BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION

IN THE MATTER OF SOUTHWESTERN PUBLIC SERVICE COMPANY'S APPLICATION FOR: (1) REVISION OF ITS RETAIL RATES UNDER ADVICE NOTICE NO. 292; (2) AUTHORIZATION AND APPROVAL TO ABANDON ITS PLANT X UNIT 3 GENERATING STATION; AND (3) OTHER ASSOCIATED RELIEF,	)	**CASE NO. 20-00238-UT**
SOUTHWESTERN PUBLIC SERVICE COMPANY,	)	
APPLICANT.	)	

DIRECT TESTIMONY

of

CASEY S. MEEKS

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

Acronym/Defined Term	Meaning
Base Period	October 1, 2019 through September 30, 2020
Commission	New Mexico Public Regulation Commission
CWIP	Construction Work in Progress
FERC	Federal Energy Regulatory Commission
kV	kilovolt
LED	light-emitting diode
O&M	Operation and Maintenance
Operating Companies	Northern States Power Company, a Minnesota corporation; Northern States Power Company, a Wisconsin corporation; Public Service Company of Colorado, a Colorado corporation; and SPS
RFP	Rate Filing Package
SPS	Southwestern Public Service Company, a New Mexico corporation
Test Year	Historical Test Year Period consisting of the Base Period and further incorporating all proper adjustments and capital additions
WBS	Work Breakdown Structure
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

LIST OF ATTACHMENTS

Attachment	**Description**
CSM-1	Total Company Amounts and Jurisdictional Percentages (*Filename:* CSM-1.xlsx)
CSM-2	Distribution Capital Additions to Plant-in-Service: October 1, 2019 through September 30, 2020 (*Filename:* CSM-2.xlsx)
CSM-3	Distribution Capital Additions to Plant-in-Service: October 1, 2020 through February 28, 2021 (*Filename:* CSM-3.xlsx)
CSM-4	Distribution Operation and Maintenance Expense by FERC Account October 1, 2019 through September 30, 2020 (*Filename:* CSM-4.xlsx)

Case No. 20-00238-UT
Direct Testimony
of
Casey S. Meeks

I. WITNESS IDENTIFICATION AND QUALIFICATIONS

Q. Please state your name and business address.

A. My name is Casey S. Meeks. My business address is 4201 Frankford, Lubbock, Texas 79407.

Q. On whose behalf are you testifying in this proceeding?

A. I am filing testimony on behalf of Southwestern Public Service Company, a New Mexico corporation ("SPS"). SPS is a wholly-owned electric utility subsidiary of Xcel Energy Inc. ("Xcel Energy").

Q. By whom are you employed and in what position?

A. I am employed by SPS as Senior Director, Distribution Operations.

Q. Please briefly outline your responsibilities as Senior Director, Distribution Operations.

A. My responsibilities as Senior Director, Distribution Operations include leading the SPS Distribution Operations organization, which includes electric distribution design and layout, construction, operations, maintenance, and emergency repair activities for the SPS distribution systems. As such, I provide the central point of contact for all issues regarding SPS Distribution Operations. I am also responsible for deploying Distribution Operations personnel in an effective and efficient

manner, with an emphasis on safety, reliability, customer satisfaction, and compliance.

Q. Please describe your educational background.

A. I received a Bachelor of Science degree in Mechanical Engineering from Texas Tech University in Lubbock, Texas in December of 2007.

Q. Please describe your professional experience.

A. I was hired by SPS in Hobbs, New Mexico as a distribution engineer in January of 2008. As a distribution engineer, I was responsible for the design, procurement of materials, and management of projects primarily related to the extension of electrical service to new customers in and around the Hobbs, New Mexico area. In 2011, I took a position as Manager of Distribution Design for the Texas South and New Mexico regions of SPS, leading a team of designers and engineers responsible for the design of projects that safely serve new electric customers and provide for distribution system reliability. In 2013, I was promoted to Director of Distribution Engineering, Construction and Maintenance for the Texas South division of SPS. In October of 2018, I began my current position as Senior Director of Distribution Operations for SPS, where I devote my time to operating SPS's Texas and New Mexico electric distribution systems.

Q. Do you hold a professional license?

A. Yes. I am a licensed Professional Engineer in Texas and New Mexico.

Q. Are you a member of any professional organizations?

A. Yes. I am a member of the American Society of Mechanical Engineers.

Q. Have you testified or submitted pre-filed written testimony in any prior proceedings?

A. Yes. I submitted pre-filed written testimony in SPS's last base rate case before the New Mexico Public Regulation Commission ("Commission"), which was Case No. 19-00170-UT.[1] I have also submitted pre-filed written testimony before the Public Utility Commission of Texas.

[1] *In the Matter of Southwestern Public Service Company's Application for: (1) Revision of Its Retail Rates Under Advice Notice No. 282; (2) Authorization and Approval to Shorten the Service Life and Abandon Its Tolk Generating Station Units; and (3) Other Related Relief*, Case No. 19-00170-UT, Direct Testimony of Casey S. Meeks (July 1, 2019).

II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND RECOMMENDATIONS

Q. What is your assignment in this proceeding?

A. My testimony will address the following topics:

- I explain how SPS's Distribution function prioritizes its capital expenditures and how SPS manages the costs of the Distribution capital projects;

- I present the Distribution capital additions from October 1, 2019 through February 28, 2021, with separate attachments showing: (1) the cost data for the capital additions that closed to plant-in-service during the period of October 1, 2019 through September 30, 2020, and (2) cost data for the capital additions that have closed or are expected to close to plant-in-service during the period from October 1, 2020 through February 28, 2021; and

- I discuss the overall Operation and Maintenance ("O&M") expenses for the Distribution organization for the Test Year,[2] and I explain that the level of O&M expenses is reasonable and necessary to support the electric service SPS provides to its New Mexico retail customers and is representative of future costs.

In addition, I sponsor Schedules P-8 and P-10 of SPS's Rate Filing Package ("RFP").

Q. Please summarize the conclusions and recommendations in your testimony.

A. I recommend that the Commission approve SPS's request to include $118,705,948 of new Distribution capital additions. Those capital additions, which have been

[2] The Test Year is the Historical Test Year Period consisting of the Base Period (October 1, 2019 through September 30, 2020) and further incorporating all proper adjustments and capital additions.

placed in service or will be placed in service during the period from October 1, 2019 through February 28, 2021, are reasonable and necessary to serve new customers and to maintain the safety and reliability of SPS's distribution system in New Mexico.

I also recommend that the Commission approve SPS's O&M expense for Distribution operations as being reasonable and necessary operating expenses. Those costs are necessary to operate and maintain the distribution system used to provide safe and reliable electric service to New Mexico customers.

Q. How were New Mexico retail jurisdictional amounts in your testimony and attachments calculated?

A. For those amounts that are quantified on a total company basis and then allocated among the jurisdictions, I quantify the expense and asset amounts on a New Mexico retail basis by applying the jurisdictional allocation percentages that SPS witness Stephanie N. Niemi uses to develop the New Mexico retail revenue requirement in her Attachment SNN-6.[3] Ms. Niemi is responsible for calculating jurisdictional

[3] Unlike the Production and Transmission capital projects, Distribution capital projects generally serve specific locations, rather than the entire SPS system, and therefore they are direct-assigned to either the New Mexico retail jurisdiction or the Texas retail jurisdiction. Accordingly, the jurisdictional allocations discussed in the text do not pertain to the Distribution capital additions. However, they do pertain to the General capital projects that I support and to the Distribution O&M expense.

allocation percentages that apply to the various cost components in the cost of service. My staff and I conferred with Ms. Niemi and her staff to determine these New Mexico retail jurisdictional amounts presented in my testimony and attachments. If the percentages used to allocate amounts to the New Mexico retail jurisdiction change, those new allocation percentages will need to be applied to the total company numbers to derive updated New Mexico retail amounts. My Attachment CSM-1 contains the total company numbers and the jurisdictional percentages used to derive the New Mexico retail amounts in my testimony.

Q. Were Attachments CSM-1 through CSM-4 prepared by you or under your direct supervision?

A. Yes, although Ms. Niemi and her staff assisted with the preparation of Attachment CSM-1.

Q. Were the RFP Schedules that you sponsor prepared by you or under your direct supervision and control?

A. Yes.

Q. Do you incorporate the RFP Schedules that you sponsor into your testimony?

A. Yes.

III. THE RANKING, ESTIMATION, AND MANAGEMENT OF DISTRIBUTION CAPITAL ADDITIONS

Q. Please describe the Distribution business area and the work that the Distribution business area performs to support SPS's operations.

A. The Distribution business area focuses on reliability, safety, customer service, operational efficiency, and the fiscal oversight necessary to construct, operate, and maintain SPS's electric distribution system in New Mexico and Texas. The electrical distribution system is an integral part of SPS's overall operations, providing the medium voltage backbone, the customer service facilities, and the metering of electrical usage. The Distribution business area is composed of the following functional areas:

- Distribution Business Operations;
- Distribution Electric Engineering;
- Distribution Planning and Performance;
- Vice President Distribution Operations;
- Gas Operations;
- Distribution Scheduling;
- Distribution Control Centers; and
- Distribution Operations.

Distribution Operations has the primary responsibility in the distribution area, including siting and land rights, design, work coordination, construction, and contract and utility services. The other areas provide necessary support functions such as engineering, scheduling, mapping system maintenance and updates, system reliability and control, and a number of other roles required for end-to-end operations.

Q. How does SPS decide which distribution projects to construct at any given time?

A. SPS's distribution capital expenditures can be divided into two broad categories: non-discretionary and discretionary. The non-discretionary projects are those that SPS is required to undertake, either because of its obligation to serve all customers in its New Mexico retail service area or because of the need to preserve the safety and reliability of the distribution system. Discretionary projects are those that will enhance the safety and reliability of the distribution system but can be deferred because they are not immediately necessary to serve new customers or to maintain reliability. SPS prioritizes the construction of the non-discretionary distribution projects, and then it ranks and prioritizes the discretionary projects in accordance with a process that I outline later in my testimony.

Q. What are some types of non-discretionary distribution projects that SPS is required to construct?

A. SPS is required to construct the following types of non-discretionary distribution projects:

- New Business – These projects include installation of all primary and secondary extensions and service laterals, as well as the replacement and removal of existing electric services. Typically, this is work that is required for SPS to meet its obligation to serve new customers.

- Distribution Line and Substation Capacity – These projects include infrastructure work related to increasing feeder and substation capacity to deal with equipment overloads, contingencies, and voltage support. This work is usually necessitated by increased load from existing and new customers.

- Distribution Line and Substation Reconstruction – These are projects constructed to satisfy customers' requests, to comply with city or state requirements, or to adhere to code guidelines. These projects include relocating facilities that are in direct conflict with street expansions within public rights-of-way and safety-related work required by a governing authority. These projects also include the replacement of failed, imminently failing, or damaged equipment. Examples include the replacement of a wood pole that is damaged by a vehicle and the replacement of substation components such as circuit breakers, voltage regulators, or lightning arrestors.

- Outdoor Lighting – These projects include the installation, removal, and replacement of street and area lighting as required by SPS's tariffs and construction standards. Examples of these projects are the replacement of failing or damaged equipment and new installations made at customers' requests. SPS also replaces existing outdoor lighting with more reliable and

cost-effective light-emitting diode ("LED") lighting fixtures when requested by customers.

Collectively, these types of projects consume most of SPS's distribution capital budget.

Q. Please turn now to the discretionary distribution capital projects. How does SPS prioritize those projects?

A. The Distribution business area has a well-defined process for identifying, ranking, and approving discretionary distribution capital projects. At a high level, the process of approving capital expenditures begins with completing all the steps necessary to evaluate the capital expenditures for a project's life cycle. Identifying and assessing risks and their related mitigations are central to this process.

Q. Please describe what you mean when you refer to "risks" and "mitigations."

A. Risks are problems that can result in negative consequences to SPS's customers, the environment, or SPS's ability to provide safe and reliable service. Mitigations are solutions that address the risks. For example, the following lists both a risk and a possible mitigation for that risk:

Risk: Overload of 12.5 kV Livingston Ridge Substation Transformer

Mitigation: Install Livingston Ridge #2 Transformer: 115/12.47, 28 MVA

Q. What is the process for identifying and ranking the discretionary distribution capital projects?

A. SPS follows the nine-step process listed below to identify and rank discretionary distribution capital projects.

Step 1 - SPS engineering and operations employees identify potential risks and mitigations, the estimated life of the project, the associated costs, and the estimated in-service date.

Step 2 - SPS then reviews each risk and mitigation for accuracy, completeness, and reasonableness.

Step 3 - SPS next scores risks and mitigations based on certain criteria such as the likelihood of the risk occurring and the consequences of failing to address the risk.

Step 4 - SPS then ranks all risks and mitigations by priority.

Step 5 - The business area determines which risks/mitigations will be funded during the year.

Step 6 - Risks and mitigations are assigned a capital work structure based on the type of work involved. Capital projects are classified either as "discrete" or "blanket."

Step 7 - In-service dates are projected for large, "discrete" capital projects. "Blanket" work structures are placed in service based on monthly closing patterns.

Step 8 - SPS then reviews and approves all capital projects that are included within the authorized funding level.

Step 9 - Approved projects are constructed during the year.

Q. Please describe how engineering and operations personnel estimate the costs of proposed capital projects during Step No. 1.

A. Employees generally estimate costs of proposed projects based on historical actual costs of projects with similar scope and scale. Those estimates, of course, must account for any differences between the historical and proposed projects, and they must account for other factors such as increases in the price of materials.

Q. In Step No. 6, you refer to the assignment of work structures. Please describe how SPS assigns work structures.[4]

A. When a mitigation becomes an approved project, SPS may assign it a unique tracking number based on a dollar threshold. If the project cost exceeds $250,000, it is generally considered a "discrete" project, and it is assigned a unique work structure number for purposes of tracking and reporting.

If a project cost is less than $250,000, it is typically considered a routine project whose cost is tracked and recorded under a "blanket" work structure number that includes many other small projects. For example, all new overhead service-wire extensions to new customers in New Mexico may be recorded to a single work

[4] Although this question refers to Step No. 6 of the process of ranking discretionary projects, the process that I describe for assigning project numbers applies to both discretionary and non-discretionary projects.

structure. That avoids the need to create a new unique work structure number for each small project, most of which are completed within a single day and cost only a few hundred dollars.

Q. In Step No. 7, you refer to closing patterns for capital work structures. Please explain what that term means.[5]

A. Closing patterns are used to determine how and when capital expenditures are moved from Construction Work in Progress ("CWIP") to plant in-service.[6] As I noted in the previous answer, some "blanket" work structures contain dozens or even hundreds of individual small projects. Because of the high-volume, short duration, and virtually identical monthly capital expenditures, the financial system assumes that they are in-service and rolls all dollars along with reconciled property into plant each month. As work order level reconciliation occurs, property is booked into plant. "Discrete" work structure capital expenditures and property are booked to plant only after manual receipt of documents showing that the individual projects are in-service.

[5] Although this question refers to Step No. 6 of the process of ranking discretionary projects, non-discretionary projects may also close to plant-in-service based on closing patterns

[6] SPS witness Mark P. Moeller discusses the process of moving capital expenditures from CWIP to plant-in-service in more detail.

Q. Does the Distribution business area take steps to manage and control capital costs?

A. Yes. After the estimates for new projects are developed, all projects follow a flow process that requires reviews and approvals at the budget, management, senior management, and executive levels. After this approval, the Distribution business area monitors all distribution capital dollars to ensure that authorized projects align with the established forecast. SPS monitors actual spending compared to forecasted levels on a regular basis.

Q. Are employees within the Distribution business area held accountable for deviations from the budget?

A. Yes. All management employees in the Distribution business area have specific budgetary targets that are measured on a monthly basis to ensure adherence to the targets and provide for action plan development to address variances.

Performance evaluations for management employees, in both operating areas and investment delivery, incorporate specific budgetary goals. Performance is measured on a monthly basis to ensure adherence to the goals and provide for action plan development to address variances. Performance management plans for all directors and managers include a metric associated with their capital spending.

This metric is designed to develop accurate capital project costs and manage the planned capital additions. The scorecard for SPS also contains a Key Performance Indicator associated with capital additions.

IV. DISTRIBUTION CAPITAL ADDITIONS

Q. As part of this rate case, is SPS asking to include Distribution capital additions in its rate base?

A. Yes. SPS seeks to include in rate base Distribution capital additions that have closed or are expected to close to plant-in-service during the period from October 1, 2019 through February 28, 2021. SPS has included these capital additions in its Test Year rate base. In Subsection A, I address the capital additions that closed to plant-in-service during the Base Period, which was the twelve-month period from October 1, 2019 through September 30, 2020. In Subsection B, I discuss the capital additions that have closed to plant-in-service or that are expected to close to plant-in-service during the five-month period from October 1, 2020 through February 28, 2021. All of these Distribution capital additions support SPS's ability to provide safe and reliable electric service to its customers.

A. Distribution Capital Additions for the Period October 1, 2019 through September 30, 2020

Q. What amount of Distribution capital additions is SPS requesting to include in rate base for the period from October 1, 2019 through September 30, 2020?

A. SPS is requesting $71,954,130 on a New Mexico retail basis in Distribution capital additions for the period from October 1, 2019 through September 30, 2020. This

amount consists of $68,423,634 of Distribution plant capital additions, $2,710,230 ($9,015,359 total company) of General plant capital additions, and $820,267 ($2,728,550 total company) of Intangible plant capital additions.

Q. Have you prepared a list of SPS's requested Distribution capital additions closed to plant-in-service during the period from October 1, 2019 through September 30, 2020?

A. Yes. Attachment CSM-2 is a list of SPS's requested Distribution capital additions for the period from October 1, 2019 through September 30, 2020. Note that on Attachment CSM-2, projects listed as "blankets" are routine projects with the closing patterns I described in the previous section of my testimony. Table CSM-1 (next page) lists the information about Distribution capital projects that appears in Attachment CSM-2:

Table CSM-1

Capital Asset Information Listed in Attachment CSM-2

Column A	Asset Class	Identifies the type of asset.
Column B	Witness	Identifies the witness supporting the project.
Column C	Project Category	Provides the project category that is descriptive of the project's type.
Column D	Work Breakdown Structure ("WBS") Level 2 Number[7]	Provides the WBS Level 2 number for the project
Column E	Project Description (WBS Level 2 Description)	Provides a short title for the WBS Level 2 number for the project.
Column F	Additions to Plant-in-Service (October 1, 2019 through September 30, 2020) Total Company	Provides the Total Company dollar amount for the plant additions for the period October 1, 2019 through September 30, 2020.
Column G	Additions to Plant-in-Service (October 1, 2019 through September 30, 2020) NM Retail	Provides the New Mexico Retail dollar amount for the plant additions for the period October 1, 2019 through September 30, 2020.

[7] Mr. Moeller describes the "Work Breakdown Structure" hierarchy in his direct testimony.

Q. Please describe the types of Distribution capital additions placed in service for the period of October 1, 2019 through September 30, 2020.

A. As shown in Table CSM-2 below, the plant additions for this period fall within the following categories: (1) New Business; (2) Distribution Line and Substation Capacity; (3) Purchases; (4) Distribution Line and Substation Reconstruction; and (5) Outdoor/Area Lighting.

Table CSM-2
Distribution – Capital Investment
for the period from October 1, 2019 through September 30, 2020

Type of Work	Distribution Capital Additions (NM retail)	General and Intangible Capital Additions (Total Company)	General and Intangible Capital Additions (NM Retail)	Total Capital Additions for Distribution Function (NM Retail)
New Business	$12,176,517			$12,176,517
Distribution Line and Substation Capacity	$32,459,412			$32,459,412
Purchases	$6,684,851	$11,743,909	$3,530,496	$10,215,347
Distribution Line and Substation Reconstruction	$14,364,616			$14,364,616
Outdoor/Area Lighting	$2,738,238			$2,738,238
Total	$68,423,634			$71,954,130

Q. Please describe the "New Business" category of the Distribution capital additions.

A. As I explained earlier, these projects are in response to customer requests for new or additional service. They include the installation of all primary and secondary extensions and service laterals, as well as the replacement and removal of existing electric services. As shown in Table CSM-2, New Business projects total $12,176,517 on a New Mexico retail basis. The projects described below account for 58% of the total dollar amount of capital additions in this category. The remaining 42% of projects are similar in nature in that they are necessary to extend service to new retail customers in New Mexico.

- **New Mexico Overhead Extension Blanket.** $5,532,095 New Mexico retail. (WBS Level 2 A0010002.001) A typical "blanket" or "routine" project includes the installation of transformers and secondary poles to provide new electrical service to homes, wells, or other facilities. The installation of service wire from alleys to homes is another example of the high-volume work that occurs on a daily basis under this category of capital additions.

- **CBAD/STRATA RECONDUCTORS/GNOME**. $882,975 New Mexico retail. (WBS Level 2 A0010076.003). This project was to reconductor 4.5 miles of distribution line and to convert 5.5 miles of single-phase to three-phase line to serve an additional 11,500 horsepower of oil and gas load in southeast New Mexico.

- **EUNICE/DODGER FIELD/EXT**. $702,656 New Mexico retail. (WBS Level 2 A.0010076.007) This project entailed the construction of

over one mile of new line, two miles of existing line upgrades, and equipment additions needed to serve new customer oilfield load of approximately 1,600 horsepower.

Q. Please describe the "Distribution Line and Substation Capacity" category of the Distribution capital additions.

A. These projects typically increase feeder and substation capacity to deal with equipment overloads, contingencies, and voltage support. Typically, this work is necessitated by increased load from existing and new customers. As shown in Table CSM-2, Distribution Line and Substation Capacity projects total $32,459,412 on a New Mexico retail basis. The projects described below account for 81% of the total dollar amount of capital additions in this category. The remaining 19% of projects are similar in nature in that they are necessary to serve the increased load from existing and new customers.

- **TAM: Convert South Loving 69kV.** $7,221,150 New Mexico retail. (WBS Level 2 A.0005522.261) This project was needed to convert the transmission voltage of the South Loving substation from 69 kilovolts ("kV") to 115 kV. The 69 kV system is reaching its capabilities in areas of SPS. The conversion work supports general system growth.

- **Reconductor Carlsbad Feeders**. $4,338,356 New Mexico retail (WBS Level 2 A.0010092.013). This project was needed to reconductor feeders throughout the City of Carlsbad to allow for increased ampacity and reduced voltage drop to improve the quality of service to customers.

- **Install Roadrunner Substation.** $3,551,158 New Mexico retail. (WBS Level 2 A.0000424.238) This project was needed to install a new distribution substation transformer at Roadrunner Substation and associated feeders to serve general oil and gas load in southeastern New Mexico.

- **Artesia Country Club DCP Subs.** $2,267,376 New Mexico retail (WBS Level 2 A.0000126.016). This project was necessary to rebuild the Country Club Substation in Artesia to allow for the transmission voltage conversion from 69 kV to 115 kV and the replacement of aging distribution substation assets.

- **20180517_PEARL_4D25.** $2,247,063 New Mexico retail (WBS Level 2 A.0010092.008). This project was for reconductoring 12 miles of feeder 4D25 out of Pearl substation to allow for increased capacity and the ability to serve an additional 2,400 horsepower of oilfield load in southeastern New Mexico.

- **Install Ponderosa 3rd Feeder.** $2,073,069 New Mexico retail (WBS Level 2 A0010092.006). This project entailed the construction of over 13 miles of a new three-phase 25-kV electrical system, along with numerous equipment additions for voltage and reactive power support. This project was undertaken in response to numerous requests to support massive multi-year development within the southeastern New Mexico region, where only a limited transmission and distribution system previously existed.

- **Artesia Country Club TAM Conve.** $2,068,544 New Mexico retail (WBS Level 2 A.0005522.272). This project also was part of the rebuilding of the Country Club Substation in Artesia to convert to 115 kV. As stated above, the 69 kV system is reaching its capabilities in areas of SPS. The conversion work supports general system growth.

- **JAL EO/Sage Brush 4520 / RoadRunner.** $2,063,160 New Mexico retail (WBS Level 2 A.0010092.009). This project was for 9 miles of line extension and 1.3 miles of reconductor to complete a tie between Sage Brush Substation and Roadrunner Substation. This line was

necessary for increased capacity to serve approximately 10,000 kilowatts of additional new oil and gas loads in southeast New Mexico.

Q. Please describe the "Purchases" category of the Distribution capital additions.

A. These projects include the purchase of distribution line transformers and distribution meters, which are acquired to provide timely service in accordance with tariff requirements, to carry out standard construction projects necessary to meet customer requirements, and to replace failed or damaged equipment. Federal Energy Regulatory Commission ("FERC") guidelines require that transformers and meter purchases be capitalized upon receipt of material and not upon the installation or in-service date of the equipment, like other capital property. As shown in Table CSM-2, Purchases total $10,215,347 on a New Mexico retail basis. The projects described below account for 73% of the total dollar amount of capital additions in this category. The remaining 27% of projects are similar in nature in that they are necessary to provide timely service in accordance with tariff requirements, to carry out standard construction projects necessary to meet customer requirements, and to replace failed or damaged equipment

- **NM Electric Distribution Transformer.** $3,360,469 New Mexico retail. (WBS Level 2 D.0005014.011). This project is necessary to purchase new distribution transformers so that they will be available to

replace failed or aging distribution transformers in the New Mexico service area.

- **NM Elec - Easement**. $3,001,171 New Mexico retail (WBS Level 2 A.0005517.013). This project is necessary to secure easements and permitting rights for new capital projects in New Mexico.

- **DIST Fleet New Unit Purchases.** $1,062,224 New Mexico retail. ($3,533,401 total company) (WBS Level 2 A.0006056.213). This project is necessary to purchase fleet vehicles and equipment to support distribution work.

Q. Please further describe the "Distribution Line and Substation Reconstruction" category of the Distribution capital additions.

A. These are projects constructed to satisfy customers' requests, to comply with city or state requirements, or to adhere to code guidelines. As shown in Table CSM-2, Distribution Line and Substation Reconstruction projects total $14,364,616 on a New Mexico retail basis. The projects described below account for 85% of the total dollar amount of capital additions in this category. The remaining 15% of projects are similar in nature in that they are necessary to satisfy customers' requests, to comply with city or state requirements, or to adhere to code guidelines.

- **NM – Overhead Rebuild Blanket.** $4,342,465 New Mexico retail. (WBS Level 2 A0010018.001) Typical "blanket" projects include relocations of facilities that are in direct conflict with street expansions within public rights-of-way and safety-related work required by a governing authority. These projects also include the replacement of failed, eminently failing, or damaged equipment. Examples include the replacement of a wood pole that is damaged by a vehicle and the

replacement of substation components such as circuit breakers, voltage regulators, or lightning arrestors.

- **SPS-NM Convert Obsolete Vltg**. $2,413,610 New Mexico retail (WBS Level 2 A.0005508.147. This structure included approximately 15 projects to rebuild and upgrade the Blodgett substation in Carlsbad, NM from an older 2400-volt system to a more modern 15-kV system.

- **NM – Pole Blanket.** $1,926,459 New Mexico retail. (WBS Level 2 A.0010018.007). These costs are incurred to replace poles that are damaged or that otherwise fail.

- **New Mexico Major Storm Recovery.** $1,891,452 New Mexico retail. (WBS Level 2 A.0005584.002). This work was necessary to restore service after a storm.

- **CBAD/LIVING RIDGE 4A055I RECONS.** $1,663,583 New Mexico retail. (WBS Level 2 A.0010076.006). This project was to reconductor feeder 4A055I from Livingston Ridge Substation to allow for increased feeder capacity to serve new oil and gas load in southeastern New Mexico.

Q. Please further describe the "Outdoor/Area Lighting" category of the Distribution capital additions.

A. These projects include the installation, removal, and replacement of street and area lighting as required by SPS's tariffs and construction standards. Examples of these projects are the replacement of failing or damaged equipment and new installations made at customers' requests. On line 16 of Attachment CSM-2, the NM-LED Street Light Conversion ($2,738,238 New Mexico retail) work structure involves

the ongoing replacement of mercury vapor and high-pressure sodium lighting facilities with modern, more cost-effective, LED fixtures.

Q. Are the Distribution capital additions for the period of October 1, 2019 through September 30, 2020 presented in Attachment CSM-2 reasonable and necessary?

A. Yes. As discussed in my testimony above, the Distribution capital additions presented in Attachment CSM-2 are reasonable and necessary to provide safe and reliable electric service to SPS's customers. The process for developing costs and managing projects ensures that the expenditures are reasonable and necessary, and that the costs were prudently incurred.

B. Distribution Capital Additions for the Period October 1, 2020 through February 28, 2021

Q. What amount of Distribution capital additions is SPS requesting to include in rate base for the period from October 1, 2020 through February 28, 2021?

A. SPS is requesting to include in rate base $46,751,818 on a New Mexico retail basis in Distribution capital additions for the period of October 1, 2020 through February 28, 2021. This amount consists of $45,889,678 in Distribution plant capital additions and $862,139 ($2,867,836 total company) in General plant capital additions. Attachment CSM-3 provides all of the Distribution and General capital additions to plant-in-service during this time period.

Q. Please describe the information included in Attachment CSM-3.

A. Table CSM-3 identifies the information provided in Attachment CSM-3:

Table CSM-3

Capital Asset Information Listed in Attachment CSM-3

Column A —	Asset Class	Identifies the type of asset.
Column B —	Witness	Identifies the witness supporting the project.
Column C —	Project Category	Provides the project category that is descriptive of the project's type.
Column D—	Project Description	Provides a short title that describes the project.
Column E —	Additions to Plant-in-Service (October 1, 2020 through February 28, 2021) Total Company	Provides the Total Company dollar amount for the plant additions for the period October 1, 2020 through February 28, 2021.
Column F —	Additions to Plant-in-Service (October 1, 2020 through February 28, 2021) NM Retail	Provides the New Mexico retail dollar amount for the plant additions for the period October 1, 2020 through February 28, 2021.

Q. Please describe the Distribution capital additions placed in service for the period of October 1, 2020 through February 28, 2021.

A. The capital additions that have been or will be placed in service during the period from October 1, 2020 through February 28, 2021 are similar to the projects that

were closed to plant-in-service during the period from October 1, 2019 through September 30, 2020, which I discussed in the previous subsection of my testimony. As with the projects above, these projects support SPS's ability to provide safe and reliable electric service to its customers. Table CSM-4 shows the project categories and amounts.

Table CSM-4
Distribution – Capital Investment
for the Period October 1, 2020 through February 28, 2021

Type of Work	Distribution Capital Additions (NM retail)	General Capital Additions (Total Company)	General Capital Additions (NM Retail)	Total Capital Additions for Distribution Function (NM Retail)
New Business	$10,782,531			$10,782,531
Distribution Line and Substation Capacity	$23,732,970			$23,732,970
Purchases	$2,248,579	$2,867,836	$862,139	$3,110,719
Distribution Line and Substation Reconstruction	$7,487,176			$7,487,176
Outdoor/Area Lighting	$1,638,421			$1,638,421
Total	$45,889,678			$46,751,818

Q. Please describe the types of projects included in the "New Business" category.

A. The general description of the New Business category provided in the previous subsection of this testimony also applies to the projects included for the period from October 1, 2020 through February 28, 2021 identified as "New Business" on Attachment CSM-3. The total planned investment in this category is $10,782,531 on a New Mexico retail basis during the period. The projects described below account for 50% of the total dollar amount of capital additions in this category. The remaining 50% of projects are similar in nature in that they are incurred to extend service to new New Mexico retail customers.

- **Sage Brush/Pearl Project.** $2,065,073 New Mexico retail. This project is necessary to extend new 23 kV lines and associated equipment for service to new, primarily oil and gas exploration related loads in the Sage Brush/Pearl area of New Mexico.

- **NM OH Extension and Services.** $1,969,977 New Mexico retail. This project is necessary to extend distribution lines and services to serve new load in New Mexico.

- **Sagebrush Service Extension**. $1,375,926 New Mexico retail. This project is necessary to provide service to multiple new, primarily oil and gas exploration related customer service requests in the area west of Sagebrush.

Q. Please describe the types of projects included in the "Distribution Line and Substation Capacity" category.

A. The general description of the Distribution Line and Substation Capacity category provided in the previous subsection of this testimony also applies to the projects included for the period from October 1, 2020 through February 28, 2021 identified as "Distribution Line and Substation Capacity" on Attachment CSM-3. The total planned investment in this category is $23,732,970 on a New Mexico retail basis during the period. The projects described below account for 88% of the total dollar amount of capital additions in this category. The remaining 12% of projects are similar in nature in that they increase feeder and substation capacity to deal with equipment overloads, contingencies, and voltage support. As I explained earlier in my testimony, this work typically is necessitated by increased load from existing and new customers.

- **Malaga Substation and Feeders.** $12,020,814 New Mexico retail. This project is necessary to install a new substation transformer and associated feeders to serve general oil and gas load in the Malaga area.

- **Medanos Substation and Feeders.** $6,811,588 New Mexico retail. This project is necessary to install a new substation transformer and associated feeders to serve general oil and gas load in southeastern New Mexico.

- **Sisko Substation and Feeders**. $2,056,542 New Mexico retail. This project is necessary to install a new substation transformer and associated feeders to serve load growth in the Carlsbad area.

Q. Please describe the types of projects included in the "Purchases" category.

A. The general description of the Purchases category provided in the previous subsection of this testimony also applies to the projects included for the period from October 1, 2020 through February 28, 2021 identified as "Purchases" on Attachment CSM-3. The total planned investment in this category is $3,110,719 on a New Mexico retail basis during the period. The projects described below account for 77% of the total dollar amount of capital additions in this category. The remaining 23% of projects are similar in nature in that they represent costs incurred to provide timely service in accordance with tariff requirements, to carry out standard construction projects necessary to meet customer requirements and to replace failed or damaged equipment.

- **New Mexico Transformer Purchases.** $1,278,386 New Mexico retail. This project is necessary to purchase new distribution transformers so that they will be available to replace failed or aging distribution transformers in the New Mexico service area.

- **Distribution Fleet Purchases.** $362,090 New Mexico retail ($1,204,462 total company). This project is necessary to purchase fleet vehicles and equipment to support distribution work.

- **New Mexico Easements.** $582,897 New Mexico retail. This project is necessary to secure easements and permitting rights for new capital projects in New Mexico.

- **New Mexico Meters**. $165,391 New Mexico retail. This project is necessary to purchase new meters that will be used to serve New Mexico customers.

Q. Please describe the types of projects included in the "Distribution Line and Substation Reconstruction" category.

A. The general description of the Distribution Line and Substation Reconstruction category provided in the previous subsection of this testimony also applies to the projects included for the period from October 1, 2020 through February 28, 2021 identified as "Distribution Line and Substation Reconstruction" on Attachment CSM-3. The total planned investment in this category is $7,847,176 on a New Mexico retail basis during the period. The projects described below account for 71% of the total dollar amount of capital additions in this category. The remaining 29% of projects are similar in nature in that they are incurred to satisfy customers' requests, to comply with city or state requirements, or to adhere to code guidelines.

- **Spare Transformer.** $2,694,331 New Mexico retail. This project is necessary to purchase a spare transformer that will be available if an existing transformer fails.

- **Overhead Relocations.** $2,035,768 New Mexico retail. This project consists of costs to relocate, rebuild, or convert existing distribution line facilities.

- **Mesquite Line.** $843,421 New Mexico retail. This project is necessary to rebuild and upgrade the Mesquite line to improve reliability and capacity in the Carlsbad area of southeast New Mexico.

Q. Please describe the types of projects included in the "Outdoor/Area Lighting" category.

A. The general description of the Outdoor/Area Lighting category provided in the previous subsection of this testimony also applies to the projects included for the period from October 1, 2020 through February 28, 2021 identified as "Outdoor/Area Lighting" on Attachment CSM-3. The total planned investment in this category is $1,638,421 on a New Mexico retail basis during the period. The projects described below accounts for 77% of the total dollar amount of capital additions in this category. The remaining 3% of projects are similar in nature in that they are used to repair or replace streetlights.

- **LED Conversion.** $1,425,717 New Mexico retail. This project is necessary to convert streetlights to more reliable, cost-effective LED fixtures in New Mexico.

- **New Mexico Street Light Rebuilds.** $157,759 New Mexico retail. This project is necessary to replace or rebuild street light facilities in New Mexico.

Q. Are the Distribution capital additions presented in Attachment CSM-3 consistent with what is expected to be placed in service during the period October 1, 2020 through February 28, 2021?

A. Yes. Although the actual cost of any single capital project may vary somewhat from the estimated amount on Attachment CSM-3, it is possible that other projects will emerge or replace those listed. Therefore, Attachment CSM-3 is a reasonable estimate of the total costs of the Distribution capital investment that will be placed in service during the period October 1, 2020 through February 28, 2021.

Q. Are the Distribution capital additions for the period presented in Attachment CSM-3 reasonable and necessary?

A. Yes. As discussed in my testimony above, the Distribution capital additions presented in Attachment CSM-3 are reasonable and necessary to provide and maintain distribution facilities needed for SPS's operations and for the safe, secure, and functional operation of these facilities, which is necessary to provide safe and reliable utility service to SPS's customers. The process for developing costs and managing projects discussed above ensures that the expenditures are reasonable and necessary and that the costs were prudently incurred.

V. DISTRIBUTION BUSINESS AREA O&M EXPENSES

Q. What types of services and costs are specifically associated with SPS's Distribution business area?

A. As I explained earlier in my testimony, the Distribution business area is composed of the following functional areas:

(1) Distribution Business Operations;

(2) Distribution Electric Engineering;

(3) Distribution Planning and Performance;

(4) Vice President Distribution Operations;

(5) Gas Operations;

(6) Distribution Scheduling;

(7) Distribution Control Centers; and

(8) Distribution Operations.

These functional areas focus on reliability, safety, customer service, operational efficiency, and the fiscal oversight necessary to construct, operate, and maintain SPS's electric distribution system in New Mexico and Texas.

Q. One of the functional areas you listed above is Gas Operations. SPS does not provide natural gas service, so what types of services does Gas Operations provide to SPS?

A. The Gas Operations functional area provides services for both gas and electric utility operations, of which the services for electric utility operations are applicable to SPS's electric distribution service. The services grouped in Gas Operations ensure that SPS's electric distribution facilities are properly recorded in the Geographic Information System and that electric distribution maps are properly maintained. This information is used in maintaining SPS's Distribution and Transmission facilities. The Gas Operations organization also performs electric facility location services for SPS, which ensure that SPS's facilities are properly located during excavation, as required by local governments and other authorities. These functions are required by all utilities, and without them SPS would not be able to provide electric service to its customers. In addition, SPS owns natural gas pipelines that are connected to the Blackhawk generating facility, Nichols generating facility, and Plant X generating facility. Gas Operations also helps to maintain the pipelines and perform safety inspections.

Q. What types of Distribution business area O&M expenses are included in SPS's cost of service?

A. SPS's Distribution business area is responsible for planning, siting, designing, constructing, operating, and maintaining distribution assets. Distribution business area O&M expenses include both native SPS costs and affiliate charges. Native SPS costs are those costs incurred directly by SPS associated with the provision of electric service to customers. These costs include labor, materials, and other non-fuel O&M costs. For example, the salaries of SPS employees are native costs.

Affiliate charges arise from services provided by Xcel Energy Services Inc. ("XES") to SPS. Those affiliate services are in addition to (i.e., are not duplicative of) the services that SPS employees provide. XES is a centralized service company and the charges for its services are provided "at cost," meaning that XES realizes no profit from those services. Affiliate charges may also include charges to SPS from other Xcel Energy Operating Companies or Xcel Energy affiliates. Similar to the charges from XES, these services are charged to SPS "at cost," and they generally involve emergency services such as storm restoration activities. SPS witness Ross L. Baumgarten provides additional details regarding the methodology of charging affiliate costs to SPS from XES and other affiliated interests.

Q. Do any other SPS witnesses address the Distribution O&M costs?

A. Yes. The Distribution O&M costs include labor, overheads, materials, and supplies. SPS witness Michael T. Knoll provides testimony regarding labor costs, SPS witness Richard R. Schrubbe provides testimony regarding pension and related costs, and Mr. Baumgarten provides testimony regarding the methodology of billings for labor and labor-related overheads.

Q. Please describe the Distribution-related O&M expenses that SPS seeks recovery of in base rates.

A. SPS seeks recovery of the Distribution-related O&M expenses recorded to FERC Accounts 580 – 598, which are described in Attachment CSM-4. Attachment CSM-4 also provides the total Test Year Distribution-related O&M expenses broken down by FERC account. My testimony supports these costs as reasonable and representative of the Distribution-related O&M expenses SPS will incur prospectively.

Q. In addition to Distribution business area O&M expense recorded in FERC Accounts 580 – 598, do you support any other O&M expense?

A. Yes. I also support costs related to "shut offs" and "turn ons" of electric service and "move-in and move-out" meter readings that are recorded to FERC Account 903, which is a Customer Operations account. SPS uses Distribution business area

employees to perform "shut offs" and "turn ons" of electric service (also referred to as "credit work") due to non-payment of bills, and to perform meter readings when customers move in or out of residences. SPS incurs these costs to fulfill the duties set forth in its Commission-approved Rules and Regulations. For example, Rule Tariff 7 addresses disconnection of service, and Rule Tariff 11 addresses change of premises by a customer.

Q. Are the services provided by the Distribution business area that relate to the O&M expenses necessary and reasonable for SPS's operations?

A. Yes. The services provided by SPS distribution employees relate to reliability, safety, customer service, operational efficiency, and the fiscal oversight necessary to construct, operate, and maintain SPS's electric distribution systems in New Mexico and Texas. Without the incurrence of these costs, SPS would be unable to provide reliable, safe electric service to its customers.

Q. Do SPS's New Mexico retail customers benefit from the services that are provided by the Distribution business area?

A. Yes. The services provided by the Distribution business area benefit SPS's New Mexico retail customers by supporting the safe and reliable distribution of energy resources from the generators, transmission infrastructure, and ultimately to the customer's residence, place of business, or point of interconnection.

Q. During the fiscal year, does the Distribution business area monitor its actual O&M expenditures versus its O&M budget?

A. Yes. Actual versus budgeted O&M expenditures are monitored on a monthly basis by management employees of the Distribution business area. Variances from the budget amounts are evaluated each month to ensure that the charges were appropriate. When variances above or below the budgeted amount occur, action plans are developed to manage actual costs back to the budget amount. These action plans may either reduce or delay other expenditures so that overall spending complies with the approved budget.

Q. Are employees within the Distribution business area held accountable for deviations from the O&M budget?

A. Yes. All management employees in the Distribution business area have specific monthly budget targets to help ensure adherence to the annual budget. When variances from the budget occur, the employee responsible for that budget is required to develop an action plan to address the monthly variances and to stay on or under budget for the year.

Q. Is the Test Year level of O&M costs associated with the Distribution business area reasonable and representative of the costs apt to prevail in the future?

A. Yes. The Test Year level of Distribution business area O&M expenses is reasonable and representative of the costs SPS will experience in the future. As I discussed earlier, SPS provides Distribution business area services as efficiently as possible, making all reasonable efforts to manage costs and stay within an O&M budget.

Q. Does this conclude your pre-filed direct testimony?

A. Yes.

BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION

IN THE MATTER OF SOUTHWESTERN PUBLIC SERVICE COMPANY'S APPLICATION FOR: (1) REVISION OF ITS RETAIL RATES UNDER ADVICE NOTICE NO. 292; (2) AUTHORIZATION AND APPROVAL TO ABANDON ITS PLANT X UNIT 3 GENERATING STATION; AND (3) OTHER ASSOCIATED RELIEF,	)	**CASE NO. 20-00238-UT**
SOUTHWESTERN PUBLIC SERVICE COMPANY,	)	
APPLICANT.	)	

VERIFICATION

On this day, December 24, 2020, I, Casey S. Meeks, swear and affirm under penalty of perjury under the law of the State of New Mexico, that my testimony contained in Direct Testimony of Casey S. Meeks is true and correct.

/s/ Casey S. Meeks
CASEY S. MEEKS

Southwestern Public Service Company

Total Company Amounts and Jurisdictional Percentages

Line No.	Witness	Description	Page No.	Line No.	Total Company Amount	Number Scale	Allocator (Name)	TY Allocator (%)	NM Amount
1	Meeks	Distribution Plant Additions October 1, 2019 through February 28, 2021	4	22	$ 230,449,134	Dollars	(1)	(1)	$ 118,705,948
2	Meeks	Distribution Plant Additions October 1, 2019 through September 30, 2020	16	18	$ 142,213,763	Dollars	(1)	(1)	$ 71,954,130
3	Meeks	Distribution Additions October 1, 2019 through September 30, 2020	17	1	$ 130,469,854	Dollars	(1)	(1)	$ 68,423,634
4	Meeks	General Plant Additions October 1, 2019 through September 30, 2020	17	2 & 3	$ 9,015,359	Dollars	LABXAG	30.06%	$ 2,710,230
5	Meeks	Intangible Plant Additions October 1, 2019 through September 30, 2020	17	2	$ 2,728,550	Dollars	LABXAG	30.06%	$ 820,267
6	Meeks	New Business	19	Table CSM-2	$ 12,176,517	Dollars	(1)	(1)	$ 12,176,517
7	Meeks	Distribution Line and Substation Capacity	19	Table CSM-2	$ 32,459,412	Dollars	(1)	(1)	$ 32,459,412
8	Meeks	Purchases	19	Table CSM-2	$ 6,684,851	Dollars	(1)	(1)	$ 10,215,347
9	Meeks	Distribution Line and Substation Reconstruction	19	Table CSM-2	$ 14,364,616	Dollars	(1)	(1)	$ 14,364,616
10	Meeks	Outdoor/Area Lighting	19	Table CSM-2	$ 2,738,238	Dollars	(1)	(1)	$ 2,738,238
11	Meeks	Total	19	Table CSM-2	$ 68,423,634	Dollars	(1)	(1)	$ 71,954,012
12	Meeks	New Business	20	7	$ 12,176,517	Dollars	(1)	(1)	$ 12,176,517
13	Meeks	New Mexico Overhead Extension Blanket	20	11	$ 5,532,095	Dollars	(1)	(1)	$ 5,532,095
14	Meeks	CBAD/STRATA RECONDUCTORS/GNOME	20	18	$ 882,975	Dollars	(1)	(1)	$ 882,975
15	Meeks	EUNICE/DODGER FIELD/EXT	20	23	$ 702,656	Dollars	(1)	(1)	$ 702,656
16	Meeks	Distribution Line and Substation Capacity	21	9	$ 32,459,412	Dollars	(1)	(1)	$ 32,459,412
17	Meeks	TAM: Convert South Loving 69kV	21	14	$ 7,221,150	Dollars	(1)	(1)	$ 7,221,150
18	Meeks	Reconductor Carlsbad Feeders	21	19	$ 4,338,356	Dollars	(1)	(1)	$ 4,338,356
19	Meeks	Artesia Country Club DCP Subs	22	6	$ 2,267,326	Dollars	(1)	(1)	$ 2,267,326
20	Meeks	Install Roadrunner Station	22	1	$ 3,551,158	Dollars	(1)	(1)	$ 3,551,158
21	Meeks	20180517_PEARL_4D25	22	11	$ 2,247,063	Dollars	(1)	(1)	$ 2,247,063
22	Meeks	Install Ponderosa 3rd Feeder	22	16	$ 2,073,069	Dollars	(1)	(1)	$ 2,073,069
23	Meeks	Artesia Country Club TAM Conve.	22	24	$ 2,068,544	Dollars	(1)	(1)	$ 2,068,544
24	Meeks	JAL EO/Sage Brush 4520 / RoadRunner	22	29	$ 2,063,160	Dollars	(1)	(1)	$ 2,063,160
25	Meeks	Purchases	23	11	$ 10,215,347	Dollars	(1)	(1)	$ 10,215,347
26	Meeks	NM Electric Distribution Transformer	23	17	$ 3,360,469	Dollars	(1)	(1)	$ 3,360,469
27	Meeks	NM Elec - Easement	24	3	$ 3,001,171	Dollars	(1)	(1)	$ 4,001,171
28	Meeks	DIST Fleet New Unit Purchases	24	6 & 7	$ 3,533,401	Dollars	LABXAG	30.06%	$ 1,062,224
29	Meeks	Distribution Line and Substation Reconstruction	24	14	$ 14,364,616	Dollars	(1)	(1)	$ 14,364,616
30	Meeks	NM - Overhead Rebuild Blanket	24	19	$ 4,342,465	Dollars	(1)	(1)	$ 4,342,465
31	Meeks	SPS-NM Convert Obsolete Voltage structure	25	3	$ 2,413,610	Dollars	(1)	(1)	$ 2,413,610
32	Meeks	NM - Pole Blanket	25	7	$ 1,926,456	Dollars	(1)	(1)	$ 1,926,456
33	Meeks	New Mexico Major Storm Recovery	25	10	$ 1,891,452	Dollars	(1)	(1)	$ 1,891,452
34	Meeks	CBAD/LIVING RIDGE 4A055I RECONS	25	13	$ 1,663,583	Dollars	(1)	(1)	$ 1,663,583
35	Meeks	NM-LED Street Light Conversion	25	24	$ 2,346,337	Dollars	(1)	(1)	$ 2,346,337
36	Meeks	Outdoor/Area Lighting	25	14	$ 2,738,238	Dollars	(1)	(1)	$ 2,738,238
37	Meeks	Distribution Plant Additions October 1, 2020 through February 28, 2021	26	13	$ 88,235,371	Dollars	(1)	(1)	$ 46,751,789
38	Meeks	Distribution Additions October 1, 2020 through February 28, 2021	26	17	$ 85,367,535	Dollars	(1)	(1)	$ 45,889,678
39	Meeks	General Plant Additions October 1, 2020 through February 28, 2021	26	18	$ 2,867,836	Dollars	LABXAG	30.06%	$ 862,140
40	Meeks	New Business	28	Table CSM-4	$ 10,782,531	Dollars	(1)	(1)	$ 10,782,531
41	Meeks	Distribution Line and Substation Capacity	28	Table CSM-4	$ 23,732,970	Dollars	(1)	(1)	$ 23,732,970
42	Meeks	Purchases	28	Table CSM-4	$ 2,248,579	Dollars	(1)	(1)	$ 3,110,719
43	Meeks	Distribution Line and Substation Reconstruction	28	Table CSM-4	$ 7,487,176	Dollars	(1)	(1)	$ 7,487,176
44	Meeks	Outdoor/Area Lighting	28	Table CSM-4	$ 1,638,421	Dollars	(1)	(1)	$ 1,638,421
45	Meeks	Total	28	Table CSM-4	$ 45,889,678	Dollars	(1)	(1)	$ 46,751,789
46	Meeks	New Business	29	5	$ 10,782,531	Dollars	(1)	(1)	$ 10,782,531
47	Meeks	Sage Brush/Pearl Project	29	10	$ 2,065,073	Dollars	(1)	(1)	$ 2,065,073
48	Meeks	NM OH Extension and Services	29	15	$ 1,969,977	Dollars	(1)	(1)	$ 1,969,977

Southwestern Public Service Company

Total Company Amounts and Jurisdictional Percentages

Line No.	Witness	Description	Page No.	Line No.	Total Company Amount	Number Scale	Allocator (Name)	TY Allocator (%)	NM Amount
49	Meeks	Sagebrush Service Extension	29	19	$ 1,375,926	Dollars	(1)	(1)	$ 1,375,926
50	Meeks	Distribution Line and Substation Capacity	30	7	$ 23,732,970	Dollars	(1)	(1)	$ 23,732,970
51	Meeks	Malaga Substation and Feeders	30	14	$ 12,020,814	Dollars	(1)	(1)	$ 12,020,814
52	Meeks	Medranos Substation and Feeders	30	18	$ 6,811,588	Dollars	(1)	(1)	$ 6,811,588
53	Meeks	Sisko Substation and Feeders	31	1	$ 2,056,542	Dollars	(1)	(1)	$ 2,056,542
54	Meeks	Purchases	31	9	$ 3,110,718	Dollars	(1)	(1)	$ 3,110,719
55	Meeks	New Mexico Transformer Purchases	31	16	$ 1,278,386	Dollars	(1)	(1)	$ 1,278,386
56	Meeks	New Mexico Easements	32	1	$ 582,897	Dollars	(1)	(1)	$ 582,897
57	Meeks	Distribution Fleet Purchases	31	21	$ 1,204,462	Dollars	LABXAG	30.06%	$ 362,090
58	Meeks	New Mexico Meters	32	5	$ 165,391	Dollars	(1)	(1)	$ 165,391
59	Meeks	Distribution Line and Substation Reconstruction	32	14	$ 7,487,176	Dollars	(1)	(1)	$ 7,487,176
60	Meeks	Spare Transformer	32	19	$ 2,694,331	Dollars	(1)	(1)	$ 2,694,331
61	Meeks	Overhead Relocations	33	1	$ 2,035,768	Dollars	(1)	(1)	$ 2,035,768
62	Meeks	Mesquite Line	33	5	$ 843,421	Dollars	(1)	(1)	$ 843,421
63	Meeks	Outdoor/Area Lighting	33	15	$ 1,638,421	Dollars	(1)	(1)	$ 1,638,421
64	Meeks	LED Conversion	33	19	$ 1,425,717	Dollars	(1)	(1)	$ 1,425,717
65	Meeks	New Mexico Street Light Rebuilds	33	23	$ 157,759	Dollars	(1)	(1)	$ 157,759

(1) Distribution Assets direct assigned according to location. General and Intangible Plant allocated using LABXAG (30.06%).

Southwestern Public Service Company

Distribution Capital Additions to Plant-in-Service: October 1, 2019 through September 30, 2020

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	**Asset Class**	**Witness**	**Project Category**	**WBS Level 2**	**Project Description (WBS Level 2 Description)**	**Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) Total Company**	**Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) NM Retail**
1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.007	TX - Pole Blanket	$ 15,873,786	$ -
2	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.001	TX - OH Rebuild Blanket	7,827,194	-
3	Electric Distribution	Meeks	Purchases	D.0005014.009	TX Electric Distribution Transforme	7,683,797	-
4	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.261	TAM: Convert South Loving 69kV	7,221,150	7,221,150
5	Electric Distribution	Meeks	New Business	A.0010002.001	NM - OH Extension Blanket	5,532,085	5,532,085
6	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010138.002	Install Western Street Sub	5,461,885	-
7	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.001	NM - OH Rebuild Blanket	4,342,465	4,342,465
8	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.013	Reconductor Carldsbad Feeders	4,338,356	4,338,356
9	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0005507.089	SPS - TX LED Street Lighting C	4,042,307	-
10	Electric Distribution	Meeks	New Business	A.0010001.001	TX - OH Extension Blanket	3,594,637	-
11	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.238	Install Roadrunner Substation	3,551,158	3,551,158
12	Electric Distribution	Meeks	Purchases	D.0005014.011	NM Electric Distribution Transforme	3,360,469	3,360,469
13	Electric Distribution	Meeks	Purchases	A.0005517.013	NM-Elec-Easement	3,001,171	3,001,171
14	Electric Distribution	Meeks	New Business	A.0010001.002	TX - UG Extension Blanket	2,763,798	-
15	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147	SPS-NM Convert Obsolete Vltg	2,413,610	2,413,610
16	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0005507.090	NM - LED Street Light Conversi	2,346,337	2,346,337
17	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000126.016	Artesia Country Club DCP Subs	2,267,376	2,267,376
18	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.008	20180517_PEARL_4D25	2,247,063	2,247,063
19	Electric Distribution	Meeks	Purchases	D.0005014.028	TX-Electric Meter Blanket	2,073,187	-
20	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.006	Install Ponderosa 3rd Fdr	2,073,069	2,073,069
21	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.272	Artesia Country Club TAM Conve	2,068,544	2,068,544
22	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.009	JAL EO/Sage Brush 4520 / RoadRunner	2,063,160	2,063,160
23	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.007	NM - Pole Blanket	1,926,459	1,926,459
24	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	1,891,452	1,891,452
25	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.007	JAL/Serrano RP Site / 10Mi Recon	1,755,518	1,755,518
26	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010076.006	CBAD/LIVING RIDGE 4A055I RECONS	1,663,583	1,663,583
27	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004	Tx N-Dist Substation Equip Rep	1,445,225	-
28	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001024.004	Install Hillside #2 115/13.2kV - Fd	1,404,829	-
29	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.001	TX - OH Relocation Blanket	1,370,835	-
30	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085	Feeder breaker degradation - S	1,199,842	-
31	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001408.002	Purchase Land @ Sisko	1,103,944	1,103,944
32	Electric Distribution	Meeks	New Business	A.0010001.004	TX - UG New Services Blanket	997,659	-
33	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.241	Install roadrunner Fdr2	970,836	970,836
34	Electric Distribution	Meeks	New Business	A.0010076.003	CBAD/STRATA RECONDUCTORS/GNOME	882,975	882,975
35	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010124.004	Replace Navajo #3 Transformer 115/4	870,974	870,974
36	Electric Distribution	Meeks	New Business	A.0010076.002	XTO Chistera PME Reconductor	784,344	784,344
37	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001408.004	FDRS Sisko	776,350	776,350
38	Electric Distribution	Meeks	New Business	A.0010002.003	NM - OH New Services Blanket	770,954	770,954
39	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.240	Install roadrunner Fdr1	749,430	749,430
40	Electric Distribution	Meeks	New Business	A.0010002.002	NM - UG Extension Blanket	730,907	730,907
41	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001	TEXAS MAJOR STORM RECOVERY	715,396	-
42	Electric Distribution	Meeks	New Business	A.0010076.007	EUNICE/DODGER FIELD/EXT	702,656	702,656
43	Electric Distribution	Meeks	New Business	A.0010002.004	NM - UG New Services Blanket	701,981	701,981
44	Electric Distribution	Meeks	New Business	A.0010092.014	Hobbs/Snyder #1 Fenway Reconduct	683,295	683,295
45	Electric Distribution	Meeks	New Business	A.0010092.010	JAL/SAGEBRUSH 4515/BELL LAKE NORTH	659,993	659,993
46	Electric Distribution	Meeks	New Business	A.0010092.020	HOBBS /BATX 3470/ RCND 556 - PIPELI	617,114	617,114
47	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.001	NM - OH Reinforcement Blanket	604,320	604,320

Southwestern Public Service Company

Distribution Capital Additions to Plant-in-Service: October 1, 2019 through September 30, 2020

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	**Asset Class**	**Witness**	**Project Category**	**WBS Level 2**	**Project Description (WBS Level 2 Description)**	**Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) Total Company**	**Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) NM Retail**
48	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.002	TX - UG Conversion/Rebuild Blanket	572,584	-
49	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.152	Plant X Distribution Relay Equ	557,999	-
50	Electric Distribution	Meeks	New Business	A.0010076.004	CBAD/STRATA CONVERSION/GNOME P2	557,040	557,040
51	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.006	Replace Plainview South XFMR	551,106	-
52	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153	SPS-TX Convert Obsolete Vltg D	530,265	-
53	Electric Distribution	Meeks	New Business	A.0010001.003	TX - OH New Services Blanket	472,835	-
54	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.002	Repl Failed Kite Transfrmr 69/13.2	450,180	-
55	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010067.003	PLV/24TH,QUINCY-COLUMBIA/24TH ST RE	429,723	-
56	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.003	Install Loving South T2 Feeders	393,546	393,546
57	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010010.001	NM - OH Relocation Blanket	330,221	330,221
58	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.003	TX - OH Services Renewal Blanket	329,936	-
59	Electric Distribution	Meeks	Purchases	D.0005014.030	NM-Electric Meter Blanket	301,915	301,915
60	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010138.003	Install Western Street Feeders	283,731	-
61	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.005	Purc 28mva mobile XFER Delta Star	282,530	-
62	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.001	TX - OH Reinforcement Blanket	269,707	-
63	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010018.005	NM - OH Street Light Rebuild Blanke	261,434	261,434
64	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200	NM - Subs Equipment Replace	255,287	255,287
65	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.003	NM - OH Services Renewal Blanket	234,237	234,237
66	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.004	NM - UG Services Renewal Blanket	186,601	186,601
67	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.009	TX Sub Breaker TAM	144,931	-
68	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010017.006	TX - UG Street Light Rebuild Blanke	140,602	-
69	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010017.005	TX - OH Street Light Rebuild Blanke	134,028	-
70	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.002	NM - UG Conversion/Rebuild Blanket	127,719	127,719
71	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.218	Convert Livingston Ridge #1 69	109,617	109,617
72	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.246	Install Medanos Substation LAND	109,201	109,201
73	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.002	TX - UG Reinforcement Blanket	102,354	-
74	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.005	TX Mixed Work Adjustment	97,680	-
75	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010025.002	TX ? FPIP/REMS Blanket	92,469	-
76	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010018.006	NM - UG Street Light Rebuild Blanke	84,834	84,834
77	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.279	Purchase land for new Lynch Sub	70,772	70,772
78	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000126.015	Artesia Country Club TAM Conve	68,003	68,003
79	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001214.008	Purchase land for New Malaga Sub	65,164	65,164
80	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005522.006	Replace Existing Substation Breaker	62,632	62,632
81	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010002.005	NM - OH New Street Light Blanket	54,115	54,115
82	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010010.002	NM - UG Relocation Blanket	52,521	52,521
83	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.259	Convert Centre Street Replace	47,466	-
84	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.130	Convert Soncy to 115/13.2kV 50	47,443	-
85	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.004	TX - UG Services Renewal Blanket	43,691	-
86	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.003	NEW MEXICO POLE INSPECTIONS	40,296	40,296
87	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.260	Install Medanos Fdr3	37,432	37,432
88	Electric Distribution	Meeks	Purchases	A.0005517.015	TxN-Elec Easement	34,294	-
89	Electric Distribution	Meeks	New Business	A.0006062.010	Distribution CIAC TX Elec	29,267	-
90	Electric Distribution	Meeks	Purchases	A.0005583.003	SPS-TX CAPITALIZED ELECTRIC LOCATES	28,440	-
91	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000549.005	Inst CoburnCk 115/13.2 kV 14MV	26,032	-
92	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.003	Order new system spare replace spar	25,582	-
93	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.087	ELR - Substation Regulators -	24,045	-
94	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000646.015	Build Lipscomb Substation /s	21,981	-

Southwestern Public Service Company

Distribution Capital Additions to Plant-in-Service: October 1, 2019 through September 30, 2020

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	**Asset Class**	**Witness**	**Project Category**	**WBS Level 2**	**Project Description (WBS Level 2 Description)**	**Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) Total Company**	**Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) NM Retail**
95	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001163.004	Install Hunsley Substation - Land	21,648	-
96	Electric Distribution	Meeks	Purchases	A.0005584.004	SPS-NM CAPITALIZED ELECTRIC LOCATES	21,295	21,295
97	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.233	Convert Springlake - 115/12.5k	18,427	-
98	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.002	TX - UG Relocation Blanket	17,436	-
99	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010124.006	Loving South Retirement	13,040	13,040
100	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001024.006	Order new system spare Hillside T2	9,415	-
101	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.370	Install 115/12.47kV 14MVA substatio	8,708	8,708
102	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.002	NM - UG Reinforcement Blanket	6,851	6,851
103	Electric Distribution	Meeks	Purchases	A.0005517.017	TxS-Elec Easement	4,724	-
104	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010138.001	Land purchase for Western St Sub	4,317	-
105	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001024.003	Install Hillside #2 115/13.2kV	4,202	-
106	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.086	ELR - Substation Relays - SPS	3,620	-
107	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.007	NMOH Rebuilds-NM	2,982	2,982
108	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0005506.008	NMOH Street Lights-NM	2,685	2,685
109	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005517.025	Substation Land - TX	1,871	-
110	Electric Distribution	Meeks	New Business	A.0005505.007	NMUG Services-NM	1,774	1,774
111	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0005506.009	TXOH Street Lights-TX	954	-
112	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005502.258	Install Sage Brush #1 Feeders	774	774
113	Electric Distribution	Meeks	New Business	A.0005500.023	Tx Blnkt-Overhead Extensions	604	-
114	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.007	Replace 14mva Cedar Lake XFER	320	-
115	Electric Distribution	Meeks	New Business	A.0005504.008	TXOH Services-TX	190	-
116	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010124.003	Retire Wherry Substation	123	123
117	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.194	Replace Failed 16MVA Westingho	101	-
118	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.001	Convert 4kV Load out of RIAC East a	83	83
119	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.258	Install New 34.5kV Source book	51	-
120	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.002	TEXAS POLE INSPECTIONS	51	-
121	Electric Distribution	Meeks	New Business	A.0005505.009	Txn-(0025) Ug Services	23	-
122	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001022.003	Purchase Land @ Whitedeer Sub	8	-
123	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005521.021	Convert Livingston Ridge #1 69 to 1	4	4
124	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000866.032	Convert Bailey Co. Pump 69/12.	0	-
125	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.154	Purchase 115/25kV 50 MVA rsrv	(2)	-
126	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005502.261	Convert Soncy T1 69 to 115/13.	(24)	-

Southwestern Public Service Company

Distribution Capital Additions to Plant-in-Service: October 1, 2019 through September 30, 2020

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	**Asset Class**	**Witness**	**Project Category**	**WBS Level 2**	**Project Description (WBS Level 2 Description)**	**Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) Total Company**	**Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) NM Retail**
127	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0005506.022	Txn - Oh Street Light	(46)	-
128	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005510.021	Txn Blanket-Oh Relocations	(84)	-
129	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0005507.047	Nm Blanket-Ug Street Lights	(95)	(95)
130	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.033	0022 Cap. Blanket - New Mexico	(147)	(147)
131	Electric Distribution	Meeks	New Business	A.0005500.025	NM Blanket-Oh Extension	(151)	(151)
132	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.015	Outpost Substation 115-13.2kV 28MVA	(201)	-
133	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010002.006	NM - UG New Street Light Blanket	(289)	(289)
134	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0005506.023	Txs Blanket- Oh Street Lghts	(1,614)	-
135	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.184	Conv Market St to 115/12.5kV 2	(1,928)	(1,928)
136	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.101	Inspect/Replace Poles_Texas	(3,121)	-
137	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010001.005	TX - OH New Street Light Blanket	(3,653)	-
138	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005509.035	Tx Blanket-Ug Convers/Rebuilds	(4,755)	-
139	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005510.060	NM Pole Transfers	(6,021)	(6,021)
140	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.032	Txs-(022) Oh Rebuilds	(6,485)	-
141	Electric Distribution	Meeks	New Business	A.0005505.008	TXUG Services-TX	(7,425)	-
142	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.031	Txn-(022) Oh Rebuilds	(8,142)	-
143	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.183	Conv Portales So to 115/4.2kV	(10,303)	(10,303)
144	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0005506.024	NM Blanket-Oh Street Lights	(10,783)	(10,783)
145	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.182	Convert Centre Street - Remova	(25,662)	-
146	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.006	NM Mixed Work Adjustment	(30,461)	(30,461)
147	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.211	Convert Curry Co. Interchange	(201,742)	(201,742)
148	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010001.006	TX - UG New Street Light Blanket	(205,808)	-
149	Electric Distribution	Meeks	New Business	A.0006062.011	Distribution CIAC NM Elec	(448,452)	(448,452)
150	**Electric Distribution Total**					**$ 130,469,854**	**$ 68,423,634**
151	Electric General	Meeks	Purchases	A.0006056.213	TX-DIST Fleet New Unit Purchases	$ 3,533,401	$ 1,062,224
152	Electric General	Meeks	Purchases	A.0006059.006	TX-Dist Electric Tools and Equip	2,219,717	667,299
153	Electric General	Meeks	Purchases	A.0006056.214	NM-DIST Fleet New Unit Purchase El	1,407,908	423,250
154	Electric General	Meeks	Purchases	A.0006059.007	NM-Dist Electric Tools and Equip	879,281	264,333
155	Electric General	Meeks	Purchases	A.0010138.004	Install Western Street Subs Comm	283,824	85,324
156	Electric General	Meeks	Purchases	A.0010100.004	Convert South Loving COMM	199,511	59,978
157	Electric General	Meeks	Purchases	A.0005549.009	SPS-Dist Sub Communication Equ	130,684	39,287
158	Electric General	Meeks	Purchases	A.0006059.016	TX-Dist Subs Tools and Equip	107,113	32,201
159	Electric General	Meeks	Purchases	A.0000126.011	Comm Equp @ Artesia Country Club	102,049	30,678
160	Electric General	Meeks	Purchases	A.0000424.239	Install Roadrunner Sub Comm	67,167	20,192
161	Electric General	Meeks	Purchases	A.0006056.245	SPS - NM E Dist Fleet Transp Tools	50,224	15,099
162	Electric General	Meeks	Purchases	A.0005549.010	NM-Dist Sub Communication Equi	26,784	8,052
163	Electric General	Meeks	Purchases	A.0000126.023	Artesia Country Club Furniture	4,572	1,375
164	Electric General	Meeks	Purchases	A.0005014.049	SPS-Subs Furniture Blanket	3,043	915
165	Electric General	Meeks	Purchases	A.0001024.005	Hillside T2 Install 115/13.2kV-COMM	81	24
166	**Electric General Total**					**$ 9,015,359**	**$ 2,710,230**
167	Electric Intangible	Meeks	Purchases	A.0005516.002	SPS Landworks - Convert docs to dig	$ 2,728,550	$ 820,267
168	**Electric Intangible Total**					**$ 2,728,550**	**$ 820,267**
169	**Grand Total**					**$ 142,213,763**	**$ 71,954,130**

Southwestern Public Service Company

Distribution Capital Additions to Plant-in-Service: October 1, 2020 through February 28, 2021

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Asset Class**	**Witness**	**Project Category**	**Project Description**	**Additions to Plant-in Service (October 1, 2020 - February 28, 2021) Total Company**	**Additions to Plant-in Service (October 1, 2020 - February 28, 2021) NM Retail**
1	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install New Malaga Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve general oil and gas load in the Malaga area.	12,020,814	$ 12,020,814
2	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install New Medanos Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve general oil and gas load in SENM.	6,811,588	$ 6,811,588
3	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install New Hunsley Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve general load growth in the Hereford Area.	6,203,429	$ -
4	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	TX Pole Replacement and Reinforcement: This project is to replace and reinforce existing poles.	5,061,296	$ -
5	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	TX OH Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.	4,068,576	$ -
6	Electric Distribution	Meeks	Purchases	TX Transformer Purchase: This project is for distribution transformer purchases.	3,858,984	$ -
7	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install New Whitedeer Substation and Feeders: This project is to install a new substation transformer and associated feeders to relieve Kingsmill Substation and serve new oil and gas load.	3,834,462	$ -
8	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Rebuilding Lawrence Park Substation: This project is to rebuild the aging Lawrence park Substation	3,360,000	$ -
9	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Purchase spare transformer to be used in the event of a transformer failure.	2,694,331	$ 2,694,331
10	Electric Distribution	Meeks	New Business	Extend service to serve new load in the Sage Brush/Pearl area	2,065,073	$ 2,065,073
11	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install New Sisko Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve oil patch growth in the Carlsbad Area	2,056,542	$ 2,056,542
12	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	NM OH Relocations, Rebuilds and Conversions: This project consists of costs to relocate, rebuild or convert existing distribution line facilities.	2,035,768	$ 2,035,768
13	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Purchase spare transformer to be used in the event of a transformer failure.	2,021,941	$ -
14	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install Ponderosa 3rd Fdr: this project is install a new Ponderosa feeder to serve multiple new oil patch loads.	1,979,991	$ 1,979,991
15	Electric Distribution	Meeks	New Business	NM OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.	1,969,977	$ 1,969,977
16	Electric Distribution	Meeks	Outdoor/Area Lighting	TX LED- Project used to convert street lights to LED lights in TX	1,818,392	$ -
17	Electric Distribution	Meeks	New Business	TX OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.	1,534,875	$ -
18	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install New Centerport Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve load growth in the Amarillo area and provide back up capacity for switching.	1,515,000	$ -
19	Electric Distribution	Meeks	Outdoor/Area Lighting	NM LED- Project used to convert street lights to LED lights in NM	1,425,717	$ 1,425,717
20	Electric Distribution	Meeks	New Business	Extend service west of Sagebrush to feed multiple new customer requests	1,375,926	$ 1,375,926
21	Electric Distribution	Meeks	Purchases	NM Transformer Purchase: This project is for distribution transformer purchases.	1,287,386	$ 1,287,386
22	Electric Distribution	Meeks	New Business	TX UG Extension and Services: This project is to extend new UG distribution lines and services in order to serve new load.	1,142,822	$ -
23	Electric Distribution	Meeks	New Business	Extend Ponderosa feeder to serve 4 new customers	995,000	$ 995,000
24	Electric Distribution	Meeks	New Business	Extend service to serve new Salt Creek Midstream PME	900,399	$ 900,399
25	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Rebuild and convert Mesquite line to improve reliability and capacity	843,421	$ 843,421
26	Electric Distribution	Meeks	Purchases	TX Meter Purchase: This project is for the purchase of new electric meters.	802,714	$ -
27	Electric Distribution	Meeks	New Business	Extend service to feed new oil field load	742,169	$ 742,169
28	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	NM Pole Replacement and Reinforcement: This project is to replace and reinforce existing poles.	722,240	$ 722,240
29	Electric Distribution	Meeks	New Business	Reconductor and extend new service to feed new customer request	616,929	$ 616,929
30	Electric Distribution	Meeks	New Business	Reconductor and UG extension to feed PHASE 1 of the OASIS Subdivision	614,208	$ 614,208
31	Electric Distribution	Meeks	Purchases	NM Easement This project contains costs for securing easement and permitting in support of capital projects.	582,897	$ 582,897

Southwestern Public Service Company

Distribution Capital Additions to Plant-in-Service: October 1, 2020 through February 28, 2021

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Asset Class**	**Witness**	**Project Category**	**Project Description**	**Additions to Plant-in Service (October 1, 2020 - February 28, 2021) Total Company**	**Additions to Plant-in Service (October 1, 2020 - February 28, 2021) NM Retail**
32	Electric Distribution	Meeks	New Business	Extend service to serve new Cimarex Energy Load	570,011	$ 570,011
33	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Retire existing substation assets	538,857	$ -
34	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	SPS Storm Recovery Project - TX: This project is for costs associated with SPS's Storm response.	511,205	$ -
35	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	TX Substation Asset Replacement: This blanket project involves the replacement of Substation equipment and the money properly spent on those assets that can be capitalized.	510,458	$ -
36	Electric Distribution	Meeks	Outdoor/Area Lighting	TX UG Street Light: This project is to install new UG street lights.	503,450	$ -
37	Electric Distribution	Meeks	New Business	Reconductor to serve new Solaris Midstreem load	470,142	$ 470,142
38	Electric Distribution	Meeks	New Business	NM UG Extension and Services: This project is to extend new UG distribution lines and services in order to serve new load.	405,697	$ 405,697
39	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	TX Line Working Capital fund to fund emergent asset health work	392,000	$ -
40	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	NM Line Working Capital fund to fund emergent asset health work	392,000	$ 392,000
41	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Replace end of life transformer to continue serving load from Lariat Substation	387,354	$ -
42	Electric Distribution	Meeks	Outdoor/Area Lighting	TX ST LT Rebuilds: This project is to replace or rebuild street light facilities	335,710	$ -
43	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Substation Breaker Replacement: Replace existing substation relay equipment that has reached end of life.	313,761	$ -
44	Electric Distribution	Meeks	New Business	Extend service to feed new load for BTA OIL PRODUCERS VACA DRAW	260,000	$ 260,000
45	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	NM OH Line Rebuild and Obsolete Voltage Conversion: Rebuild and Convert OH lines to address reliability issues with aged infrastructure and obsolete voltage equipment	256,653	$ 256,653
46	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	TX UG Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.	251,391	$ -
47	Electric Distribution	Meeks	Distribution Line and Substation Capacity	NM OH Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.	238,813	$ 238,813
48	Electric Distribution	Meeks	New Business	Extend service to serve new oil field battery load	222,000	$ 222,000
49	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	NM Substation Asset Replacement: This blanket project involves the replacement of Substation equipment and the money properly spent on those assets that can be capitalized.	196,677	$ 196,677
50	Electric Distribution	Meeks	Purchases	NM ROW: This project contains costs for securing ROW and permitting in support of capital projects.	189,000	$ 189,000
51	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install New Four Way Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve new oil field loads in the Dumas Area.	181,552	$ -
52	Electric Distribution	Meeks	Purchases	NM Meter Purchase: This project consists of costs for the purchase of new electric meters.	165,391	$ 165,391
53	Electric Distribution	Meeks	Outdoor/Area Lighting	NM ST LT Rebuilds: This project is to replace or rebuild street light facilities	157,759	$ 157,759
54	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	NM UG Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.	154,025	$ 154,025
55	Electric Distribution	Meeks	Distribution Line and Substation Capacity	TX OH Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.	148,589	$ -
56	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	TX OH Line Rebuild and Obsolete Voltage Conversion: Rebuild and Convert OH lines to address reliability issues with aged infrastructure and obsolete voltage equipment	141,291	$ -
57	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	TX FPIP/REMS: Feeder Performance Improvement program and REMS to monitor and improve reliability of worst performing feeders.	135,071	$ -
58	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install Loving South T2 and Feeders: This project is to install a second transformer and feeders at Loving South Substation to serve new load growth in the area.	123,002	$ 123,002
59	Electric Distribution	Meeks	Distribution Line and Substation Capacity	NM Line Working Capital fund to fund emergent work	117,437	$ 117,437
60	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install conductor to complete loop, increase line intgrity and reliability	114,036	$ 114,036
61	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	SPS Storm Recovery Project - NM: This project is for costs associated with SPS's Storm response.	99,810	$ 99,810
62	Electric Distribution	Meeks	Distribution Line and Substation Capacity	NM Substation Working Capital fund to fund emergent work	82,574	$ 82,574
63	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install New Ponderosa Subsation and feeders: This project is to install a new substation transformer and associated feeders to serve new oil patch growth.	76,863	$ 76,863

Southwestern Public Service Company

Distribution Capital Additions to Plant-in-Service: October 1, 2020 through February 28, 2021

Line No.	(A) Asset Class	(B) Witness	(C) Project Category	(D) Project Description	(E) Additions to Plant-in Service (October 1, 2020 - February 28, 2021) Total Company	(F) Additions to Plant-in Service (October 1, 2020 - February 28, 2021) NM Retail
64	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Convert Plainview City substation to 115kv by building new Kiser Substation	65,504	$ -
65	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install Millen #2: This project is to install a second transformer at Millen substation to relieve overloads of existing transformers due to load growth in the Hobbs area.	59,481	$ 59,481
66	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install New Caveman Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve load growth and oil field growth in the Carlsbad areal	50,000	$ 50,000
67	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	NM FPIP/REMS: Feeder Performance Improvement program and REMS to monitor and improve reliability of worst performing feeders.	48,069	$ 48,069
68	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Substation Relay Replacement: Replace existing substation relay equipment that has reached end of life.	46,974	$ -
69	Electric Distribution	Meeks	Distribution Line and Substation Capacity	TX UG Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.	46,591	$ -
70	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	SPS NM Targeted OH Rebuild: Project to proactively rebuild aging OH lines inNM	43,054	$ 43,054
71	Electric Distribution	Meeks	Distribution Line and Substation Capacity	TX Substation Working Capital fund to fund emergent work	41,287	$ -
72	Electric Distribution	Meeks	Distribution Line and Substation Capacity	TX Line Working Capital fund to fund emergent work	41,184	$ -
73	Electric Distribution	Meeks	Purchases	SPS SCRAP: Project used to sell scrap equipment	31,898	$ -
74	Electric Distribution	Meeks	Purchases	TX Locates: This project contains costs for underground facility locates.	29,711	$ -
75	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Substation Land - Texas: This project is for the purchase of Land and ROW for new substations.	29,264	$ -
76	Electric Distribution	Meeks	Outdoor/Area Lighting	NM OH Street Light: This project is to install new OH street lights.	28,416	$ 28,416
77	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	SPS TX Targeted OH Rebuild: Project to proactively rebuild aging OH lines in TX	27,802	$ -
78	Electric Distribution	Meeks	Purchases	TX ROW: This project contains costs for securing ROW and permitting in support of capital projects.	27,000	$ -
79	Electric Distribution	Meeks	Outdoor/Area Lighting	NM UG Street Light: This project is to install new UG street lights.	26,530	$ 26,530
80	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Substation Land - New Mexico: This project is for the purchase of Land and ROW for new substations.	25,842	$ 25,842
81	Electric Distribution	Meeks	Purchases	NM Locates: This project contains costs for underground facility locates.	23,906	$ 23,906
82	Electric Distribution	Meeks	New Business	SPS CIAC in Support Reconstruction Work: This project consists of payments due to facility damage.	16,357	$ -
83	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Convert Booker Substation: This project includes costs to install a new substation and associated feeders to convert Booker Substation from 69kV to 115kV.	14,220	$ -
84	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Substation Regulator Replacement: Replace existing substation regulators that have reached end of life.	5,376	$ -
85	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Capital spend adjustment to account for mischarges to O&M	2,281	$ -
86	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Retire existing substation assets at TMC substation	1,126	$ 1,126
87	Electric Distribution	Meeks	Distribution Line and Substation Capacity	NM UG Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.	1,019	$ 1,019
88	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Replace end of life transformer to continue serving load at Dalhart Substation	947	$ -
89	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Environmental Work SPS - NM- Project to improve power factor on NM feeders	901	$ 901
90	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Substation Fence Improvements: Replace or install substation fences to mitigate public safety and reliability impacts.	658	$ -
91	Electric Distribution	Meeks	Outdoor/Area Lighting	TX OH Street Light: This project is to install new OH street lights.	573	$ -
92	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Environmental Work SPS - TX- Project to improve power factor on TX feeders	268	$ -
93	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install New Sage Brush Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve oil patch growth.	78	$ 78
94	Electric Distribution	Meeks	New Business	Reconductor to serve Ring Energy Load	0	$ -
95	Electric Distribution	Meeks	New Business	Extend service to serve new Cypress SWD load	(0)	$ (0)
96	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Convert Portales South Substation: Convert Portales South Substation from 69kV to 115kV	(3)	$ (3)

Southwestern Public Service Company

Distribution Capital Additions to Plant-in-Service: October 1, 2020 through February 28, 2021

Line No.	(A) Asset Class	(B) Witness	(C) Project Category	(D) Project Description	(E) Additions to Plant-in Service (October 1, 2020 - February 28, 2021) Total Company	(F) Additions to Plant-in Service (October 1, 2020 - February 28, 2021) NM Retail
97	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Convert Littlefield West Substation: Convert Littlefield West Substation from 69kV to 115kV	(6)	$ -
98	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Reconductor OH line to provide capacity to transfer load between Tweedy and Sierra Substation	(26,007)	$ (26,007)
99	Electric Distribution	Meeks	New Business	NM CIAC in Support Reconstruction or customer-driven work: This project consists of customer payments for work performed.	(425,000)	$ (425,000)
100	Electric Distribution	Meeks	New Business	TX CIAC in Support Reconstruction or customer-driven work: This project consists of customer payments for work performed.	(523,211)	$ -
101	**Electric Distribution Total**				**$ 85,367,535**	**$ 45,889,678**
102	Electric General	Meeks	Purchases	TX Fleet: This project is to purchase fleet vehicles and equipment in support of distribution work.	1,204,462	$ 362,090
103	Electric General	Meeks	Purchases	Subsatation Communication Equipement for new Hunsley Substation	470,278	$ 141,377
104	Electric General	Meeks	Purchases	TX Tools and Equipment: This project provides the funds to purchase tools and equipment necessary to support distribution work.	268,944	$ 80,851
105	Electric General	Meeks	Purchases	Subsatation Communication Equipement for new Whitedeer Substation	164,153	$ 49,348
106	Electric General	Meeks	Purchases	Subsatation Communication Equipement for new Malaga Substation	163,670	$ 49,203
107	Electric General	Meeks	Purchases	Subsatation Communication Equipement for new Sisko Substation	149,454	$ 44,930
108	Electric General	Meeks	Purchases	Subsatation Communication Equipement for new Medanos Substation	145,007	$ 43,593
109	Electric General	Meeks	Purchases	NM Fleet: This project is to purchase fleet vehicles and equipment in support of distribution work.	91,770	$ 27,588
110	Electric General	Meeks	Purchases	NM Tools and Equipment: This project provides the funds to purchase tools and equipment necessary to support distribution work.	78,972	$ 23,741
111	Electric General	Meeks	Purchases	TX-Dist Line Communication Equipment: This project includes all of the communication assets installed or replaced on distribution lines in Texas.	73,896	$ 22,215
112	Electric General	Meeks	Purchases	NM-Dist Line Communication Equipment: This project includes all of the communication assets installed or replaced on distribution lines in New Mexico.	44,420	$ 13,354
113	Electric General	Meeks	Purchases	NM Sub Furniture: Project used to purchase furniture needed at NM substations	12,064	$ 3,627
114	Electric General	Meeks	Purchases	SPS-Dist Sub Communication Equipment: This project includes all of the communication assets installed or replaced in distribution substations in Texas.	723	$ 217
115	Electric General	Meeks	Purchases	NM-Dist Sub Communication Equipment: This project includes all of the communication assets installed or replaced in distribution substations in New Mexico.	20	$ 6
116	Electric General	Meeks	Purchases	TX-Dist Sub Communication Equipment: This project includes all of the communication assets installed or replaced in distribution substations in Texas.	3	$ 1
117	**Electric General Total**				**$ 2,867,836**	**$ 862,139**
118	**Grand Total**				**$ 88,235,371**	**$ 46,751,818**

Southwestern Public Service Company

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	SPS Total Company O&M Expense - Adjusted Test Year Period	SPS NM Retail O&M Expense - Adjusted Test Year Period
	Production			
1	500.0	Operation Supervision and Engineering	$ 3,479,339	$ 1,069,106
2	501.35	Coal Non-Mine; Non-Freight	33,361,562	10,947,567
3	507.7	Coal Ash Sales	94,518	31,016
4	502	Steam Expenses	11,359,090	3,490,340
5	505	Electric Expenses	9,335,877	2,868,661
6	506	Miscellaneous Steam Power Expenses	12,953,786	3,980,347
7	507	Rents	4,521,223	1,389,249
8	509	Steam Operation SO2 Allowance Expense	-	-
9	510	Maintenance Supervision and Engineering	579,638	178,107
10	511	Maintenance of Structures	4,283,276	1,316,134
11	512	Maintenance of Boiler Plant	17,168,511	5,633,832
12	513	Maintenance of Electric Plant	8,443,902	2,770,859
13	514	Maintenance of Miscellaneous Steam Plant	10,046,276	3,086,948
14	546	Operation Supervision and Engineering	479,948	150,570
15	548	Generation Expenses	283,222	87,026
16	549	Misc Other Power Generation Expenses	9,109,828	2,976,817
17	550	Rents	5,889,382	1,920,702
18	551	Maintenance Supervision and Engineering	468,558	143,975
19	552	Maintenance of Structures	316,098	97,128
20	553	Maintenance of Generating and Electric Equipment	5,987,285	1,931,581
21	554	Maintenance of Misc Other Power Generation Plant	4,144,122	1,359,070
22	556	System Control and Load Dispatching	1,209,269	371,576
23	557	Purchased Power Other	1,319,343	441,717
24	**Total Production O&M Expense**		**$ 144,834,052**	**$ 46,242,328**

Southwestern Public Service Company

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	SPS Total Company O&M Expense - Adjusted Test Year Period	SPS NM Retail O&M Expense - Adjusted Test Year Period
	Transmission			
25	560	Operation Supervision and Engineering	$ 8,429,849	$ 2,093,757
26	561.1	Load Dispatch - Reliability	(170,029)	(41,221)
27	561.2	Load Dispatch - Monitor and Operate Trans. System	3,401,279	824,590
28	561.4	Scheduling, System Control and Dispatching Services	4,702,582	1,271,258
29	561.5	Reliability, Planning and Standards Development	35,018	8,490
30	561.6	Transmission Service Studies	34,917	8,465
31	561.7	Generation Interconnection Studies	23,849	5,782
32	561.8	Reliability Planning and Standards Development Services	3,221,212	963,289
33	562	Station Expenses	1,548,254	384,546
34	563	Overhead Line Expenses	442,401	109,881
35	564	Underground Line Expenses	-	-
36	565	Transmission of Elec By Others	288,806	70,017
37	565	Wheeling Meter Charges	391,050	-
38	565	Wheeling Miscellaneous	35,240	8,543
39	565	Wheeling Schedule 11	106,286,672	37,146,779
40	565	Wheeling Schedule 11 - Wholesale	31,231,118	-
41	565	Wheeling Schedule 12	2,224,452	777,437
42	565	Wheeling Schedule 12 - Wholesale	538,968	-
43	565	Wheeling Schedule 1 - Wholesale	504,926	-
44	565	Wheeling Schedule 2	69,152	24,168
45	565	Wheeling Schedule 2 - Wholesale	20,132	-
46	565	Wheeling Schedule 9	8,201,216	2,866,293
47	565	Wheeling Schedule 9 - Wholesale	25,866,440	-
48	565	Z2 Direct Assigned Upgrade Charge	249,444	86,962
49	565	Z2 Direct Assigned Upgrade Charge - Wholesale	17,766	-
50	566	Misc Transmission Expenses	3,241,880	805,199
51	567	Rents	2,146,864	533,226
52	568	Maintenance Supervision and Engineering	-	-
53	570	Maintenance of Station Equipment	1,345,024	334,069
54	571	Maintenance of Overhead Lines	902,988	224,279
55	**Sub-Total Total Transmission O&M Expenses**		**$ 205,231,470**	**$ 48,505,810**
56	**Regional Market Expenses**			
57	575	Operation Supervision	$ 160,378	$ 52,628
58	575	Day-Ahead and Real-Time Market Administration	312,292	102,478
59	575	Ancillary Services Market Administration	14,773	4,848
60	575	Market Monitoring and Compliance	27,675	9,081
61	575	Market Admin, Monitoring, and Compliance Services	8,158,155	2,204,755
62	575	Regional Market Rents	49,736	16,321
63	**Total Regional Market Expenses**		**$ 8,723,009**	**$ 2,390,111**
64	**Total Transmission O&M Expenses**		**$ 213,954,479**	**$ 50,895,922**

Southwestern Public Service Company

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	SPS Total Company O&M Expense - Adjusted Test Year Period	SPS NM Retail O&M Expense - Adjusted Test Year Period
65	**Distribution**			
66	**580**	**Operation Supervision and Engineering**	**$ 4,083,691**	**$ 1,471,703**
67	**581**	**Load Dispatching**	**326,676**	**124,027**
68	**582**	**Station Expenses**	**1,008,922**	**383,050**
69	**583**	**Overhead Line Expenses**	**896,658**	**857,599**
70	**584**	**Underground Line Expenses**	**663,984**	**236,792**
71	**585**	**Street Lighting and Signal Systems Expenses**	**607,411**	**230,611**
72	**586**	**Meter Expenses**	**2,242,784**	**1,005,727**
73	**587**	**Customer Installations Expenses**	**629,268**	**238,910**
74	**588**	**Misc Distribution Expense**	**9,998,513**	**2,968,634**
75	**589**	**Rents**	**3,139,096**	**1,079,187**
76	**590**	**Maintenance Supervision and Engineering**	**28,574**	**10,849**
77	**591**	**Maintenance of Structures**	**(71)**	**3**
78	**592**	**Maintenance of Station Equipment**	**668,741**	**253,896**
79	**593**	**Maintenance of Overhead Lines**	**6,337,535**	**2,566,736**
80	**594**	**Maintenance of Underground Lines**	**101,569**	**15,682**
81	**595**	**Maintenance of Line Transformers**	**-**	**-**
82	**596**	**Maintenance of Street Lighting and Signal Systems**	**282,248**	**147,745**
83	**597**	**Maintenance of Meters**	**24,865**	**9,440**
84	**598**	**Maintenance of Misc Distribution Plant**	**17,891**	**12**
85	**Total Distribution O&M Expenses**		**$ 31,058,354**	**$ 11,600,604**
86	**Customer Accounts**			
87	901	Supervision	$ 28,774	$ 8,994
88	902	Meter Reading Expenses	4,920,322	1,537,920
89	903	Customer Records and Collection Expenses	7,705,766	2,408,552
90	904	Uncollectible Expenses	5,497,465	1,718,345
91	904	Uncollectible Expenses Misc	324,063	101,293
92	905	Customer Acct - Misc	136,841	42,772
93	DEPINT	Customer Deposit Interest Expense	126,563	15,689
94	**Total Customer Accounts Expense**		**$ 18,739,793**	**$ 5,833,564**
95	**Customer Service**			
96	908.00	Customer Asst Expense	$ 2,342,346	$ 732,135
97	908.00	Historical EE Amortization	-	-
98	908.04	SaversSwitch	667,409	-
99	909.00	Informational and Instructional Advertising Expense	292,042	91,284
100	910.00	Miscellaneous Customer Service Expense	98,844	30,896
101	**Total Customer Service Expense**		**$ 3,400,642**	**$ 854,315**

Southwestern Public Service Company

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	SPS Total Company O&M Expense - Adjusted Test Year Period	SPS NM Retail O&M Expense - Adjusted Test Year Period
102	**Sales**			
103	912.00	Demonstration and Selling Expense-Economic Development	$ 284,818	$ 89,024
104	916.00	Misc Sales Expense	8,598	2,687
105	**Total Sales Expense**		**$ 293,415**	**$ 91,711**
106	**Administrative and General Expenses**			
107	920	Administrative and General Salaries	$ 33,814,014	$ 10,165,291
108	921	Office Supplies and Expenses	19,848,518	5,966,933
109	922	Administrative Expenses Transferred-Credit	(22,762,323)	(6,842,892)
110	923	Outside Services Employed	6,190,128	1,860,899
111	924	Property Insurance	3,738,738	1,133,506
112	925	Injuries and Damages	7,941,830	2,387,502
113	926.00	Employee Pensions and Benefits	29,060,743	8,736,346
114	926.30	Deferred Pension Expense	1,132,943	-
115	928.00	Regulatory Commission Expense	40	12
116	928.00	Regulatory Commission Expense -TX	1,195,043	-
117	928.01	Regulatory Commission Expense - NM	5,372,336	5,372,336
118	928.02	Regulatory Commission Expense - Wholesale	1,949,917	-
119	928.04	Regulatory Commission Expense - Misc	(83,949)	(29,799)
120	929.00	Duplicate Charges-Credit	(1,162,226)	(348,553)
121	930.20	Misc General Expenses	1,280,946	384,157
122	931	A&G Rents	14,067,307	4,418,551
123	935	Maintenance of General Plant	47,251	14,214
124		Recoverable Contributions, Dues, and Donations	264,190	264,190
125	**Total Administrative and General Expenses**		**$ 101,895,444**	**$ 33,482,692**
126	**Total Operations and Maintenance Expense**		**$ 514,176,179**	**$ 149,001,136**

Distribution-Related FERC O&M Accounts

FERC Account	FERC Account Title	Description of Costs Included in FERC Account
580	Operation Supervision and Engineering	Cost of labor and expense incurred in the general supervision and direction of the operation of the distribution system.
581	Load Dispatching	Cost of labor, materials used, and expenses incurred in load dispatching operations pertaining to the distribution of electricity.
582	Station Expenses	Cost of labor, materials used, and expenses incurred in the operation of distribution substations.
583	Overhead Line Expenses	Cost of labor, materials used, and expenses incurred in the operation of overhead distribution lines.
584	Underground Line Expenses	Cost of labor, materials used, and expenses incurred in the operation of underground distribution lines.
585	Street Lighting and Signal Systems Expenses	Cost of labor, materials used, and expenses incurred in the operation of street lighting and signal system plant.
586	Meter Expenses	Cost of labor, materials used, and expenses incurred in the operation of customer meters and associated equipment.
587	Customer Installation Expenses	Cost of labor, materials used, and expenses incurred in work on customer installations in inspecting premises and in rendering services to customers.
588	Misc. Distribution Expense	Cost of labor, materials used and expenses incurred in distribution system operation not provided for elsewhere.

FERC Account	FERC Account Title	Description of Costs Included in FERC Account
589	Rents	Rents of property of others used, occupied, or operated in connection with the distribution system, including payments to the United States and others for the use and occupancy of public lands and reservations for distribution line rights of way.
590	Maintenance Supervision and Engineering	Cost of labor and expenses incurred in the general supervision and direction of maintenance of the distribution system.
591	Maintenance of Structures	Cost of labor, materials used, and expenses incurred in maintenance of structures, the book cost of which is includible in FERC Account 361, Structures and Improvements.
592	Maintenance of Station Equipment	Cost of labor, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in FERC Account 362, Station Equipment, and FERC Account 363, Storage Battery Equipment.
593	Maintenance of Overhead Lines	Cost of labor, materials used, and expenses incurred in maintenance of overhead distribution facilities, the book cost of which is includible in FERC Account 364, Poles, Towers and Fixtures, FERC Account 365, Overhead Conductors and Devices, and FERC Account 369, Services.
594	Maintenance of Underground Lines	Cost of labor, materials used, and expenses incurred in maintenance of underground distribution line facilities, the book cost of which is includible in FERC Account 366, Underground Conduit, FERC Account 367, Underground Conductors and Devices, and FERC Account 369, Services.

FERC Account	FERC Account Title	Description of Costs Included in FERC Account
595	Maintenance of Line Transformers	Cost of labor, materials used, and expenses incurred in maintenance of distribution line transformers, the book cost of which is includible in FERC Account 3686, Line Transformers.
596	Maintenance of Street Lighting and Signal Systems	Cost of labor, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in FERC Account 373, Street Lighting and Signal Systems.
597	Maintenance of Meters	Cost of labor, materials used, and expenses incurred in maintenance of meters and meter testing equipment, the book cost of which is includible in FERC Account 370, Meters, and FERC Account395, Laboratory Equipment.
598	Maintenance of Misc. Distribution Plant	Cost of labor, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in FERC Account 371, Installations on Customers' Premises, FERC Account 372, Leased Property on Customers' Premises, and any other plant the maintenances of which is assignable to the distribution function and not provided for elsewhere.