_Plant	Related to production operation of utility
41		Palo Verde Construction Credits 1 & 2	X			Net_Prod_Plant	Related to production operation of utility
42		Pension Prepaid Tax Qualified	X		X	Total_Labor	Related to operation of utility
43		Pension Prepaid Tax NQRP	X		X	Total_Labor	Related to operation of utility
44		Eastern Interconnect Project Gain	X			Net_Trans_Plant	Related to transmission operation of utility
45		Line Extension Policy	X		X	Net_Dist_Plant	Related to distribution operation of utility
46		Tax Capitalized Interest	X		X	Net_Plant	Related to operation of utility
47		Palo Verde Dry Cask Storage 1 & 2	X			Net_Prod_Plant	Related to production operation of utility
48		Palo Verde Dry Cask Storage 3	X			Net_Prod_Plant	Related to production operation of utility
49		Contributions In Aid of Construction	X		X	Net_Dist_Plant	Related to distribution operation of utility
50		Coal Mine Decommissioning	X			Net_Prod_Plant	Related to production operation of utility
51		Pollution Control Facilities 4 Corners	X			Net_Prod_Plant	Related to production operation of utility
52		FERC Customer Depreciation				DFERC	Related to customer function
53		Liberalized Depreciation - Renewables	X		X	Net_Plant	Related to operation of utility
54		Liberalized Depreciation - Other	X		X	Net_Plant	Related to operation of utility
55		Liberalized Depreciation - Generation	X			Net_Prod_Plant	Related to production operation of utility
56		Liberalized Depreciation - Distribution	X		X	Net_Dist_Plant	Related to distribution operation of utility
57		Liberalized Depreciation - Transmission	X			Net_Trans_Plant	Related to transmission operation of utility
58		Liberalized Depreciation - PV 3	X			Net_Prod_Plant	Related to production operation of utility
59		Palo Verde Start-Up Amortization	X			Net_Prod_Plant	Related to production operation of utility
60		Nuclear Fuel Amortization PV 1&2		X		Energy4	Related to energy usage
61		Nuclear Fuel Amortization PV 3		X		Energy4	Related to energy usage

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 6/30/2016

Test Period Ending 12/31/2018

Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
62		Debt AFUDC	X		X	Net_Plant	Related to operation of utility
63		Pre-1981 Repair Allowance	X			Net_Prod_Plant	Related to production operation of utility
64		Palo Verde Licensing Amortization	X			Net_Prod_Plant	Related to production operation of utility
65		Asset Retirement Obligation	X		X	_MDC1	Related to production operation of utility
66		Afton Writedown	X			Net_Prod_Plant	Related to production operation of utility
67		Loss on Reacquired Debt	X		X	Net_Plant	Related to operation of utility
68		Book Capitalized Interest	X		X	Net_Plant	Related to operation of utility
69		Prepaid Expenses	X		X	Prepayments	Related to operation of utility
70		Net Operating Loss (NOL)	X		X	Net_Plant	Related to operation of utility
71		Deferred Federal Tax Credits	X		X	Net_Plant	Related to operation of utility
72		PCB Refinancing	X		X	Net_Plant	Related to operation of utility
73		LVGS Decommissioning	X			Net_Prod_Plant	Related to production operation of utility
74		Renewable NM AETC	X			Net_Prod_Plant	Related to production operation of utility
75		Rate Case Expenses			X	NFREV	Related to operation of utility
76		DOE Spent Fuel Settlement		X		Energy4	Related to energy usage
77		DOE Spent Fuel Settlement PV3		X		Energy4	Related to energy usage
78		50% SJGS 2&3	X			Net_Prod_Plant	Related to production operation of utility
79		Liberalized Depreciation - SJ4 132 mW	X			Net_Prod_Plant	Related to production operation of utility
80		Liberalized Depreciation - SJ4 65 mW	X			Net_Prod_Plant	Related to production operation of utility
81		Westmoreland Agreement Costs	X			Net_Prod_Plant	Related to production operation of utility
82		Liberalized Depreciation - HLM	X			Net_Prod_Plant	Related to production operation of utility
REGULATORY ASSETS & LIABILITIES							
83	182	Coal Mine Decommissioning-Surface	X			Net_Prod_Plant	Related to production operation of utility
84	254	PV 1&2 Combustion Engineering	X			Net_Prod_Plant	Related to production operation of utility
85		PV 1&2 DOE Spent Fuel Refund	X			Net_Prod_Plant	Related to production operation of utility
86		PV 3 DOE Spent Fuel Refund	X			Net_Prod_Plant	Related to production operation of utility
87	182	Reg Asset LVGS Decommission	X			Net_Prod_Plant	Related to production operation of utility
88	182	Reg Liab LVGS Decommission	X			Net_Prod_Plant	Related to production operation of utility
89		PCB Refinancing Hedge	X		X	Net_Plant	Related to operation of utility
90		Reg Liab Renewables Fed Grant	X		X	Net_Plant	Related to operation of utility
91		Reg Liab Renewables St Credit	X		X	Net_Plant	Related to operation of utility
92		2015 Rate Case Expenses			X	NFREV	Related to operation of utility

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Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy and Customer

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Test Period Ending 12/31/2018

Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
93		San Juan Units 2 & 3 50% Undepreciated Investment	X			Net_Prod_Plant	Related to production operation of utility
OTHER RATE BASE ITEMS							
94	235	Customer Deposits			X	Customer_Deposits	Required to serve customer
95		RWIP-Production	X			Net_Prod_Plant	Related to production operation of utility
96		RWIP-Transmission	X			Net_Trans_Plant	Related to transmission operation of utility
97		RWIP-Distribution	X		X	Net_Dist_Plant	Related to distribution operation of utility
98		RWIP-PV 3	X			Net_Prod_Plant	Related to production operation of utility
99	230	ARO Liability - Production	X			Net_Prod_Plant	Related to production operation of utility
100	230	ARO Liability - Transmission	X			Net_Trans_Plant	Related to transmission operation of utility
101	230	ARO Liability - Distribution	X		X	Net_Dist_Plant	Related to distribution operation of utility
102	230	ARO Liability - PV3	X			Net_Prod_Plant	Related to production operation of utility
103	228	Injuries and Damages PNM	X		X	Total_Labor	Related to operation of utility
104		NQRP - Expense in Excess of Funding	X		X	Total_Labor	Related to operation of utility
105		PV 1&2 Dry Cask Storage	X			Net_Prod_Plant	Related to production operation of utility
106		PV 3 Dry Cask Storage	X			Net_Prod_Plant	Related to production operation of utility
107		PV 1&2 Excess Gain Amortization	X			Net_Prod_Plant	Related to production operation of utility
108		High Lonesome Mesa -	X			Trans_3S1W	Related to transmission operation of utility
109		CWIP - Production	X			Net_Prod_Plant	Related to production operation of utility
110		CWIP - Transmission	X			Net_Trans_Plant	Related to transmission operation of utility
111		CWIP - Distribution	X		X	Net_Dist_Plant	Related to distribution operation of utility
112		CWIP - PV3	X			Net_Prod_Plant	Related to production operation of utility
113		CWIP - Renewables	X			Net_Prod_Plant	Related to production operation of utility
114		CWIP - Production Related	X			Net_Prod_Plant	Related to production operation of utility
115	186	Pueblos Transmission Rights-of-Way	X			Trans_3S1W	Related to transmission operation of utility
116	186	Pueblos Distribution Rights-of-Way	X			NCP_Subs	Related to distribution operation of utility
117		Prepaid Pension Asset	X		X	Total_Labor	Related to operation of utility
118	189	Unamortized Loss on Reacquired Debt	X		X	Net_Plant	Related to operation of utility
119	186	Rate Case Expense			X	NFREV	Related to operation of utility
120		Westmoreland Coal Agreement Transaction Costs		X		Energy4	Related to energy usage
Fuel Stock							
121	120.0 & 151.0	Production Fuel Stock		X		Energy4	Related to energy usage
122		PV 1&2 Nuclear Fuel (120.1 - .5)		X		Energy4	Related to energy usage

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Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
123		PV 3 Nuclear Fuel (120.1 - .5)		X		Energy4	Related to energy usage
		Materials & Supplies					
124	154	Production	X			Net_Prod_Plant	Related to production operation of utility
125	154	Transmission	X			Net_Trans_Plant	Related to transmission operation of utility
126	154	Distribution	X		X	Net_Dist_Plant	Related to distribution operation of utility
127		Palo Verde Unit 3	X			Net_Prod_Plant	Related to production operation of utility
128	165	Prepayments	X		X	Prepayments	Related to operation of utility
129	154	Production	X			Net_Prod_Plant	Related to production operation of utility
130	154	Transmission	X			Net_Trans_Plant	Related to transmission operation of utility
131	154	Distribution	X		X	Net_Dist_Plant	Related to distribution operation of utility
132		Renewables	X			Net_Prod_Plant	Related to production operation of utility
133		Palo Verde Unit 3	X			Net_Prod_Plant	Related to production operation of utility
134		Cash Working Capital	X		X	OMXFPP	Related to all areas of utility
		Sales Revenues					
135		Non-Fuel Revenue	X	X	X		Related to energy usage
136		Base Fuel Revenue		X		FUELREV	Related to energy usage
		Other Operating Revenues					
137		Sale of SO2 Credits	X			Net_Prod_Plant	Related to production operation of utility
138		Rent For Electric Property Transmission	X			Trans_3S1W	Related to transmission operation of utility
139		Rent for Electric Property - Distribution	X		X	Net_Dist_Plant	Related to distribution operation of utility
140		Late Payment Charges	X			Trans_3S1W	Related to transmission operation of utility
141		Misc Service Charge Revenue	X			Trans_3S1W	Related to transmission operation of utility
142		Other Retail Revenue - Transmission	X			Trans_3S1W	Related to transmission operation of utility
143		Other Retail Revenue - Distribution	X		X	Net_Dist_Plant	Related to distribution operation of utility
144		Generation Ancillary Services Credit Sch 2-5	X			Net_Prod_Plant	Related to production operation of utility
145		Real Power Losses (Financial)	X			Trans_3S1W	Related to transmission operation of utility
146		Transmission redispatch contract revenues	X			Trans_3S1W	Related to transmission operation of utility
147		Ancillary Services-Sch 1 and Non-Firm	X			Trans_3S1W	Related to transmission operation of utility
148		Short Term Firm Transmission	X			Trans_3S1W	Related to transmission operation of utility
149		Ancillary Services-Sch 1 ST PTP and Other	X			Trans_3S1W	Related to transmission operation of utility
150		Economy Service Customer Revenue Credits	X			Energy3	Related to energy usage
151		Co 7 Revenue	X		X	Net_Plant	Related to operation of utility

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Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
Production - FPPCAC Fuel Related							
152		Steam Generation		X		Energy4	Related to energy usage
153		Steam Fuel Handling and Disposal		X		Energy4	Related to energy usage
154		Nuclear		X		Energy4	Related to energy usage
155		Nuclear Disposal		X		Energy4	Related to energy usage
156		Gas Generation		X		Energy4	Related to energy usage
157		Renewables - Owned		X		Energy4	Related to energy usage
158		Wind (NMWEC)		X		Energy4	Related to energy usage
159		Renewables - PPA		X		Energy4	Related to energy usage
160		Purchased Power Energy		X		Energy4	Related to energy usage
161		Spinning reserves		X		Energy4	Related to energy usage
162		Tri State Hazard Sharing		X		Energy4	Related to energy usage
163		Off-system Sales		X		Energy4	Related to energy usage
164		Off-system Sales - PV 3		X		Energy4	Related to energy usage
165		Off-system Sales - 65 MW		X		Energy4	Related to energy usage
166		Tri State Hazard Sharing		X		Energy4	Related to energy usage
167		Off-system Sales Credit		X		Energy4	Related to energy usage
168		Refined Coal Credit		X		Energy4	Related to energy usage
169		DOE Spent Fuel Credit		X		Energy4	Related to energy usage
170		Load Side from Transmission Customers		X		Energy4	Related to energy usage
171		Physical Sales of Gas (under FAC hedge plan)		X		Energy4	Related to energy usage
Production - Non Fuel Items							
172		Coal Fuel Handling		X		Energy4	Related to energy usage
173		Nuclear Fuel Handling		X		Energy4	Related to energy usage
174		Gas Plants Fuel Transportation		X		Energy4	Related to energy usage
175		Gas PPA - Valencia - Demand		X		Energy4	Related to energy usage
176		Purchase Power for Economy Service Customer		X		Energy4	Related to energy usage
177		Purchased power for Rate 36B		X		Energy4	Related to energy usage
178		Deferred Energy		X		Energy4	Related to energy usage
179		REC Purchases and Renewable Energy Amortization		X		Energy4	Related to energy usage
180		Gas Swaps - Non Fuel Clause Settlements and Excess Gas Physical Purchases		X		Energy4	Related to energy usage
181		Coal Mine Decommissioning - Allowed		X		Energy4	Related to energy usage

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Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
182		Coal Mine Decommissioning - Disallowed		X		Energy4	Related to energy usage
183		Coal Mine Decommissioning - FERC				DFERC	Related to coal production plant
184		Hedge - FERC				DFERC	Related to operation of utility
185		Spinning reserves		X		Energy4	Related to energy usage
186		Broker Fees		X		Energy4	Related to energy usage
		Steam Production					
187	500	Oper-Sup & Eng-Prod	X			Net_Prod_Plant	Related to production operation of utility
188	502	Oper-Steam Expense-Major	X			Net_Prod_Plant	Capacity required to serve load
189	503	Oper - Steam from Other Sources	X			Net_Prod_Plant	Capacity required to serve load
190	505	Oper-Electric Exp-Major	X			Net_Prod_Plant	Related to production operation of utility
191	506	Oper-Misc Steam Power Exp	X			Net_Prod_Plant	Capacity required to serve load
192	507	Oper-Rents-Steam Power	X			Net_Prod_Plant	Capacity required to serve load
193	510	Maint-Sup & Eng-Steam	X			AVGDEMAND	Capacity required to serve load
194	511	Maint-Structures-Steam	X			Net_Prod_Plant	Capacity required to serve load
195	512	Maint-Boiler Plant	X			AVGDEMAND	Related to production operation of utility
196	513	Maint-Electric Plant	X			AVGDEMAND	Related to production operation of utility
197	514	Maint-Gen & Elec Plant	X			Net_Prod_Plant	Related to production operation of utility
198		SJ Unit 4 65MW - Steam Production	X			Net_Prod_Plant	Capacity required to serve load
		Nuclear Production					
199	517	Oper-Sup & Eng-Nuclear	X			Net_Prod_Plant	Related to production operation of utility
200	519	Oper-Coolants and Water	X			Net_Prod_Plant	Related to production operation of utility
201	520	Oper-Steam Expenses-Nuclear	X			Net_Prod_Plant	Capacity required to serve load
202	523	Oper-Electric Exp	X			Net_Prod_Plant	Related to production operation of utility
203	524	Oper-Misc Nuclear Power, excl PV 1&2 Decom and CE Credit	X			Net_Prod_Plant	Related to production operation of utility
204	524	Oper-Misc Nuclear Power - PV 1&2 Decom and CE Credit	X			Net_Prod_Plant	Related to production operation of utility
205	525	Oper-Rents-Nuclear, excl PV 1&2 CE Cr and Excess Gain Amort	X			Net_Prod_Plant	Related to production operation of utility
206	525	Oper-Rents-Nuclear - PV 1&2 CE Credit	X			Net_Prod_Plant	Related to production operation of utility
207	525	Oper-Rents-Nuclear - PV 1&2 Excess Gain Amortization	X			Net_Prod_Plant	Related to production operation of utility
208	528	Maint-Sup & Eng-Nuclear	X			Net_Prod_Plant	Related to production operation of utility
209	529	Maint-Structures-Major	X			Net_Prod_Plant	Related to production operation of utility
210	530	Maint-Reactor Plant	X			AVGDEMAND	Related to production operation of utility

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Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
211	531	Maint-Elec Plant	X			AVGDEMAND	Related to production operation of utility
212	532	Maint-Misc Nuclear Plant	X			Net_Prod_Plant	Related to production operation of utility
213	517, 519 - 532.0	Palo Verde 3 - Nuclear Production, FERC 517,519-532	X			Net_Prod_Plant	Related to production operation of utility
		Other Production					
214	546	Oper-Sup & Eng-Other	X			Net_Prod_Plant	Related to production operation of utility
215	549	Oper-Oth Pwr Gen Exp-Other	X			Net_Prod_Plant	Related to production operation of utility
216	549	Oper-Oth Pwr Gen Exp-Other - Renewables	X			Net_Prod_Plant	Related to production operation of utility
217	552	Maint - Structures	X			Net_Prod_Plant	Related to production operation of utility
218	553	Maint-Gen & Elec Plant	X			Net_Prod_Plant	Related to production operation of utility
219	553	Maint-Gen & Elec Plant - Renewables	X			Net_Prod_Plant	Related to production operation of utility
220	556	Maint-Gen & Elec Plant	X			Net_Prod_Plant	Related to production operation of utility
		Transmission O&M (560-574, excluding 565):					
221	560	Oper-Sup & Eng-ETrans	X			Net_Trans_Plant	Related to transmission operation of utility
222	561	Oper-Load Dispatch-ETrans	X			Net_Trans_Plant	Related to transmission operation of utility
223	562	Oper-Station Exp-ETrans	X			Net_Trans_Plant	Related to transmission operation of utility
224	563	Oper-Overhead Lines-ETrans	X			Net_Trans_Plant	Related to transmission operation of utility
225	566	Oper-Misc Transmission-E	X			Net_Trans_Plant	Related to transmission operation of utility
226	567	Oper-Rents-Transmission-E	X			Net_Trans_Plant	Related to transmission operation of utility
227	568	Maint Sup & Eng-ETrans	X			Net_Trans_Plant	Related to transmission operation of utility
228	569	Maint-Structures-ETrans	X			Net_Trans_Plant	Related to transmission operation of utility
229	570	Maint-Sta Equip-ETrans	X			Net_Trans_Plant	Related to transmission operation of utility
230	571	Maint-Overhead Lns-ETrans	X			Net_Trans_Plant	Related to transmission operation of utility
231	573	Maint-Misc Trans Plt-Maj-E	X			Net_Trans_Plant	Related to transmission operation of utility
232	574	Maint-Trans Plant-NonMaj-E	X			Net_Trans_Plant	Related to transmission operation of utility
233	560 - 564, 566 - 574	HLM - Transmission O&M	X			Net_Trans_Plant	Related to transmission operation of utility
		Transmission O&M by Others (565):					
234	565	Owned Generation Wheeling	X			Net_Trans_Plant	Related to transmission operation of utility
235	565	PV 3 Wheeling	X			Net_Trans_Plant	Related to transmission operation of utility
236	565	Retail Wheeling	X			Net_Trans_Plant	Related to transmission operation of utility
237	565	FERC Wholesale Customer Wheeling				DFERC	Related to customer function
238	565	WAPA Exchange	X			Net_Trans_Plant	Related to transmission operation of utility

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Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
239	565	Transmission by Others	X			Net_Trans_Plant	Related to transmission operation of utility
		DISTRIBUTION O&M EXPENSE (580-598)					
240	585	Oper-Street Light/Signal-E			X	St_Lights	Related to distribution operation of utility
241	596	Maint-Streetlight/Signal-E			X	St_Lights	Related to distribution operation of utility
		PNM Meters					
242	586	Oper-Meter Expense-EDist			X	_PLT370	Related to distribution operation of utility
243	597	Maint-Meters-EDist			X	_PLT370	Related to distribution operation of utility
		DISTRIBUTION O&M EXPENSE (580-598) CONTINUED					
244	580	Oper-Sup & Eng-EDist	X		X	_EXP58189	Related to distribution operation of utility
245	582	Oper-Station Exp-EDist	X			Net_Dist_Sub	Related to distribution operation of utility
246	583	Oper-Overhead Lines-EDist	X			Net_Dist_Pri_Sec	Related to distribution operation of utility
247	584	Oper-Undergrd Line-EDist	X			Net_Dist_Pri_Sec	Related to distribution operation of utility
248	588	Oper-Misc Dist Exp-EDist	X		X	Net_Dist_Plant	Related to distribution operation of utility
249	589	Oper-Rents-Distribution-E	X		X	Net_Dist_Plant	Related to distribution operation of utility
250	590	Maint-Sup & Eng-EDist	X		X	_EXP59198	Related to distribution operation of utility
251	591	Maint-Structures-EDist	X		X	Net_Dist_Plant	Related to distribution operation of utility
252	592	Maint-Station Equip-EDist	X			Net_Dist_Sub	Related to distribution operation of utility
253	593	Maint-Overhead Lns-EDist	X			Net_Dist_Pri_Sec	Related to distribution operation of utility
254	594	Maint-Und Lines-EDist	X			Net_Dist_Pri_Sec	Related to distribution operation of utility
255	598	Maint-Misc Dist Plant-E	X		X	Net_Dist_Plant	Related to distribution operation of utility
		CUSTOMER RELATED O&M EXPENSE					
256	901	Supervision-Customer Accts			X	CUSTEXP	Related to customer function
257	902	Meter Reading Expenses			X	CUST902	Related to customer function
258	903	Customer Record and Coll			X	CUST903	Related to customer function
259	904	Uncollectible Expenses			X	_EXP904	Related to customer function
260	905	Misc Customer Accts Exp			X	CUSTEXP	Related to customer function
261	906	Cust Service/Inf Expenses			X	CUSTEXP	Related to customer function
262	908	Customer Assistance Exps			X	CUSTEXP	Related to customer function
263	909	Inform/Instruc Advert Exps			X	CUSTEXP	Related to customer function
264	912	Demo & Selling Expenses - Excluding Production			X	CUSTEXP	Related to production operation of utility
265	912	Demo & Selling Expenses - Production			X	CUSTEXP	Related to production operation of utility

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Line No.	FERC Account	A	B			C	D
		Description	Classification			Allocator Name	Rationale
			Demand	Energy	Customer		
ADMINISTRATIVE & GENERAL EXPENSE							
266	920	Production - Admin and General Salaries	X			Prod_Labor	Related to production operation of utility
267	920	Transmission - Admin and General Salaries	X			Trans_Labor	Related to transmission operation of utility
268	920	Distrubtion - Admin and General Salaries	X		X	Dist_Labor	Related to distribution operation of utility
269	921	Production - AG Office Supplies Exp	X			Prod_Labor	Related to production operation of utility
270	921	Transmission - AG Office Supplies Exp	X			Trans_Labor	Related to transmission operation of utility
271	921	Distribution - AG Office Supplies Exp	X		X	Dist_Labor	Related to distribution operation of utility
272	922	A&G Charged to CWIP - Production	X			Prod_Labor	Related to production operation of utility
273	922	A&G Charged to CWIP - Transmission	X			Trans_Labor	Related to transmission operation of utility
274	922	A&G Charged to CWIP - Distribution	X		X	Dist_Labor	Related to distribution operation of utility
275	9229	Production Related - Shared Services	X			Prod_Labor	Related to production operation of utility
276	9229	Transmission Related - Shared Services	X			Trans_Labor	Related to transmission operation of utility
277	9229	Distribution/Customer Related - Shared Services	X		X	DistCust_Labor_X20	Related to distribution operation of utility
278	923	Production - Outside Services	X			Prod_Labor	Related to production operation of utility
279	923	Transmission - Outside Services	X			Trans_Labor	Related to transmission operation of utility
280	923	Distribution - Outside Services	X		X	Dist_Labor	Related to distribution operation of utility
281	924	Production - Property Insurance	X			Net_Prod_Plant	Related to production operation of utility
282	924	Transmission - Property Insurance	X			Net_Trans_Plant	Related to transmission operation of utility
283	924	Distribution - Property Insurance	X		X	Net_Dist_Plant	Related to distribution operation of utility
284	925	Production - Injuries or Damages-Safety	X			Prod_Labor	Related to production operation of utility
285	925	Transmission - Injuries or Damages-Safety	X			Trans_Labor	Related to transmission operation of utility
286	925	Distribution - Injuries or Damages-Safety	X		X	Dist_Labor	Related to distribution operation of utility
287	926	Production - Empl Pension and Benefits	X			Prod_Labor	Related to production operation of utility
288	926	Transmission - Empl Pension and Benefits	X			Trans_Labor	Related to transmission operation of utility
289	926	Distribution - Empl Pension and Benefits	X		X	Dist_Labor	Related to distribution operation of utility
290	928	Production - Regulatory Commission Exp	X			Prod_Labor	Related to production operation of utility
291	928	Trasnsmision - Regulatory Commission Exp	X			Trans_Labor	Related to transmission operation of utility
292	928	Distribution - Regulatory Commission Exp	X		X	Dist_Labor	Related to distribution operation of utility
293	930	Production - Misc AG Expenses	X			Prod_Labor	Related to production operation of utility
294	930	Transmission - Misc AG Expenses	X			Trans_Labor	Related to transmission operation of utility
295	930	Distribtuion - Misc AG Expenses	X		X	Dist_Labor	Related to distribution operation of utility
296	931	Transsmision - Rents-Cust	X			Trans_Labor	Related to transmission operation of utility

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Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
297	935	Production - Maint of General Plant	X		X	Net_GI_Plant	Related to production operation of utility
298	935	Transmission - Maint of General Plant	X		X	Net_GI_Plant	Related to transmission operation of utility
299	935	Distribution - Maint of General Plant	X		X	Net_GI_Plant	Related to distribution operation of utility
300	920 - 935	Renewables - A&G (920-935)	X			Prod_Labor	Related to production operation of utility
301	920 - 935	PV3 - A&G (920 - 935)	X			Prod_Labor	Related to production operation of utility
302	920 - 935	SJ Unit 4 65MW A&G (920 - 935)	X			Prod_Labor	Related to production operation of utility
PRODUCTION DEPRECIATION & AMORTIZATION EXPENSE							
303	403	Steam Production Plant	X			Net_Prod_Plant	Capacity required to serve load
304	403	San Juan Unit 4 65 MW	X			Net_Prod_Plant	Related to production operation of utility
305	403	Nuclear Production Net Plant - Palo Verde 1 & 2	X			Net_Prod_Plant	Related to production operation of utility
306	403	Nuclear Production Net Plant - Palo Verde 3	X			Net_Prod_Plant	Related to production operation of utility
307	403	PV 1&2 Acquisition Adjustment Amortization	X			Net_Prod_Plant	Related to production operation of utility
308	403	PV 2 Lease Acquisition Adjustment - First Chicago Amortization	X			Net_Prod_Plant	Related to production operation of utility
309	403	PV 2 64.1 MW Lease Acquisition Adjustment Amortization	X			Net_Prod_Plant	Related to production operation of utility
310	403	Other Production Plant - Gas & 40 MW Solar	X			Net_Prod_Plant	Related to production operation of utility
311	403	Other Production Plant - Renewable	X			Net_Prod_Plant	Related to production operation of utility
TRANSMISSION DEPRECIATION & AMORTIZATION EXPENSE							
312		Step-Up Transformers - Excluding PV3	X			Step_Up	Related to transmission operation utility
313		Step-Up Transformers - PV3	X			Step_Up	Related to transmission operation utility
314		Transmission System Plant	X			Trans_3S1W	Related to transmission operation of utility
315		Transmission System Plant - PV 3	X			Trans_3S1W	Related to transmission operation of utility
316		Transmission System Plant - High Lonesome Mesa	X			Trans_3S1W	Related to transmission operation of utility
317		Transmission System Plant - Dedicated Retail	X			Trans_3S1W	Related to transmission operation of utility
318		Transmission System Plant - Dedicated FERC				DFERC	Related to transmission operation of utility
319		EIP Acquisition Adjustment Amortization	X			Trans_3S1W	Related to transmission operation of utility
DISTRIBUTION DEPRECIATION & AMORTIZATION EXPENSE							
320		Distribution Substations Net Plant - Dedicated FERC				DFERC	Related to distribution operation of utility
321		Distribution Substations Net Plant - PNM	X		X	Net_Dist_Plant	Related to distribution operation of utility
322		Distribution Substations Net Plant - Renewables	X			NCP	Related to distribution operation of utility
323		Primary Distribution System Net Plant - PNM	X			NCP_Pri	Related to distribution operation of utility
324		Primary Distribution System Net Plant - Renewables	X			NCP	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 6/30/2016

Test Period Ending 12/31/2018

Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
325		Secondary Distribution System Net Plant - PNM	X			NCP_Sec	Related to distribution operation of utility
326		Secondary Distribution System Net Plant - Renewables	X			NCP	Related to distribution operation of utility
327		Services Net Plant - PNM			X	_PLT36970	Required to serve customer
328		Meters Net Plant - PNM			X	_PLT36970	Required to serve customer
329		Private Lighting - 371			X	_PLT37173	Required to serve customer
330		Street Lighting - 373			X	_PLT37173	Required to serve customer
GENERAL DEPRECIATION & AMORTIZATION EXPENSE							
331		Production General & Intangible Net Plant	X			Prod_Labor	Related to production operation of utility
332		PV Unit 3 General & Intangible Net Plant	X			Prod_Labor	Related to production operation of utility
333		Renewables General & Intangible Net Plant	X			Prod_Labor	Related to production operation of utility
334		Bulk Power Operations	X			Prod_Labor	Related to production operation of utility
335		Energy Management System Facilities	X			Prod_Labor	Related to production operation of utility
336		Other Division Offices/Customer Service			X	Cust_Svc_Labor	Related to customer function
337		Communications - Transmission	X			Trans_Labor	Related to transmission operation of utility
338		Production Related (Shared Services)	X			Prod_Labor	Related to production operation of utility
339		Transmission Related (Shared Services)	X			Trans_Labor	Related to transmission operation of utility
340		Distribution/Customer Related (Shared Services)	X		X	DistCust_Labor	Related to distribution operation of utility
PRODUCTION PROPERTY TAX EXPENSE							
341		Steam Production Plant	X			Net_Prod_Plant	Capacity required to serve load
342		San Juan Unit 4 65 MW	X			Net_Prod_Plant	Related to production operation of utility
343		Nuclear Production Net Plant - Palo Verde 1 & 2	X			Net_Prod_Plant	Related to production operation of utility
344		Nuclear Production Net Plant - Palo Verde 3	X			Net_Prod_Plant	Related to production operation of utility
345		Other Production Plant - Gas & 40 MW Solar	X			Net_Prod_Plant	Related to production operation of utility
346		Other Production Plant - Renewable	X			Net_Prod_Plant	Related to production operation of utility
TRANSMISSION PROPERTY TAX EXPENSE							
347		Step-Up Transformers - Excluding PV3	X			Step_Up	Related to transmission operation utility
348		Step-Up Transformers - PV3	X			Step_Up	Related to transmission operation utility
349		Transmission System Plant	X			Trans_3S1W	Related to transmission operation of utility
350		Transmission System Plant - PV 3	X			Trans_3S1W	Related to transmission operation of utility
351		Transmission System Plant - High Lonesome Mesa	X			Trans_3S1W	Related to transmission operation of utility
352		Transmission System Plant - Dedicated Retail	X			Trans_3S1W	Related to transmission 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 6/30/2016

Test Period Ending 12/31/2018

Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
353		Transmission System Plant - Dedicated FERC	X			Trans_3S1W	Related to transmission operation of utility
DISTRIBUTION PROPERTY TAX EXPENSE							
354		Distribution Substations Net Plant - Dedicated FERC				DFERC	Related to distribution operation of utility
355		Distribution Substations Net Plant - PNM	X		X	Net_Dist_Plant	Related to distribution operation of utility
356		Distribution Substations Net Plant - Renewables	X			NCP	Related to distribution operation of utility
357		Primary Distribution System Net Plant - PNM	X		X	Net_Dist_Plant	Related to distribution operation of utility
358		Primary Distribution System Net Plant - Renewables	X			NCP	Related to distribution operation of utility
359		Secondary Distribution System Net Plant - PNM	X			NCP_Sec	Related to distribution operation of utility
360		Secondary Distribution System Net Plant - Renewables	X			NCP	Related to distribution operation of utility
361		Services Net Plant - PNM			X	_PLT36970	Required to serve customer
362		Meters Net Plant - PNM			X	_PLT36970	Required to serve customer
363		Private Lighting - 371			X	_PLT37173	Required to serve customer
364		Street Lighting - 373			X	_PLT37173	Required to serve customer
GENERAL PROPERTY TAX EXPENSE							
365		Production General & Intangible Net Plant	X			Prod_Labor	Related to production operation of utility
366		PV Unit 3 General & Intangible Net Plant	X			Prod_Labor	Related to production operation of utility
367		Renewables General & Intangible Net Plant	X			Prod_Labor	Related to production operation of utility
368		Bulk Power Operations	X			Prod_Labor	Related to production operation of utility
369		Energy Management System Facilities	X			Prod_Labor	Related to production operation of utility
370		Other Division Offices/Customer Service	X		X	DistCust_Labor	Related to distribution operation of utility
371		Communications - Transmission	X			Trans_Labor	Related to transmission operation of utility
372		Production Related (Shared Services)	X			Prod_Labor	Related to production operation of utility
373		Transmission Related (Shared Services)	X			Trans_Labor	Related to transmission operation of utility
374		Distribution/Customer Related (Shared Services)	X		X	DistCust_Labor	Related to distribution operation of utility
PAYROLL TAXES							
375	408	Production Related	X			Prod_Labor	Related to production operation of utility
376	408	Transmission Related	X			Trans_Labor	Related to transmission operation of utility
377	408	Distribution Related	X		X	Dist_Labor	Related to distribution operation of utility
OTHER TAXES							
378	408	Misc Taxes - Production Related	X			Net_Prod_Plant	Related to production operation of utility
379	408	Misc Taxes - Renewable	X			Net_Prod_Plant	Related to production operation of utility
380	408	Misc Taxes - Transmission Related	X			Net_Trans_Plant	Related to transmission 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 6/30/2016

Test Period Ending 12/31/2018

Line No.	FERC Account	A Description	B Classification			C Allocator Name	D Rationale
			Demand	Energy	Customer		
381	408	Misc Taxes - Distribution Related	X		X	Net_Dist_Plant	Related to distribution operation of utility
382		Regulatory Commission Fees (I&S) PNM	X			Net_Prod_Plant	Related to production operation of utility
383		Joint Projects Four Corners	X			Net_Prod_Plant	Related to production operation of utility
384		Joint Projects PVNGS	X			Net_Prod_Plant	Related to production operation of utility
385		Joint Projects Transmission	X			Net_Trans_Plant	Related to transmission operation of utility
386	408	Native American Taxes - Production	X			Net_Prod_Plant	Related to production operation of utility
387	408	Native American Taxes - Transmission	X			Net_Trans_Plant	Related to transmission operation of utility
388	408	Native American Taxes - Distribution	X		X	Net_Dist_Plant	Related to distribution operation of utility
OTHER ALLOWABLE EXPENSES							
389	431	Interest on Customer Deposits			X	Customer_Deposits	Required to serve customer
390	407.3	Amort Loss on Reacquired Debt	X		X	Net_Plant	Related to operation of utility
391	408.2	Amort Retail rate case exp			X	NFREV	Related to operation of utility
392	407	Renewable Grant Amortization		X		Energy4	Related to energy usage
393	403, 411	Accretion ARO - Production Related	X			Net_Prod_Plant	Related to production operation of utility
394	403, 411	Accretion ARO - PV 3	X			Net_Prod_Plant	Related to production operation of utility
395	403, 411	Accretion ARO - Distribution Related	X		X	Net_Dist_Plant	Related to distribution operation of utility
396		Amortization of LVGS Regulatory Liability	X			Net_Prod_Plant	Related to production operation of utility
397		Amortization of LVGS Regulatory Asset	X			Net_Prod_Plant	Related to production 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 06/30/2016
Test Period Ending 12/31/2018

Base Period 2015 Loss Factors (1)				
Line No.	Energy Loss Rates by Voltage Level (Rates are Additive)	Generation to Meter	Meter to Generation	Applicable Rate Classes
1	Transmission	4.59%	5.13%	All rate classes
2	Subtransmission (46/69 kV)	0.13%	0.15%	All rate classes except 15B, 33B and 36B
3	Substation	0.49%	0.54%	All rate classes except 5B, 15B, 33B and 36B
4	Primary Distribution	1.24%	1.38%	All rate classes except 5B, 15B, 30B, 33B, 35B and 36B
5	Secondary Distribution	1.74%	1.94%	All rate classes except 4B, 5B, 11B, 15B, 33B, 35B and 36B
Demand Loss Rates by Voltage Level (Rates are Additive)				
6	Network	1.52%	1.71%	N/A
7	Transmission	3.77%	4.23%	All rate classes
8	Subtransmission	0.20%	0.23%	All rate classes except 15B, 33B and 36B
9	Substation	0.54%	0.61%	All rate classes except 5B, 15B, 33B and 36B
10	Primary Distribution	2.81%	3.15%	All rate classes except 5B, 15B, 30B, 33B, 35B and 36B
11	Secondary Distribution	2.00%	2.25%	All rate classes except 4B, 5B, 11B, 15B, 33B, 35B and 36B

Base Period 2016 Loss Factors (2)				
Line No.	Energy Loss Rates by Voltage Level (Rates are Additive)	Generation to Meter	Meter to Generation	Applicable Rate Classes
1	Transmission	4.50%	5.03%	All rate classes
2	Subtransmission (46/69 kV)	0.13%	0.15%	All rate classes except 15B, 33B and 36B
3	Substation	0.49%	0.54%	All rate classes except 5B, 15B, 33B and 36B
4	Primary Distribution	1.24%	1.38%	All rate classes except 5B, 15B, 30B, 33B, 35B and 36B
5	Secondary Distribution	1.74%	1.94%	All rate classes except 4B, 5B, 11B, 15B, 33B, 35B and 36B
Demand Loss Rates by Voltage Level (Rates are Additive)				
6	Network	1.60%	1.80%	N/A
7	Transmission	3.70%	4.15%	All rate classes
8	Subtransmission	0.20%	0.23%	All rate classes except 15B, 33B and 36B
9	Substation	0.54%	0.61%	All rate classes except 5B, 15B, 33B and 36B
10	Primary Distribution	2.81%	3.15%	All rate classes except 5B, 15B, 30B, 33B, 35B and 36B
11	Secondary Distribution	2.00%	2.25%	All rate classes except 4B, 5B, 11B, 15B, 33B, 35B and 36B

2018 Test Period Losses (2)				
Line No.	Energy Loss Rates by Voltage Level (Rates are Additive)	Generation to Meter	Meter to Generation	Applicable Rate Classes
1	Transmission	4.47%	4.99%	All rate classes
2	Subtransmission (46/69 kV)	0.13%	0.15%	All rate classes except 15B, 33B and 36B
3	Substation	0.49%	0.54%	All rate classes except 5B, 15B, 33B and 36B
4	Primary Distribution	1.24%	1.38%	All rate classes except 5B, 15B, 30B, 33B, 35B and 36B
5	Secondary Distribution	1.74%	1.94%	All rate classes except 4B, 5B, 11B, 15B, 33B, 35B and 36B
Demand Loss Rates by Voltage Level (Rates are Additive)				
6	Network	1.45%	1.63%	N/A
7	Transmission	3.86%	4.33%	All rate classes
8	Subtransmission	0.20%	0.23%	All rate classes except 15B, 33B, 36B
9	Substation	0.54%	0.61%	All rate classes except 5B, 15B, 33B and 36B
10	Primary Distribution	2.82%	3.16%	All rate classes except 5B, 15B, 30B, 33B, 35B and 36B
11	Secondary Distribution	2.01%	2.25%	All rate classes except 4B, 5B, 11B, 15B, 33B, 35B and 36B

Notes:

- (1) Demand and energy losses for the portion of the Base Period in 2015 (July 1, 2015 through December 31, 2015) determined from data through December 2015.
- (2) Demand and energy losses for the portion of the Base Period in 2016 (January 1, 2016 through June 30, 2016) and for the 2018 Test Period determined from 2015 data and adjusted for the loss of FERC wholesale load.
- (3) Subpart (b) of the 530 Rule: The derivation of the demand and energy loss factors is described in the Direct Testimony of PNM Witness Chan.
- (4) Subpart (c) of the 530 Rule: Adjustments were made to demand and energy loss factors between the Base Period and the Test Period to account for the different sets of data relied upon to calculate the loss factors. See notes (1) and (2) above.

This schedule is co-sponsored by PNM Witnesses Chan and Mechenbier