

**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. 312; (2) AUTHORITY TO )  
ABANDON THE PLANT X UNIT 1, )  
PLANT X UNIT 2, AND CUNNINGHAM )  
UNIT 1 GENERATING STATIONS AND )  
AMEND THE ABANDONMENT DATE )  
OF THE TOLK GENERATING )  
STATION; AND (3) OTHER )  
ASSOCIATED RELIEF, )  
)  
)  
)  
SOUTHWESTERN PUBLIC SERVICE )  
COMPANY, )  
)  
)  
APPLICANT. )  
\_\_\_\_\_ )**

**CASE NO. 22-00286-UT**

**DIRECT TESTIMONY**

*of*

**CASEY S. MEEKS**

*on behalf of*

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

## TABLE OF CONTENTS

GLOSSARY OF ACRONYMS AND DEFINED TERMS.....	iii
LIST OF ATTACHMENTS .....	v
I. WITNESS IDENTIFICATION AND QUALIFICATIONS .....	1
II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND RECOMMENDATIONS.....	4
III. DISTRIBUTION INVESTMENT IN NEW MEXICO .....	7
IV. THE RANKING, ESTIMATION, AND MANAGEMENT OF DISTRIBUTION CAPITAL ADDITIONS.....	12
V. CAPITAL INVESTMENT OVERVIEW.....	21
VI. BASE PERIOD CAPITAL INVESTMENT .....	25
VII. LINKAGE PERIOD CAPITAL INVESTMENTS.....	40
VIII. FUTURE TEST YEAR PERIOD CAPITAL INVESTMENTS .....	55
IX. DISTRIBUTION O&M EXPENSES .....	72
A. OVERVIEW OF DISTRIBUTION SERVICES AND ASSOCIATED EXPENSES.....	73
B. PRESENTATION OF DISTRIBUTION O&M EXPENSE DATA .....	75
C. FULL EXPLANATIONS, JUSTIFICATIONS, AND SUPPORT FOR DISTRIBUTION DATA.....	80
1. BASE PERIOD AND ADJUSTED BASE PERIOD .....	81
2. LINKAGE PERIOD .....	84
3. FUTURE TEST YEAR PERIOD DATA .....	88
VERIFICATION.....	94

## **GLOSSARY OF ACRONYMS AND DEFINED TERMS**

<b><u>Acronym/Defined Term</u></b>	<b><u>Meaning</u></b>
AMI	Advanced Metering Infrastructure
AGIS	Advanced Grid Intelligence and Security
Base Period	July 1, 2021 through June 30, 2022
Commission	New Mexico Public Regulation Commission
CWIP	Construction Work in Progress
EV	Electric Vehicle
FAN	Field Area Network
FERC	Federal Energy Regulatory Commission
FLISR	Fault Location Isolation Service Restoration
Future Test Year Period	July 1, 2023 through June 30, 2024
kV	kilovolt
LED	light-emitting diode
Linkage Period	July 1, 2022 through June 30, 2023
OH	Overhead
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

<b><u>Acronym/Defined Term</u></b>	<b><u>Meaning</u></b>
SPS	Southwestern Public Service Company, a New Mexico corporation
UG	Underground
WBS	Work Breakdown Structure
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

## LIST OF ATTACHMENTS

<b><u>Attachment</u></b>	<b><u>Description</u></b>
CSM-1	Total Company Amounts and Jurisdictional Percentages ( <i>Filename: CSM-1.xlsx</i> )
CSM-2	Distribution Capital Additions by Work Order for the Base Period of July 1, 2021, through June 30, 2022 ( <i>Filename: CSM-2.xlsx</i> )
CSM-3	Distribution Capital Additions by Work Order for the Linkage Period of July 1, 2022, through June 30, 2023 ( <i>Filename: CSM-3.xlsx</i> )
CSM-4	Distribution Capital Additions by Work Order for the Future Test Year Period of July 1, 2023, through June 30, 2024 ( <i>Filename: CSM-4.xlsx</i> )
CSM-5	Comparison of Distribution Capital Additions in the Adjusted Base Period, Linkage Period, and Future Test Year Period ( <i>Filename: CSM-5.xlsx</i> )
CSM-6	Distribution O&M Expenses ( <i>Filename: CSM-6.xlsx</i> )

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1           **I. WITNESS IDENTIFICATION AND QUALIFICATIONS**

2   **Q. Please state your name and business address.**

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

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

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

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

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

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

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

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

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

3 **Q. Please describe your educational background.**

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

6 **Q. Please describe your professional experience.**

7 A. I was hired by SPS in Hobbs, New Mexico as a distribution engineer in January of  
8 2008. As a distribution engineer, I was responsible for the design, procurement of  
9 materials, and management of projects primarily related to the extension of  
10 electrical service to new customers in and around the Hobbs, New Mexico area. In  
11 2011, I took a position as Manager of Distribution Design for the Texas South and  
12 New Mexico regions of SPS, leading a team of designers and engineers responsible  
13 for the design of projects that safely serve new electric customers and provide for  
14 distribution system reliability. In 2013, I was promoted to Director of Distribution  
15 Engineering, Construction and Maintenance for the Texas South division of SPS.  
16 In October of 2018, I began my current position as Senior Director of Distribution  
17 Operations for SPS, where I devote my time to operating SPS's Texas and New  
18 Mexico electric distribution systems.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Do you hold a professional license?**

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

3 **Q. Are you a member of any professional organizations?**

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

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

7 A. Yes. I submitted pre-filed written testimony in SPS's last base rate case before the  
8 New Mexico Public Regulation Commission ("Commission"), which was Case No.  
9 20-00238-UT. I also submitted pre-filed written testimony in Case No. 19-00170-  
10 UT. I have also submitted pre-filed written testimony before the Public Utility  
11 Commission of Texas.





Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 customers. I also recommend that the Commission approve the Distribution O&M  
2 costs that I support in this testimony.

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

5 A. For those amounts that are quantified on a total company basis and then allocated  
6 among the jurisdictions, I quantify the expense and asset amounts on a New Mexico  
7 retail basis by applying the jurisdictional allocation percentages that SPS witness  
8 Stephanie N. Niemi uses to develop the New Mexico retail revenue requirement in  
9 her Attachments SNN-2 and SNN-6 for the Base Period and Future Test Year,  
10 respectively.<sup>1</sup> Ms. Niemi is responsible for calculating jurisdictional allocation  
11 percentages that apply to the various cost components in the cost of service. I  
12 conferred with Ms. Niemi to determine these New Mexico retail jurisdictional  
13 amounts presented in my testimony and attachments. If the percentages used to  
14 allocate amounts to the New Mexico retail jurisdiction change, those new allocation  
15 percentages will need to be applied to the total company numbers to derive updated

---

<sup>1</sup> 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.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 New Mexico retail amounts. My Attachment CSM-1 contains the total company  
2 numbers and the jurisdictional percentages used to derive the New Mexico retail  
3 amounts in my testimony.

4 **Q. Were Attachments CSM-1 through CSM-6 prepared by you or under your**  
5 **direct supervision?**

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

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

9 A. Yes.

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

11 A. Yes.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

**III. DISTRIBUTION INVESTMENT IN NEW MEXICO**

1 **Q. Is SPS experiencing load growth in its New Mexico service area?**

2 A. Yes. Over the last decade, the SPS system has seen substantial growth in the far  
3 southeastern portion of New Mexico (Delaware Basin). This growth has primarily  
4 been driven by oil and gas exploration and related industries, but the ancillary  
5 growth of population centers (residential, retail, and commercial) has also been a  
6 focus of distribution capacity increases, system additions, and improvements over  
7 the last several years.

8 **Q. Does SPS forecast that it will continue to experience significant load growth in  
9 its New Mexico service area?**

10 A. Yes. Looking forward into 2023 and 2024, SPS will continue to focus on serving  
11 new customers in southeastern New Mexico and on maintaining a reliable and  
12 increasingly resilient system. Additionally, SPS will begin a modernization path  
13 that will include installing a Field Area Network (“FAN”) to enable the addition of  
14 advanced metering. The new infrastructure will also provide the capability for  
15 increased visibility and control of the distribution system further in the future.

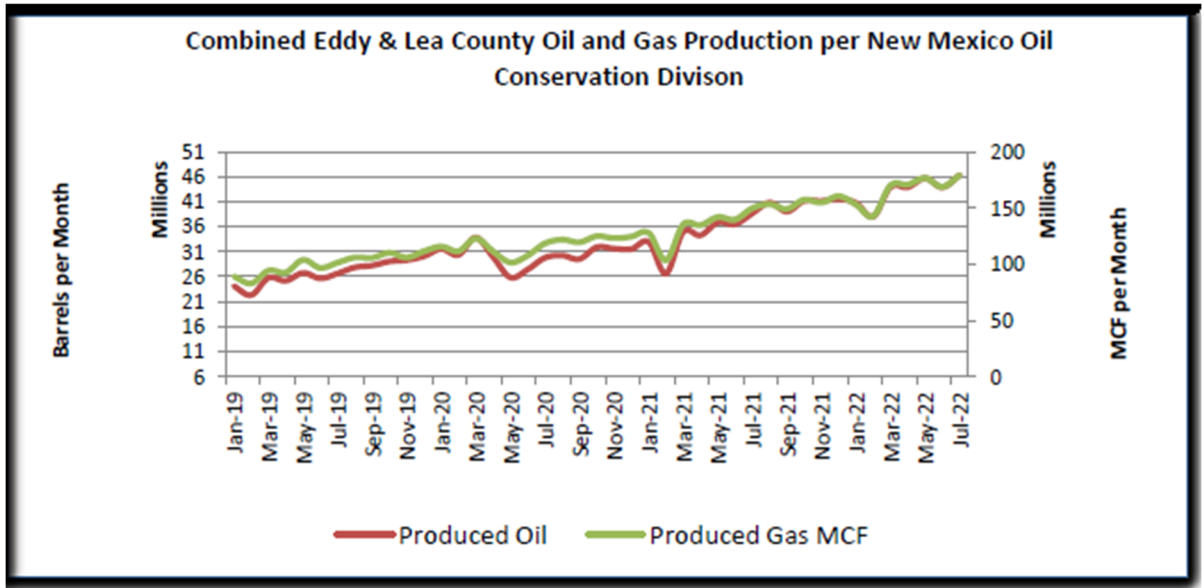
16 **Q. Please describe the load growth that SPS expects to see in southeastern New  
17 Mexico in more detail.**

18 A. SPS anticipates that customer growth, both in terms of new meters and overall load,  
19 will continue to be strong over the period covered by this case. As Chart CSM-1

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 shows, oil and gas production growth in Lea and Eddy Counties continues to grow,  
2 and the production and related processes (gas compression, water injection, etc.)  
3 require substantial incremental electrical infrastructure.

4 **Chart CSM-1**



5 To accommodate that growth, SPS will continue to add electric capacity to provide  
6 service to new and existing customer load.

7 **Q. Is the anticipated growth limited to just the oil and gas load?**

8 A. No. There is also a lot of growth in residential and commercial load as a by-product  
9 of the oil and gas growth in Lea and Eddy counties and as a result of other economic  
10 growth in Roswell and Clovis. The growth in the cities, in combination with an  
11 increasing focus on customer reliability, has required, and will continue to require,

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 system upgrades such as additions of substation capacity, conversions from old  
2 low-voltage systems to new higher-voltage systems, and replacement of aged  
3 conductors.

4 **Q. Has SPS prepared a list of southeastern New Mexico substations that will need**  
5 **to be added or modified in the next few years?**

6 A. Yes. Table CMS-1 shows the substations that SPS has placed in service or plans  
7 to place in service in southeastern New Mexico during the period from 2020-2026:

8 **Table CMS-1**

<b>Southeastern New Mexico (Hobbs/Carlsbad) Substations</b>	<b>Year of In- Service Date</b>
Medanos	2020
Malaga Bend	2020
Lynch	2021
Millen 2	2021
Sisko	2021
Hopi 2	2022
Caveman	2022
Wood Draw 2	2023
Magnum	2023
Ponderosa 2	2023
Roadrunner 2	2023
Phantom	2024
Aztec	2025
Tercio	2025
Coronado	2026

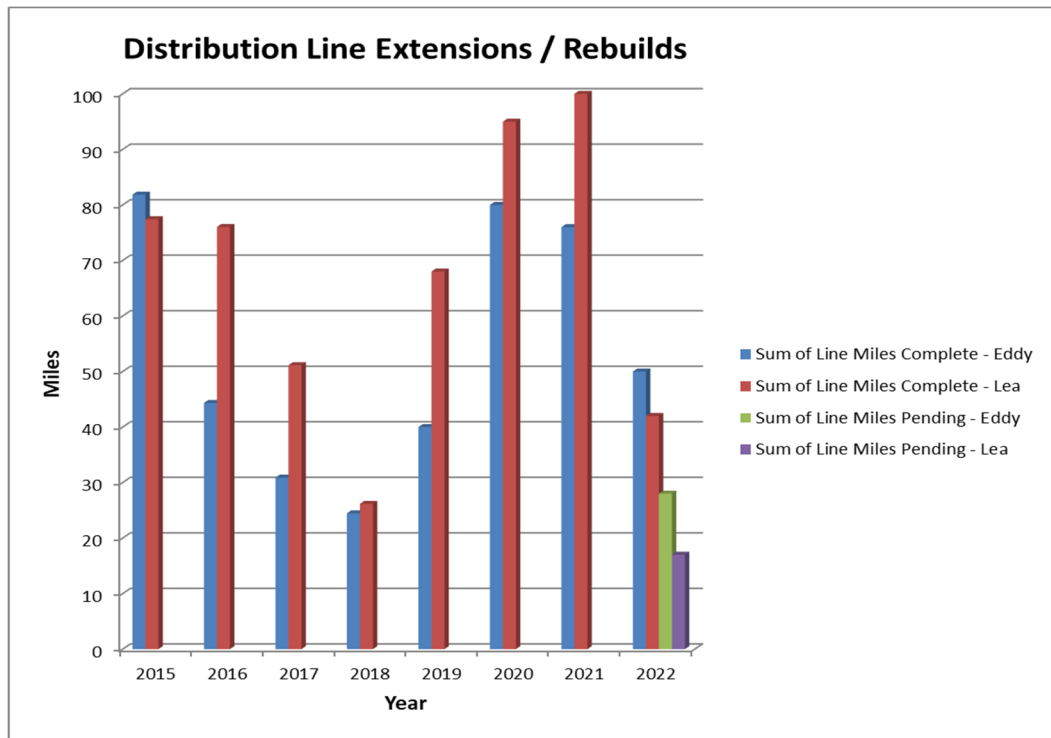
Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Is the new distribution-related construction in southeastern New Mexico**  
2 **limited to substations?**

3 A. No. SPS will also need to undertake other types of projects such as building new  
4 distribution lines and other load-growth related projects. Chart CSM-2 shows the  
5 distribution line extensions and rebuilds in Lea and Eddy Counties over the last  
6 several years:

7

**Chart CSM-2**



Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Does SPS have programs in place in New Mexico to improve the reliability of**  
2 **existing distribution infrastructure?**

3 A. Yes. SPS has a number of programs in place to evaluate the condition of existing  
4 infrastructure and to address aged or damaged equipment. These include pole  
5 testing and replacement, asset health patrols and corrective actions, and poor  
6 performing feeder programs. Some of these improvements are discrete projects,  
7 whereas others fall into rebuild, conversion, and reinforcement blanket projects.  
8 Over the timeline of this case and further into the future, SPS will add investment  
9 into these programs, and it will expand the overall reliability and resiliency efforts  
10 into additional programs. The increased spending is intended to accelerate the  
11 improvement of the customer experience through increased reliability and to  
12 improve the ability of the system to withstand severe weather events.

13 **Q. Is SPS planning to use part of the forecasted spending to modernize its**  
14 **distribution grid?**

15 A. Yes. The Future Test Year Period has investment budgeted for advanced grid  
16 equipment. The FAN, advanced meters, and Fault Location and Isolation  
17 equipment accounts for the bulk of the difference between historical and future  
18 capital investment in New Mexico. SPS is also investing in infrastructure needed  
19 to facilitate the growth of electric vehicles.



1 **IV. THE RANKING, ESTIMATION, AND MANAGEMENT OF**  
2 **DISTRIBUTION CAPITAL ADDITIONS**

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

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

- 12 • Distribution Business Operations;
- 13 • Distribution Electric Engineering;
- 14 • Distribution Planning and Performance;
- 15 • Vice President Distribution Operations;
- 16 • Gas Operations;
- 17 • Distribution Scheduling;
- 18 • Distribution Control Centers; and
- 19 • Distribution Operations.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

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

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

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

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

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

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

- 5           • New Business – These projects include installation of all primary and  
6           secondary extensions and service laterals, as well as the replacement and  
7           removal of existing electric services. Typically, this is work that is required  
8           for SPS to meet its obligation to serve new customers.
  
- 9           • Distribution Line and Substation Capacity – These projects include  
10          infrastructure work related to increasing feeder and substation capacity to  
11          deal with equipment overloads, contingencies, and voltage support. This  
12          work is usually necessitated by increased load from existing and new  
13          customers.
  
- 14          • Distribution Line and Substation Reconstruction – These are projects  
15          constructed to satisfy customers’ requests, to comply with city or state  
16          requirements, or to adhere to code guidelines. These projects include  
17          relocating facilities that are in direct conflict with street expansions within  
18          public rights-of-way and safety-related work required by a governing  
19          authority. These projects also include the replacement of failed, imminently  
20          failing, or damaged equipment. Examples include the replacement of a  
21          wood pole that is damaged by a vehicle and the replacement of substation  
22          components such as circuit breakers, voltage regulators, or lightning  
23          arrestors.
  
- 24          • Outdoor Lighting – These projects include the installation, removal, and  
25          replacement of street and area lighting as required by SPS’s tariffs and  
26          construction standards. Examples of these projects are the replacement of  
27          failing or damaged equipment and new installations made at customers’  
28          requests. SPS also replaces existing outdoor lighting with more reliable and

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 cost-effective light-emitting diode (“LED”) lighting fixtures when  
2 requested by customers.

3 Collectively, these types of projects consume most of SPS’s distribution capital  
4 budget.

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

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

12 **Q. Please describe what you mean when you refer to “risks” and “mitigations.”**

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

17 Risk: Overload of 12.5 kilovolt (“kV”) Livingston Ridge Substation  
18 Transformer

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

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

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

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

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

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

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

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

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

16 **Step 6** - Risks and mitigations are assigned a capital work structure based on  
17 the type of work involved. Capital projects are classified either as  
18 “discrete” or “blanket.”

19 **Step 7** - In-service dates are projected for large, “discrete” capital projects.  
20 “Blanket” work structures are placed in service based on monthly  
21 closing patterns.

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

24 **Step 9** - Approved projects are constructed during the year.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

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

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

7 **Q. In Step No. 6, you refer to the assignment of work structures. Please describe**  
8 **how SPS assigns work structures.<sup>2</sup>**

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

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

---

<sup>2</sup> 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.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

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

4 **Q. In Step No. 7, you refer to closing patterns for capital work structures. Please**  
5 **explain what that term means.<sup>3</sup>**

6 A. Closing patterns are used to determine how and when capital expenditures are  
7 moved from Construction Work in Progress (“CWIP”) to plant in-service.<sup>4</sup> As I  
8 noted in the previous answer, some “blanket” work structures contain dozens or  
9 even hundreds of individual small projects. Because of the high-volume, short  
10 duration, and virtually identical monthly capital expenditures, the financial system  
11 assumes that they are in-service and rolls all dollars along with reconciled property  
12 into plant each month. As work order level reconciliation occurs, property is  
13 booked into the plant. “Discrete” work structure capital expenditures and property  
14 are booked to plant only after manual receipt of documents showing that the  
15 individual projects are in-service.

---

<sup>3</sup> 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.

<sup>4</sup> SPS witness Mark P. Moeller discusses the process of moving capital expenditures from CWIP to plant-in-service in more detail.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

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

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

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

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

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



Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

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



Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. What type of cost center does SPS use for purposes of quantifying the amount**  
2 **of capital investment placed in service for the Distribution function?**

3 A. For the Distribution function, SPS quantifies the amount of capital investment  
4 placed in service using the Distribution cost center.

5 **Q. You also stated that you will be identifying “elements of cost” in subsequent**  
6 **sections of your testimony. What is an “element of cost”?**

7 A. The Future Test Year Period Rule defines “elements of cost” as being types of cost,  
8 such as labor, materials, outside services, contract costs, important clearings, and  
9 all other types of costs combined as one category.<sup>8</sup>

10 **Q. Are you supporting the elements of cost for the Distribution Group?**

11 A. Yes. I am quantifying the elements of cost for the Base Period, Adjusted Base  
12 Period, Linkage Period, and Future Test Year Period for the Distribution Group.  
13 SPS witness Mark P. Moeller and his staff have quantified the elements of cost for  
14 the various periods and have provided those elements of cost to me.

---

<sup>8</sup> 17.1.3.7(F) NMAC.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. You testified earlier that you are identifying “material variances” between**  
2 **Base Period and Future Test Year Period balances. What is a “material**  
3 **variance”?**

4 A. For investor-owned electric utilities such as SPS, the Future Test Year Period Rule  
5 defines “material change” or “material variance” as a change or variance in cost  
6 between the Adjusted Base Period and the Future Test Year Period for a cost center  
7 that exceeds 6% and \$100,000 on a total company basis, assuming budget estimates  
8 are being used.<sup>9</sup> If budget estimates are not being used, the variance is measured  
9 by Federal Energy Regulatory Commission (“FERC”) account.

10 **Q. You also testified earlier that you will discuss the “cost driver” leading to the**  
11 **material variances. What is a cost driver?**

12 A. The Future Test Year Period Rule defines “cost driver” to mean a “factor that  
13 influences or contributes to the expense of a business activity or operation.”<sup>10</sup> The  
14 rule further provides that a business activity or operation can have more than one  
15 cost driver attached to it.

---

<sup>9</sup> 17.1.3.7(J) NMAC.

<sup>10</sup> 17.1.3.7(D) NMAC.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Are you presenting the information in the Base Period, Adjusted Base Period,**  
2 **Linkage Period, and Future Test Year Period by FERC account?**

3 A. Yes. The Future Test Year Period Rule requires that information be presented by  
4 FERC account,<sup>11</sup> and I have complied with that rule. Mr. Moeller and his staff  
5 provided me with the information by FERC account.

6 **Q. Are you presenting the capital investment information for the Distribution**  
7 **group on both a total company and New Mexico jurisdictional basis, as**  
8 **required by 17.1.3.12(E) NMAC?**

9 A. Yes. My testimony and attachments provide both total company<sup>12</sup> and New Mexico  
10 jurisdictional amounts.

---

<sup>11</sup> 17.1.3.15 NMAC.

<sup>12</sup> The term “total company” means the costs of the utility’s total operation without regard to jurisdiction. 17.1.3.7(L) NMAC.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **VI. BASE PERIOD CAPITAL INVESTMENT**

2 **Q. What is the Base Period for purposes of this case?**

3 A. The Base Period for purposes of this case is the twelve-month period ending June  
4 30, 2022.

5 **Q. How much capital did the Distribution group place in service during the Base  
6 Period?**

7 A. During the Base Period, the Distribution group placed \$75,159,830 of capital  
8 investment in service on a New Mexico jurisdictional basis. My Attachment  
9 CSM-2 lists the Distribution capital investments placed in service during the Base  
10 Period.

11 **Q. What elements of cost are encompassed within the capital investment that the  
12 Distribution group placed in service during the Base Period?**

13 A. The elements of cost are primarily capitalized labor, materials and supplies, outside  
14 contractor costs and other types of costs. The capitalized labor costs are composed  
15 of both native SPS costs and affiliate costs. The tab labeled “*Meeks By Proj Cost  
16 Element*” in Attachment CSM-2 identifies the elements of cost for the assets that  
17 the Distribution group placed in service during the Base Period. Please refer to  
18 Columns H-K of that tab.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Has the Distribution group adjusted the Base Period capital investment to**  
2 **arrive at Adjusted Base Period amounts?<sup>13</sup>**

3 A. No.

4 **Q. Have you prepared a list of SPS's requested Distribution capital additions**  
5 **closed to plant in service during the Base Period?**

6 A. Yes. My Attachment CSM-2 lists SPS's Distribution capital additions for the Base  
7 Period. Attachment CSM-2 contains the information listed in Table CSM-2:

8 **Table CSM-2**  
9 **Information Contained 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	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 —	In-Service Date	Provides the in-service date of the WBS Level 2 number of the project.

---

<sup>13</sup> The "Adjusted Base Period" means a utility's Base Period that includes fully explained annualizations, normalizations, and adjustments for known and measurable changes and regulatory requirements that occur within the Base Period. 17.1.3.7(A) NMAC.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

Column G —	Additions to Plant-in-Service Base Period Total Company	Provides the Total Company dollar amount for the plant additions for the period July 1, 2021 through June 30, 2022.
Column H —	Additions to Plant-in-Service Base Period NM Retail	Provides the New Mexico retail dollar amount for the plant additions for the period July 1, 2021 through June 30, 2022.

1 **Q. Please describe the types of Distribution-related capital additions closed to**  
2 **plant-in-service during the Base Period.**

3 A. As shown in Table CSM-3 (next page), the capital additions for the Base Period  
4 fall within the following categories:

5 **Table CSM-3**  
6 **Distribution – Capital Investment for the Base Period**

Type of Work	Distribution Capital Additions (NM Retail)	Transmission and General Capital Additions (Total Company)	Transmission and General Capital Additions (NM Retail)	Total Capital Additions for Distribution Function (NM Retail)
New Business	\$13,487,993			\$13,487,993
Distribution Line and Substation Capacity	33,250,343	4,925,960	1,299,577	34,549,920
Purchases	6,244,365	10,241,934	3,322,163	9,566,528
Distribution Line and Substation Reconstruction	15,378,914			15,378,914
Outdoor/Area Lighting	803,601			803,601
Tools & Equipment		4,232,449	1,372,874	1,372,874
<b>Total</b>	<b>\$69,165,216</b>	<b>\$19,400,343</b>	<b>\$5,994,613</b>	<b>\$75,159,830</b>



Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Please describe the “New Business” category of the Distribution capital**  
2 **additions.**

3 A. As I explained earlier, these projects are in response to customer requests for new  
4 or additional service. They include the installation of all primary and secondary  
5 extensions and service laterals, as well as the replacement and removal of existing  
6 electric services. As shown in Table CSM-3, New Business projects total  
7 \$13,487,993 on a New Mexico retail basis. The projects described below account  
8 for 84% of the total dollar amount of capital additions in this category. The  
9 remaining 16% of projects are similar in nature in that they are necessary to extend  
10 service to new retail customers in New Mexico.

- 11 • **New Mexico Overhead (“OH”) Extension Blanket.** \$7,176,324 New  
12 Mexico Retail. (WBS Level 2 A0010002.001) A typical “blanket” or  
13 “routine” project for overhead extension includes the installation of  
14 transformers and secondary poles to provide new electrical service to  
15 homes, wells, or other facilities.
- 16 • **NM – Underground (“UG”) Extension Blanket.** \$753,065 New  
17 Mexico retail. (WBS Level 2 A.0010002.002) A typical "blanket" or  
18 "routine" project for UG extension includes the installation of UG  
19 transformers, load break centers and UG cable to provide new electrical  
20 service to homes, well, or other facilities.
- 21 • **CBAD/NW BATX EAST FDR/202008260 BAT** \$1,520,873 New  
22 Mexico retail. (WBS Level 2 A.0010060.024) This project was to  
23 construct a new 3-phase line for 8.6 miles to serve an additional 26,011  
24 horsepower of oil and gas load in southeast New Mexico.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

- 1                   • **Jal/Caza Comanche Line Ext RMV & PM** \$712,150 New Mexico  
2 retail. (A.0010060.017) This project was to construct a new 3-phase line  
3 for 0.75 miles to serve an additional 900 horsepower of oil and gas load  
4 in southeast New Mexico.
- 5                   • **NM - OH New Services Blanket** \$748,336 New Mexico retail.  
6 (A.0010002.003) A typical "blanket" or "routine" project includes the  
7 installation of transformers and secondary poles to provide new  
8 electrical service to homes, well, or other facilities. The installation of  
9 service wire from alleys to home is another example of the high-volume  
10 work that occurs on a daily basis under this category of additions.
- 11                  • **NM - UG New Services Blanket** \$453,771 New Mexico retail.  
12 (A.0010002.004) A typical "blanket" or "routine" project includes the  
13 installation of UG transformers, load break centers and UG cable to  
14 provide new electrical service to homes, well, or other facilities. The  
15 installation of service wire from alleys to home is another example of  
16 the high-volume work that occurs on a daily basis under this category  
17 of additions.

18 **Q. Please describe the “Distribution Line and Substation Capacity” category of the**  
19 **Distribution capital additions.**

20 A. These projects typically increase feeder and substation capacity to deal with  
21 equipment overloads, contingencies, and voltage support. Typically, this work is  
22 necessitated by increased load from existing and new customers. As shown in  
23 Table CSM-3, Distribution Line and Substation Capacity projects total \$34,549,920  
24 on a New Mexico retail basis. The projects described below account for 88% of  
25 the total dollar amount of capital additions in this category. The remaining 12% of

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 projects are similar in nature in that they are necessary to serve the increased load  
2 from existing and new customers.

- 3 • **Install Medanos Fdr3** \$3,639,265 New Mexico retail. (WBS Level 2  
4 A.0000424.260) This project is the associated feeder installs to support  
5 three new Medanos Substation breakers.
- 6 • **FDRS Sisko** \$3,269,702 New Mexico retail. (WBS Level 2  
7 A.0001408.004) This project is the associated feeder installs and  
8 reinforcements to support three new Sisko Substation breakers.
- 9 • **Install Caveman SUB** \$7,275,122 New Mexico retail. (WBS Level 2  
10 A.0001414.004) Extend 115 kV line south from T-62 near Quail Hollow  
11 Run (~1.5 Miles) and construct new substation with 115/12.47 28MVA  
12 transformer. New substation to provide capacity to the northwest side  
13 of Carlsbad with 3 feeders to serve to the south and east.
- 14 • **Install Caveman Substation LAND** \$1,643,053 New Mexico retail.  
15 (WBS Level 2 A.0001414.005) Land purchase for the new Caveman  
16 Substation.
- 17 • **Install Hopi XFR#2 SUB** \$6,275,977 New Mexico retail. (WBS Level  
18 2 A.0001430.002) Install second 115/12.47kV 28MVA transformer at  
19 Hopi Substation for more capacity in southern area of Carlsbad to  
20 support peak conditions.
- 21 • **NM - OH Reinforcement Blanket** \$236,618 New Mexico retail.  
22 (A.0010034.001) A typical “blanket” or “routine” project for overhead  
23 extension includes the installation of transformers and secondary poles  
24 to provide new electrical service to homes, wells, or other facilities.  
25 This project consists of costs to reinforce existing OH distribution lines  
26 to increase capacity or voltage.
- 27 • **Install Loving South T2 Feeders** \$1,172,511 New Mexico retail.  
28 (WBS Level 2 A.0010092.003) This project is the associated feeder

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

- 1 installs and reinforcements to support the new transformer installed at  
2 Loving South substation, which was needed to split and serve new load  
3 evenly while giving operations greater switching flexibility.
- 4 • **ART/550 E MAIN ST Navajo Soy-biodie** \$1,426,081 New Mexico  
5 retail. (WBS Level 2 A.0010092.016) This project was to reconductor a  
6 3-phase line for 4.95 miles, install six capacitors, two regulators, two  
7 reclosers, and one GOAB to serve an additional 7000 horsepower of  
8 new customer requested load.
  - 9 • **LOV/CND-HOPI/BOUNDS RD & JD FOREHAN** \$902,144 New  
10 Mexico retail. (WBS Level 2 A.0010092.019) This project was to  
11 construct a new 3-phase line for 4.89 miles, and reconductor an  
12 additional 4.42 miles to serve 10,925 horsepower of CTB/SWD load  
13 and 2,587 horsepower of oil and gas load in southeast New Mexico.
  - 14 • **CARLSBAD / OCOT\_4280 / 8TH ST RECON** \$980,148 New  
15 Mexico retail. (WBS Level 2 A.0010092.034) This project was to  
16 reconductor a 3-phase line for 2.9 miles in preparation of the new load  
17 coming from Caveman Substation.
  - 18 • **Carpet Bomb** \$1,264,867 New Mexico retail. (WBS Level 2  
19 A.0010092.036) This project was to construct a new 3-phase line for 5.8  
20 miles, install three regulators, one GOAB, and one Viper to create a tie  
21 between Roadrunner Substation and Battle Axe Substation for  
22 reliability and capacity.
  - 23 • **Caveman T62, ROW** \$588,401 New Mexico retail (\$2,230,294 total  
24 company). (WBS Level 2 A.0001414.012) This project was necessary  
25 to obtain right-of-way (“ROW”) for the new tie between T62 and new  
26 Caveman Substation.
  - 27 • **Install new Lynch 115/23kV 50 MVA X** \$688,888 New Mexico retail  
28 (WBS Level 2 A.0000424.277) This project is the associated feeder  
29 installs to support three new Lynch Substation breakers.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

- 1                   • **Install Millen #2 feeders (East)** \$504,469 New Mexico retail (WBS  
2                   Level 2 A.0001419.005) This project was to construct 1.7 miles of 556  
3                   all aluminum conductor (“AAC”) to support the addition of the 2nd  
4                   28MVA transformer at Millen Substation, which was needed to add  
5                   additional capacity and reliability to serve the growing commercial and  
6                   residential load in Hobbs, New Mexico.
- 7                   • **Install Millen #2 feeders (West)** \$636,299 New Mexico retail (WBS  
8                   Level 2 A.0001419.004) This project was to construct and reconductor  
9                   3 miles in total of 556 AAC to support the addition of a second 28MVA  
10                  transformer at Millen Substation, which was needed to add additional  
11                  capacity and reliability to serve the growing commercial and residential  
12                  load in Hobbs, New Mexico.

13 **Q. Please describe the “Purchases” category of the Distribution capital additions.**

14 A. These projects include the purchase of distribution line transformers and  
15 distribution meters, which are acquired to provide timely service in accordance with  
16 tariff requirements, to carry out standard construction projects necessary to meet  
17 customer requirements, and to replace failed or damaged equipment. FERC  
18 guidelines require that transformers and meter purchases be capitalized upon  
19 receipt of material and not upon the installation or in-service date of the equipment,  
20 like other capital property. As shown in Table CSM-3, Purchases total \$9,566,527  
21 on a New Mexico retail basis. The projects described below account for 92% of  
22 the total dollar amount of capital additions in this category. The remaining 8% of  
23 projects are similar in nature in that they are necessary to provide timely service in  
24 accordance with tariff requirements, to carry out standard construction projects

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 necessary to meet customer requirements, and to replace failed or damaged  
2 equipment.

- 3 • **NM-Elec-Easement** \$1,761,008 New Mexico retail. (WBS Level 2  
4 A.0005517.013) This project is necessary to pay for easements and  
5 permitting rights for new capital projects in New Mexico.
- 6 • **NM Electric Distribution Transformer** \$3,814,475 New Mexico  
7 retail. (WBS Level 2 D.0005014.011) This project is necessary to  
8 purchase new distribution transformers so that they will be available to  
9 replace failed or aging distribution transformers in the New Mexico  
10 service area.
- 11 • **NM-DIST Fleet New Unit Purchase EI** \$654,365 New Mexico retail  
12 (\$2,017,350 total company) (WBS Level 2 A.0006056.214) This project  
13 is necessary to purchase fleet vehicles and equipment to support  
14 distribution work.
- 15 • **NM-Electric Meter Blanket** \$567,194 New Mexico retail. (WBS  
16 Level 2 A.0001430.004) This project is necessary to purchase new  
17 legacy meters so that they will be available to replace or install meters  
18 where needed.
- 19 • **TX-DIST Fleet New Unit Purchases EI** \$1,992,200 New Mexico retail  
20 (\$6,141,775 total company) (WBS Level 2 A.0006056.213) This project  
21 is necessary to purchase fleet vehicles and equipment to support  
22 distribution work.

23 **Q. Please further describe the “Distribution Line and Substation Reconstruction”**  
24 **category of the Distribution capital additions.**

25 A. These are projects constructed to satisfy customers’ requests, to comply with city  
26 or state requirements, or to adhere to code guidelines. As shown in Table CSM-3,

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 Distribution Line and Substation Reconstruction projects total \$15,378,914 on a  
2 New Mexico retail basis. The projects described below account for 95% of the total  
3 dollar amount of capital additions in this category. The remaining 5% of projects  
4 are similar in nature in that they are necessary to satisfy customers' requests, to  
5 comply with city or state requirements, or to adhere to code guidelines.

- 6 • **NM – Overhead Rebuild Blanket.** \$6,417,344 New Mexico Retail.  
7 (WBS Level 2 A0010018.001) Typical “blanket” projects include  
8 relocations of facilities that are in direct conflict with street expansions  
9 within public rights-of-way and safety-related work required by a  
10 governing authority. These projects also include the replacement of  
11 failed, eminently failing, or damaged equipment. Examples include the  
12 replacement of a wood pole that is damaged by a vehicle and the  
13 replacement of substation components such as circuit breakers, voltage  
14 regulators, or lightning arrestors.
- 15 • **SPS-NM Convert Obsolete Vltg** \$1,622,791 New Mexico retail.  
16 (WBS Level 2 A.0005508.147) This structure included approximately  
17 8 projects to rebuild and upgrade the obsolete 4160-volt infrastructure  
18 in Clovis and Artesia to the standard operating voltages of 12.5kV and  
19 22.9kV.
- 20 • **NM Failed Sub Equip Replacement** \$1,271,431 New Mexico retail.  
21 (WBS Level 2 A.0005521.200) This blanket project involves the  
22 replacement of substation equipment and the money properly spent on  
23 those assets that can be capitalized.
- 24 • **NEW MEXICO MAJOR STORM RECOVERY** \$210,784 New  
25 Mexico retail. (A.0005584.002) This work was necessary to restore  
26 service after a storm.
- 27 • **NM - OH Relocation Blanket** \$501,296 New Mexico retail.  
28 (A.0010010.001) A typical “blanket” or “routine” project for overhead  
29 extension includes the installation of transformers and secondary poles

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

- 1 to provide new electrical service to homes, wells, or other facilities.  
2 This project consists of costs to relocate existing OH distribution line  
3 facilities.
- 4 • **NM - UG Relocation Blanket** \$54,504 New Mexico retail.  
5 (A.0010010.002) A typical “blanket” or “routine” project for  
6 underground extension includes the installation of facilities to provide  
7 new electrical service to homes, wells, or other facilities. This project  
8 consists of costs to relocate existing underground distribution line  
9 facilities.
  - 10 • **NM - UG Conversion/Rebuild Blanket** \$173,970 New Mexico retail.  
11 (A.0010018.002) This project consists of cost to rebuild failed UG  
12 facilities due to failures caused by a number of reasons. Typical  
13 equipment replaced are junction boxes, URD systems, pad-mounted  
14 switchgears, failed cable, and dig-ins.
  - 15 • **NM - OH Services Renewal Blanket** \$266,172 New Mexico retail.  
16 (A.0010018.003) A typical "blanket" or "routine" project includes the  
17 rebuild related to replacement of service conductor from pole-to-house,  
18 well, or other facilities. Due to aged conductors and facilities, or  
19 damages from vegetation and normal weathering.
  - 20 • **NM - UG Services Renewal Blanket** \$201,450 New Mexico retail.  
21 (A.0010018.004) A typical "blanket" or "routine" project includes the  
22 rebuild related to replacement of UG transformers, load break centers  
23 and UG cable for electrical services to homes, well, or other facilities.  
24 Due to aged conductors and facilities, or, damages from vegetation and  
25 normal weathering.
  - 26 • **NM - Pole Blanket** \$3,580,200 New Mexico retail. (WBS Level 2  
27 A.0010018.007) These costs are incurred to replace poles that are  
28 damaged or that otherwise fail.
  - 29 • **NM Obsolete Voltage Conversions** \$228,731 New Mexico retail.  
30 (A.0010034.100) This structure included 1 phase of many to convert  
31 and upgrade the Greenheights 4160-volt substation to a more modern  
32 12.5-kV system.



Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Please further describe the “*Outdoor/Area Lighting*” category of the**  
2 **Distribution capital additions.**

3 A. These projects include the installation, removal, and replacement of street and area  
4 lighting as required by SPS’s tariffs and construction standards. Examples of these  
5 projects are the replacement of failing or damaged equipment and new installations  
6 made at customers’ requests. The work also involves the ongoing replacement of  
7 mercury vapor and high-pressure sodium lighting facilities with modern, more  
8 cost-effective, LED fixtures. As shown in Table CSM-3, Outdoor/Area Lighting  
9 projects total \$803,601 on a New Mexico retail basis. The projects described below  
10 account for 100% of the total dollar amount of capital additions in this category.

- 11 • **NM - LED Street Light Conv** \$397,956 New Mexico retail.  
12 (A.0005507.090) This work involves the ongoing replacement of  
13 mercury vapor and high-pressure sodium lighting facilities with  
14 modern, more cost-effective, and reliable LED fixtures.
- 15 • **NM - OH Street Light Rebuild Blanket** \$421,761 New Mexico retail.  
16 (A.0010018.005) This project is necessary to replace or rebuild street  
17 light facilities in New Mexico.

18 **Q. Please describe the “*Tools & Equipment*” category of the Distribution capital**  
19 **additions.**

20 A. These projects include purchasing tools and equipment necessary to operate and  
21 maintain the distribution system.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Your Attachment CSM-2 includes capitalized affiliate costs. Were those**  
2 **affiliate costs necessary to complete the projects listed in Attachment CSM-2?**

3 A. Yes. These affiliate charges are primarily for labor such as engineering,  
4 construction, technical direction, management, safety, and other related work to  
5 develop, procure, and install capital additions at SPS distribution facilities. In  
6 addition, the capital projects include overhead charges that reflect labor and other  
7 costs as discussed by Mr. Moeller.

8 **Q. How are the affiliate charges assigned or allocated to SPS?**

9 A. As explained in detail in SPS witness Nicole L. Doyle's direct testimony, affiliate  
10 costs are directly charged or allocated to SPS "at cost" pursuant to Appendix A to  
11 the Service Agreement between Xcel Energy Services Inc. ("XES"), SPS, and the  
12 other Operating Companies.<sup>14</sup>

13 **Q. Are the Distribution-related capital additions listed on Attachment CSM-2**  
14 **that were closed to plant-in-service during the Base Period, including the**  
15 **capitalized affiliate charges, reasonable and necessary?**

16 A. Yes. The Distribution capital additions presented in Attachment CSM-2 are  
17 reasonable and necessary to provide safe and reliable electric service to SPS's

---

<sup>14</sup> The Operating Companies are Northern States Power Company, a Minnesota corporation; Northern States Power Company, a Wisconsin corporation; Public Service Company of Colorado, a Colorado corporation; and SPS.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 customers. The process for developing costs and managing projects ensures that  
2 the expenditures are reasonable and necessary, and that the costs were prudently  
3 incurred.

4 **Q. Does SPS anticipate any major capital additions after the end of the Base**  
5 **Period?**

6 A. Yes. I discuss all of these projects in the Linkage Period and Future Test Year  
7 Period of my direct testimony.

8 **Q. Do any of the future projects you just referred to qualify as “major plant**  
9 **additions” as that term is defined in the Future Test Year Period Rule?**

10 A. The Future Test Year Period Rule defines a “major plant addition” as plant for  
11 which a utility is required to file an application for a certificate of public  
12 convenience and necessity or is required to provide prior notice pursuant to  
13 17.5.440 NMAC.<sup>15</sup> In the following sections of my testimony, I discuss the  
14 anticipated Distribution capital additions in the Linkage Period and Future Test  
15 Year Period. It is possible that SPS will be required to provide prior notice to the  
16 Commission with respect to some of those projects.

---

<sup>15</sup> 17.1.3.7(I) NMAC.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1   **Q.   Does SPS anticipate any major plant retirements after the end of the Base**  
2       **Period?**

3   A.   To the extent the Future Test Year Rule uses the term “major plant retirements” to  
4       mean plant that SPS was required to file an application for a certificate of public  
5       convenience and necessity or was required to provide prior notice pursuant to  
6       17.5.440 NMAC, SPS does not anticipate any major plant retirements after the end  
7       of the Base Period. That said, as aging distribution infrastructure needs to be  
8       replaced or upgraded, various assets may need to be retired as a result. I discuss  
9       replacement of distribution equipment in the following sections of my testimony.

1                   **VII. LINKAGE PERIOD CAPITAL INVESTMENTS**

2   **Q.    What is the Linkage Period for purposes of this rate case?**

3    A.    The Linkage Period for purposes of this case is the twelve-month period beginning  
4           on July 1, 2022 and ending on June 30, 2023. SPS is providing linkage data for  
5           that period.

6   **Q.    What is “linkage data”?**

7    A.    The term “linkage data” refers to a specific and detailed description of all line items  
8           for the period of time between the end of the Base Period and the beginning of the  
9           Future Test Year Period required by the rule to create a “verifiable link” between  
10          Future Test Year Period data and Base Period data.<sup>16</sup> The rule states that linkage  
11          data does not constitute a test period, but instead is provided for the purpose of  
12          validating the information contained in the Future Test Year Period.<sup>17</sup>

13   **Q.    What amount of capital investment does the Distribution group forecast that  
14           it will place in service during the Linkage Period?**

15   A.    The Distribution group forecasts that it will place \$60,043,924 of investment in  
16          service during the Linkage Period on a New Mexico jurisdictional basis

---

<sup>16</sup> 17.1.3.7(H) NMAC.

<sup>17</sup> *Id.*

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 (\$177,436,942 total company). My Attachment CSM-3 lists the types of  
2 investments that the Distribution group plans to place in service during the Linkage  
3 period, along with the elements of cost for those investments.

4 **Q. How did the Distribution group forecast the amount of capital investment that**  
5 **will be placed in service during the Linkage Period?**

6 A. The Distribution group forecasted the capital investment to be placed in service  
7 during the Linkage Period based on the Distribution budget for that period.

8 **Q. Is the forecast used for the Linkage Period capital investment based on the**  
9 **Distribution group's most recent budget information?**

10 A. Yes. The Distribution group used the July 2022 budget to forecast the amount of  
11 capital investment in the Linkage Period. That is the most recent budget available.

12 **Q. What methodology did the Distribution group use to develop the budget used**  
13 **to cost of projects placed in service during the Linkage Period?**

14 A. The Distribution group began its budgeting process by following the processes  
15 outlined in earlier in my direct testimony. In addition, the Distribution group took  
16 into consideration the factors that are specific to SPS's distribution system.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Did the elements of cost change for Distribution investment between the Base**  
2 **Period and the Linkage Period?**

3 A. No. The elements of costs are the same in the Linkage Period as they were in the  
4 Base Period. Please refer to Columns H-K of the tab labeled “*Meeks By Proj. Cost*  
5 *Element*” in Attachment CSM-3.

6 **Q. Did the jurisdictional allocators change between the Base Period and the**  
7 **Linkage Period, or between the Linkage Period and the Future Test Year**  
8 **Period?**

9 A. The jurisdictional allocators changed between the Base Period and the Linkage  
10 Period. The jurisdictional allocators did not change between the Linkage Period  
11 and the Future Test Year Period. Ms. Niemi discusses the jurisdictional allocators  
12 in her direct testimony.

13 **Q. Please describe the types of Distribution-related capital additions that SPS**  
14 **forecasts to be closed to plant-in-service during the Linkage Period.**

15 A. Similar to the Base Period, the capital additions that SPS plans to place in service  
16 during the Linkage Period fall within the following categories:

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1  
2

**Table CSM-4  
Distribution – Capital Investment for the Linkage Period**

Type of Work	Distribution Capital Additions (NM retail)	Transmission, General, and Intangible Capital Additions (Total Company)	Transmission, General, and Intangible Capital Additions (NM Retail)	Total Capital Additions for Distribution Function (NM Retail)
New Business	\$16,111,387			\$16,111,387
Distribution Line and Substation Capacity	11,051,058	1,102,758	322,463	11,373,521
Purchases	7,574,572	11,271,283	3,968,406	11,542,978
Distribution Line and Substation Reconstruction	16,303,736			16,303,736
Outdoor/Area Lighting	1,192,573			1,192,573
Tools & Equipment		3,850,970	1,355,853	1,355,853
AGIS	356,065	3,919,148	1,379,862	1,735,927
Electric Vehicles	427,948			427,948
<b>Total</b>	<b>\$53,017,339</b>	<b>\$20,144,170</b>	<b>\$7,026,584</b>	<b>\$60,043,923</b>

- 3 **Q. Please describe the “New Business” category of the Distribution capital**  
4 **additions.**
- 5 A. As I explained earlier, these projects are in response to customer requests for new  
6 or additional service. They include the installation of all primary and secondary  
7 extensions and service laterals, as well as the replacement and removal of existing  
8 electric services. As shown in Table CSM-4, New Business projects total



Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1           \$16,111,387 on a New Mexico retail basis. The projects described below account  
2           for 94% of the total dollar amount of capital additions in this category. The  
3           remaining 6% of projects are similar in nature in that they are necessary to extend  
4           service to new retail customers in New Mexico.

- 5           • **New Mexico Overhead Extension Blanket.** \$ 9,165,356 New Mexico  
6           retail. (WBS Level 2 A0010002.001) A typical “blanket” or “routine”  
7           project includes the installation of transformers and secondary poles to  
8           provide new electrical service to homes, wells, or other facilities.
- 9           • **NM - UG Extension Blanket** \$946,689 New Mexico retail. (WBS  
10           Level 2 A.0010002.002) A typical "blanket" or "routine" project  
11           includes the installation of UG transformers, load break centers and UG  
12           cable to provide new electrical service to homes, well, or other facilities.
- 13           • **NM - OH New Services Blanket** \$1,022,146 New Mexico retail. (WBS  
14           Level 2 A.0010002.003) Typical "blanket" or "routine" projects to  
15           provide OH service to a customer.
- 16           • **NM - UG New Services Blanket** \$676,261 New Mexico retail. (WBS  
17           Level 2 A.0010002.004) Typical "blanket" or "routine" projects to  
18           provide service to a customer.
- 19           • **NM - New Business WCF Blanket** \$589,711 New Mexico retail (WBS  
20           Level 2 A.0010002.007) This project is used to fund emergent, but not  
21           yet identified, work based on historical New Business trends.
- 22           • **China Draw to Wood Draw Tie Line** \$1,006,645 New Mexico retail.  
23           (WBS Level 2 A.0010060.041) In-service date moved into 2023. This  
24           project is to extend and reconductor 5.3 miles of a 3-phase line to allow  
25           capacity relief and switching capabilities between China Draw  
26           Substation and Wood Draw substation.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

- 1                   • **HBB/ NGL STATELINE BACKBONE** \$542,882 New Mexico retail.  
2                   (WBS Level 2 A.0010060.028) This project is to construct a new 556  
3                   AAC 3-phase line for 1.7 miles to serve 3,000 horsepower of new  
4                   customer requested load in southeast New Mexico.
  
- 5                   • **LOVG/SOLARIS 3031 PUMP STAT/3? EXT** \$400,534 New Mexico  
6                   retail. (WBS Level 2 A.0010060.037) This project is to construct a new  
7                   3-phase 556 AAC line for 2 miles to serve 300 horsepower of new  
8                   customer load in southeast New Mexico.
  
- 9                   • **JAL/NGL END AROUND BOOSTER/OH EXT** \$433,272 New  
10                  Mexico retail. (WBS Level 2 A.0010060.038) This project is to  
11                  construct a new 556 AAC 3-phase line for 3.7 miles to serve 1200  
12                  horsepower of new customer requested load in southeast New Mexico.
  
- 13                 • **LOVG/MATADOR NOVO CRESTWOOD/3? OH E** \$417,262 New  
14                  Mexico retail (WBS Level 2 A.0010060.040) This project is to construct  
15                  a new 2/0 aluminum conductor steel reinforced (“ACSR”) 3-phase line  
16                  for 2.08 miles to serve 1000 horsepower of new customer requested load  
17                  in southeast New Mexico.

18   **Q.     Please describe the “*Distribution Line and Substation Capacity*” category of the**  
19           **Distribution capital additions.**

20   **A.**     These projects typically increase feeder and substation capacity to deal with  
21           equipment overloads, contingencies, and voltage support. Typically, this work is  
22           necessitated by increased load from existing and new customers. As shown in  
23           Table CSM-4, Distribution Line and Substation Capacity projects total \$11,373,521  
24           on a New Mexico retail basis. The projects described below account for 83% of  
25           the total dollar amount of capital additions in this category. The remaining 17% of

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 projects are similar in nature in that they are necessary to serve the increased load  
2 from existing and new customers.

- 3 • **Install 3 new Lynch Feeders** \$695,340 New Mexico retail. (WBS  
4 Level 2 A.0000424.277) This project is the associated feeder installs to  
5 support the three new Lynch Substation breakers.
- 6 • **Install Caveman Substation Feeders** \$2,832,069 New Mexico retail.  
7 (WBS Level 2 A.0000424.282) This project is the associated feeder  
8 installs to support the three new Caveman Substation breakers.
- 9 • **FDRS Sisko** \$853,256 New Mexico retail. (WBS Level 2  
10 A.0001408.004) This project is the associated feeder installs and  
11 reinforcements to support the three new Sisko Substation breakers.
- 12 • **Install Hopi Transformer #2 Feeders** \$1,792,109 New Mexico retail.  
13 (WBS Level 2 A.0001430.003) This project is the associated feeder  
14 installs and reinforcements to support the three new Hopi Substation  
15 breakers.
- 16 • **NM - OH Reinforcement Blanket** \$484,571 New Mexico retail.  
17 (A.0010034.001) This project consists of cost to reinforce existing OH  
18 distribution lines to increase capacity or voltage.
- 19 • **LVNG/MATADOR PATRIOT SWD** \$865,894 New Mexico retail.  
20 (WBS Level 2 A.0010092.023) This project is to reconductor a 3-phase  
21 line for 3.7 miles to serve 3,000 horsepower of SWD load in southeast  
22 New Mexico.
- 23 • **LOV/1019 BOOSTER/6.8 MI OH EXT** \$941,803 New Mexico retail.  
24 (WBS Level 2 A.0010092.051) This project is to construct a new 3-  
25 phase line for 6.8 miles, and three regulators to serve 2,543 horsepower  
26 of requested load from multiple customers in southeast New Mexico.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

- 1                   • **Percy V26 Tap, ROW** \$149,987 New Mexico retail. (\$512,925 total  
2                   company) (WBS Level 2 A.0001753.007) This project is necessary to  
3                   serve the new Percy Substation by tying in Transmission line V26.
  
- 4                   • **CBAD/NGL PLU Y BOOSTER/2400hp/2.4 m** \$539,859 New  
5                   Mexico retail. (WBS Level 2 A.0010092.055) This project is to  
6                   construct a new 556 AAC 3-phase line for 3.65 miles to serve 2400  
7                   horsepower of new customer requested load in southeast New Mexico.

8   **Q.   Please describe the “Purchases” category of the Distribution capital additions.**

9   A.   These projects include the purchase of distribution line transformers and  
10       distribution meters, which are acquired to provide timely service in accordance with  
11       tariff requirements, to carry out standard construction projects necessary to meet  
12       customer requirements, and to replace failed or damaged equipment. FERC  
13       guidelines require that transformers and meter purchases be capitalized upon  
14       receipt of material and not upon the installation or in-service date of the equipment,  
15       like other capital property. As shown in Table CSM-4, Purchases total \$11,542,978  
16       on a New Mexico retail basis. The projects described below account for 78% of  
17       the total dollar amount of capital additions in this category. The remaining 22% of  
18       projects are similar in nature in that they are necessary to provide timely service in  
19       accordance with tariff requirements, to carry out standard construction projects  
20       necessary to meet customer requirements, and to replace failed or damaged  
21       equipment

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

- 1                   • **NM - ROW Blanket** \$1,043,250 New Mexico retail. (WBS Level 2  
2                   A.0010052.001) This project is necessary to secure easements and  
3                   permitting rights for new capital projects in New Mexico.
- 4                   • **NM Electric Distribution Transformer** \$5,519,632 New Mexico  
5                   retail. (WBS Level 2 D.0005014.011) This project is necessary to  
6                   purchase new distribution transformers so that they will be available to  
7                   replace failed or aging distribution transformers in the New Mexico  
8                   service area.
- 9                   • **NM-Electric Meter Blanket** \$903,340 New Mexico retail. (WBS  
10                  Level 2 D.0005014.030) This project is necessary to purchase new  
11                  meters that will be used to serve New Mexico customers.
- 12                  • **NM-DIST Fleet New Unit Purchase El** \$1,560,750 New Mexico  
13                  retail. (WBS Level 2 A.0006056.214) (4,432,928 Total Company) This  
14                  project is necessary to purchase fleet vehicles and equipment to support  
15                  distribution work.

16 **Q. Please further describe the “*Distribution Line and Substation Reconstruction*”**  
17 **category of the Distribution capital additions.**

18 A. These are projects constructed to satisfy customers’ requests, to comply with city  
19 or state requirements, or to adhere to code guidelines. As shown in Table CSM-4,  
20 Distribution Line and Substation Reconstruction projects total \$16,303,736 on a  
21 New Mexico retail basis. The projects described below account for 86% of the total  
22 dollar amount of capital additions in this category. The remaining 14% of projects  
23 are similar in nature in that they are necessary to satisfy customers’ requests, to  
24 comply with city or state requirements, or to adhere to code guidelines.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- **NM – Overhead Rebuild Blanket.** \$7,141,717 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.
- 10
- 11
- 12
- 13
- **NM Failed Sub Equip Replacement** \$652,576 New Mexico retail. (WBS Level 2 A.0005521.200) This blanket project involves the replacement of Substation equipment and the money properly spent on those assets that can be capitalized.
- 14
- 15
- 16
- **NM - OH Relocation Blanket** \$452,405 New Mexico retail. (A.0010010.001) This project consists of costs to relocate existing OH distribution line facilities.
- 17
- 18
- 19
- 20
- 21
- **NM - UG Conversion/Rebuild Blanket** \$167,828 New Mexico retail. (A.0010018.002) This project consists of cost to rebuild failed UG facilities due to failures caused by a number of reasons, Typical equipment replaced are junction boxes, URD systems, padmounted switchgears, failed cable, and dig-ins.
- 22
- 23
- 24
- 25
- 26
- **NM - OH Services Renewal Blanket** \$275,837 New Mexico retail. (A.0010018.003) A typical "blanket" or "routine" project includes the rebuild related to replacement of service conductor from pole-to-house, well, or other facilities. Due to aged conductors and facilities, or, damages from vegetation and normal weathering.
- 27
- 28
- 29
- 30
- 31
- 32
- **NM - UG Services Renewal Blanket** \$167,403 New Mexico retail. (A.0010018.004) A typical "blanket" or "routine" project includes the rebuild related to replacement of UG transformers, load break centers and UG cable for electrical services to homes, well, or other facilities. Due to aged conductors and facilities, or damages from vegetation and normal weathering.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

- 1                   • **NM - Pole Blanket** \$5,227,633 New Mexico retail. (WBS Level 2  
2                   A.0010018.007) These costs are incurred to replace poles that are  
3                   damaged or that otherwise fail.

4 **Q. Please further describe the “Outdoor/Area Lighting” category of the**  
5 **Distribution capital additions.**

6 A. These projects include the installation, removal, and replacement of street and area  
7 lighting as required by SPS’s tariffs and construction standards. Examples of these  
8 projects are the replacement of failing or damaged equipment and new installations  
9 made at customers’ requests. The work also involves the ongoing replacement of  
10 mercury vapor and high-pressure sodium lighting facilities with modern, more cost-  
11 effective, LED fixtures. As shown in Table CSM-4, Outdoor/Area Lighting  
12 projects total \$1,192,573 on a New Mexico retail basis. The projects described  
13 below account for 83% of the total dollar amount of capital additions in this  
14 category. The remaining 17% of projects are similar in nature in that they are  
15 necessary to satisfy customers’ requests.

- 16                   • **NM - LED Street Light Conv** \$659,363 New Mexico retail.  
17                   (A.0005507.090) This work involves the ongoing replacement of  
18                   mercury vapor and high-pressure sodium lighting facilities with  
19                   modern, more cost-effective, and reliable LED fixtures.

- 20                   • **NM - OH Street Light Rebuild Blanket** \$331,802 New Mexico retail.  
21                   (A.0010018.005) This project is necessary to replace or rebuild street  
22                   light facilities in New Mexico.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Please describe the “Tools & Equipment” category of the Distribution capital**  
2 **additions.**

3 A. As explained earlier these projects include purchasing tools and equipment  
4 necessary to operate on and maintain the distribution system.

5 **Q. Please describe the “AGIS” category of the Distribution capital additions.**

6 A. Advanced Grid Intelligence and Security (“AGIS”) is a long-term strategic  
7 initiative that will transform SPS’s electrical distribution business by enhancing  
8 security, efficiency, and reliability, which will enable SPS to safely integrate more  
9 distributed energy resources and improve customer products and services. AGIS  
10 seeks to take advantage of existing advanced technology to increase grid reliability,  
11 transparency, efficiency, and access. Overall, the AGIS platform consists of  
12 multiple projects that will ultimately work together to support improved  
13 distribution technology, empowered customer choice, and improved energy  
14 management and savings. These projects include Advanced Metering  
15 Infrastructure (“AMI”); the FAN; and intelligent devices for Fault Location  
16 Isolation and Service Restoration (“FLISR”) Each of these projects involves a  
17 coordinated approach – i.e., planning, design, build, deployment, and ongoing  
18 support – from the Distribution and Business Systems Business Areas. As shown  
19 in Table CSM-4, AGIS projects total \$1,735,927 on a New Mexico retail basis.



Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 The projects described below account for 100% of the total dollar amount of capital  
2 additions in this category.

- 3 • **FAN - SPS - Dist WISUN Blanket-TX** \$1,379,858 New Mexico retail.  
4 (D.0001900.072) (\$3,919,148 Total Company) This project involves  
5 building the wireless communications network that enables connectivity  
6 and two-way communications between the existing communication  
7 infrastructure that already exists at the Company, the ADMS and AMI  
8 software systems, the new AMI meters, and the intelligent field devices  
9 associated with advanced applications.
- 10 • **AMI-DIST-SPS-NM Full AMI** \$111,065 New Mexico retail.  
11 (D.0001901.078) This project is to expand the AMI system which will  
12 enables secure two-way communication between customer meters and  
13 utilities' business and operational systems that enable benefits for both  
14 the customer and the utility.
- 15 • **FLISR - Dist Blanket - SPS - NM** \$245,000 New Mexico retail.  
16 (D.0001902.043) This project is to install automated field devices that  
17 enable automated switching devices to decrease the duration and  
18 number of customers affected by any individual outage.

19 **Q. Please describe the “Electric Vehicles” category of the Distribution capital**  
20 **additions.**

21 A. These projects are for infrastructure and initiatives designed support states  
22 developing the electric vehicle (“EV”) marketplace. The projects will strategically  
23 encourage the integration of electric vehicles to not only benefit EV drivers, but all  
24 customers by encouraging usage patterns that lower grid costs and reduce air  
25 pollution. These projects will support residential, fleet, and public charging  
26 infrastructure along with the communications systems needed to operate the

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 equipment. As shown in Table CSM-4, Electric Vehicles projects total \$427,948  
2 on a New Mexico retail basis. Please note, however, that these costs will be  
3 recovered through a rider, not through base rates. Therefore, they have been  
4 excluded from the cost of service by Ms. Niemi.

5 **Q. Your Attachment CSM-3 includes capitalized affiliate costs in the Linkage**  
6 **period. Were those affiliate costs necessary to complete the projects listed in**  
7 **Attachment CSM-3?**

8 A. Yes. These affiliate charges are primarily for labor costs such as engineering,  
9 construction, technical direction, management, safety, and other related work to  
10 develop, procure, and install capital additions at SPS distribution facilities. In  
11 addition, the capital projects include overhead charges that reflect labor and other  
12 costs as discussed by Mr. Moeller. As explained above, Ms. Doyle explains how  
13 affiliate costs are allocated to SPS in her direct testimony. When those projects are  
14 complete, the costs, including the labor charges, are recorded as new assets.

15 **Q. Are the Distribution-related capital additions listed on Attachment CSM-3 for**  
16 **the Linkage Period, including the capitalized affiliate charges, reasonable and**  
17 **necessary?**

18 A. Yes. The Distribution capital additions presented in Attachment CSM-3 are  
19 reasonable and necessary to provide safe and reliable electric service to SPS's

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 customers. The process for developing costs and managing projects ensures that  
2 the expenditures are reasonable and necessary, and that the costs were prudently  
3 incurred.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1           **VIII. FUTURE TEST YEAR PERIOD CAPITAL INVESTMENTS**

2           **Q.    What is the Future Test Year Period for purposes of this rate case?**

3           A.    The Future Test Year Period for purposes of this case is the twelve-month period  
4           beginning on July 1, 2023 and ending on June 30, 2024.

5           **Q.    What amount of capital investment does the Distribution group forecast to be  
6           placed in service during the Future Test Year Period?**

7           A.    During the Future Test Year Period, the Distribution group plans to place in service  
8           \$91,940,687 of capital investment on a New Mexico jurisdictional basis  
9           (\$247,944,266 total company).<sup>18</sup> My Attachment CSM-4 lists the types of  
10          investment that the Distribution group plans to place in service during the Future  
11          Test Year Period.

12          **Q.    How did the Distribution group forecast the amount of capital investment to  
13          be placed in service during the Future Test Year Period?**

14          A.    The Distribution group forecasted the amount of capital investment to be placed in  
15          service based on the budget for that group.

---

<sup>18</sup> It is my understanding that rate base for the Future Test Year Period must be calculated based on average rate base calculated on a 13-month average. 17.1.3.16(C)(1) NMAC. Therefore, the total plant-in-service amounts as of the end of the Future Test Year Period will not match the rate base amounts.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Is the forecast used for the Future Test Year Period capital investment based**  
2 **on the Distribution group's most recent budget information?**

3 A. Yes. The Distribution group used the July 2022 budget to forecast the amount of  
4 capital investment in the Future Test Year Period. That is the most recent budget  
5 available.

6 **Q. What methodology did the Distribution group use to develop the budget used**  
7 **to cost of projects placed in service during the Future Test Year Period?**

8 A. Similar to the Linkage Period, the Distribution group began its budgeting process  
9 for the Future Test Year Period by following the processes outlined in Section IV  
10 of my direct testimony. The Distribution group then took into consideration the  
11 factors that are specific to SPS's distribution system.

12 **Q. How, if at all, do the budgeted amounts for the Future Test Year Period relate**  
13 **to the Linkage Period amounts?**

14 A. The budgeted amounts in the Future Test Year Period are not directly related to the  
15 Linkage Period amounts, but instead are the amounts expected to be closed to plant  
16 in service during the Future Test Year Period for the projects listed.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. How, if at all, do the budgeted amounts for the Future Test Year Period relate**  
2 **to the Base Period amounts?**

3 A. The budgeted amounts in the Future Test Year Period are not directly related to the  
4 Base Period amounts, but instead are the amounts expected to be closed to plant in  
5 service during the Future Test Year Period for the projects listed.

6 **Q. Are the elements of cost forecasted during the Future Test Year Period similar**  
7 **to the elements of cost during the Base Period?**

8 A. Yes. The elements of costs are the same in the Future Test Year Period as they  
9 were in the Base Period. Please refer to Columns H-K of the tab labeled "*Meeks*  
10 *By Proj. Cost Element*" in Attachment CSM-4.

11 **Q. What methodology did SPS use to forecast the elements of cost for projects**  
12 **placed in service during the Future Test Year Period?**

13 A. SPS used the elements of costs in the Base Period to forecast the elements of cost  
14 in the Future Test Year Period.

15 **Q. Please describe the types of Distribution-related capital additions that will be**  
16 **closed to plant-in-service during the Future Test Year Period.**

17 A. As shown in Table CSM-5, the capital additions for the Future Test Year Period  
18 fall within the following categories:

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1  
2

**Table CSM-5  
Distribution – Capital Investment for the Future Test Year Period**

Type of Work	Distribution Capital Additions (NM retail)	Transmission and General Capital Additions (Total Company)	Transmission and General Capital Additions (NM Retail)	Total Capital Additions for Distribution Function (NM Retail)
New Business	\$12,358,283			\$12,358,283
Distribution Line and Substation Capacity	25,668,011	2,567,917	750,899	25,418,910
Purchases	4,292,636	17,026,604	5,994,746	10,287,382
Distribution Line and Substation Reconstruction	21,139,778			21,139,778
Outdoor/Area Lighting	559,104			559,104
Tools & Equipment		4,162,112	1,465,401	1,465,401
AGIS	13,929,214	15,007,804	5,283,965	19,213,179
Electric Vehicles	1,498,651			1,498,651
<b>Total</b>	<b>\$78,445,677</b>	<b>\$38,764,437</b>	<b>\$13,495,011</b>	<b>\$91,940,688</b>

- 3 **Q. Please describe the “New Business” category of the Distribution capital**  
4 **additions.**
- 5 A. As I explained earlier, these projects are in response to customer requests for new  
6 or additional service. They include the installation of all primary and secondary  
7 extensions and service laterals, as well as the replacement and removal of existing  
8 electric services. As shown in Table CSM-5, New Business projects total

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1           \$12,358,283 on a New Mexico retail basis. The projects described below account  
2           for 100% of the total dollar amount of capital additions in this category.

- 3                   • **New Mexico Overhead Extension Blanket.** \$ \$7,473,829 New  
4                   Mexico retail. (WBS Level 2 A0010002.001) A typical “blanket” or  
5                   “routine” project includes the installation of transformers and secondary  
6                   poles to provide new electrical service to homes, wells, or other  
7                   facilities. The installation of service wire from alleys to homes is  
8                   another example of the high-volume work that occurs on a daily basis  
9                   under this category of capital additions.
- 10                  • **NM - UG Extension Blanket** \$923,200 New Mexico retail.  
11                  (A.0010002.002) A typical "blanket" or "routine" project includes the  
12                  installation of UG transformers, load break centers and UG cable to  
13                  provide new electrical service to homes, well, or other facilities.
- 14                  • **NM - OH New Services Blanket** \$1,032,550 New Mexico retail. (WBS  
15                  Level 2 A.0010002.003) Typical "blanket" or "routine" projects to  
16                  provide OH service to a customer.
- 17                  • **NM - UG New Services Blanket** \$551,050 New Mexico retail.  
18                  (A.0010002.004) A typical "blanket" or "routine" project includes the  
19                  installation of transformers and secondary poles to provide new  
20                  electrical service to homes, well, or other facilities. The installation of  
21                  service wire from alleys to home is another example of the high-volume  
22                  work that occurs on a daily basis under this category of additions.
- 23                  • **NM - New Business WCF Blanket** \$2,877,654 New Mexico retail  
24                  (WBS Level 2 A.0010002.007) This project is used to fund emergent  
25                  but not yet identified work based on historical New Business trends.



Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1    **Q.    Please describe the “*Distribution Line and Substation Capacity*” category of the**  
2    **Distribution capital additions.**

3    A.    These projects typically increase feeder and substation capacity to deal with  
4    equipment overloads, contingencies, and voltage support. Typically, this work is  
5    necessitated by increased load from existing and new customers. As shown in  
6    Table CSM-5, Distribution Line and Substation Capacity projects total \$25,418,910  
7    on a New Mexico retail basis. The projects described below account for 85% of  
8    the total dollar amount of capital additions in this category. The remaining 15% of  
9    projects are similar in nature in that they are necessary to serve the increased load  
10   from existing and new customers.

- 11           •    **Install Ponderosa #2 115/23 kV 50 M** \$3,614,569 New Mexico retail.  
12           (WBS Level 2 A.0000424.254) Install second 50 MVA 115/23kV  
13           transformer at Ponderosa Substation to allow switching and capacity on  
14           the southeastern edge of the southeast New Mexico 23 kV system.
  
- 15           •    **Magnum Road Substation** \$7,290,592 New Mexico retail. (WBS  
16           Level 2 A.0000424.288) Identified need from Area Engineers and  
17           Project Management, customers in the area are expected to exceed  
18           capacity in oilfields northeast of Carlsbad that would otherwise be  
19           served by PCA. New Magnum substation would house a 28 MVA  
20           115/12.47 transformer with room for a second with feeders connecting  
21           to PCA, Pecos, and new customers in the area.
  
- 22           •    **Magnum Road Substation Feeders** \$1,757,461 New Mexico retail.  
23           (WBS Level 2 A.0000424.290) This project is the associated feeder

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 installs and reinforcements to support the three new Magnum Road  
2 Substation breakers.

3 • **Install Roadrunner T2 Sub XFMR** \$4,051,471 New Mexico retail.  
4 (WBS Level 2 A.0001763.002) Install second 50 MVA 115/23kV  
5 Transformer at Roadrunner Substation. This is to combat large load  
6 growth in the area and provide switching with the existing 23kV  
7 transformer at Roadrunner and the other 23 KV substations in the area.

8 • **OPIE Wood Draw TR2 Subs** \$2,567,304 New Mexico retail. (WBS  
9 Level 2 A.0001793.003) Adding a second 28 MVA Transformer to  
10 Wood Draw substation, voltage will be 115/12.47 in order to provide  
11 switching to the area and have new capacity.

12 • **NM - OH Reinforcement Blanket** \$435,377 New Mexico retail.  
13 (A.0010034.001) This project consists of cost to reinforce existing OH  
14 distribution lines to increase capacity or voltage.

15 • **NM - Line Capacity WCF Blanket** \$1,758,604 New Mexico retail.  
16 (A.0010034.003) This project is used to fund emergent but not yet  
17 identified work needed to upgrade the capacity of the system based on  
18 historical trends.

19 **Q. Please describe the “Purchases” category of the Distribution capital additions.**

20 A. These projects include the purchase of distribution line transformers and  
21 distribution meters, which are acquired to provide timely service in accordance with  
22 tariff requirements, to carry out standard construction projects necessary to meet  
23 customer requirements, and to replace failed or damaged equipment. FERC  
24 guidelines require that transformers and meter purchases be capitalized upon  
25 receipt of material and not upon the installation or in-service date of the equipment,

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 like other capital property. As shown in Table CSM-5, Purchases total \$10,287,382  
2 on a New Mexico retail basis. The projects described below account for 76% of  
3 the total dollar amount of capital additions in this category. The remaining 24% of  
4 projects are similar in nature in that they are necessary to provide timely service in  
5 accordance with tariff requirements, to carry out standard construction projects  
6 necessary to meet customer requirements, and to replace failed or damaged  
7 equipment

- 8 • **NM - ROW Blanket** \$2,205,250 New Mexico retail. (WBS Level 2  
9 A.0010052.001) This project is necessary to secure easements and  
10 permitting rights for new capital projects in New Mexico.
- 11 • **NM Electric Distribution Transformers** \$1,745,025 New Mexico  
12 retail. (WBS Level 2 D.0005014.011) This project is necessary to  
13 purchase new distribution transformers so that they will be available to  
14 replace failed or aging distribution transformers in the New Mexico  
15 service area.
- 16 • **NM-DIST Fleet New Unit Purchase EI** \$797,638 New Mexico retail.  
17 (\$2,265,495 total company) (WBS Level 2 A.0006056.214) This project  
18 is necessary to purchase fleet vehicles and equipment to support  
19 distribution work.
- 20 • **TX-DIST Fleet New Unit Purchases EI** \$3,062,392 New Mexico  
21 retail. (\$8,697,972 total company) (WBS Level 2 A.0006056.213) This  
22 project is necessary to purchase fleet vehicles and equipment to support  
23 distribution work.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1    **Q.    Please further describe the “*Distribution Line and Substation Reconstruction*”**  
2           **category of the Distribution capital additions.**

3    A.    These are projects constructed to satisfy customers’ requests, to comply with city  
4           or state requirements, or to adhere to code guidelines.  As shown in Table CSM-5,  
5           Distribution Line and Substation Reconstruction projects total \$21,139,778 on a  
6           New Mexico retail basis.  The projects described below account for 93% of the total  
7           dollar amount of capital additions in this category.  The remaining 7% of projects  
8           are similar in nature in that they are necessary to satisfy customers’ requests, to  
9           comply with city or state requirements, or to adhere to code guidelines.

- 10                   •    **NM – Overhead Rebuild Blanket.**  \$ 7,974,385 New Mexico Retail.  
11                    (WBS Level 2 A0010018.001) Typical “blanket” projects include  
12                    relocations of facilities that are in direct conflict with street expansions  
13                    within public rights-of-way and safety-related work required by a  
14                    governing authority.  These projects also include the replacement of  
15                    failed, eminently failing, or damaged equipment.  Examples include the  
16                    replacement of a wood pole that is damaged by a vehicle and the  
17                    replacement of substation components such as circuit breakers, voltage  
18                    regulators, or lightning arrestors.
  
- 19                   •    **NM Failed Sub Equip Replacement** \$706,518 New Mexico retail.  
20                    (A.0005521.200) This blanket project involves the replacement of  
21                    substation equipment and the money properly spent on those assets that  
22                    can be capitalized.
  
- 23                   •    **NM - OH Relocation Blanket** \$529,253 New Mexico retail.  
24                    (A.0010010.001) This project consists of costs to relocate existing OH  
25                    distribution line facilities.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

- 1                   • **NM - OH Services Renewal Blanket** \$274,713 New Mexico retail.  
2                   (A.0010018.003) A typical "blanket" or "routine" project includes the  
3                   rebuild related to replacement of service conductor from pole-to-house,  
4                   well, or other facilities. Due to aged conductors and facilities, or  
5                   damages from vegetation and normal weathering.
- 6                   • **NM - UG Services Renewal Blanket** \$196,542 New Mexico retail.  
7                   (A.0010018.004) A typical "blanket" or "routine" project includes the  
8                   rebuild related to replacement of UG transformers, load break centers  
9                   and UG cable for electrical services to homes, well, or other facilities.  
10                  Due to aged conductors and facilities, or damages from vegetation and  
11                  normal weathering.
- 12                 • **NM - Pole Blanket** \$5,319,358 New Mexico retail. (WBS Level 2  
13                 A.0010018.007) These costs are incurred to replace poles that are  
14                 damaged or that otherwise fail.
- 15                 • **NM - Line Asset Health WCF Blanket** \$4,581,851 New Mexico retail.  
16                 (WBS Level 2 A.0010018.008) This project is used to fund emergent  
17                 and not yet identified work and storm work needed to maintain and  
18                 renew the system based on historical trends.

19 **Q. Please further describe the “Outdoor/Area Lighting” category of the**  
20 **Distribution capital additions.**

21 A. These projects include the installation, removal, and replacement of street and area  
22 lighting as required by SPS’s tariffs and construction standards. Examples of these  
23 projects are the replacement of failing or damaged equipment and new installations  
24 made at customers’ requests. The work also involves the ongoing replacement of  
25 mercury vapor and high-pressure sodium lighting facilities with modern, more cost-  
26 effective, LED fixtures. As shown in Table CSM-5, Outdoor/Area Lighting

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 projects total \$559,104 on a New Mexico retail basis. The projects described below  
2 account for 87% of the total dollar amount of capital additions in this category. The  
3 remaining 13% of projects are similar in nature in that they are necessary to satisfy  
4 customers' requests.

- 5 • **NM - LED Street Light Conv** \$142,724 New Mexico retail.  
6 (A.0005507.090) This work involves the ongoing replacement of  
7 mercury vapor and high-pressure sodium lighting facilities with  
8 modern, more cost-effective, and reliable LED fixtures.
- 9 • **NM - OH Street Light Rebuild Blanket** \$341,493 New Mexico retail.  
10 (A.0010018.005) This project is necessary to replace or rebuild street  
11 light facilities in New Mexico.

12 **Q. Please describe the “Tools & Equipment” category of the Distribution capital**  
13 **additions.**

14 A. As explained earlier, these projects include purchasing tools and equipment  
15 necessary to operate on and maintain the distribution system.

16 **Q. Please describe the “AGIS” category of the Distribution capital additions.**

17 A. As more fully described above, AGIS is a long-term strategic initiative that will  
18 transform SPS's electrical distribution business by enhancing security, efficiency,  
19 and reliability, which will enable SPS to safely integrate more distributed energy  
20 resources and improve customer products and services. As shown in Table CSM-5,  
21 AGIS projects total \$19,213,179 on a New Mexico retail basis. The projects

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 described below account for 92% of the total dollar amount of capital additions in  
2 this category. The remaining 8% of projects are similar in nature.

- 3 • **FAN - SPS - Dist WISUN Blanket-NM** \$3,708,115 New Mexico  
4 retail. (D.0001900.073) (\$10,531,990 Total Company) This project  
5 involves building the wireless communications network that enables  
6 connectivity and two-way communications between the existing  
7 communication infrastructure that already exists at the Company, the  
8 ADMS and AMI software systems, new AMI meters, and the intelligent  
9 field devices associated with advanced applications.
- 10 • **AMI-DIST-SPS-NM Full AMI** \$12,704,214 New Mexico retail.  
11 (D.0001901.078) This project is to expand the AMI system which will  
12 enable secure two-way communication between customer meters and  
13 utilities' business and operational systems that enable benefits for both  
14 the customer and the utility.
- 15 • **FLISR - Dist Blanket - SPS - NM** \$1,225,000 New Mexico retail.  
16 (D.0001902.043) This project is to install automated field devices that  
17 enable automated switching devices to decrease the duration and  
18 number of customers affected by any individual outage.

19 **Q. Please describe the “*Electric Vehicles*” category of the Distribution capital**  
20 **additions.**

21 A. As more fully described above, these projects are for infrastructure and initiatives  
22 designed to support states developing the EV marketplace. As shown in Table  
23 CSM-5, Electric Vehicles projects total \$1,498,651 on a New Mexico retail basis.  
24 As noted earlier, however, these costs will be recovered through a rider, not through  
25 base rates. Therefore, they have been excluded from the cost of service.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Your Attachment CSM-4 includes capitalized affiliate costs in the Future Test**  
2 **Year Period. Will those affiliate costs be necessary to complete the projects**  
3 **listed in Attachment CSM-4?**

4 A. Yes. These affiliate charges are primarily for labor costs such as engineering,  
5 construction, technical direction, management, safety, and other related work to  
6 develop, procure, and install capital additions at SPS distribution facilities. In  
7 addition, the capital projects include overhead charges that reflect labor and other  
8 costs as discussed by Mr. Moeller. As explained above, Ms. Doyle explains how  
9 affiliate costs are allocated to SPS in her Direct testimony. When those projects  
10 are complete, the costs, including the labor charges, are recorded as new assets.

11 **Q. Are the Distribution-related capital additions listed on Attachment CSM-4**  
12 **that will be closed to plant-in-service during the Future Test Year Period,**  
13 **including the capitalized affiliate charges, reasonable and necessary?**

14 A. Yes. As discussed in my testimony above, the Distribution capital additions  
15 presented in Attachment CSM-4 are reasonable and necessary to provide safe and  
16 reliable electric service to SPS's customers. The process for developing costs and  
17 managing projects ensures that the expenditures are reasonable and necessary, and  
18 that the costs were prudently incurred.



Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Have you prepared an attachment showing the differences by cost center**  
2 **between the Base Period and the Future Test Year Period?**

3 A. Yes. My Attachment CSM-5 shows the differences by cost center between the Base  
4 Period and the Future Test Year Period. As required by Rule 17.1.3.18(B),  
5 Attachment CSM-5 contains:

- 6 1. a column showing actual expenditures during the Base Period;<sup>19</sup>
- 7 2. a column showing the estimated expenditures during the Future Test Year  
8 Period;
- 9 3. a column showing the variance between the two; and
- 10 4. a column providing an explanation for the differences between the Base  
11 Period data and the Future Test Year Period estimates, including estimates  
12 that took place in the linkage data.

13 **Q. Are there any material changes between the Distribution group's Base Period**  
14 **capital investment and Future Test Year Period capital investment?**

15 A. Yes. I have identified the material changes for the Distribution group by cost center  
16 account in my Attachment CSM-5.

---

<sup>19</sup> Although this portion of the Future Test Year Period Rule refers to “expenditures,” SPS understands that the Commission is seeking information about the cost of capital assets actually placed in service during the Base Period and the Future Test Year Period in order to have a direct comparison. Expenditures are measured at the time money is spent, which may be months or even years before an asset is placed in service.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Have you identified the cost drivers for the material changes between the**  
2 **amounts for the Base Period and the Future Test Year Period?**

3 A. Yes. In earlier parts of my direct testimony, I described the major capital additions  
4 in the Base Period and the Future Test Year Period. The changes from the Base  
5 Period to the Future Test Year Period are due to the fact that the projects placed in  
6 service in each period are largely independent of the projects placed in service  
7 during prior periods. SPS places projects in service based on current and forecasted  
8 needs; not based on the costs of projects placed in service during prior periods.

9 **Q. Does the Distribution Group's forecasted capital additions during the Future**  
10 **Test Year Period assume that volumes, costs or price inputs will change**  
11 **between the Base Period and the Future Test Year Period because of inflation**  
12 **or other factors?**

13 A. The budgeted amounts in the Future Test Year Period are not directly related to the  
14 Base Period amounts, but instead are the amounts expected to be closed to plant in  
15 service during the Future Test Year Period for the projects listed. The current  
16 forecast for future years is based on current estimates that are increased by an  
17 escalation factor to reflect expected future costs based on the anticipated  
18 construction timelines and final in-service date of the specific project.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Does the Distribution Group’s forecasted capital additions during the Future**  
2 **Test Year Period include any types of escalation factors that were applied to**  
3 **the Base Period amounts to arrive at the Future Test Year Period amounts?**

4 A. The budgeted amounts in the Future Test Year Period are not directly related to the  
5 Base Period amounts, but instead are the amounts expected to be closed to plant in  
6 service during the Future Test Year Period for the projects listed. The current  
7 forecast for future years is based on current estimates that are increased by an  
8 escalation factor to reflect expected future costs based on the anticipated  
9 construction timelines and final in-service date of the specific project.

10 **Q. Does the Distribution group’s forecasted capital additions during the Future**  
11 **Test Year Period include any contingency provisions that were applied to the**  
12 **Base Period amounts to arrive at the Future Test Year Period amounts?**

13 A. The budgeted amounts in the Future Test Year Period are not directly related to the  
14 Base Period amounts, but instead are the amounts expected to be closed to plant in  
15 service during the Future Test Year Period for the projects listed. SPS’s forecast  
16 for future years is based on a current estimate of each project’s cost, including a  
17 contingency amount that is based on the anticipated risks for each project.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1   **Q.   Does the Distribution Group’s forecasted capital additions during the Future**  
2       **Test Year Period assume that the type or scope of work performed by the**  
3       **Distribution Group will change between the Base Period and the Future Test**  
4       **Year Period?**

5   **A.**   No. Some of the projects will be the same and some of the projects will be different  
6       between the Base Period and the Future Test Year Period, but the type and scope  
7       of work being done will be basically the same in both periods.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **IX. DISTRIBUTION O&M EXPENSES**

2 **Q. What topics do you cover in this section of your testimony?**

3 A. In this section, I will discuss O&M expenses associated with the Distribution  
4 business area and explain that these expenses are reasonable and necessary for the  
5 provision of utility service. Consistent with the NMPRC Future Test Year Period  
6 Rule,<sup>20</sup> for each of the (1) Base Period<sup>21</sup> and Adjusted Base Period,<sup>22</sup> (2) Linkage  
7 Period,<sup>23</sup> and (3) Future Test Year Period,<sup>24</sup> I break down the Distribution costs by  
8 FERC account or FERC subaccount, as appropriate, detail the associated elements  
9 of cost, and fully explain, support, and justify this Distribution cost data. I also  
10 support the labor-related expenses associated with Distribution that were actually  
11 incurred during the Base Period. Finally, I identify the Distribution business area's  
12 contribution to the material variances between the Adjusted Base Period and Future

---

<sup>20</sup> 17.1.3.1 NMAC et seq.

<sup>21</sup> SPS's base period in this proceeding begins July 1, 2021 and ends June 30, 2022 (the "Base Period").

<sup>22</sup> SPS's adjusted base period in this proceeding is the Base Period adjusted as described by SPS witness Stephanie Niemi (the "Adjusted Base Period").

<sup>23</sup> SPS's "Linkage Period" in this proceeding begins July 1, 2022 and ends June 30, 2023. Per the Future Test Year Period Rule, it covers the period of time between the end of the Base Period and the beginning of the Future Test Year Period and includes the required "Linkage Data" as that term is defined in 17.1.3.7(H) NMAC.

<sup>24</sup> SPS's future test year period in this proceeding begins July 1, 2023 and ends June 30, 2024 (the "Future Test Year Period").

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 Test Year Period costs identified by SPS witness Stephanie Niemi, and I describe  
2 the Distribution cost drivers expected to contribute to these material variances.

3 **A. Overview of Distribution Services and Associated Expenses**

4 **Q. Describe generally the services that give rise to Distribution O&M costs.**

5 A. The services that give rise to Distribution costs are necessary to provide new service  
6 to New Mexico retail customers and to provide safe and reliable electric service to  
7 existing New Mexico retail services. The costs are incurred to operate and maintain  
8 overhead and underground distribution lines and other distribution-related  
9 facilities.

10 **Q. Do the Distribution O&M expenses include native SPS costs? If yes, please**  
11 **explain.**

12 A. Yes. Native SPS costs are those costs incurred directly by SPS associated with the  
13 provision of electric service to customers. These costs include labor, materials, and  
14 other non-fuel O&M costs. For example, the O&M portion of an SPS distribution  
15 lineman's salary is a native cost.

16 **Q. Do the Distribution O&M expenses include affiliate charges? If yes, please**  
17 **explain.**

18 A. Yes. Affiliate charges are primarily those costs associated with services provided  
19 to SPS by XES, which is Xcel Energy's service company. These services are in

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 addition to, and not duplicative of, the services that SPS employees provide.  
2 Affiliate charges can also include services provided to SPS by other Operating  
3 Companies or affiliated interests. These charges generally involve emergency  
4 services, such as storm restoration activities. As explained above, Ms. Doyle  
5 explains how affiliate costs are allocated to SPS in her direct testimony.

6 **Q. Are the services grouped within Distribution necessary for SPS's operations?**

7 A. Yes. Customers directly benefit from the operation and maintenance of distribution  
8 facilities. The operation and maintenance of those facilities ensures that customers  
9 have access to safe and reliable electric service. The maintenance activities identify  
10 and remedy problems on the lines and other facilities before they cause a problem,  
11 helping SPS continue to operate the distribution system in a safe, efficient, and  
12 reliable manner and to maintain continuity of electric transmission and distribution  
13 service to SPS's New Mexico retail customers. Without those services, SPS would  
14 be unable to provide service to new customers and to provide safe and reliable  
15 electric service to existing services.

16 **Q. Are any of the Distribution affiliate services provided to SPS duplicated**  
17 **elsewhere in XES or in any other Xcel Energy subsidiary, such as SPS itself?**

18 A. No. Within XES, none of the services provided by Distribution are duplicated  
19 elsewhere. No other Xcel Energy subsidiary performs these services for the  
20 Operating Companies. In addition, SPS does not perform these services for itself.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **B. Presentation of Distribution O&M Expense Data**

2 **Q. At a high level, how does SPS present O&M expenses in this proceeding?**

3 A. To comply with the Commission’s Future Test Year Rule, SPS presents its O&M  
4 data in several separate views. In Attachment SNN-10, Tab 2, SPS witness  
5 Stephanie N. Niemi presents SPS’s total company O&M expenses by FERC  
6 account and subaccount<sup>25</sup> for the following periods: (1) the Base Period and  
7 Adjusted Base Period, (2) the Linkage Period, and (3) the Future Test Year  
8 Period.<sup>26</sup> This attachment also identifies the variance between the Adjusted Base  
9 Period<sup>27</sup> expenses and Future Test Year Period expenses by FERC account or  
10 subaccount and highlights where material variances exist.<sup>28</sup>

---

<sup>25</sup> Consistent with 17.1.3.16(B)(1) NMAC, each FERC account has been subdivided where necessary to a level that is sufficient to identify cost drivers and demonstrate where variations between the Adjusted Base Period and Future Test Year Period occur.

<sup>26</sup> See 17.1.3.12 NMAC; 17.1.3.15 NMAC; 17.1.3.16(B) NMAC.

<sup>27</sup> SPS notes that 17.1.3.6 NMAC states that the objective of the Rule is to “provide for a complete and comprehensive rate case filing that, by including full explanations and justifications of changes in items between the *adjusted base period*, linkage data and future test year period as required by this rule should minimize the amount of discovery needed by commission staff...and intervenors to analyze a filing.” 17.1.3.6 NMAC (emphasis added). 17.1.3.7 NMAC defines “material change” or “material variance” as “a change or variance in cost between the *adjusted base period* and the future test year period.” 17.1.3.7(J) NMAC (emphasis added). Later, however, NMPRC Rule 17.1.3.17(A) states that “[f]or any material changes between *base period* and future test year period, cost drivers shall be separately identified, explained and justified as well as linked to the historical base period and any linkage data.” 17.1.3.17(A) NMAC (emphasis added). And 17.1.3.18(B) NMAC directs an applicant to include a side-by-side comparison with “a column showing actual expenditures during the *base period*; a column showing the estimated expenditures during the future test year period; a column showing the variance between the two; and a column providing an explanation (or a reference to the written testimony requirement under Subsection D of this section) for the differences between the *base period* data and the future test year period estimates, including occurrences which took place in the linkage data.” 17.1.3.18(B) NMAC (emphasis added). Consistent with the Future Test Year Period Rule’s objective and the material variance definition and to ensure an apples-to-apples comparison throughout all relevant data, SPS focuses on Adjusted Base Period amounts, rather than Base Period amounts, when presenting variation data in testimony. Nonetheless, to ensure compliance with the NMPRC Future Test Year Period Rule, SPS has included the variance between the Base Period expenses and Future Test Year expenses in Ms. Niemi’s Attachment SNN-10, tab 2.

<sup>28</sup> See 17.1.3.16(B) NMAC; 17.1.3.18(B) NMAC.



Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 Separately, in Attachment SNN-10, Tab 3, Ms. Niemi presents a more  
2 granular view of the general O&M data. There, the general O&M expenses  
3 included in each FERC account or subaccount are further divided into elements of  
4 cost, including labor-related cost elements.<sup>29</sup> This view of the O&M data is  
5 presented on both a total company and New Mexico retail basis.<sup>30</sup>

6 In Attachment SNN-10, Tab 4, Ms. Niemi separates out the labor-related  
7 cost elements from the general O&M data for the Base Period. In conjunction with  
8 the Business Area witnesses, SPS witness Michael P. Deselich supports the Base  
9 Period labor amounts reflected in this tab. Mr. Deselich also identifies, fully  
10 explains, and justifies any labor-related cost drivers that contributed to material  
11 variances between the Adjusted Base Period and the Future Test Year Period  
12 identified by Ms. Niemi.

13 Finally, in Attachment SNN-10, Tab 5, Ms. Niemi presents the non-labor  
14 cost elements of general O&M expenses for the Base Period and Adjusted Base  
15 Period, the Linkage Period, and the Future Test Year Period by Business Area.  
16 Each Business Area's general O&M (non-labor) expenses are presented by FERC

---

<sup>29</sup> See 17.1.3.16(B) NMAC.

<sup>30</sup> See 17.1.3.16(B) NMAC.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 account or subaccount, as appropriate.<sup>31</sup> Next, the expenses in each FERC account  
2 or FERC subaccount are further divided by non-labor cost element.<sup>32</sup> Generally,  
3 SPS's Business Area witnesses fully explain, justify, and support the O&M data  
4 presented by Ms. Niemi for their applicable Business Area in Attachment SNN-10,  
5 Tab 5, including variances from period to period.<sup>33</sup> However, as noted throughout  
6 testimony, Ms. Niemi sponsors many of the adjustments made to Base Period  
7 amounts to arrive at the Adjusted Base Period amounts. Business Area witnesses  
8 also identify, fully explain, and justify any non-labor Business Area cost drivers  
9 that contributed to material variances between the Adjusted Base Period and the  
10 Future Test Year Period identified by Ms. Niemi.<sup>34</sup>

11 **Q. Which Business Area O&M expenses do you sponsor?**

12 A. I sponsor the Distribution O&M expenses. This includes (1) the labor-related  
13 expenses associated with Distribution services that were incurred during the Base  
14 Period (in conjunction with Mr. Deselich), (2) the non-labor expenses associated  
15 with Distribution services that were incurred during the Base Period, and (3) the

---

<sup>31</sup> See 17.1.3.16(B) NMAC; 17.1.3.16(B)(1)-(2) NMAC.

<sup>32</sup> See 17.1.3.16(B) NMAC; 17.1.3.16(B)(1)-(2) NMAC.

<sup>33</sup> See 17.1.3.6 NMAC; 17.1.3.14 NMAC; 17.1.3.17 NMAC; 17.1.3.18 NMAC.

<sup>34</sup> See 17.1.3.17(A) NMAC; 17.1.3.17(D) NMAC.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 non-labor known and measurable adjustments made to Adjusted Base Period data  
2 associated with Distribution services to reach the Future Test Year Period data.  
3 Attachment CSM-6 to my direct testimony is an excerpt from Ms. Niemi's  
4 Attachment SNN-10, Tabs 4 and 5.

5 **Q. What FERC accounts and subaccounts are captured within the Distribution**  
6 **O&M expenses?**

7 A. Table CSM-6 identifies the FERC accounts and subaccounts included within the  
8 Distribution O&M expenses. A more detailed description of these FERC accounts  
9 can be found at 18 C.F.R. § 101 (2022).

10 **Table CSM-6**

<b>FERC Account or Subaccount</b>	<b>Account Description</b>
561.6	Transmission Service Studies
562	Station Expenses
570	Maintenance of Station Equipment
571	Maintenance of Overhead Lines
580	Operation Supervision and Engineering
582	Station Expenses
583	Overhead Line Expenses
584	Underground Line Expenses
585	Street Lighting and Signal Systems
586	Meter Expenses
587	Customer Installation Expenses
588	Miscellaneous Distribution Expenses
589	Rents
592	Maintenance of Station Equipment
592.2	Maintenance of Energy Storage
593	Maintenance of Overhead Lines

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

<b>FERC Account or Subaccount</b>	<b>Account Description</b>
594	Maintenance of Underground Lines
596	Maintenance of Street Lighting
597	Maintenance of Meters
598	Maintenance of Miscellaneous Distribution Plant
903	Customer Records and Collections
904.001	Uncollectible Accounts
921	Office Supplies and Expenses
923	Outside Services Employed
930.2	Miscellaneous General Expenses
931	Rents

1 **Q. Do you detail the elements of cost included in each FERC account and**  
2 **subaccount assigned to Distribution?**

3 A. Yes. In Attachment CSM-6, Tab 1, column E, I identify the labor-related elements  
4 of cost for each FERC account and FERC subaccount for the Base Period. In  
5 Attachment CSM-6, Tab 2, column E, I identify the non-labor elements of cost for  
6 the Base Period and Adjusted Base Period, Linkage Period, and Future Test Year  
7 Period.

8 **Q. Please explain what you mean when you use the term, “elements of cost.”**

9 A. The Future Test Period Rule defines the phrase “elements of cost” to mean types of  
10 cost such as labor, materials, outside services, contract costs, important clearings,  
11 and all other types of cost combined as one category.<sup>35</sup> I use the term in this manner  
12 throughout my testimony.

---

<sup>35</sup> See 17.1.3.7(F) NMAC.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. How did SPS arrive at the Linkage Period and Future Test Year O&M data**  
2 **generally?**

3 A. SPS did not use budgeting to identify expected Linkage Period and Future Test  
4 Year Period O&M expenses, including Distribution expenses. Instead, SPS made  
5 specific and discrete known and measurable adjustments to the Adjusted Base  
6 Period O&M expenses to reflect changes SPS expects to occur during these future  
7 periods. So SPS adjusted the per book Base Period expenses first to ensure that the  
8 starting point for the discrete known and measurable adjustments in the Linkage  
9 Period and Future Test Year Period was appropriate.

10 **C. Full Explanations, Justifications, and Support for Distribution**  
11 **Data**

12 **Q. Does your testimony explain and justify quantities, assumptions, expectations,**  
13 **activity changes and the like associated with the Distribution data presented**  
14 **herein?**

15 A. Yes. In this section of my testimony I fully explain, justify, and support the  
16 Distribution data presented for the Base Period and Adjusted Base Period, the  
17 Linkage Period, and the Future Test Year Period.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Does your testimony include full explanations and justifications of changes**  
2 **between the Adjusted Base Period, the Linkage Period, and the Future Test**  
3 **Year Period associated with the Distribution data presented herein?**

4 A. Yes. In this section of my testimony, I fully explain and justify changes between  
5 the Adjusted Base Period, the Linkage Period, and the Future Test Year Period.

6 *1. Base Period and Adjusted Base Period*

7 **Q. What is the Base Period in this proceeding?**

8 A. SPS's Base Period in this proceeding is the historical 12-month period beginning  
9 July 1, 2021 and ending June 30, 2022.

10 **Q. Please summarize the expenses reflected in the FERC accounts, FERC**  
11 **subaccounts and elements of cost encompassed within the Base Period data**  
12 **sponsored by you.**

13 A. The Distribution O&M expenses reflected in the FERC accounts, FERC  
14 subaccounts, and elements of cost identified on CSM-6 consist primarily of the  
15 costs associated with labor, incentive compensation, consulting, contract labor,  
16 miscellaneous other, and overhead. Attachment CSM-6, Tab 1 identifies all of the  
17 applicable FERC accounts, FERC subaccounts and associated labor-related  
18 elements of cost and expense amounts, while Attachment CSM-6, Tab 2 identifies

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 all of the applicable FERC accounts, FERC subaccounts, and associated non-labor  
2 elements of cost and expense amounts.

3 **Q. What were the actual labor-related expenses associated with Distribution**  
4 **incurred by SPS during the Base Period?**

5 A. During the Base Period, the Distribution group incurred \$15,442,884 of labor-  
6 related expenses on a total company basis, as reflected on Attachment CSM-6,  
7 Tab 1. Mr. Deselich presents labor-related expenses on a New Mexico retail basis  
8 by FERC account or FERC subaccount.

9 **Q. Did SPS adjust the Base Period labor-related O&M expenses to arrive at**  
10 **Adjusted Base Period amounts?**

11 A. Yes. Mr. Deselich and Ms. Niemi discuss these adjustments in detail in their  
12 testimony.

13 **Q. What amount of Distribution non-labor O&M expenses did SPS incur during**  
14 **the Base Period?**

15 A. During the Base Period, the Distribution group incurred \$10,418,835 in non-labor  
16 O&M expenses on a total company basis. Ms. Niemi presents non-labor O&M  
17 expenses on a New Mexico retail basis by FERC account and subaccount.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Please summarize the elements of cost encompassed within the Base Period**  
2 **data sponsored by you.**

3 A. The FERC accounts, FERC subaccounts, and elements of cost for the Distribution  
4 non-labor O&M costs appear in Attachment CSM-6. In particular, the FERC  
5 accounts and subaccounts appear in Attachment CSM-6, Tab 2, Column C, and the  
6 elements of cost appear in Attachment CSM-6, Tab 2, Column E.

7 **Q. Were the Distribution labor-related expenses incurred during the Base Period**  
8 **reasonable and necessary?**

9 A. Yes. The services provided by SPS and XES employees for the Distribution group  
10 are necessary to provide safe and reliable service to New Mexico retail customers.  
11 These employees were compensated during the Base Period at appropriate market  
12 levels as discussed in detail by Mr. Deselich.

13 **Q. Did SPS adjust the Base Period O&M expenses to arrive at Adjusted Base**  
14 **Period amounts?**

15 A. Yes. SPS reduced the Base Period Distribution non-labor O&M expense by  
16 \$264,490 on a total company basis. The amounts are presented Attachment CSM-6,  
17 Tab 2, Column G. Most of the reduction is attributable to an adjustment to  
18 normalize storm damage expense, which Ms. Niemi discusses in her direct  
19 testimony. The remaining reductions are attributable primarily to normal business



Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 area adjustments that SPS makes in every rate case, such as removing brand  
2 advertising. Ms. Niemi discusses those adjustments as well.

3 **Q. Are there any other expenses that would otherwise fall within the Distribution**  
4 **business area that SPS is not seeking recovery of or which the Commission's**  
5 **rules/orders exclude from recovery?**

6 A. No.

7 **Q. Are the Distribution O&M expenses incurred during the Base Period as**  
8 **adjusted in the Adjusted Base Period and identified on Attachment CSM-6**  
9 **reasonable and necessary?**

10 A. Yes. All of the O&M expenses—both labor and non-labor—are reasonable and  
11 necessary to ensure that the distribution system is reliably operated and maintained  
12 to continue providing safe and reliable electric service to SPS's New Mexico  
13 customers. The Distribution business area provides O&M services similar to those  
14 required by all utilities, and SPS would not be able to provide electric service to its  
15 New Mexico customers without those O&M services. SPS's standard practices  
16 include processes to manage and minimize related O&M expenses.

17 *2. Linkage Period*

18 **Q. What is the Linkage Period in this proceeding?**

19 A. SPS's Linkage Period in this proceeding begins July 1, 2022 and ends June 30,  
20 2023.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. What is “Linkage Data”?**

2 A. The term “linkage data” refers to a specific and detailed description of all line items  
3 for the period of time between the end of the Base Period and the beginning of the  
4 Future Test Year Period required by the rule to create a “verifiable link” between  
5 Future Test Year Period data and Base Period data.<sup>36</sup> The rule states that linkage  
6 data does not constitute a test period, but instead is provided for the purpose of  
7 validating the information contained in the Future Test Year Period.<sup>37</sup>

8 **Q. What are the estimated Distribution non-labor O&M expenses SPS expects to**  
9 **incur during the Linkage Period?**

10 A. During the Linkage Period, Distribution expects to incur \$10,510,820 in non-labor  
11 O&M costs on a total company basis.

12 **Q. How were these amounts derived?**

13 A. Most of the amounts are carried forward from the Adjusted Base Period without  
14 any changes. The only changes from the Adjusted Base Period to the Linkage  
15 Period are adjustments to FERC Account 593.

---

<sup>36</sup> 17.1.3.7(H) NMAC.

<sup>37</sup> *Id.*

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Please summarize the expenses reflected in the FERC accounts, FERC**  
2 **subaccounts, and elements of cost encompassed within the Linkage Period**  
3 **data sponsored by you.**

4 A. The FERC accounts, FERC subaccounts, and elements of cost are the same as those  
5 identified in the Base Period. Further, the non-labor expenses reflected in these  
6 accounts are largely the same. Attachment CSM-6, Tab 2 identifies all of the  
7 applicable FERC accounts, FERC subaccounts, elements of cost and expense  
8 amounts.

9 **Q. Please explain the changes between the Adjusted Base Period and Linkage**  
10 **Period Distribution non-labor O&M expenses.**

11 A. SPS has adjusted the Adjusted Base Period amount by \$350,000 on a total company  
12 basis. In particular, SPS has adjusted the FERC Account 593 balance by \$350,000  
13 on a total company basis to reflect additional costs associated with vegetation  
14 management in the Linkage Period. Those additional vegetation management costs  
15 are known and measurable increases to contractual outside vendor expenses caused  
16 by inflation.

17 **Q. Have you provided a specific and detailed description of all line items for the**  
18 **Linkage Period data sponsored by you?**

19 A. Yes. Please see Attachment CSM-6, Tab 2, Column J, which shows the  
20 Distribution non-labor O&M costs for the Linkage Period.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Are the Distribution non-labor O&M expenses SPS expects to incur during**  
2 **the Linkage Period as identified on Attachment CSM-6 reasonable and**  
3 **necessary?**

4 A. Yes. All of the Linkage Period O&M expenses—both labor and non-labor—are  
5 reasonable and necessary to ensure that the distribution system is reliably operated  
6 and maintained to continue providing safe and reliable electric service to SPS’s  
7 New Mexico customers. The Distribution business area provides O&M services  
8 similar to those required by all utilities, and SPS would not be able to provide  
9 electric service to its New Mexico customers without those O&M services. SPS’s  
10 standard practices include processes to manage and minimize related O&M  
11 expenses.

12 **Q. Is the Linkage Period data presented in a way that provides a reasonable**  
13 **approximation of jurisdictional amounts for Future Test Year Period**  
14 **comparison purposes?**

15 A. Not in my testimony. Ms. Niemi provides jurisdictional O&M information in her  
16 testimony attachments.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Does the Linkage Period provide verifiable information that allows**  
2 **Commission Staff and Intervenors to assess the validity of the information**  
3 **contained in the Future Test Year Period discussed in the next section of your**  
4 **testimony?**

5 A. Yes. The linkage data presented provides the necessary support to link the Future  
6 Test Year Period amounts to the Adjusted Base Period amounts.

7 *3. Future Test Year Period Data*

8 **Q. What is the Future Test Year Period?**

9 A. SPS's Future Test Year Period in this proceeding is the 12-month period beginning  
10 July 1, 2023 and ending June 30, 2024.

11 **Q. What are the expected Distribution expenses included in the Future Test Year**  
12 **Period that SPS is requesting recovery of in this case?**

13 A. During the Future Test Year Period, the Distribution business area expects to incur  
14 \$11,730,820 of non-labor O&M expenses on a total company basis.

15 **Q. How were these amounts derived?**

16 A. SPS carried forward the amounts from the Linkage Period along with a few specific  
17 adjustments. The adjustments net to an increase of \$1,220,000 on a total company  
18 basis. Vegetation management increases contributed \$350,000, while increases and

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 adjustments to capital construction work accounted for \$870,000. The adjustments  
2 are detailed as follows:

- 3 • FERC Account 580 expense increased by \$849,346 because O&M  
4 increases were recorded in FERC Account 580 instead of being spread  
5 across multiple FERC accounts. In addition, the additional costs reflect  
6 anticipated increases in material costs and quantities.
- 7 • FERC Account 583 expense decreased by \$218,439 and FERC account 584  
8 increased by \$295,016, primarily due to adjustments to anticipated  
9 contractor spend based on work volumes in the categories and an update of  
10 the transformer O&M expenditure to more closely align with the capital  
11 first set-credit amount allowed per FERC policy. Transformers are  
12 capitalized upon receipt of material and not upon the field installation and  
13 in-servicing of assets. The field installation of transformers is therefore  
14 treated as O&M expense to avoid the duplication of plant and property.
- 15 • FERC Account 594 increased by \$55,924, primarily due to expected  
16 increases in underground capital construction work, which, inherently  
17 brings an associated O&M component along with the capital expenditures.
- 18 • FERC Account 593 increased by \$350,000 compared to the Linkage Period  
19 due to anticipated increases in cost from outside vendors resulting from  
20 shortages in available workforce, an ongoing RFP for the contract for the  
21 work, and anticipated overtime costs for the available contract resources.

22 **Q. How, if at all, do the amounts used in the Future Test Year Period relate to the**  
23 **Linkage Period amounts?**

24 A. The Distribution non-labor O&M costs for the Future Test Year Period are the same  
25 as the Distribution non-labor O&M costs for the Linkage Period except for the  
26 adjustments that I discussed in a prior answer.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. How, if at all, do the amounts used in the Future Test Year Period relate to the**  
2 **Base Period amounts?**

3 A. The Distribution non-labor O&M costs for the Future Test Year Period are the same  
4 as the Distribution non-labor O&M costs for the Base Period except for the  
5 adjustments that I discussed in prior answers.

6 **Q. Are the FERC accounts, FERC subaccounts, and elements of cost used for the**  
7 **Future Test Year Period the same or similar to those appearing in the Base**  
8 **Period and Linkage Period?**

9 A. Yes.

10 **Q. Please summarize the non-labor O&M expenses reflected in the FERC**  
11 **accounts, FERC subaccounts, and elements of cost encompassed within the**  
12 **Future Test Year Period data sponsored by you.**

13 A. Please refer to Attachment CSM-6, Tab 2, Column O, which contains all of the  
14 Future Test Year Period data for non-labor O&M expense by FERC account, FERC  
15 subaccount, and element of cost.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. Were any expenses that would have otherwise fallen within the Distribution**  
2 **O&M expenses in the Future Test Year Period excluded from SPS's request**  
3 **for recovery?**

4 A. None other than those I described earlier in connection with the adjustments from  
5 the Base Period to the Adjusted Base Period, from the Adjusted Base Period to the  
6 Linkage Period, and from the Linkage Period to the Future Test Year Period

7 **Q. Has SPS calculated the differences by FERC account or FERC subaccount**  
8 **between the Adjusted Base Period and the Future Test Year Period?**

9 A. Yes. Ms. Niemi's Attachment SNN-10, Tab 2 shows the differences by FERC  
10 account or subaccount between the Adjusted Base Period and the Future Test Year  
11 Period. This attachment contains:

- 12 1. a column showing actual expenditures during the Adjusted Base Period;<sup>38</sup>
- 13 2. a column showing the estimated expenditures during the Future Test Year  
14 Period;
- 15 3. a column showing the variance between the two; and
- 16 4. a column providing an explanation or reference to the written testimony that  
17 explains the differences between the Adjusted Base Period data and the  
18 Future Test Year Period estimates.

---

<sup>38</sup> As described in footnote 26 above, SPS has focused on Adjusted Base Period amounts here, rather than Base Period amounts, to ensure an apples-to-apples comparison.



Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 **Q. What does the Future Test Year Period Rule deem a material variance in cost**  
2 **between the Adjusted Base Period and Future Test Year Period?**

3 A. The Future Test Year Period Rule defines “material change” or “material variance”  
4 as a change or variance in cost between the Adjusted Base Period and Future Test  
5 Year Period for a FERC account that exceeds 6% and \$100,000 on a total company  
6 basis.<sup>39</sup>

7 **Q. Did the Distribution group contribute to any material changes in non-labor**  
8 **O&M costs between the Adjusted Base Period and Future Test Year Period?**

9 A. Yes. The Distribution non-labor O&M costs will vary by more than the threshold  
10 set forth in the Future Test Year Period rule for FERC Accounts 580, 584, and 593.

11 **Q. Please separately identify, explain, and justify the cost driver(s) for each**  
12 **material change and link it to the Adjusted Base Period and Future Test Year**  
13 **Period data.**

14 A. The following bullet points describe the cost drivers for each of the FERC accounts  
15 in which SPS will experience a material variance between the Adjusted Base Period  
16 and Future Test Year Period:

17 • For FERC Accounts 580 and 584, the cost driver for the change between  
18 the Adjusted Base Period and the Future Test Year Period is due to the

---

<sup>39</sup> See 17.1.3.7(J)(1) NMAC.

Case No. 22-00286-UT  
Direct Testimony  
of  
Casey S. Meeks

1 adjustment made because of increases related to capital projects as  
2 described above.

3 • For FERC Account 593, the cost driver is the adjustment for vegetation  
4 management expense that will increase between the Linkage Period and the  
5 Future Test Year Period because of increases in negotiated vendor costs to  
6 perform the work.

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

8 A. Yes.

**BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION**

<b>IN THE MATTER OF SOUTHWESTERN</b>	)	
<b>PUBLIC SERVICE COMPANY’S</b>	)	
<b>APPLICATION FOR: (1) REVISION OF</b>	)	
<b>ITS RETAIL RATES UNDER ADVICE</b>	)	
<b>NOTICE NO. 312; (2) AUTHORITY TO</b>	)	<b>CASE NO. 22-00286-UT</b>
<b>ABANDON THE PLANT X UNIT 1,</b>	)	
<b>PLANT X UNIT 2, AND CUNNINGHAM</b>	)	
<b>UNIT 1 GENERATING STATIONS AND</b>	)	
<b>AMEND THE ABANDONMENT DATE</b>	)	
<b>OF THE TOLK GENERATING</b>	)	
<b>STATION; AND (3) OTHER</b>	)	
<b>ASSOCIATED RELIEF,</b>	)	
<b>SOUTHWESTERN PUBLIC SERVICE</b>	)	
<b>COMPANY,</b>	)	
	)	
<b>APPLICANT.</b>	)	

---

**VERIFICATION**

On this day, November 18, 2022, 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)	Allocator (%)	NM Amount
1	Meeks	Distribution Capital Additions for Base Period	25	7	\$ 182,472,577	Dollars	Various		\$ 75,159,830
2	Meeks	New Business	27	Table 3	N/A	Dollars	Direct Assign		\$ 13,487,993
3	Meeks	Distribution Line and Substation Capacity	27	Table 3	N/A	Dollars	Various		\$ 34,549,920
4	Meeks	Purchases	27	Table 3	\$ 10,241,934	Dollars	Various		\$ 9,566,527
5	Meeks	Distribution Line and Substation Reconstruction	27	Table 3	N/A	Dollars	Direct Assign		\$ 15,378,914
6	Meeks	Outdoor/Area Lighting	27	Table 3	N/A	Dollars	Direct Assign		\$ 803,601
7	Meeks	Tools & Equipment	27	Table 3	\$ 4,232,449	Dollars	LABXAG	32.44%	\$ 1,372,874
8	Meeks	Total	27	Table 3	\$ 14,474,383	Dollars	Various		\$ 75,159,829
9	Meeks	New Business	28	7	N/A	Dollars	Direct Assign		\$ 13,487,993
10	Meeks	New Mexico Overhead Extension Blanket	28	11	N/A	Dollars	Direct Assign		\$ 7,176,324
11	Meeks	NM - UG Extension Blanket	28	16	N/A	Dollars	Direct Assign		\$ 753,065
12	Meeks	CBAD/NW BATX EAST	28	21	N/A	Dollars	Direct Assign		\$ 1,520,873
13	Meeks	Jal/Caza Comanche Line Ext RMV & PM	29	1	N/A	Dollars	Direct Assign		\$ 712,150
14	Meeks	NM - OH New Services Blanket	29	5	N/A	Dollars	Direct Assign		\$ 748,336
15	Meeks	NM - UG New Services Blanket	29	11	N/A	Dollars	Direct Assign		\$ 453,771
16	Meeks	Distribution Line and Substation Capacity	29	23	N/A	Dollars	Various		\$ 34,549,920
17	Meeks	Install Medanos Fdr3	30	3	N/A	Dollars	Direct Assign		\$ 3,639,265
18	Meeks	FDRS Sisko	30	6	N/A	Dollars	Direct Assign		\$ 3,269,702
19	Meeks	Install Caveman SUB	30	9	N/A	Dollars	Direct Assign		\$ 7,275,122
20	Meeks	Install Caveman Substation LAND	30	14	N/A	Dollars	Direct Assign		\$ 1,643,053
21	Meeks	Install Hopi XFR#2 SUB	30	17	N/A	Dollars	Direct Assign		\$ 6,275,977
22	Meeks	NM - OH Reinforcement Blanket	30	21	N/A	Dollars	Direct Assign		\$ 236,618
23	Meeks	Install Loving South T2 Feeders	30	27	N/A	Dollars	Direct Assign		\$ 1,172,511
24	Meeks	ART/550 E MAIN ST Navajo Soy-bodie	31	4	N/A	Dollars	Direct Assign		\$ 1,426,081
25	Meeks	LOV/CND-HOPI/BOUNDS RD & JD FOREHAN	31	9	N/A	Dollars	Direct Assign		\$ 902,144
26	Meeks	CARLSBAD / OCOT 4280 / 8TH ST RECON	31	14	N/A	Dollars	Direct Assign		\$ 980,148
27	Meeks	Carpet Bomb	31	18	N/A	Dollars	Direct Assign		\$ 1,264,867
28	Meeks	Caveman T62, ROW	31	23	\$ 2,230,294	Dollars	12CP-TRAN	26.38%	\$ 588,401
29	Meeks	Install new Lynch 115/23kV 50 MVA	31	27	N/A	Dollars	Direct Assign		\$ 688,888
30	Meeks	Install Millen #2 feeders (East)	32	1	N/A	Dollars	Direct Assign		\$ 504,469
31	Meeks	Install Millen #2 feeders (West)	32	7	N/A	Dollars	Direct Assign		\$ 636,299
32	Meeks	Purchases	32	20	N/A	Dollars	Various		\$ 9,566,527
33	Meeks	NM-Elec-Easement	33	3	N/A	Dollars	Direct Assign		\$ 1,761,008
34	Meeks	NM Electric Distribution Transforme	33	6	N/A	Dollars	Direct Assign		\$ 3,814,475
35	Meeks	NM-DIST Fleet New Unit Purchase	33	11	\$ 2,017,350	Dollars	LABXAG	32.44%	\$ 654,365
36	Meeks	NM-Electric Meter Blanket	33	15	N/A	Dollars	Direct Assign		\$ 567,194
37	Meeks	TX-DIST Fleet New Unit Purchases	33	19 & 20	\$ 6,141,775	Dollars	LABXAG	32.44%	\$ 1,992,200
38	Meeks	Distribution Line and Substation Reconstruction	34	1	N/A	Dollars	Direct Assign		\$ 15,378,914
39	Meeks	NM - Overhead Rebuild Blanket	34	6	N/A	Dollars	Direct Assign		\$ 6,417,344
40	Meeks	SPS-NM Convert Obsolete Vltg	34	15	\$ 4,232,449	Dollars	Direct Assign		\$ 1,622,791
41	Meeks	NM Failed Sub Equip Replacement	34	20	\$ 14,474,383	Dollars	Direct Assign		\$ 1,271,431
42	Meeks	NEW MEXICO MAJOR STORM RECOVERY	34	24	N/A	Dollars	Direct Assign		\$ 210,784
43	Meeks	NM - OH Relocation Blanket	34	27	N/A	Dollars	Direct Assign		\$ 501,296
44	Meeks	NM - UG Relocation Blanket	35	4	N/A	Dollars	Direct Assign		\$ 54,504
45	Meeks	NM - UG Conversion/Rebuild Blanket	35	10	N/A	Dollars	Direct Assign		\$ 173,970
46	Meeks	NM - OH Services Renewal Blanket	35	15	N/A	Dollars	Direct Assign		\$ 266,172
47	Meeks	NM - UG Services Renewal Blanket	35	20	N/A	Dollars	Direct Assign		\$ 201,450

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)	Allocator (%)	NM Amount
48	Meeks	NM - Pole Blanket	35	26	N/A	Dollars	Direct Assign		\$ 3,580,200
49	Meeks	NM Obsolete Voltage Conversions	35	29	N/A	Dollars	Direct Assign		\$ 228,731
50	Meeks	Outdoor/Area Lighting	36	9	N/A	Dollars	Direct Assign		\$ 803,601
51	Meeks	NM - LED Street Light Conv	36	11	N/A	Dollars	Direct Assign		\$ 397,956
52	Meeks	NM - OH Street Light Rebuild Blanke	36	15	N/A	Dollars	Direct Assign		\$ 421,761
53	Meeks	Distribution Capital Investment - Linkage Period	40, 41	15 & 1	\$ 177,436,942	Dollars	Various		\$ 60,043,924
54	Meeks	New Business	43	Table 4	\$ 16,111,387	Dollars	Direct Assign		\$ 16,111,387
55	Meeks	Distribution Line and Substation Capacity	43	Table 4	N/A	Dollars	Various		\$ 11,373,521
56	Meeks	Purchases	43	Table 4	N/A	Dollars	Various		\$ 11,542,978
57	Meeks	Distribution Line and Substation Reconstruction	43	Table 4	\$ 16,303,736	Dollars	Direct Assign		\$ 16,303,736
58	Meeks	Outdoor/Area Lighting	43	Table 4	\$ 1,192,573	Dollars	Direct Assign		\$ 1,192,573
59	Meeks	Tools & Equipment	43	Table 4	\$ 3,850,970	Dollars	LABXAG	35.21%	\$ 1,355,853
60	Meeks	AGIS	43	Table 4	N/A	Dollars	Various		\$ 1,735,927
61	Meeks	Electric Vehicles	43	Table 4	\$ 427,948	Dollars	Direct Assign		\$ 427,948
62	Meeks	Total	43	Table 4	N/A	Dollars	Various		\$ 60,043,923
63	Meeks	New Business	44	1	\$ 16,111,387	Dollars	Direct Assign		\$ 16,111,387
64	Meeks	New Mexico Overhead Extension Blanket	44	5	N/A	Dollars	Direct Assign		\$ 9,165,356
65	Meeks	NM - UG Extension Blanket	44	9	N/A	Dollars	Direct Assign		\$ 946,689
66	Meeks	NM - OH New Services Blanket	44	13	N/A	Dollars	Direct Assign		\$ 1,022,146
67	Meeks	NM - UG New Services Blanket	44	16	N/A	Dollars	Direct Assign		\$ 676,261
68	Meeks	NM - New Business WCF Blanket	44	19	N/A	Dollars	Direct Assign		\$ 589,711
69	Meeks	China Draw to Wood Draw Tie Line	44	22	N/A	Dollars	Direct Assign		\$ 1,006,645
70	Meeks	HBB/ NGL STATELINE BACKBONE	45	1	N/A	Dollars	Direct Assign		\$ 542,882
71	Meeks	LOVG/SOLARIS 3031 PUMP STAT/3? EXT	45	5	N/A	Dollars	Direct Assign		\$ 400,534
72	Meeks	JAL/NGL END AROUND BOOSTER/OH	45	9	N/A	Dollars	Direct Assign		\$ 433,272
73	Meeks	LOVG/MATADOR NOVO CRESTWOOD/3? OH E	45	13	N/A	Dollars	Direct Assign		\$ 417,262
74	Meeks	Distribution Line and Substation Capacity	45	23	N/A	Dollars	Various		\$ 11,373,521
75	Meeks	Install 3 new Lynch Feeders	46	3	N/A	Dollars	Direct Assign		\$ 695,340
76	Meeks	Install Caveman Substation Feeders	46	6	N/A	Dollars	Direct Assign		\$ 2,832,069
77	Meeks	FDRS Sisko	46	9	N/A	Dollars	Direct Assign		\$ 853,256
78	Meeks	Install Hopi Transformer #2 Feeders	46	12	N/A	Dollars	Direct Assign		\$ 1,792,109
79	Meeks	NM - OH Reinforcement Blanket	46	16	N/A	Dollars	Direct Assign		\$ 484,571
80	Meeks	LVNG/MATADOR PATRIOT SWD	46	19	N/A	Dollars	Direct Assign		\$ 865,894
81	Meeks	LOV/1019 BOOSTER/6.8 MI OH EXT	46	23	N/A	Dollars	Direct Assign		\$ 941,803
82	Meeks	Percy V26 Tap, ROW	47	1 & 2	\$ 512,925	Dollars	12CP-TRAN	29.24%	\$ 149,987
83	Meeks	CBAD/NGL PLU Y BOOSTER/2400hp/2.4	47	4	N/A	Dollars	Direct Assign		\$ 539,859
84	Meeks	Purchases	47	15	N/A	Dollars	Various		\$ 11,542,978
85	Meeks	NM - ROW Blanket	48	1	N/A	Dollars	Direct Assign		\$ 1,043,250
86	Meeks	NM Electric Distribution Transforme	48	4	N/A	Dollars	Direct Assign		\$ 5,519,632
87	Meeks	NM-Electric Meter Blanket	48	9	N/A	Dollars	Direct Assign		\$ 903,340
88	Meeks	NM-DIST Fleet New Unit Purchase	48	12	\$ 4,432,928	Dollars	LABXAG	35.21%	\$ 1,560,750
89	Meeks	Distribution Line and Substation Reconstruction	48	20	N/A	Dollars	Direct Assign		\$ 16,303,736
90	Meeks	NM - Overhead Rebuild Blanket	49	1	N/A	Dollars	Direct Assign		\$ 7,141,717
91	Meeks	NM Failed Sub Equip Replacement	49	10	N/A	Dollars	Direct Assign		\$ 652,576
92	Meeks	NM - OH Relocation Blanket	49	14	N/A	Dollars	Direct Assign		\$ 452,405
93	Meeks	NM - UG Conversion/Rebuild Blanket	49	17	N/A	Dollars	Direct Assign		\$ 167,828
94	Meeks	NM - OH Services Renewal Blanket	49	22	N/A	Dollars	Direct Assign		\$ 275,837

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)	Allocator (%)	NM Amount
95	Meeks	NM - UG Services Renewal Blanket	49	27	N/A	Dollars	Direct Assign		\$ 167,403
96	Meeks	NM - Pole Blanket	50	1	N/A	Dollars	Direct Assign		\$ 5,227,633
97	Meeks	Outdoor/Area Lighting	50	12	N/A	Dollars	Direct Assign		\$ 1,192,573
98	Meeks	NM - LED Street Light Conv	50	16	N/A	Dollars	Direct Assign		\$ 659,363
99	Meeks	NM - OH Street Light Rebuild Blanket	50	20	N/A	Dollars	Direct Assign		\$ 331,802
100	Meeks	AGIS	51	19	N/A	Dollars	Direct Assign		\$ 1,735,927
101	Meeks	FAN - SPS - Dist WISUN Blanket-TX	52	3	\$ 3,919,148	Dollars	LABXAG	35.21%	\$ 1,379,858
102	Meeks	AMI-DIST-SPS-NM Full AMI	52	20	N/A	Dollars	Direct Assign		\$ 111,065
103	Meeks	FLISR - Dist Blanket - SPS - NM	52	26	N/A	Dollars	Direct Assign		\$ 245,000
104	Meeks	Electric Vehicles	53	1	N/A	Dollars	Direct Assign		\$ 427,948
105	Meeks	Distribution Capital Investment - Future Test Year Period	55	8 & 9	\$ 247,944,266	Dollars	Various		\$ 91,940,687
106	Meeks	New Business	58	Table 5	\$ 12,358,283	Dollars	Direct Assign		\$ 12,358,283
107	Meeks	Distribution Line and Substation Capacity	58	Table 5	N/A	Dollars	Various		\$ 25,418,910
108	Meeks	Purchases	58	Table 5	N/A	Dollars	Various		\$ 10,287,382
109	Meeks	Distribution Line and Substation Reconstruction	58	Table 5	\$ 21,139,778	Dollars	Direct Assign		\$ 21,139,778
110	Meeks	Outdoor/Area Lighting	58	Table 5	\$ 559,104	Dollars	Direct Assign		\$ 559,104
111	Meeks	Tools & Equipment	58	Table 5	\$ 4,162,112	Dollars	LABXAG	35.21%	\$ 1,465,401
112	Meeks	AGIS	58	Table 5	N/A	Dollars	Various		\$ 19,213,179
113	Meeks	Electric Vehicles	58	Table 5	\$ 1,498,651	Dollars	Direct Assign		\$ 1,498,651
114	Meeks	Total	58	Table 5	N/A	Dollars	Various		\$ 91,940,688
115	Meeks	New Business	59	1	\$ 12,358,283	Dollars	Direct Assign		\$ 12,358,283
116	Meeks	New Mexico Overhead Extension Blanket	59	3	N/A	Dollars	Direct Assign		\$ 7,473,829
117	Meeks	NM - UG Extension Blanket	59	10	N/A	Dollars	Direct Assign		\$ 923,200
118	Meeks	NM - OH New Services Blanket	59	14	N/A	Dollars	Direct Assign		\$ 1,032,550
119	Meeks	NM - UG New Services Blanket	59	17	N/A	Dollars	Direct Assign		\$ 551,050
120	Meeks	NM - New Business WCF Blanket	59	23	N/A	Dollars	Direct Assign		\$ 2,877,654
121	Meeks	Distribution Line and Substation Capacity	60	6	N/A	Dollars	Various		\$ 25,418,910
122	Meeks	Install Ponderosa #2 115/23 kV 50 M	60	11	N/A	Dollars	Direct Assign		\$ 3,614,569
123	Meeks	Magnum Road Substation	60	15	N/A	Dollars	Direct Assign		\$ 7,290,592
124	Meeks	Magnum Road Substation Feeders	60	22	N/A	Dollars	Direct Assign		\$ 1,757,461
125	Meeks	Install Roadrunner T2 Sub XFMR	61	3	N/A	Dollars	Direct Assign		\$ 4,051,471
126	Meeks	OPIE Wood Draw TR2 Subs	61	8	N/A	Dollars	Direct Assign		\$ 2,567,304
127	Meeks	NM - OH Reinforcement Blanket	61	12	N/A	Dollars	Direct Assign		\$ 435,377
128	Meeks	NM - Line Capacity WCF Blanket	61	15	N/A	Dollars	Direct Assign		\$ 1,758,604
129	Meeks	Purchases	62	1	N/A	Dollars	Various		\$ 10,287,382
130	Meeks	NM - ROW Blanket	62	8	N/A	Dollars	Direct Assign		\$ 2,205,250
131	Meeks	NM Electric Distribution Transforme	62	11	N/A	Dollars	Direct Assign		\$ 1,745,025
132	Meeks	NM-DIST Fleet New Unit Purchase	62	16	\$ 2,265,495	Dollars	LABXAG	35.21%	\$ 797,638
133	Meeks	TX-DIST Fleet New Unit Purchases	62	20	\$ 8,697,972	Dollars	LABXAG	35.21%	\$ 3,062,392
134	Meeks	Distribution Line and Substation Reconstruction	63	5	N/A	Dollars	Direct Assign		\$ 21,139,778
135	Meeks	NM - Overhead Rebuild Blanket	63	10	N/A	Dollars	Direct Assign		\$ 7,974,385
136	Meeks	NM Failed Sub Equip Replacement	63	19	N/A	Dollars	Direct Assign		\$ 706,518
137	Meeks	NM - OH Relocation Blanket	63	23	N/A	Dollars	Direct Assign		\$ 529,253
138	Meeks	NM - OH Services Renewal Blanket	64	1	N/A	Dollars	Direct Assign		\$ 274,713
139	Meeks	NM - UG Services Renewal Blanket	64	6	N/A	Dollars	Direct Assign		\$ 196,542
140	Meeks	NM - Pole Blanket	64	12	N/A	Dollars	Direct Assign		\$ 5,319,358
141	Meeks	NM - Line Asset Health WCF Blanket	64	15	N/A	Dollars	Direct Assign		\$ 4,581,851

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)	Allocator (%)	NM Amount
142	Meeks	Outdoor/Area Lighting	65	1	N/A	Dollars	Direct Assign		\$ 559,104
143	Meeks	NM - LED Street Light Conv	65	5	N/A	Dollars	Direct Assign		\$ 142,724
144	Meeks	NM - OH Street Light Rebuild Blanket	65	9	N/A	Dollars	Direct Assign		\$ 341,493
145	Meeks	AGIS	65	21	N/A	Dollars	Direct Assign		\$ 19,213,179
146	Meeks	FAN - SPS - Dist WISUN Blanket-NM	66	3	\$ 10,531,990	Dollars	LABXAG	35.21%	\$ 3,708,115
147	Meeks	AMI-DIST-SPS-NM Full AMI	66	10	N/A	Dollars	Direct Assign		\$ 12,704,214
148	Meeks	FLISR - Dist Blanket - SPS - NM	66	15	N/A	Dollars	Direct Assign		\$ 1,225,000
149	Meeks	Electric Vehicles	66	23	N/A	Dollars	Direct Assign		\$ 1,498,651

<sup>(1)</sup> Distribution Assets direct assigned according to location.

Transmission Assets allocated using primarily 12CP-TRAN (26.38 %for Base Period, 29.24% for Linkage Period and Future Test Year). For Transmission Serving Generation 12CP-PROD (33.73% for Base Period, 38.47 % for Linkage Period and Future Test Year). Radial Lines are direct assigned.

General and Intangible Plant allocated using LABXAG (32.44% for Base Period, 35.21% for Linkage Period and Future Test Year) with a few items allocated by CUST-RET (31.26% for Base Period and 31.39% for Linkage Period and Future Test Year).

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Base Period of July 1, 2021, through June 30, 2022

Plant Additions by Asset Class and Witness

Base Period

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	In-Service Date	Additions to Plant-in-Service Base Period Total Company	Additions to Plant-in-Service Base Period NM Retail	
1	Electric Transmission	Meeks	Distribution Line and Substation Capacity	A.0001362.010	T81 Callahan Tap, Line - DCP	4/29/2022	\$ 43,414	\$ 11,454	
2	Electric Transmission	Meeks	Distribution Line and Substation Capacity	A.0001414.011	Caveman T62 TLine Tap, DCP	5/31/2022	2,553,545	673,681	
3	Electric Transmission	Meeks	Distribution Line and Substation Capacity	A.0001414.012	Caveman T62, ROW	Routine	2,230,294	588,401	
4	Electric Transmission	Meeks	Distribution Line and Substation Capacity	A.0001418.008	Four Way T27 TLine Tap, DCP	2/24/2022	29,928	7,896	
5	Electric Transmission	Meeks	Distribution Line and Substation Capacity	A.0001434.010	Center Port V03 TLINE Tap DCP	3/31/2022	68,778	18,145	
6	<b>Electric Transmission Total</b>							<b>\$ 4,925,960</b>	<b>\$ 1,299,577</b>
7	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000126.016	Artesia Country Club DCP Subs	11/23/2019	\$ 339,998	\$ 339,998	
8	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.238	Install Roadrunner Substation	4/30/2020	11,297	11,297	
9	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.248	Install Medanos Substation	10/30/2020	(17,631)	(17,631)	
10	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.260	Install Medanos Fdr3	9/30/2020	3,639,265	3,639,265	
11	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.276	Install new Lynch 115/23kV 50 MVA X	5/29/2021	53,899	53,899	
12	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.277	Install 3 new Lynch Feeders	9/30/2021	688,888	688,888	
13	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.282	Install Caveman Substation Feeders	6/30/2022	38,539	38,539	
14	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.287	Magnum Road Substation Land	6/30/2022	103,281	103,281	
15	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001022.005	Whitedeer Install new 115/13.2	6/30/2021	(11,852)	-	
16	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001022.006	Whitedeer Install new 115/13.2 Subs	10/30/2020	2,505	-	
17	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001024.003	Install Hillside #2 115/13.2kV	5/31/2019	213	-	
18	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001024.004	Install Hillside #2 115/13.2kV - Fd	2/28/2020	0	-	
19	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001044.033	Install CT at Deaf Smith Substation	1/22/2022	97,881	-	
20	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001163.005	Install Hunsley Substation	12/21/2020	14,335	-	
21	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001163.006	Install Hunsley Substation Feeders	12/17/2020	(83)	-	
22	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001214.009	Install feeders for New Malaga Sub	4/28/2021	(460)	(460)	
23	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001214.010	Install New Malaga Substation	10/30/2020	(7,626)	(7,626)	
24	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001362.002	Install Callahan Substation	6/30/2022	3,515,992	-	
25	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001362.004	Install Callahan Sub - Land	9/30/2021	69,476	-	
26	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001362.007	Install Callahan Substation Fdrs	5/25/2022	747,947	-	
27	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001408.003	SUBS Sisko	4/30/2021	9,943	9,943	
28	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001408.004	FDRS Sisko	9/29/2021	3,269,702	3,269,702	
29	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001414.004	Install Caveman SUB	6/30/2022	7,275,122	7,275,122	
30	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001414.005	Install Caveman Substation LAND	8/31/2021	1,643,054	1,643,054	
31	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001418.003	Install Four Way Substation	2/24/2022	5,451,883	-	
32	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001418.004	New Four Way Feeders	2/23/2022	516,658	-	
33	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001419.002	Install Millen #2 28 MVA XFR	4/30/2021	87,204	87,204	
34	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001419.004	Install Millen #2 feeders (West)	9/29/2021	636,300	636,300	
35	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001419.005	Install Millen #2 feeders (East)	8/31/2021	504,469	504,469	
36	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001430.002	Install Hopi XFR#2 SUB	6/30/2022	6,275,977	6,275,977	



Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Base Period of July 1, 2021, through June 30, 2022

Plant Additions by Asset Class and Witness  
Base Period

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	In-Service Date	Additions to Plant-in-Service Base Period Total Company	Additions to Plant-in-Service Base Period NM Retail
37	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001430.003	Install Hopi Transformer #2 Feeders	6/24/2022	72,808	72,808
38	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001432.001	Install Echo Substation- Land	1/27/2022	84,468	-
39	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001433.001	Lawrence Park Land	12/21/2020	76,433	-
40	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001434.002	Install New Centerport Substation	4/29/2022	6,269,696	-
41	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001434.003	Install New Centerport Substation L	1/29/2021	11,234	-
42	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001749.004	Demon Substation Land Purchase	5/31/2022	256,896	-
43	Electric Distribution	Meeks	New Business	A.0005500.023	Tx Blnkt-Overhead Extensions	Routine	(5)	-
44	Electric Distribution	Meeks	New Business	A.0005500.024	Txs Blanket-Oh Extension	Routine	(947)	-
45	Electric Distribution	Meeks	New Business	A.0005500.025	NM Blanket-Oh Extension	Routine	10,937	10,937
46	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005502.078	Tx Blanket-Oh Replacements	Routine	5	-
47	Electric Distribution	Meeks	New Business	A.0005504.010	Nm Blanket-(023) Oh Services	Routine	128	128
48	Electric Distribution	Meeks	New Business	A.0005505.011	0025 Blanket - New Mexico Ug S	Routine	60	60
49	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.023	Txs Blanket- Oh Street Lghts	Routine	867	-
50	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005507.089	TX - LED Street Light Conv	Routine	2,422,994	-
51	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005507.090	NM - LED Street Light Conv	Routine	397,956	397,956
52	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.019	TX Pole Trussing	Routine	0	-
53	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.031	Txn-(022) Oh Rebuilds	Routine	(4,500)	-
54	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.033	0022 Cap. Blanket - New Mexico	Routine	(829)	(829)
55	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.060	SPS Storm Recovery Project	Routine	(822)	-
56	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.101	Inspect/Replace Poles_Texas	Routine	(1,197)	-
57	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147	SPS-NM Convert Obsolete Vltg	Routine	1,622,791	1,622,791
58	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153	SPS-TX Convert Obsolete Vltg D	Routine	625,094	-
59	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.161	TX Pole Trussing	Routine	591	-
60	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.179	Convert Town of Booker to 34.5	Routine	14,220	-
61	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005509.011	TXUG ConvrnsRebuilds-TX	Routine	725	-
62	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005509.035	Tx Blanket-Ug Convs/Rebuilds	Routine	(429)	-
63	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005509.037	Nm Blanket-Ug Conv/Rebuilds	Routine	2,659	2,659
64	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005510.008	TXOH Relocations-TX	Routine	385	-
65	Electric Distribution	Meeks	Purchases	A.0005517.013	NM-Elec-Easement	Routine	1,761,008	1,761,008
66	Electric Distribution	Meeks	Purchases	A.0005517.015	TxN-Elec Easement	Routine	250,249	-
67	Electric Distribution	Meeks	Purchases	A.0005517.017	TxS-Elec Easement	Routine	9,939	-
68	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005517.025	Substation Land - TX	Routine	91,828	-
69	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004	TX Failed Sub Equip Replacement	Routine	1,935,527	-
70	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085	ELR TX Sub Feeder Breakers	Routine	1,180	-
71	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.086	ELR TX Sub Relays	Routine	50,833	-
72	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200	NM Failed Sub Equip Replacement	Routine	1,271,431	1,271,431
73	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.130	Convert Soncy to 115/13.2kV 50	12/18/2018	83	-

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Base Period of July 1, 2021, through June 30, 2022

Plant Additions by Asset Class and Witness  
Base Period

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	In-Service Date	Additions to Plant-in-Service Base Period Total Company	Additions to Plant-in-Service Base Period NM Retail
74	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.261	TAM: Convert South Loving 69kV	12/13/2019	(259,499)	(259,499)
75	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.272	Artesia Country Club TAM Conve	1/30/2020	(141,787)	(141,787)
76	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001	TEXAS MAJOR STORM RECOVERY	Routine	10,830,120	-
77	Electric Distribution	Meeks	Purchases	A.0005583.003	SPS-TX CAPITALIZED ELECTRIC LOCATES	Routine	23,167	-
78	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	Routine	210,784	210,784
79	Electric Distribution	Meeks	Purchases	A.0005584.004	SPS-NM CAPITALIZED ELECTRIC LOCATES	Routine	14,597	14,597
80	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.005	SPS NM Targeted OH Rebuild - A	Routine	1	1
81	Electric Distribution	Meeks	New Business	A.0006062.010	Distribution CIAC TX Elec	Routine	(833,330)	-
82	Electric Distribution	Meeks	New Business	A.0006062.011	Distribution CIAC NM Elec	Routine	91,824	91,824
83	Electric Distribution	Meeks	New Business	A.0010001.001	TX - OH Extension Blanket	Routine	6,510,449	-
84	Electric Distribution	Meeks	New Business	A.0010001.002	TX - UG Extension Blanket	Routine	3,217,347	-
85	Electric Distribution	Meeks	New Business	A.0010001.003	TX - OH New Services Blanket	Routine	730,086	-
86	Electric Distribution	Meeks	New Business	A.0010001.004	TX - UG New Services Blanket	Routine	1,607,417	-
87	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010001.005	TX - OH New Street Light Blanket	Routine	11,800	-
88	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010001.006	TX - UG New Street Light Blanket	Routine	585,758	-
89	Electric Distribution	Meeks	New Business	A.0010002.001	NM - OH Extension Blanket	Routine	7,176,324	7,176,324
90	Electric Distribution	Meeks	New Business	A.0010002.002	NM - UG Extension Blanket	Routine	753,065	753,065
91	Electric Distribution	Meeks	New Business	A.0010002.003	NM - OH New Services Blanket	Routine	748,336	748,336
92	Electric Distribution	Meeks	New Business	A.0010002.004	NM - UG New Services Blanket	Routine	453,771	453,771
93	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010002.005	NM - OH New Street Light Blanket	Routine	670	670
94	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010002.006	NM - UG New Street Light Blanket	Routine	(23,244)	(23,244)
95	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.001	TX - OH Relocation Blanket	Routine	322,331	-
96	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.002	TX - UG Relocation Blanket	Routine	83,321	-
97	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.003	TX - UG Service Conversion Blanket	Routine	1,167	-
98	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010010.001	NM - OH Relocation Blanket	Routine	501,296	501,296
99	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010010.002	NM - UG Relocation Blanket	Routine	54,505	54,505
100	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.001	TX - OH Rebuild Blanket	Routine	9,630,437	-
101	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.002	TX - UG Conversion/Rebuild Blanket	Routine	612,198	-
102	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.003	TX - OH Services Renewal Blanket	Routine	544,176	-
103	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.004	TX - UG Services Renewal Blanket	Routine	189,584	-
104	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010017.005	TX - OH Street Light Rebuild Blanke	Routine	390,152	-
105	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010017.006	TX - UG Street Light Rebuild Blanke	Routine	5,111	-
106	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.007	TX - Pole Blanket	Routine	14,370,917	-
107	Electric Distribution	Meeks	Purchases	A.0010017.009	SPS-TX-Electric-Locates	Routine	245,993	-
108	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.001	NM - OH Rebuild Blanket	Routine	6,417,344	6,417,344
109	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.002	NM - UG Conversion/Rebuild Blanket	Routine	173,970	173,970
110	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.003	NM - OH Services Renewal Blanket	Routine	266,172	266,172

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Base Period of July 1, 2021, through June 30, 2022

Plant Additions by Asset Class and Witness  
Base Period

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	In-Service Date	Additions to Plant-in-Service Base Period Total Company	Additions to Plant-in-Service Base Period NM Retail
111	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.004	NM - UG Services Renewal Blanket	Routine	201,450	201,450
112	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010018.005	NM - OH Street Light Rebuild Blanke	Routine	421,761	421,761
113	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010018.006	NM - UG Street Light Rebuild Blanke	Routine	6,458	6,458
114	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.007	NM - Pole Blanket	Routine	3,580,200	3,580,200
115	Electric Distribution	Meeks	Purchases	A.0010018.009	SPS-NM-Electric-Locates	Routine	87,091	87,091
116	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010025.002	TX ? FPIP/REMS Blanket	Routine	181,890	-
117	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010025.003	TX Emergency Cable Replacement	Routine	79,185	-
118	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010025.100	TX Capital Rebuilds from Patrols	2/23/2022	100,944	-
119	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010026.003	NM Emergency Cable Replacement	Routine	1,301	1,301
120	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.001	TX - OH Reinforcement Blanket	Routine	503,071	-
121	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.002	TX - UG Reinforcement Blanket	Routine	22,603	-
122	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.001	NM - OH Reinforcement Blanket	Routine	236,618	236,618
123	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010034.100	NM Obsolete Voltage Conversions	6/24/2022	228,731	228,731
124	Electric Distribution	Meeks	New Business	A.0010059.003	AMA / 2395 N LAKESIDE DR / ARMADILL	1/31/2022	465,244	-
125	Electric Distribution	Meeks	New Business	A.0010060.010	EUNICE/GLENN'S CP-1725/3PH OH EXT &	4/28/2021	0	0
126	Electric Distribution	Meeks	New Business	A.0010060.012	CBAD/MATADOR RB FAULK SWD/RECON/3PH	6/30/2021	(4,163)	(4,163)
127	Electric Distribution	Meeks	New Business	A.0010060.014	JAL/BTA VACA DRAW 9418 FEDERAL PME	3/31/2021	(0)	(0)
128	Electric Distribution	Meeks	New Business	A.0010060.016	AL/STOVE PIPE/PME, INSTALL 3-PHASE	4/28/2021	0	0
129	Electric Distribution	Meeks	New Business	A.0010060.017	Jal/Caza Comanche Line Ext RMV & PM	12/8/2021	712,150	712,150
130	Electric Distribution	Meeks	New Business	A.0010060.019	JAL/BTA MAXUS B NORTH RIDGE/PME & E	6/30/2021	(1,176)	(1,176)
131	Electric Distribution	Meeks	New Business	A.0010060.020	HOBBS/MATADOR MARLAN DOWNEY/EXT TO	1/31/2022	217,059	217,059
132	Electric Distribution	Meeks	New Business	A.0010060.023	JAL/MATADOR GREVEY TANK BATTERY/EXT	7/30/2021	89,893	89,893
133	Electric Distribution	Meeks	New Business	A.0010060.024	CBAD/NW BATX EAST FDR/202008260 BAT	9/29/2021	1,520,873	1,520,873
134	Electric Distribution	Meeks	New Business	A.0010060.025	HBBS/Cimarex Mescalero Ridge 21 1H/	6/30/2021	(4,104)	(4,104)
135	Electric Distribution	Meeks	New Business	A.0010060.026	CBAD/3BEAR 960 SWD #1 OH Extention	7/30/2021	118,961	118,961
136	Electric Distribution	Meeks	New Business	A.0010060.027	C/NM/HBB/ BATTLE AXE DRAIN WEST	12/8/2021	349,803	349,803
137	Electric Distribution	Meeks	New Business	A.0010060.030	HOBBS/JERRAH RESERVOIR #2/PEND ROW	8/31/2021	238,058	238,058
138	Electric Distribution	Meeks	New Business	A.0010060.031	CBAD/CIMAREX TAR HEEL 3PH EXT	10/29/2021	308,868	308,868
139	Electric Distribution	Meeks	New Business	A.0010060.032	CBAD/285 & GEORGE SHOUP OH EXT	6/30/2022	298,759	298,759
140	Electric Distribution	Meeks	New Business	A.0010060.033	LOV/DCP WALKER BOOSTER/3PH EXT	2/25/2022	247,468	247,468
141	Electric Distribution	Meeks	New Business	A.0010060.034	JAL/TALCO PME/EXT, REGS, & PME	5/25/2022	113,543	113,543
142	Electric Distribution	Meeks	New Business	A.0010060.036	LOVG/MATADOR NOEL HENSLEY TB/3? EXT	6/30/2022	47,554	47,554
143	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010067.002	Dumas - TXDOT HWY 287 Lighting Relo	6/30/2021	219,974	-
144	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010067.004	HERE/S AVE K & FM1259/Z51 REBUILD	3/29/2022	475,001	-
145	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010075.001	Rebuild Z18 Dist Line - underbuild	4/30/2021	511,587	-
146	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010075.006	DMS/MOORE COUNTY SUB/V63 DIST RBLD	10/29/2021	224,476	-
147	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010075.007	Canyon/Cemetery & 8th/3PH Upgrade	12/14/2021	288,797	-

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Base Period of July 1, 2021, through June 30, 2022

Plant Additions by Asset Class and Witness  
Base Period

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	In-Service Date	Additions to Plant-in-Service Base Period Total Company	Additions to Plant-in-Service Base Period NM Retail
148	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010075.008	GROOM/RBLD #2 FROM KINGSMILL	4/27/2022	903,777	-
149	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010075.009	LUBBOCK SVC RETIRE DIEKEMPER	4/29/2022	520,812	-
150	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010076.010	Mesquite Voltage Conversion & Recon	5/31/2021	1,383	1,383
151	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010076.012	CRLB/FIESTA/HOPI RECONDUCTOR	6/30/2022	409,790	409,790
152	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010076.014	HBBS/MOC SANTA VACA 19/18 B2MD BAT	4/27/2022	435,934	435,934
153	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010091.003	C/SEM/1023 CR 310/PME	7/30/2021	400,475	-
154	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010091.004	Install Kiser 3rd Breaker Feeder	6/27/2022	144,558	-
155	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.003	Install Loving South T2 Feeders	4/29/2022	1,172,511	1,172,511
156	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.006	Install Ponderosa 3rd Fdr	7/29/2020	0	0
157	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.009	JAL EO/Sage Brush 4520 / RoadRunner	6/19/2020	(1,506)	(1,506)
158	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.011	JAL EO/SAGEBRUSH WEST EXT/NEW LINE	2/26/2021	(709)	(709)
159	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.012	Jal/HWY 176 Sage Brush Pearl Extens	2/26/2021	25,681	25,681
160	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.015	HBB EO/MESQ SWD BATTLE AXE BOWL	2/24/2022	13	13
161	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.016	ART/550 E MAIN ST Navajo Soy-biodie	9/29/2021	1,426,081	1,426,081
162	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.019	LOV/CND-HOPI/BOUNDS RD & JD FOREHAN	12/16/2020	902,144	902,144
163	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.022	CARLSBAD/OASIS SUBDIVISION/RECONDUCT	11/17/2021	187,598	187,598
164	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.024	C/Oxy Dimensions 6 CTB Reconduct	8/31/2021	263,104	263,104
165	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.026	CBAD Devon TODD 36 PME Extension	11/17/2021	202,187	202,187
166	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.027	HOBBS/OUTLAND 14-23 STATE LEASE/EXT	9/29/2021	363,758	363,758
167	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.028	CBAD Enlink CORRAL CANYON COMP Ext	1/31/2022	136,568	136,568
168	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.032	ROS/4000 E HOBSON RD GRN HSE #2	12/10/2021	315,155	315,155
169	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.033	CBAD NGL RED RD OH EXTFOR PME	12/8/2021	193,503	193,503
170	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.034	CARLSBAD / OCOT_4280 / 8TH ST RECON	6/24/2022	980,148	980,148
171	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.035	NGL UBER NORTH 1,1A,1B/FDR INSTALL	12/30/2021	343,082	343,082
172	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.036	Carpet Bomb	5/25/2022	1,264,867	1,264,867
173	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.038	LOVG/NOVO GOONCH FED COM/3? OH EXT	1/31/2022	164,334	164,334
174	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.039	EUNICE/LLANO CENTRAL FACILITY/ 3 PH	1/31/2022	164,162	164,162
175	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.040	Nova Rana Salad Pad A&E	6/30/2022	304,902	304,902
176	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.043	HOBBS/EO FOXTAIL E2 FACILITY/PME	6/30/2022	320,733	320,733
177	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.006	Replace Plainview South XFMR	11/26/2019	194	-
178	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.011	Replace Existing Lariat XFR	12/21/2020	5,121	-
179	Electric Distribution	Meeks	Purchases	A.0010123.013	SPS Used Mobile Transfer Purchase	8/31/2021	66,212	-
180	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.014	Replace Dalhart Transformer in resp	5/12/2021	870	-
181	Electric Distribution	Meeks	Purchases	A.0010123.015	Order new 14 MVA mobile for SPS	8/31/2021	1,792,788	-
182	Electric Distribution	Meeks	Purchases	A.0010123.016	SPS Spare 7 MVA Transformer	1/29/2021	0	-
183	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.017	Feeder breaker degradation - SPS	8/31/2021	400,857	-
184	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.018	Replace Spare 69kV/4kV Transformer	6/30/2021	981	-

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Base Period of July 1, 2021, through June 30, 2022

Plant Additions by Asset Class and Witness  
Base Period

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	In-Service Date	Additions to Plant-in-Service Base Period Total Company	Additions to Plant-in-Service Base Period NM Retail	
185	Electric Distribution	Meeks	Purchases	A.0010123.019	SPS 69kV Spare TR	8/31/2021	213,592	-	
186	Electric Distribution	Meeks	Purchases	A.0010123.020	Order 14.4MVA Mobile TR for SPS	5/25/2022	1,871,285	-	
187	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010124.006	Loving South Retirement	3/27/2020	(5,956)	(5,956)	
188	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010131.003	Install Kiser 3rd Breaker Subs	5/26/2022	622,503	-	
189	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010131.004	Install New Tenneco Breaker	5/25/2022	588,344	-	
190	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010132.008	Install Two Breakers At Battle Axe	6/30/2021	68,626	68,626	
191	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010138.002	Install Western Street Sub	6/30/2020	10,849	-	
192	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010156.001	Install Preston West Substation - L	12/14/2018	15,447	-	
193	Electric Distribution	Meeks	Purchases	D.0005014.009	TX Electric Distribution Transforme	Routine	8,718,019	-	
194	Electric Distribution	Meeks	Purchases	D.0005014.011	NM Electric Distribution Transforme	Routine	3,814,475	3,814,475	
195	Electric Distribution	Meeks	Purchases	D.0005014.028	TX-Electric Meter Blanket	Routine	2,979,054	-	
196	Electric Distribution	Meeks	Purchases	D.0005014.030	NM-Electric Meter Blanket	Routine	567,195	567,195	
197	<b>Electric Distribution Total</b>							<b>\$ 163,072,234</b>	<b>\$ 69,165,217</b>
198	Electric General	Meeks	Purchases	A.0000126.011	Comm Equip @ Artesia Country Club	12/13/2019	\$ 44,259	\$ 14,356	
199	Electric General	Meeks	Purchases	A.0000424.249	Install Medanos Subs COMM	2/26/2021	0	0	
200	Electric General	Meeks	Purchases	A.0000424.278	Install new Lynch Sub Comms	5/29/2021	2,676	868	
201	Electric General	Meeks	Purchases	A.0001214.011	Install COMMs for New Malaga Sub	10/30/2020	2,410	782	
202	Electric General	Meeks	Purchases	A.0001362.003	Install Callahan Subs Comm	6/30/2022	158,816	51,515	
203	Electric General	Meeks	Purchases	A.0001408.006	Install Sisko Comm	4/30/2021	1,837	596	
204	Electric General	Meeks	Purchases	A.0001414.006	Install Caveman Substation Comms	6/29/2022	177,193	57,476	
205	Electric General	Meeks	Purchases	A.0001418.007	Four Way Substation Comm	2/24/2022	209,361	67,910	
206	Electric General	Meeks	Purchases	A.0001419.006	Install Millen #2 Comms	5/29/2021	5,193	1,684	
207	Electric General	Meeks	Purchases	A.0001430.004	Install Hopi Transformer #2 Comm	6/30/2022	594,647	192,885	
208	Electric General	Meeks	Purchases	A.0001434.001	Install Centerport Comms	4/29/2022	209,477	67,948	
209	Electric General	Meeks	Purchases	A.0005549.010	NM-Dist Sub Communication Equi	Routine	3,176	1,030	
210	Electric General	Meeks	Purchases	A.0006056.213	TX-DIST Fleet New Unit Purchases	Routine	6,141,775	1,992,200	
211	Electric General	Meeks	Purchases	A.0006056.214	NM-DIST Fleet New Unit Purchase El	Routine	2,017,350	654,365	
212	Electric General	Meeks	Tools & Equipment	A.0006056.245	SPS - NM E Dist Fleet Transp Tools	Routine	79,182	25,684	
213	Electric General	Meeks	Purchases	A.0006056.294	Fleet-PHEV-SPS-TX-Dist Electric	Routine	207,617	67,345	
214	Electric General	Meeks	Purchases	A.0006056.295	Fleet-PHEV-SPS-NM-Dist Electric	Routine	67,014	21,737	
215	Electric General	Meeks	Purchases	A.0006056.338	SPS - E Dist Fleet Transp Tools	Routine	83,605	27,119	
216	Electric General	Meeks	Purchases	A.0006056.341	SPS-Dist Common-Fleet new unit prch	Routine	148,150	48,055	
217	Electric General	Meeks	Tools & Equipment	A.0006059.006	TX-Dist Electric Tools and Equip	Routine	1,968,257	638,441	
218	Electric General	Meeks	Tools & Equipment	A.0006059.007	NM-Dist Electric Tools and Equip	Routine	420,673	136,453	
219	Electric General	Meeks	Tools & Equipment	A.0006059.016	TX-Dist Subs Tools and Equip	Routine	1,764,338	572,296	
220	Electric General	Meeks	Purchases	A.0010043.001	TX - Communication Equipment Blanke	Routine	81,337	26,383	

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Base Period of July 1, 2021, through June 30, 2022

Plant Additions by Asset Class and Witness

Base Period

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	In-Service Date	Additions to Plant-in-Service Base Period Total Company	Additions to Plant-in-Service Base Period NM Retail
221	Electric General	Meeks	Purchases	A.0010099.010	Install New Tenneco Sub Comms	5/31/2022	85,922	27,870
222	Electric General	Meeks	Purchases	A.0010100.004	Convert South Loving COMM	12/27/2019	118	38
223	<b>Electric General Total</b>						<b>\$ 14,474,383</b>	<b>\$ 4,695,037</b>
224	<b>Grand Total</b>						<b>\$ 182,472,577</b>	<b>\$ 75,159,830</b>

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Base Period of July 1, 2021, through June 30, 2022

Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Base Period Total	Base Period Labor	Base Period Contract Work	Base Period Supplies and Materials	Base Period Other
1	Electric Transmission	Meeks	A.0001414.011	Caveman T62 TLine Tap, DCP	\$ 2,553,545	\$ 66,410	\$ 1,478,282	\$ 805,570	\$ 203,283
2	Electric Transmission	Meeks	A.0001414.012	Caveman T62, ROW	2,230,294	19	18,006	25,188	2,187,081
3	Electric Transmission	Meeks	A.0001434.010	Center Port V03 TLINE Tap DCP	68,778	-	(401)	63,577	5,602
4	Electric Transmission	Meeks	A.0001362.010	T81 Callahan Tap, Line - DCP	43,414	1,154	24,119	9,482	8,659
5	Electric Transmission	Meeks	A.0001418.008	Four Way T27 TLine Tap, DCP	29,928	36	21,466	9,525	(1,099)
6	Electric Distribution	Meeks	A.0010017.007	TX - Pole Blanket	14,370,917	2,330,703	5,620,513	2,252,111	4,167,590
7	Electric Distribution	Meeks	A.0005583.001	TEXAS MAJOR STORM RECOVERY	10,830,120	649,762	1,404,401	284,030	8,491,928
8	Electric Distribution	Meeks	A.0010017.001	TX - OH Rebuild Blanket	9,630,437	4,044,060	1,516,795	1,918,137	2,151,445
9	Electric Distribution	Meeks	D.0005014.009	TX Electric Distribution Transforme	8,718,019	224,418	-	5,732,766	2,760,835
10	Electric Distribution	Meeks	A.0001414.004	Install Caveman SUB	7,275,122	169,974	4,302,369	2,191,890	610,889
11	Electric Distribution	Meeks	A.0010002.001	NM - OH Extension Blanket	7,176,324	1,241,469	3,485,794	1,698,552	750,510
12	Electric Distribution	Meeks	A.0010001.001	TX - OH Extension Blanket	6,510,449	2,977,535	646,635	1,925,438	960,841
13	Electric Distribution	Meeks	A.0010018.001	NM - OH Rebuild Blanket	6,417,344	1,302,452	2,952,522	1,224,232	938,138
14	Electric Distribution	Meeks	A.0001430.002	Install Hopi XFR#2 SUB	6,275,977	181,116	2,817,268	2,444,452	833,140
15	Electric Distribution	Meeks	A.0001434.002	Install New Centerport Substation	6,269,696	314,564	3,104,903	2,093,269	756,960
16	Electric Distribution	Meeks	A.0001418.003	Install Four Way Substation	5,451,883	1,050,625	1,353,897	1,836,467	1,210,893
17	Electric Distribution	Meeks	D.0005014.011	NM Electric Distribution Transforme	3,814,475	98,114	-	2,506,335	1,210,026
18	Electric Distribution	Meeks	A.0000424.260	Install Medanos Fdr3	3,639,265	67,388	1,347,335	548,217	1,676,324
19	Electric Distribution	Meeks	A.0010018.007	NM - Pole Blanket	3,580,200	307,799	2,276,829	329,946	665,627
20	Electric Distribution	Meeks	A.0001362.002	Install Callahan Substation	3,515,992	802,417	1,108,928	1,207,222	397,426
21	Electric Distribution	Meeks	A.0001408.004	FDRS Sisko	3,269,702	94,691	1,069,523	59,990	2,045,498
22	Electric Distribution	Meeks	A.0010001.002	TX - UG Extension Blanket	3,217,347	1,184,112	786,722	1,423,035	(176,522)
23	Electric Distribution	Meeks	D.0005014.028	TX-Electric Meter Blanket	2,979,054	-	-	1,716,026	1,263,028
24	Electric Distribution	Meeks	A.0005507.089	TX - LED Street Light Conv	2,422,994	516,102	74,037	1,180,586	652,269
25	Electric Distribution	Meeks	A.0005521.004	TX Failed Sub Equip Replacement	1,935,527	582,429	373,991	451,424	527,683
26	Electric Distribution	Meeks	A.0010123.020	Order 14.4MVA Mobile TR for SPS	1,871,285	52,860	-	1,722,260	96,166
27	Electric Distribution	Meeks	A.0010123.015	Order new 14 MVA mobile for SPS	1,792,788	13,286	367	8,121	1,771,014
28	Electric Distribution	Meeks	A.0005517.013	NM-Elec-Easement	1,761,008	69	1,607,243	17,950	135,745
29	Electric Distribution	Meeks	A.0001414.005	Install Caveman Substation LAND	1,643,054	536	174	16	1,642,327
30	Electric Distribution	Meeks	A.0005508.147	SPS-NM Convert Obsolete Vltg	1,622,791	155,590	963,273	162,239	341,688
31	Electric Distribution	Meeks	A.0010001.004	TX - UG New Services Blanket	1,607,417	345,066	212,677	629,588	420,087
32	Electric Distribution	Meeks	A.0010060.024	CBAD/NW BATX EAST FDR/202008260 BAT	1,520,873	37,451	523,352	32,400	927,671
33	Electric Distribution	Meeks	A.0010092.016	ART/550 E MAIN ST Navajo Soy-biodie	1,426,081	32,588	249,149	(12,750)	1,157,094
34	Electric Distribution	Meeks	A.0005521.200	NM Failed Sub Equip Replacement	1,271,431	194,954	377,488	78,210	620,779

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Base Period of July 1, 2021, through June 30, 2022

Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Base Period Total	Base Period Labor	Base Period Contract Work	Base Period Supplies and Materials	Base Period Other
35	Electric Distribution	Meeks	A.0010092.036	Carpet Bomb	1,264,867	30,047	402,654	529,855	302,311
36	Electric Distribution	Meeks	A.0010092.003	Install Loving South T2 Feeders	1,172,511	46,250	421,278	229,682	475,302
37	Electric Distribution	Meeks	A.0010092.034	CARLSBAD / OCOT_4280 / 8TH ST RECON	980,148	32,664	572,585	186,017	188,883
38	Electric Distribution	Meeks	A.0010075.008	GROOM/RBLD #2 FROM KINGSMILL	903,777	34,382	474,930	220,231	174,234
39	Electric Distribution	Meeks	A.0010092.019	LOV/CND-HOPI/BOUNDS RD & JD FOREHAN	902,144	23,629	330,937	306,335	241,243
40	Electric Distribution	Meeks	A.0010002.002	NM - UG Extension Blanket	753,065	270,282	86,258	373,187	23,338
41	Electric Distribution	Meeks	A.0010002.003	NM - OH New Services Blanket	748,336	49,490	309,207	212,539	177,099
42	Electric Distribution	Meeks	A.0001362.007	Install Callahan Substation Fdrs	747,947	30,844	323,741	247,888	145,474
43	Electric Distribution	Meeks	A.0010001.003	TX - OH New Services Blanket	730,086	194,759	160,255	185,214	189,858
44	Electric Distribution	Meeks	A.0010060.017	Jal/Caza Comanche Line Ext RMV & PM	712,150	18,984	316,731	118,239	258,196
45	Electric Distribution	Meeks	A.0000424.277	Install 3 new Lynch Feeders	688,888	21,427	274,868	67,522	325,071
46	Electric Distribution	Meeks	A.0001419.004	Install Millen #2 feeders (West)	636,300	41,701	298,949	7,880	287,769
47	Electric Distribution	Meeks	A.0005508.153	SPS-TX Convert Obsolete Vltg D	625,094	248,483	7,052	93,883	275,677
48	Electric Distribution	Meeks	A.0010131.003	Install Kiser 3rd Breaker Subs	622,503	32,945	453,879	96,544	39,136
49	Electric Distribution	Meeks	A.0010017.002	TX - UG Conversion/Rebuild Blanket	612,198	151,682	286,136	79,813	94,567
50	Electric Distribution	Meeks	A.0010131.004	Install New Tenneco Breaker	588,344	55,086	432,643	64,004	36,611
51	Electric Distribution	Meeks	A.0010001.006	TX - UG New Street Light Blanket	585,758	32,952	408,678	71,469	72,658
52	Electric Distribution	Meeks	D.0005014.030	NM-Electric Meter Blanket	567,195	-	-	14,566	552,629
53	Electric Distribution	Meeks	A.0010017.003	TX - OH Services Renewal Blanket	544,176	295,838	152,048	86,915	9,374
54	Electric Distribution	Meeks	A.0010075.009	LUBBOCK SVC RETIRE DIEKEMPER	520,812	208,719	73,077	103,160	135,856
55	Electric Distribution	Meeks	A.0001418.004	New Four Way Feeders	516,658	21,762	222,351	168,803	103,741
56	Electric Distribution	Meeks	A.0010075.001	Rebuild Z18 Dist Line - underbuild	511,587	28,804	272,560	144,549	65,674
57	Electric Distribution	Meeks	A.0001419.005	Install Millen #2 feeders (East)	504,469	2,262	60,182	10,363	431,663
58	Electric Distribution	Meeks	A.0010033.001	TX - OH Reinforcement Blanket	503,071	218,552	29,256	156,897	98,366
59	Electric Distribution	Meeks	A.0010010.001	NM - OH Relocation Blanket	501,296	104,699	241,578	166,099	(11,080)
60	Electric Distribution	Meeks	A.0010067.004	HERE/S AVE K & FM1259/Z51 REBUILD	475,001	24,402	267,027	122,545	61,027
61	Electric Distribution	Meeks	A.0010059.003	AMA / 2395 N LAKESIDE DR / ARMADILL	465,244	70,318	-	24,373	370,553
62	Electric Distribution	Meeks	A.0010002.004	NM - UG New Services Blanket	453,771	79,540	165,208	106,459	102,563
63	Electric Distribution	Meeks	A.0010076.014	HBBS/MOC SANTA VACA 19/18 B2MD BAT	435,934	33,017	214,246	101,980	86,690
64	Electric Distribution	Meeks	A.0010018.005	NM - OH Street Light Rebuild Blanke	421,761	117,908	62,311	237,817	3,725
65	Electric Distribution	Meeks	A.0010076.012	CRLB/FIESTA/HOPI RECONDUCTOR	409,790	44,975	178,194	101,963	84,659
66	Electric Distribution	Meeks	A.0010123.017	Feeder breaker degradation - SPS	400,857	102,125	21,098	65,178	212,456
67	Electric Distribution	Meeks	A.0010091.003	C/SEM/1023 CR 310/PME	400,475	5,978	275	8,638	385,584
68	Electric Distribution	Meeks	A.0005507.090	NM - LED Street Light Conv	397,956	36,696	237,540	22,551	101,169



Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Base Period of July 1, 2021, through June 30, 2022

Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Base Period Total	Base Period Labor	Base Period Contract Work	Base Period Supplies and Materials	Base Period Other
69	Electric Distribution	Meeks	A.0010017.005	TX - OH Street Light Rebuild Blanke	390,152	175,830	67,685	139,883	6,754
70	Electric Distribution	Meeks	A.0010092.027	HOBBS/OUTLAND 14-23 STATE LEASE/EXT	363,758	6,160	163,568	78,039	115,991
71	Electric Distribution	Meeks	A.0010060.027	C/NM/HBB/ BATTLE AXE DRAIN WEST	349,803	9,604	125,081	30,240	184,878
72	Electric Distribution	Meeks	A.0010092.035	NGL UBER NORTH 1,1A,1B/FDR INSTALL	343,082	16,032	123,394	121,128	82,527
73	Electric Distribution	Meeks	A.0000126.016	Artesia Country Club DCP Subs	339,998	(931)	1,484	33,204	306,241
74	Electric Distribution	Meeks	A.0010009.001	TX - OH Relocation Blanket	322,331	263,168	39,765	106,019	(86,622)
75	Electric Distribution	Meeks	A.0010092.043	HOBBS/EO FOXTAIL E2 FACILITY/PME	320,733	16,134	126,799	101,498	76,302
76	Electric Distribution	Meeks	A.0010092.032	ROS/4000 E HOBSON RD GRN HSE #2	315,155	109,649	23,509	106,687	75,310
77	Electric Distribution	Meeks	A.0010060.031	CBAD/CIMAREX TAR HEEL 3PH EXT	308,868	13,846	220,323	167,759	(93,060)
78	Electric Distribution	Meeks	A.0010092.040	Nova Rana Salad Pad A&E	304,902	5,822	165,096	65,955	68,029
79	Electric Distribution	Meeks	A.0010060.032	CBAD/285 & GEORGE SHOUP OH EXT	298,759	54,535	41,641	118,545	84,039
80	Electric Distribution	Meeks	A.0010075.007	Canyon/Cemetery & 8th/3PH Upgrade	288,797	139,811	18,392	91,714	38,879
81	Electric Distribution	Meeks	A.0010018.003	NM - OH Services Renewal Blanket	266,172	32,473	149,583	84,119	(3)
82	Electric Distribution	Meeks	A.0010092.024	C/Oxy Dimensions 6 CTB Reconduct	263,104	5,847	127,394	29,055	100,808
83	Electric Distribution	Meeks	A.0001749.004	Demon Substation Land Purchase	256,896	30,483	69,090	577	156,746
84	Electric Distribution	Meeks	A.0005517.015	TxN-Elec Easement	250,249	100	239,206	2,741	8,201
85	Electric Distribution	Meeks	A.0010060.033	LOV/DCP WALKER BOOSTER/3PH EXT	247,468	9,504	112,772	67,683	57,509
86	Electric Distribution	Meeks	A.0010017.009	SPS-TX-Electric-Locates	245,993	(1,204)	426,590	3,719	(183,112)
87	Electric Distribution	Meeks	A.0010060.030	HOBBS/JERRAH RESERVOIR #2/PEND ROW	238,058	10,011	88,767	78,443	60,837
88	Electric Distribution	Meeks	A.0010034.001	NM - OH Reinforcement Blanket	236,618	104,890	29,844	57,485	44,399
89	Electric Distribution	Meeks	A.0010034.100	NM Obsolete Voltage Conversions	228,731	96,493	9,304	19,555	103,379
90	Electric Distribution	Meeks	A.0010075.006	DMS/MOORE COUNTY SUB/V63 DIST RBLD	224,476	7,406	122,579	(2,098)	96,590
91	Electric Distribution	Meeks	A.0010067.002	Dumas - TXDOT HWY 287 Lighting Relo	219,974	538	179,436	2,397	37,602
92	Electric Distribution	Meeks	A.0010060.020	HOBBS/MATADOR MARLAN DOWNEY/EXT TO	217,059	2,754	112,286	83,648	18,371
93	Electric Distribution	Meeks	A.0010123.019	SPS 69kV Spare TR	213,592	-	-	(6,034)	219,626
94	Electric Distribution	Meeks	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	210,784	33,344	107,291	24,547	45,603
95	Electric Distribution	Meeks	A.0010092.026	CBAD Devon TODD 36 PME Extension	202,187	4,782	81,065	11,575	104,765
96	Electric Distribution	Meeks	A.0010018.004	NM - UG Services Renewal Blanket	201,450	57,965	33,782	57,191	52,511
97	Electric Distribution	Meeks	A.0010092.033	CBAD NGL RED RD OH EXTFOR PME	193,503	7,200	71,055	69,071	46,177
98	Electric Distribution	Meeks	A.0010017.004	TX - UG Services Renewal Blanket	189,584	50,462	42,859	42,414	53,849
99	Electric Distribution	Meeks	A.0010092.022	CARLSBAD/OASIS SUBDIVISION/RECONDUCT	187,598	(125)	78	(14,657)	202,303
100	Electric Distribution	Meeks	A.0010025.002	TX ? FPIP/REMS Blanket	181,890	51,184	9,604	108,131	12,972
101	Electric Distribution	Meeks	A.0010018.002	NM - UG Conversion/Rebuild Blanket	173,970	36,159	42,535	42,909	52,368
102	Electric Distribution	Meeks	A.0010092.038	LOVG/NOVO GOONCH FED COM/3? OH EXT	164,334	1,782	138,094	64,062	(39,604)

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Base Period of July 1, 2021, through June 30, 2022

Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Base Period Total	Base Period Labor	Base Period Contract Work	Base Period Supplies and Materials	Base Period Other
103	Electric Distribution	Meeks	A.0010092.039	EUNICE/LLANO CENTRAL FACILITY/ 3 PH	164,162	4,869	72,912	46,247	40,134
104	Electric Distribution	Meeks	A.0010091.004	Install Kiser 3rd Breaker Feeder	144,558	35,204	27,283	31,762	50,310
105	Electric Distribution	Meeks	A.0010092.028	CBAD Enlink CORRAL CANYON COMP Ext	136,568	8,190	95,750	56,095	(23,467)
106	Electric Distribution	Meeks	A.0010060.026	CBAD/3BEAR 960 SWD #1 OH Extention	118,961	3,923	20,201	4,231	90,605
107	Electric Distribution	Meeks	A.0010060.034	JAL/TALCO PME/EXT, REGS, & PME	113,543	-	63,726	23,566	26,251
108	Electric Distribution	Meeks	A.0000424.287	Magnum Road Substation Land	103,281	12,402	39,383	864	50,632
109	Electric Distribution	Meeks	A.0010025.100	TX Capital Rebuilds from Patrols	100,944	1,195	74,457	12,392	12,900
110	Electric Distribution	Meeks	A.0001044.033	Install CT at Deaf Smith Substation	97,881	13,768	25,960	8,181	49,973
111	Electric Distribution	Meeks	A.0005517.025	Substation Land - TX	91,828	13,090	17,937	237	60,564
112	Electric Distribution	Meeks	A.0006062.011	Distribution CIAC NM Elec	91,824	-	-	-	91,824
113	Electric Distribution	Meeks	A.0010060.023	JAL/MATADOR GREVEY TANK BATTERY/EXT	89,893	736	4,695	2,113	82,350
114	Electric Distribution	Meeks	A.0001419.002	Install Millen #2 28 MVA XFR	87,204	11,118	69,741	(8,639)	14,985
115	Electric Distribution	Meeks	A.0010018.009	SPS-NM-Electric-Locates	87,091	(567)	150,933	1,295	(64,570)
116	Electric Distribution	Meeks	A.0001432.001	Install Echo Substation- Land	84,468	24,012	11,860	129	48,467
117	Electric Distribution	Meeks	A.0010009.002	TX - UG Relocation Blanket	83,321	54,743	30,694	22,578	(24,694)
118	Electric Distribution	Meeks	A.0010025.003	TX Emergency Cable Replacement	79,185	21,009	57,611	10,559	(9,995)
119	Electric Distribution	Meeks	A.0001433.001	Lawrence Park Land	76,433	11,252	49,609	620	14,953
120	Electric Distribution	Meeks	A.0001430.003	Install Hopi Transformer #2 Feeders	72,808	24,472	-	17,924	30,412
121	Electric Distribution	Meeks	A.0001362.004	Install Callahan Sub - Land	69,476	10,965	9,198	132	49,181
122	Electric Distribution	Meeks	A.0010132.008	Install Two Breakers At Battle Axe	68,626	5,875	51,572	1,573	9,606
123	Electric Distribution	Meeks	A.0010123.013	SPS Used Mobile Transfer Purchase	66,212	52	-	(0)	66,160
124	Electric Distribution	Meeks	A.0010010.002	NM - UG Relocation Blanket	54,505	24,051	43,300	31,689	(44,535)
125	Electric Distribution	Meeks	A.0000424.276	Install new Lynch 115/23kV 50 MVA X	53,899	8,952	37,022	295	7,629
126	Electric Distribution	Meeks	A.0005521.086	ELR TX Sub Relays	50,833	33,791	-	1,181	15,861
127	Electric Distribution	Meeks	A.0010060.036	LOVG/MATADOR NOEL HENSLEY TB/3? EXT	47,554	13,217	114,420	51,697	(131,779)
128	Electric Distribution	Meeks	A.0000424.282	Install Caveman Substation Feeders	38,539	7,614	-	20,054	10,870
129	Electric Distribution	Meeks	A.0010092.012	Jal/HWY 176 Sage Brush Pearl Extens	25,681	0	-	(0)	25,681
130	Electric Distribution	Meeks	A.0005583.003	SPS-TX CAPITALIZED ELECTRIC LOCATES	23,167	(23)	39,880	542	(17,232)
131	Electric Distribution	Meeks	A.0010033.002	TX - UG Reinforcement Blanket	22,603	18,024	8,505	13,216	(17,141)
132	Electric Distribution	Meeks	A.0010156.001	Install Preston West Substation - L	15,447	13,235	938	-	1,275
133	Electric Distribution	Meeks	A.0005584.004	SPS-NM CAPITALIZED ELECTRIC LOCATES	14,597	(22)	25,140	332	(10,852)
134	Electric Distribution	Meeks	A.0001163.005	Install Hunsley Substation	14,335	43	15,767	(4,572)	3,098
135	Electric Distribution	Meeks	A.0005508.179	Convert Town of Booker to 34.5	14,220	-	-	-	14,220
136	Electric Distribution	Meeks	A.0010001.005	TX - OH New Street Light Blanket	11,800	7,750	1,135	5,235	(2,319)

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Base Period of July 1, 2021, through June 30, 2022

Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Base Period Total	Base Period Labor	Base Period Contract Work	Base Period Supplies and Materials	Base Period Other
137	Electric Distribution	Meeks	A.0000424.238	Install Roadrunner Substation	11,297	-	9,749	129	1,418
138	Electric Distribution	Meeks	A.0001434.003	Install New Centerport Substation L	11,234	7,189	3,479	46	519
139	Electric Distribution	Meeks	A.0005500.025	NM Blanket-Oh Extension	10,937	-	-	-	10,937
140	Electric Distribution	Meeks	A.0010138.002	Install Western Street Sub	10,849	(0)	9,831	115	903
141	Electric Distribution	Meeks	A.0001408.003	SUBS Sisko	9,943	1,097	5,861	1,955	1,030
142	Electric Distribution	Meeks	A.0005517.017	TxS-Elec Easement	9,939	-	5,458	39	4,442
143	Electric Distribution	Meeks	A.0010018.006	NM - UG Street Light Rebuild Blanke	6,458	2,356	2,640	810	651
144	Electric Distribution	Meeks	A.0010123.011	Replace Existing Lariat XFR	5,121	(11)	-	-	5,132
145	Electric Distribution	Meeks	A.0010017.006	TX - UG Street Light Rebuild Blanke	5,111	824	1,217	1,690	1,381
146	Electric Distribution	Meeks	A.0005509.037	Nm Blanket-Ug Conv/Rebuilds	2,659	-	-	-	2,659
147	Electric Distribution	Meeks	A.0001022.006	Whitedeer Install new 115/13.2 Subs	2,505	0	145	2,144	216
148	Electric Distribution	Meeks	A.0010076.010	Mesquite Voltage Conversion & Recon	1,383	21	420	29	913
149	Electric Distribution	Meeks	A.0010026.003	NM Emergency Cable Replacement	1,301	975	-	480	(153)
150	Electric Distribution	Meeks	A.0005521.085	ELR TX Sub Feeder Breakers	1,180	8	76	-	1,096
151	Electric Distribution	Meeks	A.0010009.003	TX - UG Service Conversion Blanket	1,167	2,210	400	628	(2,070)
152	Electric Distribution	Meeks	A.0010123.018	Replace Spare 69kV/4kV Transformer	981	172	-	136	673
153	Electric Distribution	Meeks	A.0010123.014	Replace Dalhart Transformer in resp	870	6	(0)	146	718
154	Electric Distribution	Meeks	A.0005506.023	Txs Blanket- Oh Street Lghts	867	-	-	-	867
155	Electric Distribution	Meeks	A.0005509.011	TXUG ConvrnsRebuilds-TX	725	550	-	-	175
156	Electric Distribution	Meeks	A.0010002.005	NM - OH New Street Light Blanket	670	5,567	-	9,351	(14,248)
157	Electric Distribution	Meeks	A.0005508.161	TX Pole Trussing	591	-	-	-	591
158	Electric Distribution	Meeks	A.0005510.008	TXOH Relocations-TX	385	-	-	-	385
159	Electric Distribution	Meeks	A.0001024.003	Install Hillside #2 115/13.2kV	213	-	196	-	17
160	Electric Distribution	Meeks	A.0010123.006	Replace Plainview South XFMR	194	124	-	-	70
161	Electric Distribution	Meeks	A.0005504.010	Nm Blanket-(023) Oh Services	128	-	-	-	128
162	Electric Distribution	Meeks	A.0005522.130	Convert Soncy to 115/13.2kV 50	83	-	80	-	3
163	Electric Distribution	Meeks	A.0005505.011	0025 Blanket - New Mexico Ug S	60	-	-	-	60
164	Electric Distribution	Meeks	A.0010092.015	HBB EO/MESQ SWD BATTLE AXE BOWL	13	-	-	(2,540)	2,553
165	Electric Distribution	Meeks	A.0005502.078	Tx Blanket-Oh Replacements	5	-	-	-	5
166	Electric Distribution	Meeks	A.0005584.005	SPS NM Targeted OH Rebuild - A	1	-	-	-	1
167	Electric Distribution	Meeks	A.0001024.004	Install Hillside #2 115/13.2kV - Fd	0	-	-	-	0
168	Electric Distribution	Meeks	A.0010060.016	AL/STOVE PIPE/PME, INSTALL 3-PHASE	0	-	-	-	0
169	Electric Distribution	Meeks	A.0010123.016	SPS Spare 7 MVA Transformer	0	-	-	-	0
170	Electric Distribution	Meeks	A.0005508.019	TX Pole Trussing	0	-	-	-	0

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Base Period of July 1, 2021, through June 30, 2022

Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Base Period Total	Base Period Labor	Base Period Contract Work	Base Period Supplies and Materials	Base Period Other
171	Electric Distribution	Meeks	A.0010060.010	EUNICE/GLENN'S CP-1725/3PH OH EXT &	0	-	-	-	0
172	Electric Distribution	Meeks	A.0010092.006	Install Ponderosa 3rd Fdr	0	-	-	-	0
173	Electric Distribution	Meeks	A.0010060.014	JAL/BTA VACA DRAW 9418 FEDERAL PME	(0)	-	-	-	(0)
174	Electric Distribution	Meeks	A.0005500.023	Tx Blnkt-Overhead Extensions	(5)	-	-	-	(5)
175	Electric Distribution	Meeks	A.0001163.006	Install Hunsley Substation Feeders	(83)	0	0	0	(84)
176	Electric Distribution	Meeks	A.0005509.035	Tx Blanket-Ug Convers/Rebuilds	(429)	-	-	-	(429)
177	Electric Distribution	Meeks	A.0001214.009	Install feeders for New Malaga Sub	(460)	(0)	(452)	(8)	0
178	Electric Distribution	Meeks	A.0010092.011	JAL EO/SAGEBRUSH WEST EXT/NEW LINE	(709)	-	(710)	-	1
179	Electric Distribution	Meeks	A.0005508.060	SPS Storm Recovery Project	(822)	-	-	-	(822)
180	Electric Distribution	Meeks	A.0005508.033	0022 Cap. Blanket - New Mexico	(829)	-	-	-	(829)
181	Electric Distribution	Meeks	A.0005500.024	Txs Blanket-Oh Extension	(947)	-	-	-	(947)
182	Electric Distribution	Meeks	A.0010060.019	JAL/BTA MAXUS B NORTH RIDGE/PME & E	(1,176)	438	-	-	(1,614)
183	Electric Distribution	Meeks	A.0005508.101	Inspect/Replace Poles_Texas	(1,197)	-	-	-	(1,197)
184	Electric Distribution	Meeks	A.0010092.009	JAL EO/Sage Brush 4520 / RoadRunner	(1,506)	-	-	-	(1,506)
185	Electric Distribution	Meeks	A.0010060.025	HBBS/Cimarex Mescalero Ridge 21 1H/	(4,104)	(34)	-	-	(4,071)
186	Electric Distribution	Meeks	A.0010060.012	CBAD/MATADOR RB FAULK SWD/RECON/3PH	(4,163)	12	-	(3,328)	(847)
187	Electric Distribution	Meeks	A.0005508.031	Txn-(022) Oh Rebuilds	(4,500)	-	-	-	(4,500)
188	Electric Distribution	Meeks	A.0010124.006	Loving South Retirement	(5,956)	11	-	(0)	(5,967)
189	Electric Distribution	Meeks	A.0001214.010	Install New Malaga Substation	(7,626)	20	3,280	(11,285)	358
190	Electric Distribution	Meeks	A.0001022.005	Whitedeer Install new 115/13.2	(11,852)	1	-	(9,501)	(2,353)
191	Electric Distribution	Meeks	A.0000424.248	Install Medanos Substation	(17,631)	0	1,316	(17,568)	(1,379)
192	Electric Distribution	Meeks	A.0010002.006	NM - UG New Street Light Blanket	(23,244)	18,438	17,937	34,584	(94,203)
193	Electric Distribution	Meeks	A.0005522.272	Artesia Country Club TAM Conve	(141,787)	(26)	-	(41,336)	(100,426)
194	Electric Distribution	Meeks	A.0005522.261	TAM: Convert South Loving 69kV	(259,499)	9,661	62	(8,332)	(260,889)
195	Electric Distribution	Meeks	A.0006062.010	Distribution CIAC TX Elec	(833,330)	-	-	-	(833,331)
196	Electric General	Meeks	A.0006056.213	TX-DIST Fleet New Unit Purchases	6,141,775	77,556	-	5,942,042	122,177
197	Electric General	Meeks	A.0006056.214	NM-DIST Fleet New Unit Purchase El	2,017,350	13,611	-	1,985,947	17,791
198	Electric General	Meeks	A.0006059.006	TX-Dist Electric Tools and Equip	1,968,257	-	-	2,130,182	(161,925)
199	Electric General	Meeks	A.0006059.016	TX-Dist Subs Tools and Equip	1,764,338	-	2,000	1,771,411	(9,074)
200	Electric General	Meeks	A.0001430.004	Install Hopi Transformer #2 Comm	594,647	11,017	474,168	66,580	42,882
201	Electric General	Meeks	A.0006059.007	NM-Dist Electric Tools and Equip	420,673	-	-	437,488	(16,816)
202	Electric General	Meeks	A.0001434.001	Install Centerport Comms	209,477	26,096	85,833	80,432	17,118
203	Electric General	Meeks	A.0001418.007	Four Way Substation Comm	209,361	11,065	80,196	53,847	64,253
204	Electric General	Meeks	A.0006056.294	Fleet-PHEV-SPS-TX-Dist Electric	207,617	4,742	-	166,225	36,650

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Base Period of July 1, 2021, through June 30, 2022

Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Base Period Total	Base Period Labor	Base Period Contract Work	Base Period Supplies and Materials	Base Period Other
205	Electric General	Meeks	A.0001414.006	Install Caveman Substation Comms	177,193	8,322	94,136	67,393	7,342
206	Electric General	Meeks	A.0001362.003	Install Callahan Subs Comm	158,816	5,482	70,095	73,744	9,496
207	Electric General	Meeks	A.0006056.341	SPS-Dist Common-Fleet new unit prch	148,150	4,515	-	143,545	91
208	Electric General	Meeks	A.0010099.010	Install New Tenneco Sub Comms	85,922	1,352	83,374	1,406	(210)
209	Electric General	Meeks	A.0006056.338	SPS - E Dist Fleet Transp Tools	83,605	-	21,650	61,884	71
210	Electric General	Meeks	A.0010043.001	TX - Communication Equipment Blanke	81,337	-	16,927	21,246	43,164
211	Electric General	Meeks	A.0006056.245	SPS - NM E Dist Fleet Transp Tools	79,182	-	3,796	75,401	(16)
212	Electric General	Meeks	A.0006056.295	Fleet-PHEV-SPS-NM-Dist Electric	67,014	1,534	-	65,472	8
213	Electric General	Meeks	A.0000126.011	Comm Equip @ Artesia Country Club	44,259	11	1,081	43,168	-
214	Electric General	Meeks	A.0001419.006	Install Millen #2 Comms	5,193	-	5,109	74	9
215	Electric General	Meeks	A.0005549.010	NM-Dist Sub Communication Equi	3,176	6	634	-	2,535
216	Electric General	Meeks	A.0000424.278	Install new Lynch Sub Comms	2,676	-	2,627	44	5
217	Electric General	Meeks	A.0001214.011	Install COMMS for New Malaga Sub	2,410	-	2,376	34	-
218	Electric General	Meeks	A.0001408.006	Install Sisko Comm	1,837	-	1,808	29	0
219	Electric General	Meeks	A.0010100.004	Convert South Loving COMM	118	1	117	-	-
220	Electric General	Meeks	A.0000424.249	Install Medanos Subs COMM	0	-	-	-	0
221	<b>Grand Total</b>				<b>\$ 182,472,577</b>	<b>\$ 23,700,519</b>	<b>\$ 52,951,880</b>	<b>\$ 56,793,370</b>	<b>\$ 49,026,808</b>

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Linkage Period of July 1, 2022, through June 30, 2023

Plant Additions by Asset Class and Witness

Linkage Period

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	In-Service Date	Additions to Plant-in-Service Linkage Period Total Company	Additions to Plant-in-Service Linkage Period NM Retail	
1	Electric Transmission	Meeks	Distribution Line and Substation Capacity	A.0001414.012	Caveman T62, ROW	Routine	\$ 4,354	\$ 1,273	
2	Electric Transmission	Meeks	Distribution Line and Substation Capacity	A.0001749.007	Demon T25 ROW DCP	10/15/2022	579,217	169,372	
3	Electric Transmission	Meeks	Distribution Line and Substation Capacity	A.0001753.007	Percy V26 Tap, ROW	Routine	512,925	149,987	
4	Electric Transmission	Meeks	Distribution Line and Substation Capacity	A.0001812.003	Ashby V64 DCP Tap, ROW	Routine	6,262	1,831	
5	<b>Electric Transmission Total</b>							<b>\$ 1,102,758</b>	<b>\$ 322,464</b>
6	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.277	Install 3 new Lynch Feeders	9/1/2022	\$ 695,340	\$ 695,340	
7	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.282	Install Caveman Substation Feeders	11/30/2022	2,832,069	2,832,069	
8	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.287	Magnum Road Substation Land	7/1/2022	1,000	1,000	
9	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001362.002	Install Callahan Substation	7/1/2022	34,672	0	
10	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001362.006	Retire Barwise Substation	9/15/2022	327,478	0	
11	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001362.007	Install Callahan Substation Fdrs	8/31/2022	40,481	0	
12	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001408.004	FDRS Sisko	12/1/2022	853,256	853,256	
13	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001430.002	Install Hopi XFR#2 SUB	7/1/2022	128,781	128,781	
14	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001430.003	Install Hopi Transformer #2 Feeders	10/15/2022	1,792,109	1,792,109	
15	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001432.001	Install Echo Substation- Land	7/1/2022	1,000	0	
16	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001433.001	Lawrence Park Land	10/31/2022	1,000	0	
17	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001433.002	Rebuild Lawrence Park SUB	11/30/2022	9,620,136	0	
18	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001433.004	Rebuild Lawrence Park Feeders	9/1/2022	472,409	0	
19	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001434.004	Install Centerport Feeders	8/12/2022	480,959	0	
20	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001753.004	Purchase Percy Substation Land	11/1/2022	93,645	93,645	
21	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001812.004	Ashby DCP Substation-Land	12/31/2022	83,291	0	
22	Electric Distribution	Meeks	New Business	A.0005501.011	TXUG Extension-TX	Routine	12	0	
23	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.023	Txs Blanket- Oh Street Lghts	Routine	(192)	0	
24	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005507.089	TX - LED Street Light Conv	Routine	1,875,434	0	
25	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005507.090	NM - LED Street Light Conv	Routine	659,363	659,363	
26	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147	SPS-NM Convert Obsolete Vltg	Routine	410,539	410,539	
27	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.186	Rebuild Planview City 69/2.4kV	7/31/2018	65,504	0	
28	Electric Distribution	Meeks	Purchases	A.0005516.033	Scrap Sale Credits-SPS	Routine	31,877	0	
29	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005517.024	Substation Land - New Mexico	Routine	37,865	37,865	
30	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005517.025	Substation Land - TX	Routine	40,205	0	
31	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004	TX Failed Sub Equip Replacement	Routine	1,775,909	0	
32	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085	ELR TX Sub Feeder Breakers	Routine	974,115	0	
33	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.086	ELR TX Sub Relays	Routine	101,077	0	
34	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.087	ELR TX Sub Regulators	Routine	203,070	0	
35	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.088	ELR TX Sub Fence Improvement	Routine	19,348	0	
36	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.195	SPS-TX Convert Obsolete Voltg	Routine	41,735	0	

Southwestern Public Service Company

**Distribution Capital Additions by Work Order for the Linkage Period of July 1, 2022, through June 30, 2023**

**Plant Additions by Asset Class and Witness**

**Linkage Period**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	In-Service Date	Additions to Linkage Period Total Company	Additions to Linkage Period NM Retail
37	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.197	SPS-NM Convert Obsolete Vltg	Routine	40,431	40,431
38	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200	NM Failed Sub Equip Replacement	Routine	652,576	652,576
39	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001	TEXAS MAJOR STORM RECOVERY	Routine	542,758	0
40	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.004	SPS TX Targeted OH Rebuild - A	Routine	105,047	0
41	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.005	TX Mixed Work Adjustment	Routine	2,279	0
42	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	Routine	65,713	65,713
43	Electric Distribution	Meeks	New Business	A.0006062.010	Distribution CIAC TX Elec	Routine	(613,211)	0
44	Electric Distribution	Meeks	New Business	A.0006062.011	Distribution CIAC NM Elec	Routine	(500,000)	(500,000)
45	Electric Distribution	Meeks	New Business	A.0006062.014	Facility Damage Reimbursement	Routine	20,284	0
46	Electric Distribution	Meeks	New Business	A.0010001.001	TX - OH Extension Blanket	Routine	7,191,848	0
47	Electric Distribution	Meeks	New Business	A.0010001.002	TX - UG Extension Blanket	Routine	3,415,467	0
48	Electric Distribution	Meeks	New Business	A.0010001.003	TX - OH New Services Blanket	Routine	621,136	0
49	Electric Distribution	Meeks	New Business	A.0010001.004	TX - UG New Services Blanket	Routine	1,681,171	0
50	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010001.005	TX - OH New Street Light Blanket	Routine	32,169	0
51	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010001.006	TX - UG New Street Light Blanket	Routine	101,306	0
52	Electric Distribution	Meeks	New Business	A.0010001.007	TX - New Business WCF Blanket	Routine	393,141	0
53	Electric Distribution	Meeks	New Business	A.0010002.001	NM - OH Extension Blanket	Routine	9,165,356	9,165,356
54	Electric Distribution	Meeks	New Business	A.0010002.002	NM - UG Extension Blanket	Routine	946,689	946,689
55	Electric Distribution	Meeks	New Business	A.0010002.003	NM - OH New Services Blanket	Routine	1,022,146	1,022,146
56	Electric Distribution	Meeks	New Business	A.0010002.004	NM - UG New Services Blanket	Routine	676,261	676,261
57	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010002.005	NM - OH New Street Light Blanket	Routine	59,339	59,339
58	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010002.006	NM - UG New Street Light Blanket	Routine	93,943	93,943
59	Electric Distribution	Meeks	New Business	A.0010002.007	NM - New Business WCF Blanket	Routine	589,712	589,712
60	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.001	TX - OH Relocation Blanket	Routine	486,233	0
61	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.002	TX - UG Relocation Blanket	Routine	63,363	0
62	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.003	TX - UG Service Conversion Blanket	Routine	2,401	0
63	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010010.001	NM - OH Relocation Blanket	Routine	452,405	452,405
64	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010010.002	NM - UG Relocation Blanket	Routine	73,017	73,017
65	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010010.003	NM - UG Service Conversion Blanket	Routine	(1,344)	(1,344)
66	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.001	TX - OH Rebuild Blanket	Routine	9,968,447	0
67	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.002	TX - UG Conversion/Rebuild Blanket	Routine	641,284	0
68	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.003	TX - OH Services Renewal Blanket	Routine	494,941	0
69	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.004	TX - UG Services Renewal Blanket	Routine	65,255	0
70	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010017.005	TX - OH Street Light Rebuild Blanke	Routine	597,566	0
71	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010017.006	TX - UG Street Light Rebuild Blanke	Routine	64,115	0
72	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.007	TX - Pole Blanket	Routine	15,427,899	0
73	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.008	TX - Line Asset Health WCF Blanket	Routine	(3,607,101)	0
74	Electric Distribution	Meeks	Purchases	A.0010017.009	SPS-TX-Electric-Locates	Routine	130,350	0

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Linkage Period of July 1, 2022, through June 30, 2023

Plant Additions by Asset Class and Witness

Linkage Period

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	In-Service Date	Additions to Plant-in-Service Linkage Period Total Company	Additions to Plant-in-Service Linkage Period NM Retail
75	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.001	NM - OH Rebuild Blanket	Routine	7,141,717	7,141,717
76	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.002	NM - UG Conversion/Rebuild Blanket	Routine	167,828	167,828
77	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.003	NM - OH Services Renewal Blanket	Routine	275,837	275,837
78	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.004	NM - UG Services Renewal Blanket	Routine	167,403	167,403
79	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010018.005	NM - OH Street Light Rebuild Blanke	Routine	331,802	331,802
80	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010018.006	NM - UG Street Light Rebuild Blanke	Routine	48,126	48,126
81	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.007	NM - Pole Blanket	Routine	5,227,633	5,227,633
82	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.008	NM - Line Asset Health WCF Blanket	Routine	884,567	884,567
83	Electric Distribution	Meeks	Purchases	A.0010018.009	SPS-NM-Electric-Locates	Routine	108,350	108,350
84	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010025.001	TX - REMS Blanket	Routine	98,516	0
85	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010025.002	TX ? FPIP/REMS Blanket	Routine	444,143	0
86	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010025.003	TX Emergency Cable Replacement	Routine	89,094	0
87	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010026.001	NM - REMS Blanket	Routine	14,778	14,778
88	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010026.002	NM ? FPIP/REMS Blanket	Routine	156,156	156,156
89	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010026.003	NM Emergency Cable Replacement	Routine	15,411	15,411
90	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.001	TX - OH Reinforcement Blanket	Routine	587,157	0
91	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.002	TX - UG Reinforcement Blanket	Routine	120,820	0
92	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.003	TX - Line Capacity WCF Blanket	Routine	501,451	0
93	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.001	NM - OH Reinforcement Blanket	Routine	484,571	484,571
94	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.002	NM - UG Reinforcement Blanket	Routine	9,291	9,291
95	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.003	NM - Line Capacity WCF Blanket	Routine	196,571	196,571
96	Electric Distribution	Meeks	Purchases	A.0010051.001	TX - ROW Blanket	Routine	199,500	0
97	Electric Distribution	Meeks	Purchases	A.0010052.001	NM - ROW Blanket	Routine	1,043,250	1,043,250
98	Electric Distribution	Meeks	New Business	A.0010059.005	AMA / HIGHLAND SPRNGS URD EXT/UNIT	8/26/2022	193,957	0
99	Electric Distribution	Meeks	New Business	A.0010059.006	CANY/ HUNTER ESTATES 2 UNIT/URD EXT	8/31/2022	299,979	0
100	Electric Distribution	Meeks	New Business	A.0010059.007	CANY/TIERRA BLANCA #1/ PEGA URD EX	9/30/2022	28,436	0
101	Electric Distribution	Meeks	New Business	A.0010059.008	AMA / 8TH & JOHNSON / CITY HALL	8/26/2022	(232,106)	0
102	Electric Distribution	Meeks	New Business	A.0010059.009	AMA / HOPE RD & CO RD/CY RN BAC UG	10/31/2022	371,233	0
103	Electric Distribution	Meeks	New Business	A.0010059.010	DALHART/ 3560 FM 695/ PRIMARY OH EX	8/1/2022	284,514	0
104	Electric Distribution	Meeks	New Business	A.0010059.011	AMA / HERITAGE HILLS UNIT #17 / BAC	9/1/2022	322,414	0
105	Electric Distribution	Meeks	New Business	A.0010060.021	JAL EO/PAALP FASCINATOR FEDCOM 30D/	9/1/2022	129,081	129,081
106	Electric Distribution	Meeks	New Business	A.0010060.028	HBB/ NGL STATELINE BACKBONE	8/15/2022	542,882	542,882
107	Electric Distribution	Meeks	New Business	A.0010060.029	HOBBS/LIBERTY HILL UNITS 1&2/BACKBO	8/26/2022	(55,639)	(55,639)
108	Electric Distribution	Meeks	New Business	A.0010060.035	EUN/Matador BIG BUCKS 501H	8/30/2022	265,167	265,167
109	Electric Distribution	Meeks	New Business	A.0010060.037	LOVG/SOLARIS 3031 PUMP STAT/3? EXT	9/1/2022	400,534	400,534
110	Electric Distribution	Meeks	New Business	A.0010060.038	JAL/NGL END AROUND BOOSTER/OH EXT	9/1/2022	433,272	433,272
111	Electric Distribution	Meeks	New Business	A.0010060.039	LOVG/LOBO EDDY BOOSTER #1/3? EXT+SS	10/1/2022	175,110	175,110
112	Electric Distribution	Meeks	New Business	A.0010060.040	LOVG/MATADOR NOVO CRESTWOOD/3? OH E	8/15/2022	417,262	417,262



Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Linkage Period of July 1, 2022, through June 30, 2023

Plant Additions by Asset Class and Witness

Linkage Period

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	In-Service Date	Additions to Plant-in-Service Linkage Period Total Company	Additions to Plant-in-Service Linkage Period NM Retail
113	Electric Distribution	Meeks	New Business	A.0010060.041	China Draw to Wood Draw Tie Line	12/31/2022	1,006,645	1,006,645
114	Electric Distribution	Meeks	New Business	A.0010060.043	CBAD/PCOS3B85/SOLARIS PECOS RIV OH	11/1/2022	350,220	350,220
115	Electric Distribution	Meeks	New Business	A.0010060.044	CBAD/MATADOR RIDGE RUNNER TB/3? EXT	8/15/2022	290,208	290,208
116	Electric Distribution	Meeks	New Business	A.0010060.045	CLO/1021 SANTA FE AVE/3PH OH EXT	9/30/2022	256,481	256,481
117	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010067.005	AMA /LOOP 335 & 9TH TO WEST/OH RELO	9/30/2022	478,446	0
118	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010068.001	LOV/LOSO4C040/NMDOT STLT RELOCATE	7/15/2022	308,287	308,287
119	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010075.013	CHAN/BOYS RANCH RELOCATE/EDO	12/1/2022	816,073	0
120	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010076.011	EUNICE/TX AV 2.4M N.5MI CR33/556RCN	1/31/2023	7,263	7,263
121	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010076.012	CRLB/FIESTA/HOPI RECONDUCTOR	8/15/2022	175,018	175,018
122	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010083.002	TX Proactive Cable Replacement	Routine	152,494	0
123	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010084.002	NM Proactive Cable Replacement	Routine	2,280	2,280
124	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010091.006	AMA/8501 GEORGIA ST A UNIT/INS UG F	7/29/2022	582,239	0
125	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010091.010	SUNDOWN/FM 1780&1585/RECON 3.0 MILE	9/15/2022	396,929	0
126	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.012	JAL/HWY 176 Sage Brush Pearl Extens	6/30/2021	50,085	50,085
127	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.022	CARLSBAD/OASIS SUBDIVISION/RECONDUC	9/1/2022	26,808	26,808
128	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.023	LVNG/MATADOR PATRIOT SWD	8/19/2022	865,894	865,894
129	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.036	Carpet Bomb	8/15/2022	65,966	65,966
130	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.037	JAL/MRC BLUEBRY HILL FEE 24-35/OHEX	9/1/2022	244,660	244,660
131	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.042	EUN/MOC INLAND 26/23 OJ BATTERY EXT	6/15/2022	369,079	369,079
132	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.049	OXY Lost Tank 18 PME OH FDR EXT	8/1/2022	126,980	126,980
133	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.050	ROS/ HWY 70 AND TWO DAMS RD/ OH EXT	8/15/2022	115,222	115,222
134	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.051	LOV/1019 BOOSTER/6.8 MI OH EXT	12/31/2022	941,803	941,803
135	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.053	LOV/MRC MAZER RACKHAM 20 FED 1H	10/31/2022	187,318	187,318
136	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.054	LOV/MONEY GRAHAM CTB 1/EXT & SLACK	9/30/2022	392,887	392,887
137	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.055	CBAD/NGL PLU Y BOOSTER/2400hp/2.4 m	9/30/2022	539,859	539,859
138	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.001	TX - Subs Asset Health WCF Blanket	Routine	197,678	0
139	Electric Distribution	Meeks	Purchases	A.0010123.013	SPS Used Mobile Transfer Purchase	5/31/2022	11,209	0
140	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.022	Repl Failed Phillips #1 TR, Breaker	10/31/2022	16,087	0
141	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010124.002	NM - Subs Asset Health WCF Blanket	Routine	66,222	66,222
142	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010131.001	TX - Subs Capacity WCF Blanket	Routine	7,710	0
143	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010132.002	NM - Subs Capacity WCF Blanket	Routine	1	1
144	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010156.002	Install Preston West Substation	12/1/2022	7,341,277	0
145	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010156.004	Install Preston West Substation Fee	12/15/2022	1,799,538	0
146	Electric Distribution	Meeks	Electric Vehicles	A.0010180.010	NM EV - Commercial Program	Routine	12,257	12,257
147	Electric Distribution	Meeks	Electric Vehicles	A.0010180.043	NM EV Residential - Charging Equip	Routine	62,975	62,975
148	Electric Distribution	Meeks	Electric Vehicles	A.0010180.044	NM EV Fleet - Charging Equipment	Routine	274,221	274,221
149	Electric Distribution	Meeks	Electric Vehicles	A.0010180.045	NM EV Comm - Infrastructure	Routine	78,494	78,494
150	Electric Distribution	Meeks	AGIS	D.0001901.077	AMI-DIST-SPS-TX Full AMI	Routine	14,197,690	0

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Linkage Period of July 1, 2022, through June 30, 2023

Plant Additions by Asset Class and Witness

Linkage Period

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	In-Service Date	Additions to Plant-in-Service Linkage Period Total Company	Additions to Plant-in-Service Linkage Period NM Retail	
151	Electric Distribution	Meeks	AGIS	D.0001901.078	AMI-DIST-SPS-NM Full AMI	Routine	111,065	111,065	
152	Electric Distribution	Meeks	AGIS	D.0001902.042	FLISR - Dist Blanket - SPS - TX	Routine	980,000	0	
153	Electric Distribution	Meeks	AGIS	D.0001902.043	FLISR - Dist Blanket - SPS - NM	Routine	245,000	245,000	
154	Electric Distribution	Meeks	Purchases	D.0005014.009	TX Electric Distribution Transforme	Routine	15,564,567	0	
155	Electric Distribution	Meeks	Purchases	D.0005014.011	NM Electric Distribution Transforme	Routine	5,519,632	5,519,632	
156	Electric Distribution	Meeks	Purchases	D.0005014.028	TX-Electric Meter Blanket	Routine	4,406,720	0	
157	Electric Distribution	Meeks	Purchases	D.0005014.030	NM-Electric Meter Blanket	Routine	903,340	903,340	
158	<b>Electric Distribution Total</b>							<b>\$ 157,292,772</b>	<b>\$ 53,017,339</b>
x									
159	Electric General	Meeks	Purchases	A.0001430.004	Install Hopi Transformer #2 Comm	7/1/2022	\$ 44,578	\$ 15,695	
160	Electric General	Meeks	Purchases	A.0001433.003	Rebuild Lawrence Park Comm	11/30/2022	715,580	251,942	
161	Electric General	Meeks	Purchases	A.0005549.009	SPS-Dist Sub Communication Equ	Routine	303,243	106,766	
162	Electric General	Meeks	Purchases	A.0005549.010	NM-Dist Sub Communication Equi	Routine	210,417	74,084	
163	Electric General	Meeks	Purchases	A.0005549.029	TX-Elec Dist Communication Equ	Routine	3	1	
164	Electric General	Meeks	Purchases	A.0006056.010	TX-DIST Fleet New Unit Purchases	Routine	(3)	(1)	
165	Electric General	Meeks	Purchases	A.0006056.213	TX-DIST Fleet New Unit Purchases	Routine	4,275,292	1,505,250	
166	Electric General	Meeks	Purchases	A.0006056.214	NM-DIST Fleet New Unit Purchase El	Routine	4,432,928	1,560,750	
167	Electric General	Meeks	Tools & Equipment	A.0006056.245	SPS - NM E Dist Fleet Transp Tools	Routine	78	28	
168	Electric General	Meeks	Purchases	A.0006056.294	Fleet-PHEV-SPS-TX-Dist Electric	Routine	32,807	11,551	
169	Electric General	Meeks	Purchases	A.0006056.322	SPS-NM-Fleet-SALVAGE-DIST ELECTRIC	Routine	(23,784)	(8,374)	
170	Electric General	Meeks	Tools & Equipment	A.0006056.338	SPS - E Dist Fleet Transp Tools	Routine	595,085	209,518	
171	Electric General	Meeks	Purchases	A.0006056.341	SPS-Dist Common-Fleet new unit prch	Routine	502,500	176,921	
172	Electric General	Meeks	Purchases	A.0006056.342	NM-Dist Common-Fleet New Unit prchs	Routine	210,689	74,179	
173	Electric General	Meeks	Tools & Equipment	A.0006059.006	TX-Dist Electric Tools and Equip	Routine	1,806,586	636,065	
174	Electric General	Meeks	Tools & Equipment	A.0006059.007	NM-Dist Electric Tools and Equip	Routine	456,372	160,680	
175	Electric General	Meeks	Tools & Equipment	A.0006059.016	TX-Dist Subs Tools and Equip	Routine	991,339	349,032	
176	Electric General	Meeks	Purchases	A.0010043.001	TX - Communication Equipment Blanke	Routine	86,202	30,350	
177	Electric General	Meeks	Purchases	A.0010044.001	NM - Communication Equipment Blanke	Routine	74,555	26,250	
178	Electric General	Meeks	Purchases	A.0010156.003	Install Preston West Substation COM	12/1/2022	406,276	143,042	
179	Electric General	Meeks	AGIS	D.0001900.072	FAN - SPS - Dist WISUN Blanket-TX	Routine	3,919,148	1,379,858	
180	<b>Electric General Total</b>							<b>\$ 19,039,892</b>	<b>\$ 6,703,587</b>
181	Electric Intangible	Meeks	AGIS	D.0001723.061	FLISR Advanced Function SPS	Routine	\$ 11	\$ 4	
182	Electric Intangible	Meeks	Tools & Equipment	D.0002399.012	Shk Tnk - Veg Mgmt SPS	12/31/2021	1,509	531	
183	<b>Electric Intangible Total</b>							<b>\$ 1,520</b>	<b>\$ 535</b>
184	<b>Grand Total</b>							<b>\$ 177,436,942</b>	<b>\$ 60,043,924</b>

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Linkage Period of July 1, 2022, through June 30, 2023

Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Linkage Period Total	Linkage Period Labor	Linkage Period Contract Work	Linkage Period Supplies and Materials	Linkage Period Other
1	Electric Transmission	Meeks	A.0001749.007	Demon T25 ROW DCP	\$ 579,217	\$ 51,996	\$ 164,848	\$ 60,441	\$ 301,933
2	Electric Transmission	Meeks	A.0001753.007	Percy V26 Tap, ROW	512,925	46,045	145,981	53,523	267,376
3	Electric Transmission	Meeks	A.0001812.003	Ashby V64 DCP Tap, ROW	6,262	562	1,782	653	3,264
4	Electric Transmission	Meeks	A.0001414.012	Caveman T62, ROW	4,354	391	1,239	454	2,269
5	Electric Distribution	Meeks	D.0005014.009	TX Electric Distribution Transforme	15,564,567	2,239,884	4,816,625	4,074,815	4,433,243
6	Electric Distribution	Meeks	A.0010017.007	TX - Pole Blanket	15,427,899	2,220,216	4,774,332	4,039,036	4,394,316
7	Electric Distribution	Meeks	D.0001901.077	AMI-DIST-SPS-TX Full AMI	14,197,690	2,043,178	4,393,630	3,716,966	4,043,916
8	Electric Distribution	Meeks	A.0010017.001	TX - OH Rebuild Blanket	9,968,447	1,434,551	3,084,845	2,609,747	2,839,304
9	Electric Distribution	Meeks	A.0001433.002	Rebuild Lawrence Park SUB	9,620,136	1,384,426	2,977,056	2,518,559	2,740,095
10	Electric Distribution	Meeks	A.0010002.001	NM - OH Extension Blanket	9,165,356	1,318,979	2,836,319	2,399,497	2,610,561
11	Electric Distribution	Meeks	A.0010156.002	Install Preston West Substation	7,341,277	1,056,477	2,271,838	1,921,952	2,091,010
12	Electric Distribution	Meeks	A.0010001.001	TX - OH Extension Blanket	7,191,848	1,034,973	2,225,596	1,882,831	2,048,448
13	Electric Distribution	Meeks	A.0010018.001	NM - OH Rebuild Blanket	7,141,717	1,027,759	2,210,082	1,869,707	2,034,169
14	Electric Distribution	Meeks	D.0005014.011	NM Electric Distribution Transforme	5,519,632	794,326	1,708,110	1,445,044	1,572,152
15	Electric Distribution	Meeks	A.0010018.007	NM - Pole Blanket	5,227,633	752,304	1,617,748	1,368,598	1,488,982
16	Electric Distribution	Meeks	D.0005014.028	TX-Electric Meter Blanket	4,406,720	634,167	1,363,708	1,153,683	1,255,162
17	Electric Distribution	Meeks	A.0010001.002	TX - UG Extension Blanket	3,415,467	491,517	1,056,953	894,172	972,825
18	Electric Distribution	Meeks	A.0000424.282	Install Caveman Substation Feeders	2,832,069	407,561	876,415	741,438	806,656
19	Electric Distribution	Meeks	A.0005507.089	TX - LED Street Light Conv	1,875,434	269,892	580,374	490,990	534,178
20	Electric Distribution	Meeks	A.0010156.004	Install Preston West Substation Fee	1,799,538	258,970	556,887	471,120	512,561
21	Electric Distribution	Meeks	A.0001430.003	Install Hopi Transformer #2 Feeders	1,792,109	257,901	554,588	469,176	510,445
22	Electric Distribution	Meeks	A.0005521.004	TX Failed Sub Equip Replacement	1,775,909	255,570	549,575	464,934	505,831
23	Electric Distribution	Meeks	A.0010001.004	TX - UG New Services Blanket	1,681,171	241,936	520,257	440,132	478,846
24	Electric Distribution	Meeks	A.0010052.001	NM - ROW Blanket	1,043,250	150,133	322,845	273,124	297,148
25	Electric Distribution	Meeks	A.0010002.003	NM - OH New Services Blanket	1,022,146	147,096	316,314	267,599	291,137
26	Electric Distribution	Meeks	A.0010060.041	China Draw to Wood Draw Tie Line	1,006,645	144,865	311,517	263,540	286,722
27	Electric Distribution	Meeks	D.0001902.042	FLISR - Dist Blanket - SPS - TX	980,000	141,031	303,272	256,565	279,133
28	Electric Distribution	Meeks	A.0005521.085	ELR TX Sub Feeder Breakers	974,115	140,184	301,451	255,024	277,456
29	Electric Distribution	Meeks	A.0010002.002	NM - UG Extension Blanket	946,689	136,237	292,963	247,844	269,645
30	Electric Distribution	Meeks	A.0010092.051	LOV/I019 BOOSTER/6.8 MI OH EXT	941,803	135,534	291,451	246,565	268,253
31	Electric Distribution	Meeks	D.0005014.030	NM-Electric Meter Blanket	903,340	129,999	279,548	236,495	257,298
32	Electric Distribution	Meeks	A.0010018.008	NM - Line Asset Health WCF Blanket	884,567	127,297	273,739	231,580	251,950
33	Electric Distribution	Meeks	A.0010092.023	LVNG/MATADOR PATRIOT SWD	865,894	124,610	267,960	226,692	246,632
34	Electric Distribution	Meeks	A.0001408.004	FDRS Sisko	853,256	122,791	264,049	223,383	243,032

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Linkage Period of July 1, 2022, through June 30, 2023

Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Linkage Period Total	Linkage Period Labor	Linkage Period Contract Work	Linkage Period Supplies and Materials	Linkage Period Other
35	Electric Distribution	Meeks	A.0010075.013	CHAN/BOYS RANCH RELOCATE/EDO	816,073	117,440	252,543	213,648	232,441
36	Electric Distribution	Meeks	A.0000424.277	Install 3 new Lynch Feeders	695,340	100,066	215,180	182,040	198,053
37	Electric Distribution	Meeks	A.0010002.004	NM - UG New Services Blanket	676,261	97,320	209,276	177,046	192,619
38	Electric Distribution	Meeks	A.0005507.090	NM - LED Street Light Conv	659,363	94,888	204,047	172,622	187,806
39	Electric Distribution	Meeks	A.0005521.200	NM Failed Sub Equip Replacement	652,576	93,912	201,947	170,845	185,873
40	Electric Distribution	Meeks	A.0010017.002	TX - UG Conversion/Rebuild Blanket	641,284	92,287	198,452	167,889	182,656
41	Electric Distribution	Meeks	A.0010001.003	TX - OH New Services Blanket	621,136	89,387	192,217	162,614	176,918
42	Electric Distribution	Meeks	A.0010017.005	TX - OH Street Light Rebuild Blanke	597,566	85,995	184,923	156,443	170,204
43	Electric Distribution	Meeks	A.0010002.007	NM - New Business WCF Blanket	589,712	84,865	182,493	154,387	167,967
44	Electric Distribution	Meeks	A.0010033.001	TX - OH Reinforcement Blanket	587,157	84,497	181,702	153,718	167,239
45	Electric Distribution	Meeks	A.0010091.006	AMA/8501 GEORGIA ST A UNIT/INS UG F	582,239	83,790	180,180	152,431	165,839
46	Electric Distribution	Meeks	A.0010060.028	HBB/ NGL STATELINE BACKBONE	542,882	78,126	168,001	142,127	154,629
47	Electric Distribution	Meeks	A.0005583.001	TEXAS MAJOR STORM RECOVERY	542,758	78,108	167,963	142,095	154,593
48	Electric Distribution	Meeks	A.0010092.055	CBAD/NGL PLU Y BOOSTER/2400hp/2.4 m	539,859	77,691	167,065	141,336	153,768
49	Electric Distribution	Meeks	A.0010033.003	TX - Line Capacity WCF Blanket	501,451	72,163	155,180	131,280	142,828
50	Electric Distribution	Meeks	A.0010017.003	TX - OH Services Renewal Blanket	494,941	71,227	153,165	129,576	140,974
51	Electric Distribution	Meeks	A.0010009.001	TX - OH Relocation Blanket	486,233	69,973	150,470	127,296	138,493
52	Electric Distribution	Meeks	A.0010034.001	NM - OH Reinforcement Blanket	484,571	69,734	149,956	126,861	138,020
53	Electric Distribution	Meeks	A.0001434.004	Install Centerport Feeders	480,959	69,214	148,838	125,915	136,991
54	Electric Distribution	Meeks	A.0010067.005	AMA /LOOP 335 & 9TH TO WEST/OH RELO	478,446	68,853	148,060	125,258	136,275
55	Electric Distribution	Meeks	A.0001433.004	Rebuild Lawrence Park Feeders	472,409	67,984	146,192	123,677	134,556
56	Electric Distribution	Meeks	A.0010010.001	NM - OH Relocation Blanket	452,405	65,105	140,002	118,440	128,858
57	Electric Distribution	Meeks	A.0010025.002	TX ? FPIP/REMS Blanket	444,143	63,916	137,445	116,277	126,505
58	Electric Distribution	Meeks	A.0010060.038	JAL/NGL END AROUND BOOSTER/OH EXT	433,272	62,352	134,081	113,431	123,409
59	Electric Distribution	Meeks	A.0010060.040	LOVG/MATADOR NOVO CRESTWOOD/3? OH E	417,262	60,048	129,126	109,240	118,848
60	Electric Distribution	Meeks	A.0005508.147	SPS-NM Convert Obsolete Vltg	410,539	59,080	127,046	107,479	116,933
61	Electric Distribution	Meeks	A.0010060.037	LOVG/SOLARIS 3031 PUMP STAT/3? EXT	400,534	57,641	123,950	104,860	114,084
62	Electric Distribution	Meeks	A.0010091.010	SUNDOWN/FM 1780&1585/RECON 3.0 MILE	396,929	57,122	122,834	103,916	113,057
63	Electric Distribution	Meeks	A.0010001.007	TX - New Business WCF Blanket	393,141	56,577	121,662	102,925	111,978
64	Electric Distribution	Meeks	A.0010092.054	LOV/MONEY GRAHAM CTB 1/EXT & SLACK	392,887	56,540	121,583	102,858	111,906
65	Electric Distribution	Meeks	A.0010059.009	AMA / HOPE RD & CO RD/CY RN BAC UG	371,233	53,424	114,882	97,189	105,738
66	Electric Distribution	Meeks	A.0010092.042	EUN/MOC INLAND 26/23 OJ BATTERY EXT	369,079	53,114	114,215	96,625	105,124
67	Electric Distribution	Meeks	A.0010060.043	CBAD/PCOS3B85/SOLARIS PECOS RIV OH	350,220	50,400	108,379	91,688	99,753
68	Electric Distribution	Meeks	A.0010018.005	NM - OH Street Light Rebuild Blanke	331,802	47,749	102,680	86,866	94,507

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Linkage Period of July 1, 2022, through June 30, 2023

Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Linkage Period Total	Linkage Period Labor	Linkage Period Contract Work	Linkage Period Supplies and Materials	Linkage Period Other
69	Electric Distribution	Meeks	A.0001362.006	Retire Barwise Substation	327,478	47,127	101,342	85,734	93,275
70	Electric Distribution	Meeks	A.0010059.011	AMA / HERITAGE HILLS UNIT #17 / BAC	322,414	46,398	99,774	84,408	91,833
71	Electric Distribution	Meeks	A.0010068.001	LOV/LOSO4C040/NMDOT STLT RELOCATE	308,287	44,365	95,403	80,710	87,809
72	Electric Distribution	Meeks	A.0010059.006	CANY/ HUNTER ESTATES 2 UNIT/URD EXT	299,979	43,170	92,832	78,535	85,443
73	Electric Distribution	Meeks	A.0010060.044	CBAD/MATADOR RIDGE RUNNER TB/3? EXT	290,208	41,764	89,808	75,977	82,660
74	Electric Distribution	Meeks	A.0010059.010	DALHART/ 3560 FM 695/ PRIMARY OH EX	284,514	40,944	88,046	74,486	81,038
75	Electric Distribution	Meeks	A.0010018.003	NM - OH Services Renewal Blanket	275,837	39,695	85,361	72,214	78,566
76	Electric Distribution	Meeks	A.0010180.044	NM EV Fleet - Charging Equipment	274,221	39,463	84,861	71,791	78,106
77	Electric Distribution	Meeks	A.0010060.035	EUN/Matador BIG BUCKS 501H	265,167	38,160	82,059	69,421	75,527
78	Electric Distribution	Meeks	A.0010060.045	CLO/1021 SANTA FE AVE/3PH OH EXT	256,481	36,910	79,371	67,147	73,053
79	Electric Distribution	Meeks	D.0001902.043	FLISR - Dist Blanket - SPS - NM	245,000	35,258	75,818	64,141	69,783
80	Electric Distribution	Meeks	A.0010092.037	JAL/MRC BLUEBRY HILL FEE 24-35/OHEX	244,660	35,209	75,713	64,052	69,686
81	Electric Distribution	Meeks	A.0005521.087	ELR TX Sub Regulators	203,070	29,224	62,842	53,164	57,840
82	Electric Distribution	Meeks	A.0010051.001	TX - ROW Blanket	199,500	28,710	61,737	52,229	56,823
83	Electric Distribution	Meeks	A.0010123.001	TX - Subs Asset Health WCF Blanket	197,678	28,448	61,174	51,752	56,304
84	Electric Distribution	Meeks	A.0010034.003	NM - Line Capacity WCF Blanket	196,571	28,288	60,831	51,462	55,989
85	Electric Distribution	Meeks	A.0010059.005	AMA / HIGHLAND SPRNGS URD EXT/UNIT	193,957	27,912	60,022	50,778	55,245
86	Electric Distribution	Meeks	A.0010092.053	LOV/MRC MAZER RACKHAM 20 FED 1H	187,318	26,957	57,967	49,040	53,354
87	Electric Distribution	Meeks	A.0010060.039	LOVG/LOBO EDDY BOOSTER #1/3? EXT+SS	175,110	25,200	54,190	45,844	49,876
88	Electric Distribution	Meeks	A.0010076.012	CRLB/FIESTA/HOPI RECONDUCTOR	175,018	25,187	54,161	45,820	49,850
89	Electric Distribution	Meeks	A.0010018.002	NM - UG Conversion/Rebuild Blanket	167,828	24,152	51,936	43,937	47,802
90	Electric Distribution	Meeks	A.0010018.004	NM - UG Services Renewal Blanket	167,403	24,091	51,805	43,826	47,681
91	Electric Distribution	Meeks	A.0010026.002	NM ? FPIP/REMS Blanket	156,156	22,472	48,324	40,882	44,478
92	Electric Distribution	Meeks	A.0010083.002	TX Proactive Cable Replacement	152,494	21,945	47,191	39,923	43,435
93	Electric Distribution	Meeks	A.0010017.009	SPS-TX-Electric-Locates	130,350	18,759	40,338	34,126	37,127
94	Electric Distribution	Meeks	A.0010060.021	JAL EO/PAALP FASCINATOR FEDCOM 30D/	129,081	18,576	39,946	33,794	36,766
95	Electric Distribution	Meeks	A.0001430.002	Install Hopi XFR#2 SUB	128,781	18,533	39,853	33,715	36,681
96	Electric Distribution	Meeks	A.0010092.049	OXY Lost Tank 18 PME OH FDR EXT	126,980	18,274	39,295	33,243	36,168
97	Electric Distribution	Meeks	A.0010033.002	TX - UG Reinforcement Blanket	120,820	17,387	37,389	31,631	34,413
98	Electric Distribution	Meeks	A.0010092.050	ROS/ HWY 70 AND TWO DAMS RD/ OH EXT	115,222	16,582	35,657	30,165	32,819
99	Electric Distribution	Meeks	D.0001901.078	AMI-DIST-SPS-NM Full AMI	111,065	15,983	34,370	29,077	31,635
100	Electric Distribution	Meeks	A.0010018.009	SPS-NM-Electric-Locates	108,350	15,593	33,530	28,366	30,861
101	Electric Distribution	Meeks	A.0005583.004	SPS TX Targeted OH Rebuild - A	105,047	15,117	32,508	27,502	29,921
102	Electric Distribution	Meeks	A.0010001.006	TX - UG New Street Light Blanket	101,306	14,579	31,350	26,522	28,855

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Linkage Period of July 1, 2022, through June 30, 2023

Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Linkage Period Total	Linkage Period Labor	Linkage Period Contract Work	Linkage Period Supplies and Materials	Linkage Period Other
103	Electric Distribution	Meeks	A.0005521.086	ELR TX Sub Relays	101,077	14,546	31,279	26,462	28,790
104	Electric Distribution	Meeks	A.0010025.001	TX - REMS Blanket	98,516	14,177	30,487	25,792	28,060
105	Electric Distribution	Meeks	A.0010002.006	NM - UG New Street Light Blanket	93,943	13,519	29,072	24,594	26,758
106	Electric Distribution	Meeks	A.0001753.004	Purchase Percy Substation Land	93,645	13,476	28,979	24,516	26,673
107	Electric Distribution	Meeks	A.0010025.003	TX Emergency Cable Replacement	89,094	12,821	27,571	23,325	25,376
108	Electric Distribution	Meeks	A.0001812.004	Ashby DCP Substation-Land	83,291	11,986	25,775	21,806	23,724
109	Electric Distribution	Meeks	A.0010180.045	NM EV Comm - Infrastructure	78,494	11,296	24,291	20,550	22,357
110	Electric Distribution	Meeks	A.0010010.002	NM - UG Relocation Blanket	73,017	10,508	22,596	19,116	20,797
111	Electric Distribution	Meeks	A.0010124.002	NM - Subs Asset Health WCF Blanket	66,222	9,530	20,493	17,337	18,862
112	Electric Distribution	Meeks	A.0010092.036	Carpet Bomb	65,966	9,493	20,414	17,270	18,789
113	Electric Distribution	Meeks	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	65,713	9,457	20,335	17,204	18,717
114	Electric Distribution	Meeks	A.0005508.186	Rebuild Planview City 69/2.4kV	65,504	9,427	20,271	17,149	18,657
115	Electric Distribution	Meeks	A.0010017.004	TX - UG Services Renewal Blanket	65,255	9,391	20,194	17,084	18,587
116	Electric Distribution	Meeks	A.0010017.006	TX - UG Street Light Rebuild Blanke	64,115	9,227	19,841	16,785	18,262
117	Electric Distribution	Meeks	A.0010009.002	TX - UG Relocation Blanket	63,363	9,119	19,608	16,589	18,048
118	Electric Distribution	Meeks	A.0010180.043	NM EV Residential - Charging Equip	62,975	9,063	19,488	16,487	17,937
119	Electric Distribution	Meeks	A.0010002.005	NM - OH New Street Light Blanket	59,339	8,539	18,363	15,535	16,902
120	Electric Distribution	Meeks	A.0010092.012	Jal/HWY 176 Sage Brush Pearl Extens	50,085	7,208	15,499	13,112	14,266
121	Electric Distribution	Meeks	A.0010018.006	NM - UG Street Light Rebuild Blanke	48,126	6,926	14,893	12,599	13,708
122	Electric Distribution	Meeks	A.0005521.195	SPS-TX Convert Obsolete Voltag	41,735	6,006	12,915	10,926	11,887
123	Electric Distribution	Meeks	A.0001362.007	Install Callahan Substation Fdrs	40,481	5,826	12,527	10,598	11,530
124	Electric Distribution	Meeks	A.0005521.197	SPS-NM Convert Obsolete Vltg	40,431	5,818	12,512	10,585	11,516
125	Electric Distribution	Meeks	A.0005517.025	Substation Land - TX	40,205	5,786	12,442	10,526	11,452
126	Electric Distribution	Meeks	A.0005517.024	Substation Land - New Mexico	37,865	5,449	11,718	9,913	10,785
127	Electric Distribution	Meeks	A.0001362.002	Install Callahan Substation	34,672	4,990	10,730	9,077	9,876
128	Electric Distribution	Meeks	A.0010001.005	TX - OH New Street Light Blanket	32,169	4,629	9,955	8,422	9,163
129	Electric Distribution	Meeks	A.0005516.033	Scrap Sale Credits-SPS	31,877	4,587	9,865	8,346	9,080
130	Electric Distribution	Meeks	A.0010059.007	CANY/TIERRA BLANCA #1/ PEGA URD EX	28,436	4,092	8,800	7,444	8,099
131	Electric Distribution	Meeks	A.0010092.022	CARLSBAD/OASIS SUBDIVISION/RECONDUC	26,808	3,858	8,296	7,018	7,636
132	Electric Distribution	Meeks	A.0006062.014	Facility Damage Reimbursement	20,284	2,919	6,277	5,310	5,778
133	Electric Distribution	Meeks	A.0005521.088	ELR TX Sub Fence Improvement	19,348	2,784	5,987	5,065	5,511
134	Electric Distribution	Meeks	A.0010123.022	Repl Failed Phillips #1 TR, Breaker	16,087	2,315	4,978	4,211	4,582
135	Electric Distribution	Meeks	A.0010026.003	NM Emergency Cable Replacement	15,411	2,218	4,769	4,035	4,389
136	Electric Distribution	Meeks	A.0010026.001	NM - REMS Blanket	14,778	2,127	4,573	3,869	4,209

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Linkage Period of July 1, 2022, through June 30, 2023

Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Linkage Period Total	Linkage Period Labor	Linkage Period Contract Work	Linkage Period Supplies and Materials	Linkage Period Other
137	Electric Distribution	Meeks	A.0010180.010	NM EV - Commercial Program	12,257	1,764	3,793	3,209	3,491
138	Electric Distribution	Meeks	A.0010123.013	SPS Used Mobile Transfer Purchase	11,209	1,613	3,469	2,935	3,193
139	Electric Distribution	Meeks	A.0010034.002	NM - UG Reinforcement Blanket	9,291	1,337	2,875	2,432	2,646
140	Electric Distribution	Meeks	A.0010131.001	TX - Subs Capacity WCF Blanket	7,710	1,110	2,386	2,019	2,196
141	Electric Distribution	Meeks	A.0010076.011	EUNICE/TX AV 2.4M N.5MI CR33/556RCN	7,263	1,045	2,248	1,901	2,069
142	Electric Distribution	Meeks	A.0010009.003	TX - UG Service Conversion Blanket	2,401	345	743	628	684
143	Electric Distribution	Meeks	A.0010084.002	NM Proactive Cable Replacement	2,280	328	706	597	650
144	Electric Distribution	Meeks	A.0005583.005	TX Mixed Work Adjustment	2,279	328	705	597	649
145	Electric Distribution	Meeks	A.0000424.287	Magnum Road Substation Land	1,000	144	309	262	285
146	Electric Distribution	Meeks	A.0001432.001	Install Echo Substation- Land	1,000	144	309	262	285
147	Electric Distribution	Meeks	A.0001433.001	Lawrence Park Land	1,000	144	309	262	285
148	Electric Distribution	Meeks	A.0005501.011	TXUG Extension-TX	12	2	4	3	3
149	Electric Distribution	Meeks	A.0010132.002	NM - Subs Capacity WCF Blanket	1	0	0	0	0
150	Electric Distribution	Meeks	A.0005506.023	Txs Blanket- Oh Street Lgths	(192)	(28)	(60)	(50)	(55)
151	Electric Distribution	Meeks	A.0010010.003	NM - UG Service Conversion Blanket	(1,344)	(193)	(416)	(352)	(383)
152	Electric Distribution	Meeks	A.0010060.029	HOBBS/LIBERTY HILL UNITS 1&2/BACKBO	(55,639)	(8,007)	(17,218)	(14,566)	(15,848)
153	Electric Distribution	Meeks	A.0010059.008	AMA / 8TH & JOHNSON / CITY HALL	(232,106)	(33,402)	(71,828)	(60,766)	(66,111)
154	Electric Distribution	Meeks	A.0006062.011	Distribution CIAC NM Elec	(500,000)	(71,955)	(154,730)	(130,900)	(142,415)
155	Electric Distribution	Meeks	A.0006062.010	Distribution CIAC TX Elec	(613,211)	(88,247)	(189,765)	(160,539)	(174,661)
156	Electric Distribution	Meeks	A.0010017.008	TX - Line Asset Health WCF Blanket	(3,607,101)	(519,095)	(1,116,257)	(944,342)	(1,027,407)
157	Electric General	Meeks	A.0006056.214	NM-DIST Fleet New Unit Purchase El	4,432,928	385,730	1,609,423	1,502,650	935,125
158	Electric General	Meeks	A.0006056.213	TX-DIST Fleet New Unit Purchases	4,275,292	372,013	1,552,191	1,449,215	901,872
159	Electric General	Meeks	D.0001900.072	FAN - SPS - Dist WISUN Blanket-TX	3,919,148	341,023	1,422,890	1,328,492	826,744
160	Electric General	Meeks	A.0006059.006	TX-Dist Electric Tools and Equip	1,806,586	157,199	655,901	612,387	381,099
161	Electric General	Meeks	A.0006059.016	TX-Dist Subs Tools and Equip	991,339	86,261	359,917	336,039	209,123
162	Electric General	Meeks	A.0001433.003	Rebuild Lawrence Park Comm	715,580	62,266	259,799	242,563	150,951
163	Electric General	Meeks	A.0006056.338	SPS - E Dist Fleet Transp Tools	595,085	51,781	216,052	201,719	125,533
164	Electric General	Meeks	A.0006056.341	SPS-Dist Common-Fleet new unit prch	502,500	43,725	182,438	170,335	106,002
165	Electric General	Meeks	A.0006059.007	NM-Dist Electric Tools and Equip	456,372	39,711	165,691	154,699	96,272
166	Electric General	Meeks	A.0010156.003	Install Preston West Substation COM	406,276	35,352	147,503	137,717	85,704
167	Electric General	Meeks	A.0005549.009	SPS-Dist Sub Communication Equ	303,243	26,387	110,096	102,792	63,969
168	Electric General	Meeks	A.0006056.342	NM-Dist Common-Fleet New Unit prchs	210,689	18,333	76,493	71,418	44,445
169	Electric General	Meeks	A.0005549.010	NM-Dist Sub Communication Equi	210,417	18,309	76,394	71,326	44,387
170	Electric General	Meeks	A.0010043.001	TX - Communication Equipment Blanke	86,202	7,501	31,297	29,220	18,184

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Linkage Period of July 1, 2022, through June 30, 2023

Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Linkage Period Total	Linkage Period Labor	Linkage Period Contract Work	Linkage Period Supplies and Materials	Linkage Period Other
171	Electric General	Meeks	A.0010044.001	NM - Communication Equipment Blanke	74,555	6,487	27,068	25,272	15,727
172	Electric General	Meeks	A.0001430.004	Install Hopi Transformer #2 Comm	44,578	3,879	16,185	15,111	9,404
173	Electric General	Meeks	A.0006056.294	Fleet-PHEV-SPS-TX-Dist Electric	32,807	2,855	11,911	11,121	6,921
174	Electric General	Meeks	A.0006056.245	SPS - NM E Dist Fleet Transp Tools	78	7	28	27	17
175	Electric General	Meeks	A.0005549.029	TX-Elec Dist Communication Equ	3	0	1	1	1
176	Electric General	Meeks	A.0006056.010	TX-DIST Fleet New Unit Purchases	(3)	(0)	(1)	(1)	(1)
177	Electric General	Meeks	A.0006056.322	SPS-NM-Fleet-SALVAGE-DIST ELECTRIC	(23,784)	(2,070)	(8,635)	(8,062)	(5,017)
178	Electric Intangible	Meeks	D.0002399.012	Shk Tnk - Veg Mgmt SPS	1,509	91	589	1	829
179	Electric Intangible	Meeks	D.0001723.061	FLISR Advanced Function SPS	11	1	4	0	6
180	<b>Grand Total</b>				<b>\$ 177,436,942</b>	<b>\$ 24,391,708</b>	<b>\$ 55,903,047</b>	<b>\$ 47,748,479</b>	<b>\$ 49,393,707</b>



Southwestern Public Service Company

**Distribution Capital Additions by Work Order for the Future Test Year Period of July 1, 2023, through June 30, 2024**

**Plant Additions by Asset Class and Witness**

**Future Test Year**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	In-Service Date	Additions to Plant-in-Service Future Test Year Total Company	Additions to Plant-in-Service Future Test Year NM Retail	
1	Electric Transmission	Meeks	Distribution Line and Substation Capacity	A.0000424.300	Magnum V61 Line Tap DCP	12/1/2023	\$ 356,895	\$ 104,362	
2	Electric Transmission	Meeks	Distribution Line and Substation Capacity	A.0001432.007	Echo U11 Line Tap DCP	12/1/2023	161,151	47,123	
3	Electric Transmission	Meeks	Distribution Line and Substation Capacity	A.0001749.006	Demon T25 TOIF TLINE DCP	12/31/2023	2,048,023	598,874	
4	Electric Transmission	Meeks	Distribution Line and Substation Capacity	A.0001812.002	Ashby V64 Tline Tap, DCP	12/15/2023	1,848	540	
5	<b>Electric Transmission Total</b>							<b>\$ 2,567,917</b>	<b>\$ 750,899</b>
6	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.254	Install Ponderosa #2 115/23 kV 50 M	11/15/2023	\$ 3,614,569	\$ 3,614,569	
7	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.255	Install OH line for 3 feeders at Po	11/15/2023	963,959	963,959	
8	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.288	Magnum Road Substation	12/1/2023	7,290,592	7,290,592	
9	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.290	Magnum Road Substation Feeders	11/30/2023	1,757,461	1,757,461	
10	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001432.002	Install Echo Substation- Sub	12/1/2023	5,752,106	-	
11	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001432.004	Install Echo Substation- Feeder	12/1/2023	725,918	-	
12	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001749.001	Install New Demon Substation, T1 &	11/30/2023	10,669,663	-	
13	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001749.003	Install Demon T1 & T2 Feeders	12/31/2023	677,526	-	
14	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001751.001	Install Farmers T2 28 MVA XFMR	12/1/2023	7,192,601	-	
15	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001751.003	Install Farmers T2 Feeders	12/1/2023	629,133	-	
16	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001763.002	Install Roadrunner T2 Sub XFMR	12/1/2023	4,051,471	4,051,471	
17	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001793.003	OPIE Wood Draw TR2 Subs	11/15/2023	2,567,304	2,567,304	
18	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001793.004	OPIE Wood Draw TR2 Feeders	11/15/2023	626,576	626,576	
19	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001812.005	Ashby DCP Substation-Sub Costs	12/31/2023	9,375,522	-	
20	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001812.007	Ashby DCP Substation-Feeders	12/31/2023	967,893	-	
21	Electric Distribution	Meeks	New Business	A.0005501.011	TXUG Extension-TX	Routine	0	-	
22	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005507.089	TX - LED Street Light Conv	Routine	285,512	-	
23	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005507.090	NM - LED Street Light Conv	Routine	142,724	142,724	
24	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147	SPS-NM Convert Obsolete Vltg	Routine	3,731	3,731	
25	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005517.024	Substation Land - New Mexico	Routine	30,002	30,002	
26	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005517.025	Substation Land - TX	Routine	30,002	-	
27	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004	TX Failed Sub Equip Replacement	Routine	1,967,413	-	
28	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085	ELR TX Sub Feeder Breakers	Routine	1,216,288	-	
29	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.086	ELR TX Sub Relays	Routine	25,055	-	
30	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.087	ELR TX Sub Regulators	Routine	325,453	-	
31	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.088	ELR TX Sub Fence Improvement	Routine	47,641	-	
32	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.195	SPS-TX Convert Obsolete Voltg	Routine	10,345	-	
33	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.197	SPS-NM Convert Obsolete Vltg	Routine	10,022	10,022	
34	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200	NM Failed Sub Equip Replacement	Routine	706,518	706,518	
35	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001	TEXAS MAJOR STORM RECOVERY	Routine	3,087	-	
36	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.004	SPS TX Targeted OH Rebuild - A	Routine	552	-	
37	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	Routine	374	374	
38	Electric Distribution	Meeks	New Business	A.0006062.010	Distribution CIAC TX Elec	Routine	(600,000)	-	
39	Electric Distribution	Meeks	New Business	A.0006062.011	Distribution CIAC NM Elec	Routine	(500,000)	(500,000)	
40	Electric Distribution	Meeks	New Business	A.0010001.001	TX - OH Extension Blanket	Routine	6,220,743	-	

Southwestern Public Service Company

**Distribution Capital Additions by Work Order for the Future Test Year Period of July 1, 2023, through June 30, 2024**

**Plant Additions by Asset Class and Witness  
Future Test Year**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	In-Service Date	Additions to Plant-in-Service Future Test Year Total Company	Additions to Plant-in-Service Future Test Year NM Retail
41	Electric Distribution	Meeks	New Business	A.0010001.002	TX - UG Extension Blanket	Routine	3,650,041	-
42	Electric Distribution	Meeks	New Business	A.0010001.003	TX - OH New Services Blanket	Routine	669,400	-
43	Electric Distribution	Meeks	New Business	A.0010001.004	TX - UG New Services Blanket	Routine	1,802,400	-
44	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010001.005	TX - OH New Street Light Blanket	Routine	24,383	-
45	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010001.006	TX - UG New Street Light Blanket	Routine	348,270	-
46	Electric Distribution	Meeks	New Business	A.0010001.007	TX - New Business WCF Blanket	Routine	1,942,287	-
47	Electric Distribution	Meeks	New Business	A.0010002.001	NM - OH Extension Blanket	Routine	7,473,829	7,473,829
48	Electric Distribution	Meeks	New Business	A.0010002.002	NM - UG Extension Blanket	Routine	923,200	923,200
49	Electric Distribution	Meeks	New Business	A.0010002.003	NM - OH New Services Blanket	Routine	1,032,550	1,032,550
50	Electric Distribution	Meeks	New Business	A.0010002.004	NM - UG New Services Blanket	Routine	551,050	551,050
51	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010002.005	NM - OH New Street Light Blanket	Routine	7,019	7,019
52	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010002.006	NM - UG New Street Light Blanket	Routine	61,861	61,861
53	Electric Distribution	Meeks	New Business	A.0010002.007	NM - New Business WCF Blanket	Routine	2,877,654	2,877,654
54	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.001	TX - OH Relocation Blanket	Routine	244,344	-
55	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.002	TX - UG Relocation Blanket	Routine	74,287	-
56	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.003	TX - UG Service Conversion Blanket	Routine	911	-
57	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010010.001	NM - OH Relocation Blanket	Routine	529,253	529,253
58	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010010.002	NM - UG Relocation Blanket	Routine	33,630	33,630
59	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010010.003	NM - UG Service Conversion Blanket	Routine	(0)	(0)
60	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.001	TX - OH Rebuild Blanket	Routine	9,837,614	-
61	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.002	TX - UG Conversion/Rebuild Blanket	Routine	600,532	-
62	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.003	TX - OH Services Renewal Blanket	Routine	491,540	-
63	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.004	TX - UG Services Renewal Blanket	Routine	74,065	-
64	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010017.005	TX - OH Street Light Rebuild Blanke	Routine	479,996	-
65	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010017.006	TX - UG Street Light Rebuild Blanke	Routine	25,050	-
66	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.007	TX - Pole Blanket	Routine	12,755,431	-
67	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.008	TX - Line Asset Health WCF Blanket	Routine	5,881,924	-
68	Electric Distribution	Meeks	Purchases	A.0010017.009	SPS-TX-Electric-Locates	Routine	133,350	-
69	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.001	NM - OH Rebuild Blanket	Routine	7,974,385	7,974,385
70	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.002	NM - UG Conversion/Rebuild Blanket	Routine	90,672	90,672
71	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.003	NM - OH Services Renewal Blanket	Routine	274,713	274,713
72	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.004	NM - UG Services Renewal Blanket	Routine	196,542	196,542
73	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010018.005	NM - OH Street Light Rebuild Blanke	Routine	341,493	341,493
74	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010018.006	NM - UG Street Light Rebuild Blanke	Routine	6,007	6,007
75	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.007	NM - Pole Blanket	Routine	5,319,358	5,319,358
76	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.008	NM - Line Asset Health WCF Blanket	Routine	4,581,851	4,581,851
77	Electric Distribution	Meeks	Purchases	A.0010018.009	SPS-NM-Electric-Locates	Routine	112,250	112,250
78	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010025.001	TX - REMS Blanket	Routine	98,001	-
79	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010025.002	TX ? FPIP/REMS Blanket	Routine	539,000	-
80	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010025.003	TX Emergency Cable Replacement	Routine	74,098	-
81	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010026.001	NM - REMS Blanket	Routine	14,700	14,700

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Future Test Year Period of July 1, 2023, through June 30, 2024

Plant Additions by Asset Class and Witness  
Future Test Year

Line No.	(A) Asset Class	(B) Witness	(C) Project Category	(D) WBS Level 2	(E) Project Description (WBS Level 2 Description)	(F) In-Service Date	(G) Additions to Plant-in-Service Future Test Year Total Company	(H) Additions to Plant-in-Service Future Test Year NM Retail
82	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010026.002	NM ? FPIP/REMS Blanket	Routine	343,001	343,001
83	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010026.003	NM Emergency Cable Replacement	Routine	19,495	19,495
84	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.001	TX - OH Reinforcement Blanket	Routine	438,197	-
85	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.002	TX - UG Reinforcement Blanket	Routine	39,307	-
86	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.003	TX - Line Capacity WCF Blanket	Routine	3,190,151	-
87	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.001	NM - OH Reinforcement Blanket	Routine	435,377	435,377
88	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.002	NM - UG Reinforcement Blanket	Routine	2,970	2,970
89	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.003	NM - Line Capacity WCF Blanket	Routine	1,758,604	1,758,604
90	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.004	NM OH Grid Reinforcement Blanket	Routine	254,752	254,752
91	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.005	NM UG Grid Reinforcement Blanket	Routine	28,333	28,333
92	Electric Distribution	Meeks	Purchases	A.0010051.001	TX - ROW Blanket	Routine	312,250	-
93	Electric Distribution	Meeks	Purchases	A.0010052.001	NM - ROW Blanket	Routine	2,205,250	2,205,250
94	Electric Distribution	Meeks	New Business	A.0010059.012	Canyon: Soncy to new subdivision in	12/1/2023	334,703	-
95	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010075.011	LIPS/HWY 305 LPSB2580/14 MI RECONDU	12/31/2023	2,070,242	-
96	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010075.014	West Olton Reconductor	10/15/2023	904,150	-
97	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010075.015	King5100 Billy Wire issues	12/1/2023	819,980	-
98	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010075.016	PAMPA/HWY60 & TIGNOR/REBUILD + RECO	12/1/2023	728,872	-
99	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010075.017	Canyon - Randall County Feedlot Reb	12/1/2023	409,991	-
100	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010075.018	Reconductor to Mobeetie	12/1/2023	409,991	-
101	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010076.016	Carlsbad caverns line rebuild	10/15/2023	587,697	587,697
102	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010083.002	TX Proactive Cable Replacement	Routine	148,141	-
103	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010084.002	NM Proactive Cable Replacement	Routine	4,273	4,273
104	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010091.007	Install 2nd Feeder at McLean Sub	12/1/2023	435,552	-
105	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010091.008	CANYON/HWY-60/OH RECONDUCTOR	12/1/2023	595,587	-
106	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010091.009	AMA/S WHITAKER -1151/PHASE OH REINF	12/1/2023	1,258,259	-
107	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010091.011	AMARILLO/S GEORGIA/FARMERS 5395/2 M	10/15/2023	336,046	-
108	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.046	JAL/NW BATX S. FDR/BATX 3485 OH EXT	12/1/2023	793,672	793,672
109	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.052	Install New OH Line to N Hobbs Sub	12/1/2023	195,745	195,745
110	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.001	TX - Subs Asset Health WCF Blanket	Routine	1,420,194	-
111	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010124.002	NM - Subs Asset Health WCF Blanket	Routine	449,563	449,563
112	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010131.001	TX - Subs Capacity WCF Blanket	Routine	506,951	-
113	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010132.002	NM - Subs Capacity WCF Blanket	Routine	296,626	296,626
114	Electric Distribution	Meeks	Electric Vehicle	A.0010180.010	NM EV - Commercial Program	Routine	33,270	33,270
115	Electric Distribution	Meeks	Electric Vehicle	A.0010180.043	NM EV Residential - Charging Equip	Routine	345,748	345,748
116	Electric Distribution	Meeks	Electric Vehicle	A.0010180.044	NM EV Fleet - Charging Equipment	Routine	662,736	662,736
117	Electric Distribution	Meeks	Electric Vehicle	A.0010180.045	NM EV Comm - Infrastructure	Routine	456,897	456,897
118	Electric Distribution	Meeks	AGIS	D.0001901.077	AMI-DIST-SPS-TX Full AMI	Routine	21,801,529	-
119	Electric Distribution	Meeks	AGIS	D.0001901.078	AMI-DIST-SPS-NM Full AMI	Routine	12,704,214	12,704,214
120	Electric Distribution	Meeks	AGIS	D.0001902.042	FLISR - Dist Blanket - SPS - TX	Routine	2,946,122	-
121	Electric Distribution	Meeks	AGIS	D.0001902.043	FLISR - Dist Blanket - SPS - NM	Routine	1,225,000	1,225,000
122	Electric Distribution	Meeks	Purchases	D.0005014.009	TX Electric Distribution Transforme	Routine	5,235,072	-

## Southwestern Public Service Company

## Distribution Capital Additions by Work Order for the Future Test Year Period of July 1, 2023, through June 30, 2024

## Plant Additions by Asset Class and Witness

## Future Test Year

Line No.	(A) Asset Class	(B) Witness	(C) Project Category	(D) WBS Level 2	(E) Project Description (WBS Level 2 Description)	(F) In-Service Date	(G) Additions to Plant-in-Service Future Test Year Total Company	(H) Additions to Plant-in-Service Future Test Year NM Retail	
123	Electric Distribution	Meeks	Purchases	D.0005014.011	NM Electric Distribution Transforme	Routine	1,745,025	1,745,025	
124	Electric Distribution	Meeks	Purchases	D.0005014.028	TX-Electric Meter Blanket	Routine	1,123,489	-	
125	Electric Distribution	Meeks	Purchases	D.0005014.030	NM-Electric Meter Blanket	Routine	230,111	230,111	
126	<b>Electric Distribution Total</b>						<b>\$</b>	<b>209,179,829</b>	<b>\$</b> <b>78,445,677</b>
127	Electric General	Meeks	Purchases	A.0000424.289	Magnum Road Substation Comms	12/1/2023	\$ 533,939	\$ 187,990	
128	Electric General	Meeks	Purchases	A.0000424.299	Install Ponderosa T2 Sub Comms	11/15/2023	30,358	10,689	
129	Electric General	Meeks	Purchases	A.0000424.302	Install Ponderosa T2 Sub Comms-Rev1	11/15/2023	408,609	143,863	
130	Electric General	Meeks	Purchases	A.0001432.003	Install Echo Substation- Comm	12/1/2023	598,464	210,708	
131	Electric General	Meeks	Purchases	A.0001749.002	Install Demon T1 & T2 Comms	11/30/2023	515,794	181,601	
132	Electric General	Meeks	Purchases	A.0001751.002	Install Farmers T2 Sub Comms	12/1/2023	445,884	156,987	
133	Electric General	Meeks	Purchases	A.0001812.006	Ashby DCP Substation-Comm	12/31/2023	588,414	207,170	
134	Electric General	Meeks	Purchases	A.0005549.009	SPS-Dist Sub Communication Equi	Routine	294,190	103,579	
135	Electric General	Meeks	Purchases	A.0005549.010	NM-Dist Sub Communication Equi	Routine	180,636	63,599	
136	Electric General	Meeks	Purchases	A.0006056.213	TX-DIST Fleet New Unit Purchases	Routine	8,697,972	3,062,392	
137	Electric General	Meeks	Purchases	A.0006056.214	NM-DIST Fleet New Unit Purchase El	Routine	2,265,495	797,638	
138	Electric General	Meeks	Purchases	A.0006056.294	Fleet-PHEV-SPS-TX-Dist Electric	Routine	380,000	133,791	
139	Electric General	Meeks	Purchases	A.0006056.295	Fleet-PHEV-SPS-NM-Dist Electric	Routine	320,000	112,666	
140	Electric General	Meeks	Tools & Equipment	A.0006056.338	SPS - E Dist Fleet Transp Tools	Routine	647,500	227,973	
141	Electric General	Meeks	Purchases	A.0006056.341	SPS-Dist Common-Fleet new unit prch	Routine	754,700	265,716	
142	Electric General	Meeks	Purchases	A.0006056.342	NM-Dist Common-Fleet New Unit prchs	Routine	226,000	79,570	
143	Electric General	Meeks	Tools & Equipment	A.0006059.006	TX-Dist Electric Tools and Equip	Routine	1,901,463	669,469	
144	Electric General	Meeks	Tools & Equipment	A.0006059.007	NM-Dist Electric Tools and Equip	Routine	619,183	218,003	
145	Electric General	Meeks	Tools & Equipment	A.0006059.016	TX-Dist Subs Tools and Equip	Routine	993,966	349,957	
146	Electric General	Meeks	Purchases	A.0010043.001	TX - Communication Equipment Blanke	Routine	62,286	21,930	
147	Electric General	Meeks	Purchases	A.0010044.001	NM - Communication Equipment Blanke	Routine	37,082	13,056	
148	Electric General	Meeks	Purchases	A.0010099.008	Install Kiser 3rd Breaker Comms	11/30/2023	332,247	116,978	
149	Electric General	Meeks	Purchases	A.0010100.011	OPIE Wood Draw TR2 Comms	11/30/2023	354,534	124,825	
150	Electric General	Meeks	AGIS	D.0001900.072	FAN - SPS - Dist WISUN Blanket-TX	Routine	4,475,814	1,575,850	
151	Electric General	Meeks	AGIS	D.0001900.073	FAN - SPS - Dist WISUN Blanket - NM	Routine	10,531,990	3,708,115	
152	<b>Electric General Total</b>						<b>\$</b>	<b>36,196,520</b>	<b>\$</b> <b>12,744,112</b>
153	<b>Grand Total</b>						<b>\$</b>	<b>247,944,266</b>	<b>\$</b> <b>91,940,687</b>

Southwestern Public Service Company

Distribution Capital Additions by Work Order for the Future Test Year Period of July 1, 2023, through June 30, 2024

Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Future Test Year Total	Future Test Year Labor	Future Test Year Contract Work	Future Test Year Supplies and Materials	Future Test Year Other
1	Electric Transmission	Meeks	A.0001749.006	Demon T25 TOIF TLINE DCP	\$ 2,048,023	\$ 183,849	\$ 582,877	\$ 213,709	\$ 1,067,588
2	Electric Transmission	Meeks	A.0000424.300	Magnum V61 Line Tap DCP	356,895	32,038	101,574	37,242	186,041
3	Electric Transmission	Meeks	A.0001432.007	Echo U11 Line Tap DCP	161,151	14,466	45,864	16,816	84,004
4	Electric Transmission	Meeks	A.0001812.002	Ashby V64 Tline Tap, DCP	1,848	166	526	193	963
5	Electric Distribution	Meeks	D.0001901.077	AMI-DIST-SPS-TX Full AMI	21,801,529	3,137,440	6,746,721	5,707,657	6,209,711
6	Electric Distribution	Meeks	A.0010017.007	TX - Pole Blanket	12,755,431	1,835,624	3,947,307	3,339,382	3,633,119
7	Electric Distribution	Meeks	D.0001901.078	AMI-DIST-SPS-NM Full AMI	12,704,214	1,828,253	3,931,458	3,325,973	3,618,531
8	Electric Distribution	Meeks	A.0001749.001	Install New Demon Substation, T1 &	10,669,663	1,535,462	3,301,844	2,793,326	3,039,031
9	Electric Distribution	Meeks	A.0010017.001	TX - OH Rebuild Blanket	9,837,614	1,415,723	3,044,357	2,575,495	2,802,039
10	Electric Distribution	Meeks	A.0001812.005	Ashby DCP Substation-Sub Costs	9,375,522	1,349,224	2,901,358	2,454,519	2,670,422
11	Electric Distribution	Meeks	A.0010018.001	NM - OH Rebuild Blanket	7,974,385	1,147,587	2,467,760	2,087,700	2,271,337
12	Electric Distribution	Meeks	A.0010002.001	NM - OH Extension Blanket	7,473,829	1,075,553	2,312,858	1,956,654	2,128,764
13	Electric Distribution	Meeks	A.0000424.288	Magnum Road Substation	7,290,592	1,049,183	2,256,153	1,908,682	2,076,573
14	Electric Distribution	Meeks	A.0001751.001	Install Farmers T2 28 MVA XFMR	7,192,601	1,035,081	2,225,829	1,883,028	2,048,662
15	Electric Distribution	Meeks	A.0010001.001	TX - OH Extension Blanket	6,220,743	895,222	1,925,077	1,628,595	1,771,849
16	Electric Distribution	Meeks	A.0010017.008	TX - Line Asset Health WCF Blanket	5,881,924	846,463	1,820,226	1,539,892	1,675,343
17	Electric Distribution	Meeks	A.0001432.002	Install Echo Substation- Sub	5,752,106	827,781	1,780,052	1,505,906	1,638,368
18	Electric Distribution	Meeks	A.0010018.007	NM - Pole Blanket	5,319,358	765,504	1,646,133	1,392,612	1,515,108
19	Electric Distribution	Meeks	D.0005014.009	TX Electric Distribution Transforme	5,235,072	753,375	1,620,050	1,370,546	1,491,101
20	Electric Distribution	Meeks	A.0010018.008	NM - Line Asset Health WCF Blanket	4,581,851	659,370	1,417,904	1,199,532	1,305,045
21	Electric Distribution	Meeks	A.0001763.002	Install Roadrunner T2 Sub XFMR	4,051,471	583,044	1,253,772	1,060,678	1,153,977
22	Electric Distribution	Meeks	A.0010001.002	TX - UG Extension Blanket	3,650,041	525,274	1,129,545	955,583	1,039,638
23	Electric Distribution	Meeks	A.0000424.254	Install Ponderosa #2 115/23 kV 50 M	3,614,569	520,170	1,118,568	946,297	1,029,535
24	Electric Distribution	Meeks	A.0010033.003	TX - Line Capacity WCF Blanket	3,190,151	459,092	987,227	835,184	908,648
25	Electric Distribution	Meeks	D.0001902.042	FLISR - Dist Blanket - SPS - TX	2,946,122	423,974	911,709	771,297	839,141
26	Electric Distribution	Meeks	A.0010002.007	NM - New Business WCF Blanket	2,877,654	414,121	890,521	753,372	819,640
27	Electric Distribution	Meeks	A.0001793.003	OPIE Wood Draw TR2 Subs	2,567,304	369,459	794,480	672,122	731,243
28	Electric Distribution	Meeks	A.0010052.001	NM - ROW Blanket	2,205,250	317,356	682,439	577,336	628,120
29	Electric Distribution	Meeks	A.0010075.011	LIPS/HWY 305 LPSB2580/14 MI RECONDU	2,070,242	297,927	640,659	541,991	589,665
30	Electric Distribution	Meeks	A.0005521.004	TX Failed Sub Equip Replacement	1,967,413	283,129	608,837	515,070	560,377
31	Electric Distribution	Meeks	A.0010001.007	TX - New Business WCF Blanket	1,942,287	279,513	601,062	508,492	553,220
32	Electric Distribution	Meeks	A.0010001.004	TX - UG New Services Blanket	1,802,400	259,382	557,772	471,870	513,376
33	Electric Distribution	Meeks	A.0010034.003	NM - Line Capacity WCF Blanket	1,758,604	253,079	544,219	460,404	500,902
34	Electric Distribution	Meeks	A.0000424.290	Magnum Road Substation Feeders	1,757,461	252,915	543,866	460,105	500,576

Southwestern Public Service Company

**Distribution Capital Additions by Work Order for the Future Test Year Period of July 1, 2023, through June 30, 2024**

**Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16**

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Future Test Year Total	Future Test Year Labor	Future Test Year Contract Work	Future Test Year Supplies and Materials	Future Test Year Other
35	Electric Distribution	Meeks	D.0005014.011	NM Electric Distribution Transforme	1,745,025	251,125	540,017	456,849	497,034
36	Electric Distribution	Meeks	A.0010123.001	TX - Subs Asset Health WCF Blanket	1,420,194	204,379	439,494	371,808	404,513
37	Electric Distribution	Meeks	A.0010091.009	AMA/S WHITAKER -1151/PHASE OH REINF	1,258,259	181,075	389,382	329,413	358,389
38	Electric Distribution	Meeks	D.0001902.043	FLISR - Dist Blanket - SPS - NM	1,225,000	176,289	379,090	320,706	348,916
39	Electric Distribution	Meeks	A.0005521.085	ELR TX Sub Feeder Breakers	1,216,288	175,035	376,394	318,425	346,434
40	Electric Distribution	Meeks	D.0005014.028	TX-Electric Meter Blanket	1,123,489	161,680	347,676	294,130	320,002
41	Electric Distribution	Meeks	A.0010002.003	NM - OH New Services Blanket	1,032,550	148,593	319,534	270,322	294,100
42	Electric Distribution	Meeks	A.0001812.007	Ashby DCP Substation-Feeders	967,893	139,289	299,525	253,395	275,684
43	Electric Distribution	Meeks	A.0000424.255	Install OH line for 3 feeders at Po	963,959	138,722	298,307	252,365	274,563
44	Electric Distribution	Meeks	A.0010002.002	NM - UG Extension Blanket	923,200	132,857	285,694	241,694	262,954
45	Electric Distribution	Meeks	A.0010075.014	West Olton Reconductor	904,150	130,116	279,799	236,707	257,528
46	Electric Distribution	Meeks	A.0010075.015	King5100 Billy Wire issues	819,980	118,003	253,752	214,671	233,554
47	Electric Distribution	Meeks	A.0010092.046	JAL/NW BATX S. FDR/BATX 3485 OH EXT	793,672	114,217	245,610	207,784	226,061
48	Electric Distribution	Meeks	A.0010075.016	PAMPA/HWY60 & TIGNOR/REBUILD + RECO	728,872	104,891	225,557	190,819	207,604
49	Electric Distribution	Meeks	A.0001432.004	Install Echo Substation- Feeder	725,918	104,466	224,643	190,046	206,763
50	Electric Distribution	Meeks	A.0005521.200	NM Failed Sub Equip Replacement	706,518	101,674	218,640	184,967	201,237
51	Electric Distribution	Meeks	A.0001749.003	Install Demon T1 & T2 Feeders	677,526	97,502	209,668	177,377	192,979
52	Electric Distribution	Meeks	A.0010001.003	TX - OH New Services Blanket	669,400	96,333	207,153	175,249	190,665
53	Electric Distribution	Meeks	A.0010180.044	NM EV Fleet - Charging Equipment	662,736	95,374	205,091	173,505	188,766
54	Electric Distribution	Meeks	A.0001751.003	Install Farmers T2 Feeders	629,133	90,538	194,692	164,708	179,195
55	Electric Distribution	Meeks	A.0001793.004	OPIE Wood Draw TR2 Feeders	626,576	90,170	193,901	164,038	178,467
56	Electric Distribution	Meeks	A.0010017.002	TX - UG Conversion/Rebuild Blanket	600,532	86,422	185,841	157,220	171,049
57	Electric Distribution	Meeks	A.0010091.008	CANYON/HWY-60/OH RECONDUCTOR	595,587	85,710	184,311	155,925	169,641
58	Electric Distribution	Meeks	A.0010076.016	Carlsbad caverns line rebuild	587,697	84,575	181,869	153,860	167,393
59	Electric Distribution	Meeks	A.0010002.004	NM - UG New Services Blanket	551,050	79,301	170,528	144,265	156,955
60	Electric Distribution	Meeks	A.0010025.002	TX ? FPIP/REMS Blanket	539,000	77,567	166,799	141,111	153,523
61	Electric Distribution	Meeks	A.0010010.001	NM - OH Relocation Blanket	529,253	76,164	163,783	138,559	150,747
62	Electric Distribution	Meeks	A.0010131.001	TX - Subs Capacity WCF Blanket	506,951	72,955	156,882	132,720	144,395
63	Electric Distribution	Meeks	A.0010017.003	TX - OH Services Renewal Blanket	491,540	70,737	152,112	128,686	140,005
64	Electric Distribution	Meeks	A.0010017.005	TX - OH Street Light Rebuild Blanke	479,996	69,076	148,540	125,663	136,717
65	Electric Distribution	Meeks	A.0010180.045	NM EV Comm - Infrastructure	456,897	65,752	141,392	119,616	130,138
66	Electric Distribution	Meeks	A.0010124.002	NM - Subs Asset Health WCF Blanket	449,563	64,696	139,122	117,696	128,049
67	Electric Distribution	Meeks	A.0010033.001	TX - OH Reinforcement Blanket	438,197	63,061	135,605	114,720	124,811
68	Electric Distribution	Meeks	A.0010091.007	Install 2nd Feeder at McLean Sub	435,552	62,680	134,786	114,028	124,058

Southwestern Public Service Company

**Distribution Capital Additions by Work Order for the Future Test Year Period of July 1, 2023, through June 30, 2024**

**Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16**

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Future Test Year Total	Future Test Year Labor	Future Test Year Contract Work	Future Test Year Supplies and Materials	Future Test Year Other
69	Electric Distribution	Meeks	A.0010034.001	NM - OH Reinforcement Blanket	435,377	62,655	134,732	113,982	124,008
70	Electric Distribution	Meeks	A.0010075.017	Canyon - Randall County Feedlot Reb	409,991	59,002	126,876	107,336	116,777
71	Electric Distribution	Meeks	A.0010075.018	Reconductor to Mobeetie	409,991	59,002	126,876	107,336	116,777
72	Electric Distribution	Meeks	A.0010001.006	TX - UG New Street Light Blanket	348,270	50,119	107,776	91,177	99,198
73	Electric Distribution	Meeks	A.0010180.043	NM EV Residential - Charging Equip	345,748	49,756	106,995	90,517	98,479
74	Electric Distribution	Meeks	A.0010026.002	NM ? FPIP/REMS Blanket	343,001	49,361	106,145	89,798	97,697
75	Electric Distribution	Meeks	A.0010018.005	NM - OH Street Light Rebuild Blanke	341,493	49,144	105,679	89,403	97,267
76	Electric Distribution	Meeks	A.0010091.011	AMARILLO/S GEORGIA/FARMERS 5395/2 M	336,046	48,360	103,993	87,977	95,716
77	Electric Distribution	Meeks	A.0010059.012	Canyon: Soncy to new subdivision in	334,703	48,167	103,577	87,625	95,333
78	Electric Distribution	Meeks	A.0005521.087	ELR TX Sub Regulators	325,453	46,836	100,715	85,204	92,699
79	Electric Distribution	Meeks	A.0010051.001	TX - ROW Blanket	312,250	44,936	96,629	81,747	88,938
80	Electric Distribution	Meeks	A.0010132.002	NM - Subs Capacity WCF Blanket	296,626	42,687	91,794	77,657	84,488
81	Electric Distribution	Meeks	A.0005507.089	TX - LED Street Light Conv	285,512	41,088	88,355	74,747	81,322
82	Electric Distribution	Meeks	A.0010018.003	NM - OH Services Renewal Blanket	274,713	39,534	85,013	71,920	78,246
83	Electric Distribution	Meeks	A.0010034.004	NM OH Grid Reinforcement Blanket	254,752	36,661	78,836	66,694	72,561
84	Electric Distribution	Meeks	A.0010009.001	TX - OH Relocation Blanket	244,344	35,163	75,615	63,970	69,596
85	Electric Distribution	Meeks	D.0005014.030	NM-Electric Meter Blanket	230,111	33,115	71,210	60,243	65,542
86	Electric Distribution	Meeks	A.0010018.004	NM - UG Services Renewal Blanket	196,542	28,284	60,822	51,455	55,981
87	Electric Distribution	Meeks	A.0010092.052	Install New OH Line to N Hobbs Sub	195,745	28,169	60,575	51,246	55,754
88	Electric Distribution	Meeks	A.0010083.002	TX Proactive Cable Replacement	148,141	21,319	45,844	38,783	42,195
89	Electric Distribution	Meeks	A.0005507.090	NM - LED Street Light Conv	142,724	20,539	44,168	37,365	40,652
90	Electric Distribution	Meeks	A.0010017.009	SPS-TX-Electric-Locates	133,350	19,190	41,267	34,911	37,982
91	Electric Distribution	Meeks	A.0010018.009	SPS-NM-Electric-Locates	112,250	16,154	34,737	29,387	31,972
92	Electric Distribution	Meeks	A.0010025.001	TX - REMS Blanket	98,001	14,103	30,327	25,657	27,914
93	Electric Distribution	Meeks	A.0010018.002	NM - UG Conversion/Rebuild Blanket	90,672	13,049	28,059	23,738	25,826
94	Electric Distribution	Meeks	A.0010009.002	TX - UG Relocation Blanket	74,287	10,691	22,989	19,448	21,159
95	Electric Distribution	Meeks	A.0010025.003	TX Emergency Cable Replacement	74,098	10,663	22,930	19,399	21,105
96	Electric Distribution	Meeks	A.0010017.004	TX - UG Services Renewal Blanket	74,065	10,659	22,920	19,390	21,096
97	Electric Distribution	Meeks	A.0010002.006	NM - UG New Street Light Blanket	61,861	8,902	19,144	16,195	17,620
98	Electric Distribution	Meeks	A.0005521.088	ELR TX Sub Fence Improvement	47,641	6,856	14,743	12,472	13,569
99	Electric Distribution	Meeks	A.0010033.002	TX - UG Reinforcement Blanket	39,307	5,657	12,164	10,291	11,196
100	Electric Distribution	Meeks	A.0010010.002	NM - UG Relocation Blanket	33,630	4,840	10,407	8,804	9,579
101	Electric Distribution	Meeks	A.0010180.010	NM EV - Commercial Program	33,270	4,788	10,296	8,710	9,476
102	Electric Distribution	Meeks	A.0005517.025	Substation Land - TX	30,002	4,318	9,284	7,855	8,545

Southwestern Public Service Company

**Distribution Capital Additions by Work Order for the Future Test Year Period of July 1, 2023, through June 30, 2024**

**Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16**

Line No.	Asset Class	Witness	WBS Level 2	Project Description (WBS Level 2 Description)	Future Test Year Total	Future Test Year Labor	Future Test Year Contract Work	Future Test Year Supplies and Materials	Future Test Year Other
103	Electric Distribution	Meeks	A.0005517.024	Substation Land - New Mexico	30,002	4,318	9,284	7,855	8,545
104	Electric Distribution	Meeks	A.0010034.005	NM UG Grid Reinforcement Blanket	28,333	4,077	8,768	7,418	8,070
105	Electric Distribution	Meeks	A.0005521.086	ELR TX Sub Relays	25,055	3,606	7,753	6,559	7,136
106	Electric Distribution	Meeks	A.0010017.006	TX - UG Street Light Rebuild Blanke	25,050	3,605	7,752	6,558	7,135
107	Electric Distribution	Meeks	A.0010001.005	TX - OH New Street Light Blanket	24,383	3,509	7,545	6,383	6,945
108	Electric Distribution	Meeks	A.0010026.003	NM Emergency Cable Replacement	19,495	2,806	6,033	5,104	5,553
109	Electric Distribution	Meeks	A.0010026.001	NM - REMS Blanket	14,700	2,115	4,549	3,848	4,187
110	Electric Distribution	Meeks	A.0005521.195	SPS-TX Convert Obsolete Voltag	10,345	1,489	3,201	2,708	2,947
111	Electric Distribution	Meeks	A.0005521.197	SPS-NM Convert Obsolete Vltg	10,022	1,442	3,101	2,624	2,855
112	Electric Distribution	Meeks	A.0010002.005	NM - OH New Street Light Blanket	7,019	1,010	2,172	1,838	1,999
113	Electric Distribution	Meeks	A.0010018.006	NM - UG Street Light Rebuild Blanke	6,007	864	1,859	1,573	1,711
114	Electric Distribution	Meeks	A.0010084.002	NM Proactive Cable Replacement	4,273	615	1,322	1,119	1,217
115	Electric Distribution	Meeks	A.0005508.147	SPS-NM Convert Obsolete Vltg	3,731	537	1,155	977	1,063
116	Electric Distribution	Meeks	A.0005583.001	TEXAS MAJOR STORM RECOVERY	3,087	444	955	808	879
117	Electric Distribution	Meeks	A.0010034.002	NM - UG Reinforcement Blanket	2,970	427	919	778	846
118	Electric Distribution	Meeks	A.0010009.003	TX - UG Service Conversion Blanket	911	131	282	238	259
119	Electric Distribution	Meeks	A.0005583.004	SPS TX Targeted OH Rebuild - A	552	79	171	145	157
120	Electric Distribution	Meeks	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	374	54	116	98	106
121	Electric Distribution	Meeks	A.0005501.011	TXUG Extension-TX	0	0	0	0	0
122	Electric Distribution	Meeks	A.0010010.003	NM - UG Service Conversion Blanket	(0)	(0)	(0)	(0)	(0)
123	Electric Distribution	Meeks	A.0006062.011	Distribution CIAC NM Elec	(500,000)	(71,955)	(154,730)	(130,900)	(142,415)
124	Electric Distribution	Meeks	A.0006062.010	Distribution CIAC TX Elec	(600,000)	(86,346)	(185,677)	(157,080)	(170,897)
125	Electric General	Meeks	D.0001900.073	FAN - SPS - Dist WISUN Blanket - NM	10,531,990	916,438	3,823,754	3,570,077	2,221,722
126	Electric General	Meeks	A.0006056.213	TX-DIST Fleet New Unit Purchases	8,697,972	756,851	3,157,894	2,948,391	1,834,836
127	Electric General	Meeks	D.0001900.072	FAN - SPS - Dist WISUN Blanket-TX	4,475,814	389,462	1,624,993	1,517,187	944,172
128	Electric General	Meeks	A.0006056.214	NM-DIST Fleet New Unit Purchase El	2,265,495	197,131	822,513	767,945	477,906
129	Electric General	Meeks	A.0006059.006	TX-Dist Electric Tools and Equip	1,901,463	165,455	690,347	644,548	401,113
130	Electric General	Meeks	A.0006059.016	TX-Dist Subs Tools and Equip	993,966	86,490	360,870	336,929	209,677
131	Electric General	Meeks	A.0006056.341	SPS-Dist Common-Fleet new unit prch	754,700	65,670	274,002	255,824	159,204
132	Electric General	Meeks	A.0006056.338	SPS - E Dist Fleet Transp Tools	647,500	56,342	235,082	219,486	136,590
133	Electric General	Meeks	A.0006059.007	NM-Dist Electric Tools and Equip	619,183	53,878	224,801	209,887	130,617
134	Electric General	Meeks	A.0001432.003	Install Echo Substation- Comm	598,464	52,075	217,279	202,864	126,246
135	Electric General	Meeks	A.0001812.006	Ashby DCP Substation-Comm	588,414	51,201	213,630	199,457	124,126
136	Electric General	Meeks	A.0000424.289	Magnum Road Substation Comms	533,939	46,461	193,853	180,992	112,634



Southwestern Public Service Company

**Distribution Capital Additions by Work Order for the Future Test Year Period of July 1, 2023, through June 30, 2024**

**Plant Additions by Project and Elements of Cost  
Rule Reference 17.1.3.16**

<b>Line No.</b>	<b>Asset Class</b>	<b>Witness</b>	<b>WBS Level 2</b>	<b>Project Description (WBS Level 2 Description)</b>	<b>Future Test Year Total</b>	<b>Future Test Year Labor</b>	<b>Future Test Year Contract Work</b>	<b>Future Test Year Supplies and Materials</b>	<b>Future Test Year Other</b>
137	Electric General	Meeks	A.0001749.002	Install Demon T1 & T2 Comms	<b>515,794</b>	44,882	187,265	174,841	108,807
138	Electric General	Meeks	A.0001751.002	Install Farmers T2 Sub Comms	<b>445,884</b>	38,798	161,883	151,143	94,059
139	Electric General	Meeks	A.0000424.302	Install Ponderosa T2 Sub Comms-Revi	<b>408,609</b>	35,555	148,350	138,508	86,196
140	Electric General	Meeks	A.0006056.294	Fleet-PHEV-SPS-TX-Dist Electric	<b>380,000</b>	33,066	137,963	128,810	80,161
141	Electric General	Meeks	A.0010100.011	OPIE Wood Draw TR2 Comms	<b>354,534</b>	30,850	128,717	120,178	74,789
142	Electric General	Meeks	A.0010099.008	Install Kiser 3rd Breaker Comms	<b>332,247</b>	28,910	120,626	112,623	70,087
143	Electric General	Meeks	A.0006056.295	Fleet-PHEV-SPS-NM-Dist Electric	<b>320,000</b>	27,845	116,179	108,472	67,504
144	Electric General	Meeks	A.0005549.009	SPS-Dist Sub Communication Equ	<b>294,190</b>	25,599	106,809	99,723	62,059
145	Electric General	Meeks	A.0006056.342	NM-Dist Common-Fleet New Unit prchs	<b>226,000</b>	19,665	82,052	76,608	47,675
146	Electric General	Meeks	A.0005549.010	NM-Dist Sub Communication Equi	<b>180,636</b>	15,718	65,582	61,231	38,105
147	Electric General	Meeks	A.0010043.001	TX - Communication Equipment Blanke	<b>62,286</b>	5,420	22,614	21,113	13,139
148	Electric General	Meeks	A.0010044.001	NM - Communication Equipment Blanke	<b>37,082</b>	3,227	13,463	12,570	7,822
149	Electric General	Meeks	A.0000424.299	Install Ponderosa T2 Sub Comms	<b>30,358</b>	2,642	11,022	10,291	6,404
<b>150</b>	<b>Grand Total</b>				<b>\$ 247,944,266</b>	<b>\$ 33,483,045</b>	<b>\$ 78,605,362</b>	<b>\$ 67,301,097</b>	<b>\$ 68,554,762</b>

Southwestern Public Service Company

Comparison of Distribution Capital Additions in the Adjusted Base Period, Linkage Period, and Future Test Year Period

Plant Addition Variances by Period by Cost Center

Rule References

17.1.3.7(J), 17.1.3.17 A, 17.1.3.18 B, 17.1.3.18 D, 17.1.3.16 B

Witness/ Business Area/ Cost Center	Asset Class	FERC Account	Account Description	Base Period Plant Additions July 1, 2021 - June 30, 2022	Base Period Adjustments	Adjusted Base Period Plant Additions	Linkage Period Plant Additions July 1, 2022 - June 30, 2023	Future Test Year Period Plant Additions July 1, 2023 - June 30, 2024	
Meeks - Distribution	Electric Distribution	360	Land Rights	\$ 4,373,314		\$ 4,373,314	\$ 1,500,756	\$ 2,577,504	
		361	Structures and Improvements	11,766,587		11,766,587	1,930,525	7,595,112	
		362	Station Equipment	26,108,135		26,108,135	19,628,985	49,900,785	
		364	Poles, Towers and Fixtures	51,837,709		51,837,709	45,291,587	51,942,115	
		365	Overhead Conductors and Devices	39,558,417		39,558,417	36,777,817	39,505,712	
		366	Underground Conduit	6,827,697		6,827,697	8,395,331	5,855,170	
		367	Underground Conductors and Devices	13,421,787		13,421,787	15,666,769	12,272,178	
		368	Line Transformers	3,406,522		3,406,522	5,555,383	1,756,328	
		369	Services	(22,246)		(22,246)	(35,751)	(11,303)	
		370	Meters	2,752,521		2,752,521	19,618,815	35,859,343	
	371	Installations on Customers' Premises			-	427,948	1,498,651		
	373	Street Lighting and Signal Systems	3,041,791		3,041,791	2,534,605	428,236		
	<b>Electric Distribution Total</b>				<b>\$ 163,072,234</b>		<b>\$ 163,072,234</b>	<b>\$ 157,292,772</b>	<b>\$ 209,179,829</b>
	Electric General		392	Transportation Equipment	8,641,071		8,641,071	9,531,162	12,347,646
			393	Stores Equipment			-	(0)	
			394	Tools, Shop and Garage Equipment	4,180,236		4,180,236	3,216,419	3,475,238
			395	Laboratory Equipment	43,748		43,748	31,756	32,863
			396	Power Operated Equipment	24,440		24,440	494,352	944,020
			397	Communication Equipment	1,576,423		1,576,423	5,760,003	19,390,241
			398	Miscellaneous Equipment	8,465		8,465	6,200	6,511
	<b>Electric General Total</b>				<b>\$ 14,474,383</b>		<b>\$ 14,474,383</b>	<b>\$ 19,039,892</b>	<b>\$ 36,196,520</b>
Electric Intangible	303	Miscellaneous Intangible Plant			-	1,520			
<b>Electric Intangible Total</b>						<b>\$ -</b>	<b>\$ 1,520</b>		
Electric Transmission		350	Land Rights	2,230,294		2,230,294	1,102,758		
		354	Towers and Fixtures	3,554		3,554		1,275	
		355	Poles and Fixtures	1,941,037		1,941,037		1,454,033	
		356	Overhead Conductors and Devices	751,075		751,075		1,112,608	
		357	Underground Conduit			-		1	
<b>Electric Transmission Total</b>				<b>\$ 4,925,960</b>		<b>\$ 4,925,960</b>	<b>\$ 1,102,758</b>	<b>\$ 2,567,917</b>	
<b>Total Meeks - Distribution</b>				<b>\$ 182,472,577</b>		<b>\$ 182,472,577</b>	<b>\$ 177,436,942</b>	<b>\$ 247,944,266</b>	

Southwestern Public Service Company

Linkage Period v. Adjusted Base Period (\$)	Linkage Period v. Adjusted Base Period (%)	Material Variance? (by Cost Center)	Future Test Year v. Base Period (\$)	Future Test Year v. Adjusted Base Period (\$)	Future Test Year v. Adjusted Base Period (%)	Material Variance? (by Cost Center)	Reference
---	--	-------------------------------------	--------------------------------------	---	--	-------------------------------------	-----------

\$ (5,035,635)

-3%

\$ 65,471,689

\$ 65,471,689

36%

YES

Major capital additions discussed in the direct testimony of Casey S. Meeks.

Southwestern Public Service Company

Distribution O Expenses

General O&M Labor

					<b>Total Company</b>
					<b>Base Period</b>
					<b>July 1, 2021 -</b>
Witness	Business Area	FERC Account	Account Description	Cost Element	<b>June 30, 2022</b>
Meeks	Distribution Operations	502000	Steam expenses	LABOR	219
		<b>502000 Total</b>			<b>219</b>
		506000	Miscellaneous steam power expenses	LABOR	26,823
		<b>506000 Total</b>			<b>26,823</b>
		510000	Maintenance supervision and engineering	LABOR	85
		<b>510000 Total</b>			<b>85</b>
		511000	Maintenance of structures	LABOR	292
		<b>511000 Total</b>			<b>292</b>
		512000	Maintenance of boiler plant	LABOR	1,582
		<b>512000 Total</b>			<b>1,582</b>
		513000	Maintenance of electric plant	LABOR	96
		<b>513000 Total</b>			<b>96</b>
		514000	Maintenance of miscellaneous steam plant	LABOR	546
		<b>514000 Total</b>			<b>546</b>
		548000	Generation expenses	LABOR	86
		<b>548000 Total</b>			<b>86</b>
		553000	Maintenance of generating and electric plant	LABOR	6,157
		<b>553000 Total</b>			<b>6,157</b>
		560000	Operation supervision and engineering	LABOR	3,864
		<b>560000 Total</b>			<b>3,864</b>
		562000	Station expenses	LABOR	979
		<b>562000 Total</b>			<b>979</b>
		566000	Miscellaneous transmission expenses	LABOR	11,327
		<b>566000 Total</b>			<b>11,327</b>
		571000	Maintenance of overhead lines	INCENTIVE	5,126
				LABOR	43,449
		<b>571000 Total</b>			<b>48,575</b>
		580000	Operation supervision and engineering	INCENTIVE	124,960
				LABOR	3,159,601
		<b>580000 Total</b>			<b>3,284,561</b>
		582000	Station expenses	LABOR	1,641
		<b>582000 Total</b>			<b>1,641</b>
		583000	Overhead line expenses	INCENTIVE	27,536
				LABOR	1,035,407
		<b>583000 Total</b>			<b>1,062,943</b>
		584000	Underground line expenses	INCENTIVE	2,079
				LABOR	98,717
		<b>584000 Total</b>			<b>100,797</b>
		585000	Street lighting and signal system expenses	INCENTIVE	10,660
				LABOR	390,946
		<b>585000 Total</b>			<b>401,606</b>
		586000	Meter expenses	INCENTIVE	85,249

Southwestern Public Service Company

Distribution O Expenses

General O&M Labor

Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company Base Period July 1, 2021 - June 30, 2022
		<b>586000 Total</b>		LABOR	2,872,455
		587000	Customer installations expenses	INCENTIVE	12,120
				LABOR	444,653
		<b>587000 Total</b>			<b>456,773</b>
		588000	Miscellaneous distribution expenses	INCENTIVE	86,169
				LABOR	2,103,237
		<b>588000 Total</b>			<b>2,189,406</b>
		592000	Maintenance of station equipment	LABOR	6,421
		<b>592000 Total</b>			<b>6,421</b>
		592200	Maintenance of Energy Storage Equipment	INCENTIVE	23
				LABOR	767
		<b>592200 Total</b>			<b>790</b>
		593000	Maintenance of overhead lines	INCENTIVE	59,593
				LABOR	3,370,226
		<b>593000 Total</b>			<b>3,429,820</b>
		594000	Maintenance of underground lines	INCENTIVE	1,367
				LABOR	77,991
		<b>594000 Total</b>			<b>79,357</b>
		596000	Maintenance of street lighting and signal systems	INCENTIVE	1,251
				LABOR	46,253
		<b>596000 Total</b>			<b>47,504</b>
		597000	Maintenance of meters	INCENTIVE	1,784
				LABOR	69,907
		<b>597000 Total</b>			<b>71,691</b>
		598000	Maintenance of miscellaneous distribution plant	INCENTIVE	6,923
				LABOR	70,448
		<b>598000 Total</b>			<b>77,371</b>
		902000	Meter reading expenses	LABOR	3,096
		<b>902000 Total</b>			<b>3,096</b>
		903000	Customer records and collection expenses	INCENTIVE	29,119
				LABOR	914,814
		<b>903000 Total</b>			<b>943,933</b>
		920000	Administrative and general salaries	INCENTIVE	17,014
				LABOR	209,828
		<b>920000 Total</b>			<b>226,842</b>
	<b>Distribution Operations Total</b>				<b>15,442,884</b>
<b>Meeks Total</b>					<b>15,442,884</b>

Southwestern Public Service Company

Distribution O Expenses

General O&M Non-Labor

Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company						
					Base Period July 1, 2021 - June 30, 2022	Base Period Adjustments	Adjusted Base Period	Linkage Period Adjustments	Linkage Period July 1, 2022 - June 30, 2023	Future Test Year Period Adjustments	Future Test Year Period July 1, 2023 - June 30, 2024
Meeks	Distribution Operations	561600	Transmission service studies	CONSULTING	149,648						
				OVERHEAD	2,192						
		<b>561600 Total</b>			<b>151,840</b>		<b>151,840</b>		<b>151,840</b>		<b>151,840</b>
		562000	Station expenses	TRANSPORT	353						
		<b>562000 Total</b>			<b>353</b>		<b>353</b>		<b>353</b>		<b>353</b>
		570000	Maintenance of station equipment	CONTR_VEND	449,909						
				MISC_OTHER	326						
				OVERHEAD	3,477						
				TRANSPORT	1,073						
		<b>570000 Total</b>			<b>454,785</b>		<b>454,785</b>		<b>454,785</b>		<b>454,785</b>
		571000	Maintenance of overhead lines	CONTR_VEND	609,133						
				EMPLOY_EXP	3,603						
				MATERIALS	16						
				MISC_OTHER	825						
				OVERHEAD	6,107						
		<b>571000 Total</b>			<b>619,684</b>	<b>(33,016)</b>	<b>586,668</b>		<b>586,668</b>		<b>586,668</b>
		580000	Operation supervision and engineering	CONSULTING	4,561						
				CONTR_LABR	33,193						
				CONTR_VEND	119,439						
				EMPLOY_EXP	211,772						
				MATERIALS	1,316,005						
				MISC_OTHER	38,297						
				OVERHEAD	55,960						
				SALVAGE	(450)						
				TRANSPORT	116,324						
				(blank)	405						
		<b>580000 Total</b>			<b>1,895,507</b>	<b>(255)</b>	<b>1,895,252</b>		<b>1,895,252</b>	<b>849,346</b>	<b>2,744,597</b>
		582000	Station expenses	TRANSPORT	318						
		<b>582000 Total</b>			<b>318</b>		<b>318</b>		<b>318</b>		<b>318</b>
		583000	Overhead line expenses	CIAC	(22,215)						
				CONTR_LABR	159,769						
				CONTR_VEND	2,353,234						
				EMPLOY_EXP	52,797						
				MATERIALS	435,053						
				MISC_OTHER	(3,642,868)						
				OVERHEAD	48,599						
				REV_ELECT	(32,763)						
				TRANSPORT	160,899						
		<b>583000 Total</b>			<b>(487,495)</b>		<b>(487,495)</b>		<b>(487,495)</b>	<b>(218,439)</b>	<b>(705,934)</b>
		584000	Underground line expenses	CONTR_VEND	1,269,329						
				EMPLOY_EXP	3,281						
				MATERIALS	16,585						
				MISC_OTHER	(638,125)						
				OVERHEAD	15,846						
				TRANSPORT	(8,520)						
		<b>584000 Total</b>			<b>658,396</b>		<b>658,396</b>		<b>658,396</b>	<b>295,016</b>	<b>953,412</b>
		585000	Street lighting and signal system expenses	CIAC	4,648						
				CONTR_LABR	255						
				EMPLOY_EXP	3,142						
				MATERIALS	12,407						
				OVERHEAD	529						
				TRANSPORT	244						
		<b>585000 Total</b>			<b>21,225</b>		<b>21,225</b>		<b>21,225</b>		<b>21,225</b>
		586000	Meter expenses	CONTR_VEND	393,308						

Southwestern Public Service Company

Distribution O Expenses

General O&M Non-Labor

Witness	Business Area	FERC Account	Account Description	Cost Element	Linkage Period v. Adjusted Base Period (\$)	Linkage Period v. Adjusted Base Period (%)	Material Variance? (by FERC Account)	Future Test Year v. Base Period (\$)	Future Test Year v. Adjusted Base Period (\$)	Future Test Year v. Adjusted Base Period (%)	Material Variance? (by FERC Account)
Meeks	Distribution Operations	561600	Transmission service studies	CONSULTING OVERHEAD	-	0%	FALSE	-	-	0%	FALSE
		<b>561600 Total</b>									
		562000	Station expenses	TRANSPORT	-	0%	FALSE	-	-	0%	FALSE
		<b>562000 Total</b>									
		570000	Maintenance of station equipment	CONTR_VEND MISC_OTHER OVERHEAD TRANSPORT	-	0%	FALSE	-	-	0%	FALSE
		<b>570000 Total</b>									
		571000	Maintenance of overhead lines	CONTR_VEND EMPLOY_EXP MATERIALS MISC_OTHER OVERHEAD	-	0%	FALSE	-	-	0%	FALSE
		<b>571000 Total</b>									
		580000	Operation supervision and engineering	CONSULTING CONTR_LABR CONTR_VEND EMPLOY_EXP MATERIALS MISC_OTHER OVERHEAD SALVAGE TRANSPORT (blank)	-	0%	FALSE	(33,016)	-	0%	FALSE
		<b>580000 Total</b>									
		582000	Station expenses	TRANSPORT	-	0%	FALSE	849,090	849,346	45%	TRUE
		<b>582000 Total</b>									
		583000	Overhead line expenses	CIAC CONTR_LABR CONTR_VEND EMPLOY_EXP MATERIALS MISC_OTHER OVERHEAD REV_ELECT TRANSPORT	-	0%	FALSE	-	-	0%	FALSE
		<b>583000 Total</b>									
		584000	Underground line expenses	CONTR_VEND EMPLOY_EXP MATERIALS MISC_OTHER OVERHEAD TRANSPORT	-	0%	FALSE	(218,439)	(218,439)	45%	FALSE
		<b>584000 Total</b>									
		585000	Street lighting and signal system expenses	CIAC CONTR_LABR EMPLOY_EXP MATERIALS OVERHEAD TRANSPORT	-	0%	FALSE	295,016	295,016	45%	TRUE
		<b>585000 Total</b>									
		586000	Meter expenses	CONTR_VEND	-	0%	FALSE	-	-	0%	FALSE

Southwestern Public Service Company

Distribution O Expenses

General O&M Non-Labor

Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company						
					Base Period July 1, 2021 - June 30, 2022	Base Period Adjustments	Adjusted Base Period	Linkage Period Adjustments	Linkage Period July 1, 2022 - June 30, 2023	Future Test Year Period Adjustments	Future Test Year Period July 1, 2023 - June 30, 2024
				EMPLOY_EXP	205,347						
				MATERIALS	325,722						
				MISC_OTHER	(2,224,389)						
				OVERHEAD	16,324						
				TRANSPORT	(39,528)						
		<b>586000 Total</b>			<b>(1,323,216)</b>		<b>(1,323,216)</b>		<b>(1,323,216)</b>		<b>(1,323,216)</b>
		587000	Customer installations expenses	CONTR_LABR	(1,552)						
				EMPLOY_EXP	2,218						
				MATERIALS	544						
				MISC_OTHER	198						
				OVERHEAD	46						
				REV_ELECT	(9,661)						
				TRANSPORT	57						
		<b>587000 Total</b>			<b>(8,150)</b>		<b>(8,150)</b>		<b>(8,150)</b>		<b>(8,150)</b>
		588000	Miscellaneous distribution expenses	CIAC	(2,372)						
				CONTR_LABR	312,311						
				CONTR_VEND	923,568						
				EMPLOY_EXP	522,747						
				MATERIALS	(77,575)						
				MISC_OTHER	98,140						
				OVERHEAD	20,673						
				REV_ELECT	(672,864)						
				SALVAGE	22,592						
				TRANSPORT	59,474						
		<b>588000 Total</b>			<b>1,206,694</b>	<b>39,748</b>	<b>1,246,442</b>		<b>1,246,442</b>		<b>1,246,442</b>
		589000	Rents	MISC_OTHER	477,289						
		<b>589000 Total</b>			<b>477,289</b>		<b>477,289</b>		<b>477,289</b>		<b>477,289</b>
		592000	Maintenance of station equipment	CONTR_VEND	247,303						
				OVERHEAD	2,106						
				TRANSPORT	978						
		<b>592000 Total</b>			<b>250,387</b>		<b>250,387</b>		<b>250,387</b>		<b>250,387</b>
		592200	Maintenance of Energy Storage Equipment	MATERIALS	134						
				OVERHEAD	4						
		<b>592200 Total</b>			<b>137</b>		<b>137</b>		<b>137</b>		<b>137</b>
		593000	Maintenance of overhead lines	AG_OVERHD	(36)						
				CIAC	(44,918)						
				CONSULTING	74,200						
				CONTR_LABR	14,989						
				CONTR_VEND	4,326,835						
				EMPLOY_EXP	59,661						
				MATERIALS	315,987						
				MISC_OTHER	(11,211)						
				OVERHEAD	49,420						
				REV_ELECT	(37,390)						
				TRANSPORT	157,600						
		<b>593000 Total</b>			<b>4,905,137</b>	<b>(264,492)</b>	<b>4,640,645</b>	<b>350,000</b>	<b>4,990,645</b>	<b>350,000</b>	<b>5,340,645</b>
		594000	Maintenance of underground lines	CIAC	(1,151)						
				CONTR_LABR	(133)						
				CONTR_VEND	42,475						
				EMPLOY_EXP	1,631						
				MATERIALS	16,781						
				MISC_OTHER	2						
				OVERHEAD	1,695						
				REV_ELECT	(171,371)						



Southwestern Public Service Company

Distribution O Expenses

General O&M Non-Labor

Witness	Business Area	FERC Account	Account Description	Cost Element	Linkage Period v. Adjusted Base Period (\$)	Linkage Period v. Adjusted Base Period (%)	Material Variance? (by FERC Account)	Future Test Year v. Base Period (\$)	Future Test Year v. Adjusted Base Period (\$)	Future Test Year v. Adjusted Base Period (%)	Material Variance? (by FERC Account)
				EMPLOY_EXP MATERIALS MISC_OTHER OVERHEAD TRANSPORT							
		<b>586000 Total</b>			-	0%	FALSE	-	-	0%	FALSE
		587000	Customer installations expenses	CONTR_LABR EMPLOY_EXP MATERIALS MISC_OTHER OVERHEAD REV_ELECT TRANSPORT							
		<b>587000 Total</b>			-	0%	FALSE	-	-	0%	FALSE
		588000	Miscellaneous distribution expenses	CIAC CONTR_LABR CONTR_VEND EMPLOY_EXP MATERIALS MISC_OTHER OVERHEAD REV_ELECT SALVAGE TRANSPORT							
		<b>588000 Total</b>			-	0%	FALSE	39,748	-	0%	FALSE
		589000	Rents	MISC_OTHER							
		<b>589000 Total</b>			-	0%	FALSE	-	-	0%	FALSE
		592000	Maintenance of station equipment	CONTR_VEND OVERHEAD TRANSPORT							
		<b>592000 Total</b>			-	0%	FALSE	-	-	0%	FALSE
		592200	Maintenance of Energy Storage Equipment	MATERIALS OVERHEAD							
		<b>592200 Total</b>			-	0%	FALSE	-	-	0%	FALSE
		593000	Maintenance of overhead lines	AG_OVERHD CIAC CONSULTING CONTR_LABR CONTR_VEND EMPLOY_EXP MATERIALS MISC_OTHER OVERHEAD REV_ELECT TRANSPORT							
		<b>593000 Total</b>			350,000	8%	TRUE	435,508	700,000	15%	TRUE
		594000	Maintenance of underground lines	CIAC CONTR_LABR CONTR_VEND EMPLOY_EXP MATERIALS MISC_OTHER OVERHEAD REV_ELECT							

Southwestern Public Service Company

Distribution O Expenses

General O&M Non-Labor

Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company							
					Base Period July 1, 2021 - June 30, 2022	Base Period Adjustments	Adjusted Base Period	Linkage Period Adjustments	Linkage Period July 1, 2022 - June 30, 2023	Future Test Year Period Adjustments	Future Test Year Period July 1, 2023 - June 30, 2024	
		<b>594000 Total</b>		TRANSPORT	(14,734)							
		596000	Maintenance of street lighting and signal systems	CONTR_VEND	(124,806)		(124,806)		(124,806)	(55,924)	(180,730)	
				EMPLOY_EXP	133,144							
				MATERIALS	326							
				MISC_OTHER	186,858							
				OVERHEAD	81							
				REV_ELECT	9,336							
				TRANSPORT	(226,052)							
		<b>596000 Total</b>			6,437							
		597000	Maintenance of meters	CONSULTING	110,130		110,130		110,130		110,130	
				CONTR_LABR	(229)							
				CONTR_VEND	(8)							
				EMPLOY_EXP	21,631							
				MATERIALS	854							
				MISC_OTHER	12							
				OVERHEAD	0							
		<b>597000 Total</b>			260							
		598000	Maintenance of miscellaneous distribution plant	CONTR_LABR	22,520		22,520		22,520		22,520	
				EMPLOY_EXP	4,839							
				OVERHEAD	3,734							
		<b>598000 Total</b>			46							
		903000	Customer records and collection expenses	CONTR_VEND	8,619		8,619		8,619		8,619	
				EMPLOY_EXP	892,903							
				MATERIALS	3,315							
				MISC_OTHER	4,296							
				OVERHEAD	104							
				TRANSPORT	9,642							
		<b>903000 Total</b>			40,668							
		904001	Uncollectable Accounts - Non Commodity	MISC_OTHER	950,929		950,929		950,929		950,929	
		<b>904001 Total</b>			473,770		473,770		473,770		473,770	
		921000	Office supplies and expenses	EMPLOY_EXP	15,161							
				MATERIALS	7,126							
				MISC_OTHER	18,505							
				OVERHEAD	802							
		<b>921000 Total</b>			41,595		41,595		41,595		41,595	
		923000	Outside services employed	CONTR_VEND	36,800		36,800		36,800		36,800	
		<b>923000 Total</b>			76,381		76,381		76,381		76,381	
		930200	Miscellaneous general expenses	MISC_OTHER	76,381		76,381		76,381		76,381	
		<b>930200 Total</b>			8		8		8		8	
		931000	Rents	MISC_OTHER	8		8		8		8	
		<b>931000 Total</b>			8		8		8		8	
		<b>Distribution Operations Total</b>			10,418,835	(258,015)	10,160,820	350,000	10,510,820	1,220,000	11,730,820	
		<b>Meeks Total</b>			10,418,835	(258,015)	10,160,820	350,000	10,510,820	1,220,000	11,730,820	

