

**SOAH DOCKET NO. 473-19-6677  
DOCKET NO. 49831**

**APPLICATION OF SOUTHWESTERN § BEFORE THE STATE OFFICE  
PUBLIC SERVICE COMPANY FOR § OF  
AUTHORITY TO CHANGE RATES § ADMINISTRATIVE HEARINGS**

**UPDATE TESTIMONY  
of  
WILLIAM A. GRANT**

*on behalf of*

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

*(Filename: GrantRRUpdate.docx; Total Pages: 48)*

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

| <b><u>Acronym/Defined Term</u></b> | <b><u>Meaning</u></b>   |
|------------------------------------|---|
| A&G                                | Administrative & General                                      |
| ADFIT                              | Accumulated Deferred Federal Income Taxes                     |
| Commission                         | Public Utility Commission of Texas                            |
| ES                                 | Energy Supply   |
| FERC                               | Federal Energy Regulatory Commission                          |
| FIT                                | Federal Income Taxes  |
| GC                                 | General Counsel   |
| kWh                                | Kilowatt-hour   |
| Native SPS Costs                   | Expenses incurred directly by SPS                             |
| O&M                                | Operation and Maintenance                                     |
| PSCo                               | Public Service Company of Colorado, a Colorado corporation    |
| PURA                               | Public Utility Regulatory Act                                 |
| REC                                | Renewable Energy Credit                                       |
| RFP                                | Rate Filing Package   |
| SPS                                | Southwestern Public Service Company, a New Mexico corporation |
| TAC                                | Texas Administrative Code                                     |
| Test Year                          | April 1, 2018 through March 31, 2019                          |
| Total Company or total company     | Total SPS (before jurisdictional allocation)                  |
| Update Period                      | April 1, 2019 through June 30, 2019                           |
| Updated Test Year                  | July 1, 2018 through June 30, 2019                            |
| VP                                 | Vice President  |
| Xcel Energy                        | Xcel Energy Inc.  |
| XES                                | Xcel Energy Services Inc.                                     |

## LIST OF ATTACHMENTS

| <b><u>Attachment</u></b>             | <b><u>Description</u></b>   |
|--------------------------------------|---|
| WAG-RR-U1<br>(Updated Test Year)     | Summary of Requested Rate Increase<br>( <i>Filename: WAG-RR-U1.xlsx</i> )   |
| WAG-RR-U3<br>(Updated Test Year)     | Native O&M Costs<br>( <i>Filename: WAG-RR-U3.xlsx</i> )   |
| WAG-RR-UA<br>(Updated Test Year)     | Summary of XES Expenses to SPS by<br>Affiliate Class and Billing Method<br>( <i>Filename: WAG-RR-UABCD.xlsx</i> )       |
| WAG-RR-UB(CD)<br>(Updated Test Year) | XES Expenses by Affiliate Class, Activity,<br>Billing Method and FERC Account<br>( <i>Filename: WAG-RR-UABCD.xlsx</i> ) |
| WAG-RR-UC<br>(Updated Test Year)     | Exclusions from XES Expenses to SPS by<br>Affiliate Class and FERC Account<br>( <i>Filename: WAG-RR-UABCD.xlsx</i> )    |
| WAG-RR-UD<br>(Updated Test Year)     | Pro Forma Adjustments to XES Expenses by<br>Affiliate Class and FERC Account<br>( <i>Filename: WAG-RR-UABCD.xlsx</i> )  |

**UPDATE TESTIMONY  
OF  
WILLIAM A. GRANT**

**I. WITNESS IDENTIFICATION**

1

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

3    A.    My name is William A. Grant. My business address is 790 South Buchanan  
4           Street, Amarillo, Texas 79101.

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

6    A.    I am employed by Southwestern Public Service Company, a New Mexico  
7           corporation (“SPS”), as Regional Vice President, Regulatory and Strategic  
8           Planning.

9   **Q.    On whose behalf are you submitting update testimony in this case?**

10   A.    I am submitting update testimony on behalf of SPS.

11   **Q.    Are you the same William A. Grant who submitted direct testimony in this**  
12           **proceeding?**

13   A.    Yes.

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A. The purpose of my update testimony is to provide an overview of SPS's Case Update filing, including the Case Update testimony submitted by several other SPS witnesses. I also explain SPS's updated requests for relief.

A. I provide a brief background explaining why SPS is making the Case Update filing, and I introduce the other SPS witnesses filing update testimony. I further explain that, as part of this same filing, SPS is submitting the 45-day update schedules required by the Public Utility Commission of Texas (“Commission”) Rate Filing Package (“RFP”).

After taking into consideration the replacement of estimates with actual amounts, SPS's requested Texas retail revenue requirement declines to \$694,752,754, which reflects an updated requested base rate increase of \$136,476,306 over current rates on a Texas retail basis. I recommend that the Commission approve that updated revenue requirement, along with the other forms of relief set forth in the last section of this update testimony.

Regarding the Strategic Revenue Initiatives and the Public Service Company of Colorado (“PSCo”) President affiliate costs that I support, my direct testimony provided actual figures for April and May 2019 and estimated figures for June 2019 based on the forecasted budget. In this testimony, I replace the June 2019 estimates with actuals. In addition, the April through June 2019

1 (“Update Period”) expenses have now gone through the full pro forma adjustment  
2 review process. Thus, I provide updated figures for those Update Period  
3 expenses. My update testimony includes Attachments WAG-RR-UA through  
4 WAG-RR-UD in support of the Strategic Revenue Initiatives and PSCo President  
5 affiliate costs I support.

6 Regarding the native Operation and Maintenance (“O&M”) and  
7 Administrative and General (“A&G”) costs in Federal Energy Regulatory  
8 Commission (“FERC”) Accounts 912, 921, 923, and 928 that I support, my  
9 update testimony includes Attachment WAG-RR-U3, which replaces the  
10 estimated costs that I provided in my direct testimony for the Updated Test Year  
11 (July 1, 2018 through June 30, 2019) with actual costs.

12 **Q. Is this Case Update testimony intended to replace the direct testimony you**  
13 **submitted along with the RFP on August 8, 2019?**

14 A. No. This Case Update testimony is intended to supplement, rather than replace,  
15 the testimony I filed on August 8, 2019.

16 **Q. Are any of the RFP schedules that you sponsor or co-sponsor updated in this**  
17 **filing?**

18 A. Yes. The RFP schedules that I sponsor or co-sponsor that are updated in this  
19 filing are shown in the table below:

20 **TABLE WAG-RR-U1**

|            |  |
|------------|--|
| Schedule G | 4, 4.1, 4.1a, 4.1c, 4.2,<br>4.2a, 4.2b, 4.2c, 4.3,<br>4.3a, 4.3b, 4.3c, 4.3d |
|------------|--|

1   **Q.    Were Attachments WAG-RR-U1 and WAG-RR-U3 and the updated**  
2       **schedules that you sponsor or co-sponsor prepared by you or under your**  
3       **direct supervision or control?**

4   A.   Yes.

5   **Q.    Were Attachments WAG-RR-U1, WAG-RR-U3, and WAG-RR-UA through**  
6       **WAG-RR-UD prepared by you or under your direct supervision and**  
7       **control?**

8   A.   Attachment WAG-RR-U1 was prepared under my direct supervision. Attachment  
9       WAG-RR-U3 was prepared by SPS Witness Arthur P. Freitas and his staff and is  
10      based on the cost of service study. My staff and I have reviewed this attachment  
11      and I believe it is accurate. Attachments WAG-RR-UA through WAG-RR-UD  
12      were prepared as described by SPS witness Melissa L. Schmidt. My staff and I  
13      have reviewed those attachments, and I believe them to be accurate. The same  
14      information is presented in Ms. Schmidt's Attachments MLS-RR-UA through  
15      MLS-RR-UD (Updated Test Year). This information is presented in attachments  
16      to my testimony for the convenience of those reviewing my testimony.



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1 actual amounts through June 30, 2019, as required by PURA § 36.112(d). According  
2 to the statute and 16 Texas Administrative Code (“TAC”) § 25.246, the update must  
3 be filed on the 45<sup>th</sup> day after the date on which the initial filing was made.

4 Second, the Commission’s RFP requires certain schedules to be updated on  
5 the 45<sup>th</sup> day after the initial filing.<sup>2</sup> For those RFP schedules that contain the  
6 designation “Update Required,” the utility must make a filing 45 days after the initial  
7 filing to “include all information subsequent to test year end but not previously  
8 provided in the rate filing package.”<sup>3</sup> In prior cases, that update has been referred to  
9 as the “45-Day Update.” As part of this filing, SPS is also providing the 45-Day  
10 Update schedules along with the Case Update testimony and schedules.

11 **Q. Does replacing the estimates with actual amounts change the revenue**  
12 **requirement increase that SPS is requesting in this case?**

13 A. Yes. In the application filed on August 8, 2019, SPS requested Commission approval  
14 to recover a Texas retail revenue requirement of \$701,180,196 which would be an  
15 increase of \$141,284,640 over current rates on a Texas retail basis. As a result of  
16 these updates included in the Case Update, SPS is now requesting Commission  
17 approval to recover a Texas retail revenue requirement of \$694,752,754, which  
18 amounts to an increase of \$136,476,306 over current rates on a Texas retail basis. In  
19 Section IV of my update testimony, I describe the drivers that caused the change in  
20 the Texas retail revenue requirement.

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<sup>2</sup> The RFP applicable to SPS is the Commission document titled “Electric Utility Rate Filing Package for Generating Utilities,” which is available on the Commission’s website.

<sup>3</sup> The quoted language is from the RFP instructions for Schedule G, which requires the utility to provide numerous types of accounting information. In the 45-Day Update for Schedule G and other affected schedules, SPS has provided information through June 30, 2017.

1   **Q.     What other witnesses are providing update testimony?**

2   A.     Table WAG-RR-U2 lists the other witnesses providing update testimony (or an  
3           update affidavit where indicated) on revenue requirement issues and describes the  
4           subjects they address in their testimony.

5                   **Table WAG-RR-U2 – Revenue Requirement**

| <b>Witness</b>     | <b>Area of Update Testimony</b>   |
|--------------------|---|
| David T. Hudson    | Provides an update regarding the main cost drivers of the rate increase requested by SPS in this case (affidavit).  |
| Mark P. Moeller    | Replaces estimates with actuals for capital additions, including affiliate charges, for the Updated Test Year.<br><br>Replaces the previously filed estimated book depreciation based on actual capital additions, and makes associated updates to SPS's balance of accumulated depreciation for the Texas retail jurisdiction and related balance of accumulated deferred income taxes (the unblending adjustment).  |
| Melissa L. Schmidt | Replaces the previously filed estimates of affiliate billings (including adjustments) during the Updated Test Year for all affiliate classes with actual costs.<br><br>Describes the effects of the reorganization of certain business areas during the Update Period and corresponding changes to certain historical data, as well as clarifications of the reporting of certain historical data.  |
| Casey S. Meeks     | Replaces estimated Distribution Business Operations, Distribution Electric Engineering, Distribution Planning & Performance, Vegetation Management & Pole Program, Vice President ("VP") Distribution Operations, and Gas Operations affiliate expenses for the Updated Test Year with actuals.<br><br>Replaces estimates of Distribution capital additions for April 1, 2019 through June 30, 2019 with actuals.<br><br>Replaces estimates with actuals for SPS Distribution O&M Expenses for the Updated Test Year. |

| <b>Witness</b>        | <b>Area of Update Testimony</b>  |
|-----------------------|--|
| Perry D. Foster       | Replaces estimates of Transmission & Substations affiliate expenses for the Updated Test Year with actuals.<br><br>Replaces estimates with actuals for SPS Transmission O&M Expenses for the Updated Test Year.  |
| Jarred J. Cooley      | Replaces estimates of Transmission capital additions for April 1, 2019 through June 30, 2019 with actuals (affidavit).   |
| David A. Low          | Replaces estimates of Energy Supply (“ES”) Projects, ES Environmental, ES Performance Optimization, ES VP Energy Supply, and ES VP Operations affiliate expenses for the Updated Test Year with actuals.<br><br>Replaces estimates of ES native costs for the Updated Test Year with actuals.  |
| Bennie F. Weeks       | Replaces estimates of Resource Planning affiliate expenses for the Updated Test Year with actuals.   |
| Mark Lytal            | Replaces estimates of ES capital additions for April 1, 2019 through June 30, 2019 with actuals.   |
| David C. Harkness     | Replaces estimates of Business Systems affiliate expenses for the Updated Test Year with actuals.<br><br>Replaces estimates of Business Systems capital additions for April 1, 2019 through June 30, 2019 with actuals.  |
| Lawrence A. Bick      | Replaces estimates of SPS A&G Rents and Maintenance of General Plant Expenses for the Updated Test Year with actuals.<br><br>Replaces estimates of Property Services, Workforce Relations & Safety, and Aviation & Travel Services affiliate expenses for the Updated Test Year with actuals.<br><br>Replaces estimates of Property Services capital additions for April 1, 2019 through June 30, 2019 with actuals. |
| Angelene Hennes Ghelf | Replaces estimates of Corporate Secretary and Executive Services affiliate expenses for the Updated Test Year with actuals.  |

| <b>Witness</b>       | <b>Area of Update Testimony</b>   |
|----------------------|---|
| Stephen J. Brown     | Replaces estimates of Enterprise Security affiliate expenses for the Updated Test Year with actuals.<br><br>Replaces estimates of Physical Security capital additions for April 1, 2019 through June 30, 2019 with actuals.   |
| Adam R. Dietenberger | Replaces estimates of Chief Executive Officer, Chief Customer and Innovation Officer, Corporate Other, Risk Management and Audit Services, Chief Financial Officer, Controller, Financial Planning, Investor Relations, Tax Services, and Treasurer affiliate expenses for the Updated Test Year with actuals.<br><br>Replaces estimates of native Property and Auto Liability Insurance expenses for the Updated Test Year with actuals. |
| Gary J. O'Hara       | Replaces estimates of Supply Chain affiliate expenses for the Updated Test Year with actuals.<br><br>Provides the final version of 2019 CAPS Research Cross-Industry Report of Standard Benchmarks: Utilities Industry.   |
| S. Michelle Edwards  | Replaces estimates of Customer Care affiliate expenses for the Updated Test Year with actuals.<br><br>Replaces estimates of native SPS Costs for Meter Reading and Customer Records and Collections with actuals.   |
| Shawn M. White       | Replaces estimates of SPS Energy Efficiency and Load Management Costs for the Updated Test Year with actuals.<br><br>Replaces estimates of Marketing affiliate expenses for the Updated Test Year with actuals.   |
| James L. Altman      | Replaces estimates of native SPS Costs for Outside Law Firms and Third Party Legal Vendors for the Updated Test Year with actuals.<br><br>Replaces estimates of General Counsel ("GC") Claims, GC Legal Services, and GC VP General Counsel affiliate expenses for the Updated Test Year with actuals.  |

| <b>Witness</b>      | <b>Area of Update Testimony</b>   |
|---------------------|---|
| Jeff R. Lyng        | Replaces estimates of Policy & Regulatory Compliance affiliate expenses for the Updated Test Year with actuals.   |
| Jeffrey A. Butler   | Replaces estimates of Operations Services Senior VP Commercial Operations affiliate expenses during the Updated Test Year with actuals.   |
| Michael T. Knoll    | Replaces estimates of Human Resources and Shared Services affiliate expenses during the Updated Test Year with actuals.   |
| Richard R. Schrubbe | Updates estimates of the following pension and benefit-related balances with actual amounts: qualified pension expense; retiree medical expense; self-insured long-term disability; active health care; third-party-insured long-term disability; life insurance; miscellaneous health-care-related benefits; miscellaneous retirement costs; 401(k) match; and third-party-insured workers' compensation benefits. |
| H. Craig Romer      | Replaces estimates of SPS's coal costs for the Updated Test Year with actual costs.   |
| Jeffrey C. Klein    | Replaces estimates of capacity-related costs incurred under SPS's Purchased Power Agreements during the Updated Test Year with actual costs.  |
| Naomi Koch          | Sponsors updated RFP schedules and supports certain information in the Update Cost of Service (affidavit).  |
| Ruth M. Sakya       | Replaces estimates of total annual Renewable Energy Credit ("REC") costs and resulting RECs to be sold, and REC sales credit with actual amounts (affidavit).   |
| Arthur P. Freitas   | Supports the Update Cost of Service and explains the differences between that jurisdictional cost of service study and the original jurisdictional cost of service study.   |

1 In addition, the following witnesses are providing update testimony on rate design  
2 issues:



| <b>Schedule</b> | <b>Title</b>                                 | <b>Case Update</b> | <b>45-Day Update</b> |
|-----------------|--|--------------------|----------------------|
| A-5             | Unadjusted O&M                               | ✓                  |                      |
| B-1             | Total Company                                | ✓                  |                      |
| B-1.1           | Texas Retail                                 | ✓                  |                      |
| B-2             | Accumulated Provision Balances               | ✓                  |                      |
| C-1             | Original Cost of Utility Plant               | ✓                  |                      |
| C-2             | Detail of Original Cost of Utility Plant     | ✓                  |                      |
| C-3             | Monthly Detail of Utility Plant in Service   | ✓                  |                      |
| C-4.1           | CWIP by Functional Group                     | ✓                  |                      |
| C-5             | Allowance for Funds Used During Construction | ✓                  |                      |
| D-1             | By Functional Group and/or Primary Account   | ✓                  |                      |
| D-3             | Plant Held for Future Use                    | ✓                  |                      |
| D-4             | Depreciation and Amortization Expense        | ✓                  |                      |
| E-1             | Monthly Balances of Short Term Assets        | ✓                  | ✓                    |
| E-1.1           | Detail of Short Term Assets                  | ✓                  | ✓                    |
| E-4             | Working Cash Allowances                      | ✓                  |                      |
| E-5             | Prepayments and Materials and Supplies       | ✓                  | ✓                    |
| G-1.1           | Regular and Overtime Payroll                 | ✓                  | ✓                    |
| G-1.2           | Regular Payroll by Category                  | ✓                  | ✓                    |



| <b>Schedule</b> | <b>Title</b>  | <b>Case Update</b> | <b>45-Day Update</b> |
|-----------------|---|--------------------|----------------------|
| G-1.3           | Payroll Capitalized vs. Expensed                            | ✓                  | ✓                    |
| G-1.4           | Payroll by Company  |                    | ✓                    |
| G-1.5           | Number of Employees   | ✓                  | ✓                    |
| G-1.6           | Payments Other Than Standard Pay                            | ✓                  | ✓                    |
| G-2             | General Employee Benefit Information                        | ✓                  | ✓                    |
| G-2.1           | Pension Expense   | ✓                  | ✓                    |
| G-2.2           | Postretirement Benefits Other Than Pension                  | ✓                  | ✓                    |
| G-2.3           | Administration Fees   | ✓                  | ✓                    |
| G-3             | Bad Debt Expense  | ✓                  | ✓                    |
| G-4             | Summary of Advertising, Contributions & Dues                | ✓                  |                      |
| G-4.1           | Summary of Advertising Expense                              | ✓                  |                      |
| G-4.1a          | Summary of Informational/Instructional Advertising          | ✓                  |                      |
| G-4.1c          | Summary of General Advertising Expense                      | ✓                  |                      |
| G-4.2           | Summary of Contribution and Donation Expense                | ✓                  |                      |
| G-4.2a          | Summary of Educational Contributions and Donations          | ✓                  |                      |
| G-4.2b          | Summary of Community Service Contributions and Donations    | ✓                  |                      |
| G-4.2c          | Summary of Economic Development Contributions and Donations | ✓                  |                      |
| G-4.3           | Summary of Membership Dues Expense                          | ✓                  |                      |

| <b>Schedule</b> | <b>Title</b>  | <b>Case Update</b> | <b>45-Day Update</b> |
|-----------------|---|--------------------|----------------------|
| G-4.3a          | Summary of Industry Organization Dues   | ✓                  |                      |
| G-4.3b          | Summary of Business/Economic Dues   | ✓                  |                      |
| G-4.3c          | Summary of Professional Dues  | ✓                  |                      |
| G-4.3d          | Summary of Social, Recreational, Fraternal or Religious Expenses                    | ✓                  |                      |
| G-6             | Summary of Test Year Affiliate Transactions   | ✓                  |                      |
| G-6.1           | Summary of Test Year Expense by Affiliate   | ✓                  |                      |
| G-6.2           | Summary of Adjustments to Test Year Expense by Affiliate                            | ✓                  |                      |
| G-7.1           | Reconciliation of Test Year Book Net Income to Taxable Net Income                   | ✓                  |                      |
| G-7.1a          | Reconciliation of Timing Differences  | ✓                  |                      |
| G-7.4           | Accumulated Deferred Federal Income Taxes (“ADFIT”)                                 | ✓                  |                      |
| G-7.4a          | ADFIT – Description of Timing Differences   | ✓                  |                      |
| G-7.4b          | Adjustments to ADFIT  | ✓                  |                      |
| G-7.6           | Analysis of Test Year Federal Income Taxes (“FIT”) and Requested FIT – Tax Method 2 | ✓                  |                      |
| G-7.6a          | Analysis of Deferred FIT  | ✓                  |                      |
| G-7.7           | Analysis of Additional Depreciation Requested                                       | ✓                  |                      |
| G-7.8           | Analysis of Test Year FIT and Requested FIT – Tax Method 1                          | ✓                  |                      |

| <b>Schedule</b> | <b>Title</b>  | <b>Case Update</b> | <b>45-Day Update</b> |
|-----------------|---|--------------------|----------------------|
| G-7.9           | Amortization of Protected & Unprotected Excess Deferred Taxes | ✓                  |                      |
| G-7.9a          | Analysis of Excess Deferred Taxes by Timing Difference        | ✓                  |                      |
| G-9             | Taxes Other than Income Taxes                                 | ✓                  | ✓                    |
| G-9.1           | Ad Valorem Taxes & Plant Balances                             | ✓                  |                      |
| G-10            | Factoring Expense   |                    | ✓                    |
| G-12            | Below the Line Expenses                                       | ✓                  |                      |
| G-14            | Regulatory Commission Expense                                 | ✓                  |                      |
| G-15            | Monthly O&M Expense   | ✓                  |                      |
| H-1             | Summary of Test Year Production O&M Expenses                  | ✓                  |                      |
| H-1.2           | Fossil Company-wide O&M Expenses Summary                      | ✓                  |                      |
| H-1.2a          | Natural Gas Plant O&M Summary                                 | ✓                  |                      |
| H-1.2a1         | Natural Gas (Steam Generation)                                | ✓                  |                      |
| H-1.2a2         | Natural Gas (Combustion Turbine)                              | ✓                  |                      |
| H-1.2b          | Coal Plant O&M Summary  | ✓                  |                      |
| H-1.2d          | Other Plant O&M Summary                                       | ✓                  |                      |
| H-2             | Summary of Adjusted Test Year Production O&M Expenses         | ✓                  |                      |
| H-5.2b          | Fossil Capital Cost Projects                                  | ✓                  |                      |
| H-12.1          | Supply and Load Data  | ✓                  |                      |

| <b>Schedule</b> | <b>Title</b>                                    | <b>Case Update</b> | <b>45-Day Update</b> |
|-----------------|---|--------------------|----------------------|
| H-12.4c         | Firm Purchased Power Fixed Charges              | ✓                  |                      |
| H-12.5f         | On-System Sales (Wholesale & Retail)            | ✓                  |                      |
| H-12.6a         | Monthly Minimum and Peak Demand                 | ✓                  |                      |
| H-14.1a         | Available Capacity Wheeling                     | ✓                  |                      |
| I-17.1          | Coal Cost Breakdown                             | ✓                  |                      |
| J-2             | Consolidated Financial Statements               | ✓                  |                      |
| K-1             | Weighted Average Cost of Capital                | ✓                  |                      |
| O-1.1           | Test Year Data by Rate Class                    | ✓                  |                      |
| O-1.2           | Monthly Data by Rate Class                      | ✓                  |                      |
| O-1.3           | Unadjusted Test Year Data by Rate Class         | ✓                  |                      |
| O-1.4           | Monthly Adjusted Test Year Data by Rate Class   | ✓                  |                      |
| O-1.5           | System Information                              | ✓                  |                      |
| O-1.6           | System Load Factor                              | ✓                  |                      |
| O-1.7           | Adjustments to Billing Demand                   | ✓                  |                      |
| O-1.9           | Peak Demand by Rate Class                       | ✓                  |                      |
| O-1.10          | Break Down of Rate Class Sales                  | ✓                  |                      |
| O-3.1           | Number of Customers                             | ✓                  |                      |
| O-3.3           | Other Customer Adjustment Information           | ✓                  |                      |
| O-4.1           | Kilowatt-hour (“kWh”) Sales and kilowatt Demand | ✓                  |                      |

| <b>Schedule</b> | <b>Title</b>  | <b>Case Update</b> | <b>45-Day Update</b> |
|-----------------|---|--------------------|----------------------|
| O-6.1           | Unadjusted kWh Sales by Month of the Test Year            | ✓                  |                      |
| O-6.2           | Adjusted kWh Sales Data                                   | ✓                  |                      |
| O-7.2           | Historical Sales Data                                     | ✓                  |                      |
| P-1.1           | Proposed Rate Schedules/Proposed Rate Classes             | ✓                  |                      |
| P-1.2           | Existing Rate Schedules/Proposed Rate Classes             | ✓                  |                      |
| P-1.3           | Existing Rate Schedules/Existing Rate Classes             | ✓                  |                      |
| P-1.4           | Proposed Rate Schedules/Existing Rate Classes             | ✓                  |                      |
| P-2             | Allocation of Revenue Deductions to Proposed Rate Classes | ✓                  |                      |
| P-3             | Allocation of Rate Base to Proposed Rate Classes          | ✓                  |                      |
| P-4             | Separation of Expenses                                    | ✓                  |                      |
| P-5             | Separation of Rate Base                                   | ✓                  |                      |
| P-6             | Unit Cost Analysis  | ✓                  |                      |
| P-7             | Allocation Factors  | ✓                  |                      |
| P-8             | Classification Factors                                    | ✓                  |                      |
| P-10            | Payroll Expense Distribution                              | ✓                  |                      |
| P-11            | Distribution Plant Study                                  | ✓                  |                      |

| Schedule | Title  | Case Update | 45-Day Update |
|----------|--|-------------|---------------|
| P-13     | Summary of Changes in Allocation Factors         | ✓           |               |
| Q-1      | Revenue Summary                                  | ✓           |               |
| Q-5.1    | Demand Data by Customer Class                    | ✓           |               |
| Q-5.2    | Demand, Consumption, and Customer Data by Strata | ✓           |               |
| Q-7      | Proof of Revenue Statement                       | ✓           |               |
| Q-8.5    | Billing Determinants                             | ✓           |               |
| Q-8.8    | Tariff Schedules                                 | ✓           |               |
| Q-8.9    | Bill Comparisons                                 | ✓           |               |

1    **Q.    Are the 45-Day Update schedules segregated from the other schedules that**  
2        **SPS is submitting as part of the Case Update?**

3    A.    No.    SPS has organized the schedules in the order they appear in the RFP,  
4        regardless of whether they are Case Update schedules or 45-Day Update  
5        schedules.

6    **Q.    To the extent a schedule that must be updated as part of the 45-day Update is**  
7        **also being updated as part of the Case Update, is SPS providing two separate**  
8        **schedules?**

9    A.    No.    To avoid duplication and to lessen the risk of confusion, SPS is providing  
10       only one version of each updated schedule.

1                    **IV. CAUSES OF CHANGES IN REVENUE REQUIREMENT**

2    **Q.    What caused the requested rate increase to decline from the \$141,284,640 set**  
3       **forth in SPS's original filing to the \$136,476,306 requested as part of this Case**  
4       **Update?**

5    A.    The decline is primarily driven by replacing the estimated expenses and capital  
6           additions in the Estimated Updated Test Year with actual amounts.    The Update  
7           Testimony of Mr. Freitas discusses other adjustments that have contributed to the  
8           change in revenue requirement.    The net effect is a \$4,808,334 million reduction to  
9           SPS's requested revenue requirement.

10   **Q.    Is SPS providing updated information regarding the actual amounts of plant**  
11       **placed in service during the Update Period?**

12   A.    Yes.   Mr. Moeller's testimony compares the actual capital additions and capitalized  
13           affiliate charges during the Update Period to the estimates by function.    As Mr.  
14           Moeller explains, the actual amounts were lower than the estimates for some  
15           functions, and the actual amounts were higher than the estimates for other functions.  
16           On an overall basis, however, the actual amounts of capital placed in service during  
17           the Update Period were approximately \$10.5 million (total SPS before jurisdictional  
18           allocations, or "total company") lower than the estimate.    Mr. Freitas incorporated  
19           the lower amount in the calculation of the updated jurisdictional cost of service study  
20           that he sponsors.

21   **Q.    Is SPS also providing updated information showing the jurisdictional allocators**  
22       **and present revenues as of the end of the Update Period?**

23   A.    Yes.   Mr. Luth updates the estimates of sales and revenues through June 30, 2019  
24           with the actual amounts.    Those updates caused the jurisdictional allocators to change  
25           between the end of the Test Year and the end of the Update Period.

- 1   **Q.**    Is SPS replacing all of the numbers in the Update Period in the original cost of  
2           service with new amounts in the Update Cost of Service?
- 3   **A.**    Yes. In accordance with 16 TAC § 25.246, SPS has updated all plant and non-plant  
4           amounts that make up SPS's rate base.



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1   **Q.    Are the services and associated O&M costs you sponsor necessary and**  
2       **reasonable for SPS's operations?**

3    A.    Yes.  The amounts included in Attachment WAG-RR-U3 represent at a total  
4       company level, reasonable and necessary costs incurred directly by SPS to  
5       support SPS's ability to provide service to its Texas retail customers.  I  
6       recommend the Commission approve those costs for the reasons discussed in my  
7       direct testimony.

1     **VI.    UPDATED AFFILIATE EXPENSES FOR THE STRATEGIC REVENUE**  
2                                   **INITIATIVES CLASS OF SERVICES**

3     **Q.     What is the dollar amount of the Updated Test Year Xcel Energy Services**  
4                   **Inc. (“XES”) charges that SPS requests, on a total company basis, for the**  
5                   **Strategic Revenue Initiatives affiliate class?**

6     A.     The estimated Updated Test Year costs that SPS sought to recover for the services  
7                   of the Strategic Revenue Initiatives affiliate class were \$223,199 (total company).  
8                   The actual Updated Test Year costs that SPS seeks to recover for the services of  
9                   the Strategic Revenue Initiatives affiliate class are \$209,616.

10                   The following table summarizes the dollar amount of the actual Updated  
11                   Test Year XES charges for the Strategic Revenue Initiatives affiliate class.

12   **Table WAG-RR-U4**

|                                     |                             | Requested Amount of XES Class<br>Expenses Billed to SPS (Total Company) |                    |             |
|-------------------------------------|-----------------------------|---|--------------------|-------------|
| Class of<br>Services                | Total XES Class<br>Expenses | Requested<br>Amount   | % Direct<br>Billed | % Allocated |
| Strategic<br>Revenue<br>Initiatives | \$1,824,507                 | \$209,616   | 0%                 | 100%        |

Total XES Class Expenses     Dollar amount of total Updated Test Year expenses that XES charged to all Xcel Energy Inc. (“Xcel Energy”) companies for the services provided by this affiliate class. This is the amount from Column E in Attachment WAG-RR-UA.

Requested Amount of XES Class Expenses Billed to SPS (Total Company)     Requested dollar amount of XES expenses to SPS (total company) for this affiliate class after exclusions and pro forma adjustments. This is the amount from Column K in Attachment WAG-RR-UA.

|                 |   |
|-----------------|---|
| % Direct Billed | The percentage of SPS's requested XES expenses (total company) for this class that were billed 100% to SPS. |
| % Allocated     | The percentage of SPS's requested XES expenses (total company) for this class that were allocated to SPS.   |

1    **Q.    Please describe the updated attachments that support the information**  
2    **provided on Table WAG-RR-U4.**

3    A.    Attachments WAG-RR-UA through WAG-RR-UD present the updated  
4    information about the requested SPS affiliate expenses for the Strategic Revenue  
5    Initiatives affiliate class. The detailed descriptions for Attachments WAG-RR-A  
6    through WAG-RR-D that were provided in my direct testimony remain applicable  
7    to these updated attachments.

8    **Q.    Are there updated exclusions for the Strategic Revenue Initiatives affiliate**  
9    **class?**

10   A.    Yes. The actual exclusions are provided on Attachment WAG-RR-UC.

11   **Q.    Are there updated pro forma adjustments to SPS's per book expenses for the**  
12   **Strategic Revenue Initiatives affiliate class?**

13   A.    Yes. As I mentioned in my direct testimony, pro forma adjustments are revisions  
14   to Updated Test Year expenses for known and measurable changes. Pro forma  
15   adjustments are shown on Attachment WAG-RR-UA, Column J, and on  
16   Attachment WAG-RR-UB, Column M. The details for the pro forma  
17   adjustments, including the witness or witnesses who sponsor each pro forma  
18   adjustment, are provided in Attachment WAG-RR-UD.

1   **Q.    Attachment WAG-RR-UD shows that you sponsor pro forma adjustments**  
2       **for expenses for the Strategic Revenue Initiatives affiliate class during the**  
3       **Updated Test Year that result in a net decrease for the Strategic Revenue**  
4       **Initiatives affiliate class of \$7,664.74. Please explain the adjustments.**

5   A.   The adjustments I sponsor remove costs not benefitting SPS (a decrease of  
6       \$6,569.65); alcohol (a decrease of \$1,078.03); and recognition (a decrease of  
7       \$17.06).

8   **A.    The Strategic Revenue Initiatives Class of Services are Provided**  
9       **at a Reasonable Cost**

10   **Q.    What is the purpose of this section of your update testimony?**

11   A.   In this section of my direct testimony, several numbers were based on estimates  
12       for the Update Period. In this update testimony, I replace those estimates with  
13       actual numbers, and explain that the actual costs for the Strategic Revenue  
14       Initiatives affiliate class are reasonable.

15               *1. Objective Evidence (Benchmarking)*

16   **Q.    Is there any objective evidence that supports your opinion that the actual**  
17       **costs of the Strategic Revenue Initiatives affiliate class are reasonable?**

18   A.   Yes. Of the Updated Test Year costs for the Strategic Revenue Initiatives class,  
19       83% are compensation and benefits costs for XES personnel. Mr. Knoll and Mr.  
20       Schrubbe establish that the level of Xcel Energy's compensation and benefits is  
21       reasonable and necessary.

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**Table WAG-RR-U6**

|                               | Average of End of Month # of Staff |      |      |                               |                            |
|-------------------------------|------------------------------------|------|------|-------------------------------|----------------------------|
| Class of Services             | 2016                               | 2017 | 2018 | Updated Test Year (Estimated) | Updated Test Year (Actual) |
| Strategic Revenue Initiatives | 1                                  | 5    | 8    | 8                             | 8                          |

2 **B. The Costs for the Strategic Revenue Initiatives Class of Services**  
3 **are Priced in a Fair Manner**

4 **Q. Have any of the predominant allocation methods for the Strategic Revenue**  
5 **Initiatives affiliate O&M expenses changed?**

6 A. Yes. One of the allocation methods is no longer applicable to this class of  
7 services after actual charges replace estimate charges for the Update Period. The  
8 other two predominant allocation methods have remained the same, but the  
9 percentages and amounts have changed as follows:

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**Table WAG-RR-U7**

| Allocation Method                    | Estimated Percentage of XES charges to SPS/Amount (total company) in Direct Testimony | Actual Percentage of XES charges to SPS/Amount (total company) in Update Filing |
|--------------------------------------|---|---|
| Assets, Revenue, Number of Employees | 100% / \$233,199  | 100% / \$209,616  |
| Direct Billing                       | 0% / \$0  | 0% / \$0  |

**VII. UPDATED AFFILIATE EXPENSES FOR PSCO PRESIDENT**  
**CLASS OF SERVICES**

**Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a total company basis, for the PSCo President affiliate class?**

A. The estimated Updated Test Year costs that SPS sought to recover for the services of the PSCo President affiliate class were \$44,051 (total company). The actual Updated Test Year costs that SPS seeks to recover for the services of the PSCo President affiliate class are \$46,891.

The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the PSCo President affiliate class.

**Table WAG-RR-U8**

|                   |                          | Requested Amount of XES Class Expenses Billed to SPS (Total Company) |                 |             |
|-------------------|--------------------------|--|-----------------|-------------|
| Class of Services | Total XES Class Expenses | Requested Amount   | % Direct Billed | % Allocated |
| PSCo President    | \$1,785,054              | \$46,891   | 100%            | 0%          |

**Q. Please describe the updated attachments that support the information provided on Table WAG-RR-U8.**

A. Attachments WAG-RR-UA through WAG-RR-UD present the updated information about the requested SPS affiliate expenses for the Strategic Revenue Initiatives affiliate class. The detailed descriptions for Attachments WAG-RR-A through WAG-RR-D that were provided in my direct testimony remain applicable to these updated attachments.

**Q. Are there updated exclusions for the PSCo President affiliate class?**

A. No.



1   **Q.    Are there updated pro forma adjustments to SPS's per book expenses for the**  
2       **PSCo President affiliate class?**

3    A.    Yes. As I mentioned in my direct testimony, pro forma adjustments are revisions  
4       to Updated Test Year expenses for known and measurable changes. Pro forma  
5       adjustments are shown on Attachment WAG-RR-UA, Column J, and on  
6       Attachment WAG-RR-UB, Column M. The details for the pro forma  
7       adjustments, including the witness or witnesses who sponsor each pro forma  
8       adjustment, are provided in Attachment WAG-RR-UD.

9   **A.    The PSCo President Class of Services are Provided at a**  
10       **Reasonable Cost**

11   **Q.    What is the purpose of this section of your update testimony?**

12   A.    In this section of my direct testimony, several numbers were based on estimates  
13       for the Update Period. In this update testimony, I replace those estimates with  
14       actual numbers, and explain that the actual costs for the PSCo President affiliate  
15       class are reasonable.

16               *1. Objective Evidence (Benchmarking)*

17   **Q.    Is there any objective evidence that supports your opinion that the actual**  
18       **costs of the PSCo President affiliate class are reasonable?**

19   A.    Yes. Of the Updated Test Year costs for the PSCo President class, 100% are  
20       compensation and benefits costs for XES personnel. Mr. Knoll and Mr. Schrubbe  
21       establish that the level of Xcel Energy's compensation and benefits is reasonable  
22       and necessary.

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**Table WAG-RR-U10**

|                   | Average of End of Month # of Staff |      |      |                               |                            |
|-------------------|------------------------------------|------|------|-------------------------------|----------------------------|
| Class of Services | 2016                               | 2017 | 2018 | Updated Test Year (Estimated) | Updated Test Year (Actual) |
| PSCo President    | 16                                 | 15   | 11   | 10                            | 9                          |

2 **B. The Costs for the PSCo President Class of Services are Priced in a**  
3 **Fair Manner**

4 **Q. Have any of the predominant allocation methods for the PSCo President**  
5 **affiliate O&M expenses changed?**

6 **A. No.**

1           **VIII.    SPS'S UPDATED REQUESTS OF THE COMMISSION**

2       **Q.     What relief is SPS seeking from the Commission in this case?**

3       A.     In my direct testimony, I summarized the relief that SPS is seeking in this case.  
4           SPS's requests for relief remain largely the same, although the amounts are  
5           changing as a result of the Case Update filing. For the convenience of the  
6           Commission and the parties, I will restate SPS's requests for relief in the Revenue  
7           Requirement phase, including those requests for relief that have not changed:

8                   1. SPS asks the Commission to approve a total Texas retail non-fuel  
9                   revenue requirement of \$694,752,754, and resulting base rate increase  
10                  of \$136,476,306 that SPS has calculated based on an overall weighted  
11                  average cost of capital of 7.62%, which is composed of:

- 12                           • a proposed equity ratio of 54.62%;  
13                           • a proposed cost of debt of 4.33%; and  
14                           • a proposed return on equity of 10.35%.

15                   This request is supported by my testimony and by the testimony of the  
16                   other SPS witnesses who testify in the Revenue Requirement phase of  
17                   this docket.

18                   2. SPS asks the Commission to find that the capital additions placed into  
19                   service during the period July 1, 2017 through March 31, 2019 are  
20                   reasonable and necessary, and that the costs incurred by SPS for those  
21                   capital additions are reasonable and prudent. Mr. Meeks, Mr. Lytal,  
22                   Mr. Cooley, Mr. Harkness, Mr. Bick, Mr. Brown, and Mr. Moeller  
23                   support this request in their direct testimony.

24                   3. SPS asks the Commission to find that the actual capital additions  
25                   placed into service during the period April 1, 2019 through June 30,  
26                   2019 are reasonable and necessary, and that the costs incurred by SPS  
27                   for those capital additions are reasonable and prudent. Mr. Meeks, Mr.  
28                   Lytal, Mr. Cooley, Mr. Harkness, Mr. Bick, Mr. Brown, and Mr.  
29                   Moeller support this request in their direct testimony and update  
30                   filings.

31                   4. SPS asks the Commission to approve SPS's proposed depreciation  
32                   study and resulting depreciation rates, including shorter service lives

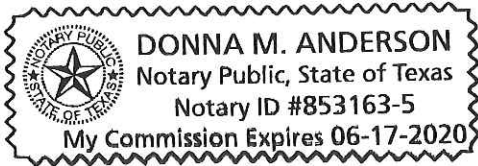
- 1 for the Tolk Generating Station Units 1 and 2 based upon a retirement  
2 date of 2032.
- 3 4. SPS asks the Commission to establish SPS's baseline levels for the  
4 pension and Other Post-Employment Benefit expenses, which are  
5 supported by Mr. Schrubbe.
- 6 5. SPS asks the Commission to approve the waivers described in my  
7 direct testimony.
- 8 6. If rate case expenses are not severed into a separate docket, SPS asks  
9 the Commission to authorize recovery of \$6,940,265 in rate case  
10 expenses that were incurred or are expected to be incurred by SPS and  
11 the intervening municipalities in the following dockets:
- 12     ▪ \$4,586,450 – rate case expenses associated with this immediate  
13 docket;
- 14     ▪ \$1,808,425 – rate case expenses associated with Docket No.  
15 48973, SPS's most recent fuel reconciliation proceeding;
- 16     ▪ \$264,100 – rate case expenses associated with Docket No. 49616,  
17 SPS's 2019 fuel factor formula revision proceeding;
- 18     ▪ \$231,567 – rate case expenses associated with Docket No. 48847,  
19 SPS's 2018 fuel factor formula revision proceeding;
- 20     ▪ \$42,646 – rate case expenses associated with Docket Nos. 47857  
21 and 48498, SPS's applications to implement a power factor  
22 surcharge associated with Docket No. 45524; and
- 23     ▪ \$7,077 – rate case expenses associated with Docket No. 48886,  
24 SPS's surcharge proceeding associated with Docket No. 47527.
- 25 The Update Testimony of Mr. Evans explains SPS's updated requests for  
26 relief in the Rate Design phase of this docket.
- 27 **Q. Does this conclude your pre-filed update testimony?**
- 28 **A. Yes.**

**AFFIDAVIT**

STATE OF TEXAS       )  
                                  )  
COUNTY OF POTTER    )

WILLIAM A. GRANT, first being sworn on his oath, states:

I am the witness identified in the preceding testimony. I have read the testimony and the accompanying attachment(s) and am familiar with the contents. Based upon my personal knowledge, the facts stated in the testimony are true. In addition, in my judgment and based upon my professional experience, the opinions and conclusions stated in the testimony are true, valid, and accurate.



William A. Grant  
WILLIAM A. GRANT

Subscribed and sworn to before me this 12 day of September, 2019 by WILLIAM A. GRANT.

Donna M. Anderson  
Notary Public, State of Texas

My Commission Expires: 6/17/2020

### **CERTIFICATE OF SERVICE**

I certify that on the 20<sup>th</sup> day of September 2019, a true and correct copy of the foregoing update testimony was served on all parties of record by electronic service and by either hand delivery, Federal Express, regular first class mail, certified mail, or facsimile transmission.

A handwritten signature in blue ink, consisting of stylized initials, is written over a horizontal line.

Southwestern Public Service Company

Summary of Texas Retail Rate Increase Request

| Line No. | Description                       | (1)<br>Current Revenue | (2)<br>Rate Case Request | (3)<br>Proposed Revenues | (4)<br>Net Revenue Increase | (5)<br>Net Percent Increase |
|----------|-----------------------------------|------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| 1        | Base Rate and TCRF Revenues       | \$ 553,798,751         | \$ 136,476,306           | \$ 690,275,057           | \$ 136,476,306              | 24.6%                       |
| 2        |                                   |                        |                          |                          |                             |                             |
| 3        | EECRF Revenue                     | 5,028,342              | -                        | 5,028,342                | -                           |                             |
| 4        |                                   |                        |                          |                          |                             |                             |
| 5        | Rate Case Expense Rider Revenue   | 1,068,463              | -                        | 1,068,463                |                             |                             |
| 6        |                                   |                        |                          |                          |                             |                             |
| 7        | Net Non-Fuel Revenue              | \$ 559,895,556         |                          | \$ 696,371,862           | \$ 136,476,306              | 24.4%                       |
| 8        |                                   |                        |                          |                          |                             |                             |
| 9        | Fuel and Purchased Energy Revenue | 311,133,201            |                          | 226,506,812              | (84,626,389)                | -27.2%                      |
| 10       |                                   |                        |                          |                          |                             |                             |
| 11       | Total Texas Retail Revenue        | <u>\$ 871,028,757</u>  |                          | <u>\$ 922,878,674</u>    | <u>\$ 51,849,917</u>        | <u>6.0%</u>                 |



## Southwestern Public Service Company

## SPS Native Operation &amp; Maintenance Expenses

## Total Company SPS Operation and Maintenance Expenses

| Line No.          | FERC Acct                    | Account Description                                   | Native SPS O&M Expense through the Update Period (Jul '18-Jun '19) | Test Year Affiliate O&M Expense (Jul '18-Jun '19) | Total Company Requested O&M |
|-------------------|------------------------------|---|--|---|-----------------------------|
| <b>Production</b> |                              |   |  |   |                             |
| 1                 | 500                          | Operation Supervision and Engineering                 | \$ 1,302,088   | \$ 845,746  | \$ 2,147,834                |
| 2                 | 501.35*                      | Coal Non-Mine; Non-Freight                            | 34,732,116   | -   | 34,732,116                  |
| 3                 | 507.70                       | Coal Ash Sales  | (1,730,689)  | 1,503,199   | (227,490)                   |
| 4                 | 502                          | Steam Expenses  | 10,073,061   | (24,863)  | 10,048,198                  |
| 5                 | 505                          | Electric Expenses                                     | 9,786,043  | 559   | 9,786,601                   |
| 6                 | 506                          | Miscellaneous Steam Power Expenses                    | 8,396,464  | 5,057,641   | 13,454,105                  |
| 7                 | 507                          | Rents   | 1,467,127  | 4,334,766   | 5,801,893                   |
| 8                 | 509                          | Steam Operation SO2 Allowance Expense                 | 124,830  | -   | 124,830                     |
| 9                 | 509.02                       | Allowances - NM Nox Expense Amortz                    | (2,340)  | -   | (2,340)                     |
| 10                | 510                          | Maintenance Supervision and Engineering               | 1,499,505  | 4,805   | 1,504,310                   |
| 11                | 511                          | Maintenance of Structures                             | 4,965,791  | 1,535   | 4,967,326                   |
| 12                | 512                          | Maintenance of Boiler Plant                           | 16,708,182   | 1,041,142   | 17,749,323                  |
| 13                | 513                          | Maintenance of Electric Plant                         | 12,734,579   | 438,068   | 13,172,648                  |
| 14                | 514                          | Maintenance of Miscellaneous Steam Plant              | 9,892,881  | 1,300,657   | 11,193,538                  |
| 15                | 546                          | Operation Supervision and Engineering                 | (16,230)   | 49,163  | 32,932                      |
| 16                | 546W                         | Operation Supervision and Engineering Wind            | 27,667   | -   | 27,667                      |
| 17                | 548                          | Generation Expenses                                   | 328,123  | -   | 328,123                     |
| 18                | 549                          | Misc Other Power Generation Expenses                  | 224,417  | 161,231   | 385,648                     |
| 19                | 549W                         | Misc Other Power Generation Expenses Wind             | 5,800,304  | -   | 5,800,304                   |
| 20                | 550                          | Rents   | 99,441   | 406,940   | 506,381                     |
| 21                | 551                          | Maintenance Supervision and Engineering               | 175,358  | 376   | 175,734                     |
| 22                | 552                          | Maintenance of Structures                             | 364,670  | 679   | 365,349                     |
| 23                | 553                          | Maintenance of Generating and Electric Equipment      | 1,215,324  | 32,503  | 1,247,827                   |
| 24                | 553W                         | Maintenance of Generating and Electric Equipment Wind | 3,843,120  | -   | 3,843,120                   |
| 25                | 554                          | Maintenance of Misc Other Power Generation Plant      | 189,267  | 167,464   | 356,731                     |
| 26                | 554W                         | Maintenance of Misc Other Power Generation Plant Wind | 31,430   | -   | 31,430                      |
| 27                | 556                          | System Control and Load Dispatching                   | (2,639)  | 1,031,823   | 1,029,185                   |
| 28                | 557                          | Purchased Power Other                                 | (466,572)  | 1,774,980   | 1,308,408                   |
| 29                | 557.9*                       | REC Costs   | 2,543,109  | -   | 2,543,109                   |
| 30                | Total Production O&M Expense |   | \$ 124,306,427   | \$ 18,128,414                                     | \$ 142,434,841              |

## Southwestern Public Service Company

## SPS Native Operation &amp; Maintenance Expenses

## Total Company SPS Operation and Maintenance Expenses

|                          |                                     | Native SPS O&M  | Test Year         |               |                |
|--------------------------|-------------------------------------|---|-------------------|---------------|----------------|
| Line                     | FERC                                | Expense through the   | Affiliate O&M     | Total Company |                |
| No.                      | Acct                                | Update Period   | Expense           | Requested O&M |                |
|                          |                                     | (Jul '18-Jun '19)   | (Jul '18-Jun '19) |               |                |
| Transmission             |                                     |   |                   |               |                |
| 31                       | 560                                 | Operation Supervision and Engineering                               | \$ (571,330)      | \$ 9,857,223  | \$ 9,285,893   |
| 32                       | 561.1                               | Load Dispatch - Reliability   | 229,954           | -             | 229,954        |
| 33                       | 561.2                               | Load Dispatch - Monitor and Operate Trans. System                   | 1,651,374         | 1,329,161     | 2,980,535      |
| 34                       | 561.4                               | Scheduling, System Control and Dispatching Services                 | 3,105,159         | -             | 3,105,159      |
| 35                       | 561.4W                              | Scheduling, System Control and Dispatching Services - Wholesale     | 974,315           | -             | 974,315        |
| 36                       | 561.5                               | Reliability, Planning and Standards Development                     | -                 | 846           | 846            |
| 37                       | 561.6                               | Transmission Service Studies  | 47,042            | 26,860        | 73,902         |
| 38                       | 561.7                               | Generation Interconnection Studies                                  | (3,424)           | -             | (3,424)        |
| 39                       | 561.8                               | Reliability Planning and Standards Development Services             | 2,621,019         | -             | 2,621,019      |
| 40                       | 561.8W                              | Reliability Planning and Standards Development Services - Wholesale | 454,281           | -             | 454,281        |
| 41                       | 562                                 | Station Expenses  | 1,771,195         | 544           | 1,771,738      |
| 42                       | 563                                 | Overhead Line Expenses  | 945,666           | 12,197        | 957,863        |
| 43                       | 565                                 | Wheeling Lamar DC Tie   | (420)             | -             | (420)          |
| 44                       | 565                                 | Wheeling Meter Charges  | 703,366           | -             | 703,366        |
| 45                       | 565                                 | Wheeling Miscellaneous  | 33,381            | -             | 33,381         |
| 46                       | 565                                 | Wheeling Schedule 11  | 102,664,790       | -             | 102,664,790    |
| 47                       | 565                                 | Wheeling Schedule 11 - Wholesale                                    | 30,753,348        | -             | 30,753,348     |
| 48                       | 565                                 | Wheeling Schedule 12  | 2,055,178         | -             | 2,055,178      |
| 49                       | 565                                 | Wheeling Schedule 12 - Wholesale                                    | 535,444           | -             | 535,444        |
| 50                       | 565                                 | Wheeling Schedule 1 - Wholesale                                     | 712,636           | -             | 712,636        |
| 51                       | 565                                 | Wheeling Schedule 2   | 2,964             | -             | 2,964          |
| 52                       | 565                                 | W-Wheeling Schedule 2 - Wholesale                                   | 508               | -             | 508            |
| 53                       | 565                                 | Wheeling Schedule 9   | 6,040,362         | -             | 6,040,362      |
| 54                       | 565                                 | Wheeling Schedule 9 - Wholesale                                     | 24,384,791        | -             | 24,384,791     |
| 55                       | 565                                 | Z2 Direct Assigned Upgrade Charge                                   | 82,054            | -             | 82,054         |
| 56                       | 565                                 | Z2 Direct Assigned Upgrade Charge - Wholesale                       | 16,400            | -             | 16,400         |
| 57                       | 565                                 | Z2 Schedule 11 Charges  | (169,497)         | -             | (169,497)      |
| 58                       | 565                                 | Z2 Schedule 11 Charges - Wholesale                                  | -                 | -             | -              |
| 59                       | 566                                 | Misc Transmission Expenses  | 2,527,124         | 782,852       | 3,309,976      |
| 60                       | 567                                 | Rents   | 282,189           | 1,422,644     | 1,704,834      |
| 61                       | 568                                 | Maintenance Supervision and Engineering                             | (4,386)           | 7,960         | 3,574          |
| 62                       | 570                                 | Maintenance of Station Equipment                                    | 1,899,246         | 3,287         | 1,902,534      |
| 63                       | 571                                 | Maintenance of Overhead Lines                                       | 1,088,688         | 42,673        | 1,131,361      |
| 64                       | Sub-Total Transmission O&M Expenses |   | \$ 184,833,416    | \$ 13,486,247 | \$ 198,319,663 |
| Regional Market Expenses |                                     |   |                   |               |                |
| 65                       | 575.1                               | Operation Supervision   | \$ -              | \$ 137,183    | \$ 137,183     |
| 66                       | 575.2                               | Day-Ahead and Real-Time Market Administration                       | -                 | 302,981       | 302,981        |
| 67                       | 575.5                               | Ancillary Services Market Administration                            | -                 | 23,132        | 23,132         |
| 68                       | 575.6                               | Market Monitoring and Compliance                                    | -                 | 46,429        | 46,429         |
| 69                       | 575.7                               | Market Admin, Monitoring, and Compliance Services                   | 6,163,708         | -             | 6,163,708      |
| 70                       | 575.7W                              | Market Admin, Monitoring, and Compliance Services - Wholesale       | 1,933,684         | -             | 1,933,684      |
| 71                       | 575.8                               | Regional Market Rents   | 5,371             | 45,687        | 51,058         |
| 72                       | Total Regional Market Expenses      |   | \$ 8,102,764      | \$ 555,412    | \$ 8,658,175   |
| 73                       | Total Transmission O&M Expenses     |   | \$ 192,936,179    | \$ 14,041,659 | \$ 206,977,838 |

## Southwestern Public Service Company

## SPS Native Operation &amp; Maintenance Expenses

## Total Company SPS Operation and Maintenance Expenses

|                   |  |  | Native SPS O&M<br>Expense through the<br>Update Period<br>(Jul '18-Jun '19) |            | Test Year<br>Affiliate O&M<br>Expense<br>(Jul '18-Jun '19) |           | Total Company<br>Requested O&M |            |
|-------------------|--|--|---|------------|--|-----------|--------------------------------|------------|
| Line<br>No.       | FERC<br>Acct                             | Account Description                                    |   |            |  |           |                                |            |
| Distribution      |  |  |   |            |  |           |                                |            |
| 74                | 580                                      | Operation Supervision and Engineering                  | \$  | 2,633,263  | \$   | 1,025,866 | \$                             | 3,659,129  |
| 75                | 581                                      | Load Dispatching                                       |   | 32,133     |  | 239,967   |                                | 272,099    |
| 76                | 582                                      | Station Expenses                                       |   | 1,592,293  |  | (14,169)  |                                | 1,578,124  |
| 77                | 583                                      | Overhead Line Expenses                                 |   | 3,937,620  |  | 99,718    |                                | 4,037,338  |
| 78                | 584                                      | Underground Line Expenses                              |   | 263,184    |  | -         |                                | 263,184    |
| 79                | 585                                      | Street Lighting and Signal Systems Expenses            |   | 350,477    |  | 2,904     |                                | 353,381    |
| 80                | 586                                      | Meter Expenses   |   | 2,493,053  |  | 169,959   |                                | 2,663,012  |
| 81                | 587                                      | Customer Installations Expenses                        |   | 869,414    |  | 2,306     |                                | 871,719    |
| 82                | 588                                      | Misc Distribution Expense                              |   | 10,534,860 |  | 1,207,141 |                                | 11,742,001 |
| 83                | 589                                      | Rents  |   | 1,004,026  |  | 1,515,415 |                                | 2,519,442  |
| 84                | 590                                      | Maintenance Supervision and Engineering                |   | -          |  | 24,754    |                                | 24,754     |
| 85                | 591                                      | Maintenance of Structures                              |   | 300        |  | -         |                                | 300        |
| 86                | 592                                      | Maintenance of Station Equipment                       |   | 770,434    |  | 1,147     |                                | 771,581    |
| 87                | 593                                      | Maintenance of Overhead Lines                          |   | 10,623,795 |  | 202,369   |                                | 10,826,164 |
| 88                | 594                                      | Maintenance of Underground Lines                       |   | 269,725    |  | -         |                                | 269,725    |
| 89                | 595                                      | Maintenance of Line Transformers                       |   | -          |  | -         |                                | -          |
| 90                | 596                                      | Maintenance of Street Lighting and Signal Systems      |   | 490,965    |  | 2,021     |                                | 492,986    |
| 91                | 597                                      | Maintenance of Meters                                  |   | 14,821     |  | -         |                                | 14,821     |
| 92                | 598                                      | Maintenance of Misc Distribution Plant                 |   | (543,095)  |  | 1,371     |                                | (541,724)  |
| 93                | Total Distribution O&M Expenses          |  | \$  | 35,337,269 | \$   | 4,480,769 | \$                             | 39,818,037 |
| Customer Accounts |  |  |   |            |  |           |                                |            |
| 94                | 901                                      | Supervision  | \$  | -          | \$   | 29,707    | \$                             | 29,707     |
| 95                | 902                                      | Meter Reading Expenses                                 |   | 4,340,928  |  | 471,846   |                                | 4,812,774  |
| 96                | 903                                      | Customer Records and Collection Expenses               |   | 3,461,044  |  | 3,646,671 |                                | 7,107,715  |
| 97                | 904.0*                                   | Uncollectible Expenses                                 |   | 4,447,042  |  | -         |                                | 4,447,042  |
| 98                | 904.1*                                   | Uncollectible Expenses                                 |   | 1,182,664  |  | -         |                                | 1,182,664  |
| 99                | DEPINT Customer Deposit Interest Expense |  |   | 131,865    |  | -         |                                | 131,865    |
| 100               | Total Customer Accounts Expense          |  | \$  | 13,563,543 | \$   | 4,148,224 | \$                             | 17,711,767 |
| Customer Service  |  |  |   |            |  |           |                                |            |
| 101               | 908.00                                   | Customer Assistance Expense                            | \$  | 1,968,094  | \$   | 87,030    | \$                             | 2,055,124  |
| 102               | 908.00                                   | Historical EE Amortization                             |   | 258,825    | \$   | -         | \$                             | 258,825    |
| 103               | 908.01                                   | EE Amortization - Texas                                |   | -          |  | -         |                                | -          |
| 104               | 908.03                                   | EE Amortization - New Mexico                           |   | -          |  | -         |                                | -          |
| 105               | 908.04                                   | SaversSwitch   |   | 712,529    |  | 3,492     |                                | 716,021    |
| 106               | 909.10                                   | Informational and Instructional Advertising Expense    |   | -          |  | -         |                                | -          |
| 107               | 910.00                                   | Miscellaneous Customer Service Expense                 |   | -          |  | 16,994    |                                | 16,994     |
| 108               | Total Customer Service Expense           |  | \$  | 2,939,448  | \$   | 107,515   | \$                             | 3,046,963  |
| Sales             |  |  |   |            |  |           |                                |            |
| 109               | 912.00                                   | Demonstration and Selling Expense-Economic Development | \$  | 268,577    | \$   | 97        | \$                             | 268,674    |
| 110               | Total Sales Expense                      |  | \$  | 268,577    | \$   | 97        | \$                             | 268,674    |

## Southwestern Public Service Company

## SPS Native Operation &amp; Maintenance Expenses

## Total Company SPS Operation and Maintenance Expenses

| Line No.                                   | FERC Acct | Account Description                                  | Native SPS O&M Expense through the Update Period (Jul '18-Jun '19) | Test Year Affiliate O&M Expense (Jul '18-Jun '19) | Total Company Requested O&M |
|--|-----------|--|--|---|-----------------------------|
| <b>Administrative and General Expenses</b> |           |  |  |   |                             |
| 111  | 920*      | Administrative and General Salaries                  | \$ 4,790,698   | \$ 23,150,797                                     | \$ 27,941,496               |
| 112  | 921       | Office Supplies and Expenses                         | 304,031  | 18,918,661  | 19,222,692                  |
| 113  | 922*      | Administrative Expenses Transferred-Credit           | (14,470,585)   | (230,528)   | (14,701,112)                |
| 114  | 923       | Outside Services Employed                            | 1,835,157  | 9,175,083   | 11,010,241                  |
| 115  | 924       | Property Insurance                                   | 3,180,828  | 1,633   | 3,182,461                   |
| 116  | 925*      | Injuries and Damages                                 | 5,330,221  | 2,118,099   | 7,448,320                   |
| 117  | 926.01*   | Employee Pensions and Benefits                       | 16,109,725   | 12,729,019  | 28,838,744                  |
| 118  | 926.03*   | Deferred Pension Expense                             | 1,574,975  | -   | 1,574,975                   |
| 119  | 928       | Regulatory Commission Expense - TX                   | 8,742,791  | -   | 8,742,791                   |
| 120  | 928.01    | Regulatory Commission Expense - NM                   | 4,851,744  | -   | 4,851,744                   |
| 121  | 928.02    | Regulatory Commission Expense - Wholesale            | 523,587  | -   | 523,587                     |
| 122  | 928.03    | Regulatory Commission Expense - Transmission Related | 183,845  | -   | 183,845                     |
| 123  | 928.04    | Regulatory Commission Expense - Misc                 | 94,203   | -   | 94,203                      |
| 124  | 928.05    | Regulatory Commission Expense - Energy Related       | 3,657  | -   | 3,657                       |
| 125  | 929       | Duplicate Charges-Credit                             | (1,380,460)  | -   | (1,380,460)                 |
| 126  | 930.11    | General Advertising Expenses                         | -  | -   | -                           |
| 127  | 930.20    | Misc General Expenses                                | 16,227   | 302,594   | 318,821                     |
| 128  | 931       | Rents  | (1,010,618)  | 12,598,995  | 11,588,377                  |
| 129  | 935       | Maintenance of General Plant                         | 482  | 89,165  | 89,647                      |
| 130  |           | Recoverable Contributions, Dues, and Donations       | 2,034,743  | -   | 2,034,743                   |
| 131  |           | <b>Total Administrative and General Expenses</b>     | <b>\$ 32,715,253</b>   | <b>\$ 78,853,520</b>                              | <b>\$ 111,568,773</b>       |
| 132  |           | <b>Total Operations and Maintenance Expense</b>      | <b>\$ 402,066,695</b>  | <b>\$ 119,760,197</b>                             | <b>\$ 521,826,893</b>       |

Note: All amounts included in this attachment are included in the cost of service study provided as Attachment APF-RR-U2 to the Update Testimony of Arthur P. Freitas

**Summary of XES Expenses to SPS by Affiliate Class and Billing Method  
For Twelve Months ended June 30, 2019  
Grant**

| (A)<br>Line No. | (B)<br>Affiliate Class  | (C)<br>Billing Method (Cost Center)     | (D)<br>Allocation Method        | (E)<br>Total XES Billings for Class to All Legal Entities (FERC Acct. 400-935) | (F)<br>XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935) | (G)<br>XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935) | (H)<br>Exclusions | (I)<br>Per Book | (J)<br>Pro Formas | (K)<br>Requested Amount (Total Company) | (L)<br>% of Class Charges |
|-----------------|---|---|---------------------------------|--|---|---|-------------------|-----------------|-------------------|---|---------------------------|
| 1               | Corporate Giving  | 200076 - Xcel Foundation                | Assets/Revenue/No. of employees | \$ 7,840,618.15  | \$ 6,828,714.19   | \$ 1,011,903.96   | \$ -975,052.88    | \$ 36,851.08    | \$ (36,851.08)    | \$ -                                    | 0.00%                     |
| 2               | Corporate Giving  | Direct                                  |                                 | 8,628.52   | 8,628.52  | -   | -                 | -               | -                 | -                                       | 0.00%                     |
| 3               | Corporate Giving Total  |   |                                 | \$ 7,849,246.67  | \$ 6,837,342.71   | \$ 1,011,903.96   | \$ (975,052.88)   | \$ 36,851.08    | \$ (36,851.08)    | \$ -                                    | 0.00%                     |
| 4               | NSPM President  | Direct                                  |                                 | \$ 18,532.09   | \$ 18,532.09  | \$ -  | \$ -              | \$ -            | \$ -              | \$ -                                    | 0.00%                     |
| 5               | NSPM President Total  |   |                                 | \$ 18,532.09   | \$ 18,532.09  | \$ -  | \$ -              | \$ -            | \$ -              | \$ -                                    | 0.00%                     |
| 6               | NSPW President  | Direct                                  |                                 | \$ 449.19  | \$ 449.19   | \$ -  | \$ -              | \$ -            | \$ -              | \$ -                                    | 0.00%                     |
| 7               | NSPW President Total  |   |                                 | \$ 449.19  | \$ 449.19   | \$ -  | \$ -              | \$ -            | \$ -              | \$ -                                    | 0.00%                     |
| 8               | PSCo President  | Direct                                  |                                 | \$ 1,785,054.36  | \$ 1,736,209.14   | \$ 48,845.22  | \$ -              | \$ 48,845.22    | \$ (1,954.17)     | \$ 46,891.05                            | 100.00%                   |
| 9               | PSCo President Total  |   |                                 | \$ 1,785,054.36  | \$ 1,736,209.14   | \$ 48,845.22  | \$ -              | \$ 48,845.22    | \$ (1,954.17)     | \$ 46,891.05                            | 100.00%                   |
| 10              | SPS President   | Direct                                  |                                 | \$ 975.79  | \$ -  | \$ 975.79   | \$ (89.02)        | \$ 886.77       | \$ -              | \$ 886.77                               | 100.00%                   |
| 11              | SPS President Total   |   |                                 | \$ 975.79  | \$ -  | \$ 975.79   | \$ (89.02)        | \$ 886.77       | \$ -              | \$ 886.77                               | 100.00%                   |
| 12              | Strategic Revenue Initiatives                                 | Direct                                  |                                 | \$ 171,972.86  | \$ 171,972.86   | \$ -  | \$ -              | \$ -            | \$ -              | \$ -                                    | 0.00%                     |
| 13              | Strategic Revenue Initiatives                                 | 200092 - Corp Strategy & Bus Dev - OpCo | Assets/Revenue/No. of employees | 1,652,534.44   | 1,413,214.03  | 239,320.41  | (12,192.80)       | 227,127.61      | (17,511.70)       | 209,615.91                              | 100.00%                   |
| 14              | Strategic Revenue Initiatives Total                           |   |                                 | \$ 1,824,507.30  | \$ 1,585,186.89   | \$ 239,320.41   | \$ (12,192.80)    | \$ 227,127.61   | \$ (17,511.70)    | \$ 209,615.91                           | 100.00%                   |
| 15              | Total Witness - William Grant                                 |   |                                 | \$ 11,478,765.41   | \$ 10,177,720.02  | \$ 1,301,045.38   | \$ (987,334.70)   | \$ 313,710.68   | \$ (56,316.95)    | \$ 257,393.74                           |                           |
|                 | Amounts may not add or tie to other schedules due to rounding |   |                                 |  |   |   |                   |                 |                   |   |                           |

**Southwestern Public Service Company**

**XES Expenses by Affiliate Class, Activity, Billing Method and FERC Account**

**William A. Grant**

**SOAH Docket No. 473-19-6677**

**Docket No. 49831**

**APPLICATION OF  
SOUTHWESTERN PUBLIC SERVICE COMPANY  
FOR AUTHORITY TO CHANGE RATES**

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**WAG-RR-UB(CD)**

**Exclusions from XES Expenses to SPS Affiliate Class and FERC Account  
For Twelve Months ended June 30, 2019  
Grant**

| (A)<br>Line<br>No. | (B)<br>Affiliate Class  | (C)<br>FERC Account      | (D)<br>Explanation for<br>Exclusions | (E)<br>Exclusions<br>(Total Company) |
|--------------------|---|--------------------------|--------------------------------------|--------------------------------------|
| 1                  | Corporate Giving  | 426.1 - Donations        | Below the Line                       | \$ (975,052.88)                      |
| 2                  | <b>Corporate Giving Total</b>                                 |                          |                                      | <b>\$ (975,052.88)</b>               |
| 3                  | SPS President   | 426.4 - Life Insurance   | Below the Line                       | \$ (89.02)                           |
| 4                  | <b>SPS President Total</b>                                    |                          |                                      | <b>\$ (89.02)</b>                    |
| 5                  | Strategic Revenue Initiatives                                 | 426.1 - Donations        | Below the Line                       | \$ (11,009.47)                       |
| 6                  | Strategic Revenue Initiatives                                 | 426.5 - Other Deductions | Below the Line                       | (1,183.33)                           |
| 7                  | <b>Strategic Revenue Initiatives<br/>Total</b>                |                          |                                      | <b>\$ (12,192.80)</b>                |
| 8                  | <b>Total Witness - William Grant</b>                          |                          |                                      | <b>\$ (987,334.70)</b>               |
|                    | Amounts may not add or tie to other schedules due to rounding |                          |                                      |                                      |

**Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account  
For Twelve Months ended June 30, 2019  
Grant**

| (A)<br>Line<br>No. | (B)<br>Affiliate Class  | (C)<br>FERC Account                         | (D)<br>Explanation for Pro Formas | (E)<br>Sponsor               | (F)<br>Pro Formas<br>(Total Company) |
|--------------------|---|---|-----------------------------------|------------------------------|--------------------------------------|
| 1                  | Corporate Giving  | 408.1 - Tax Other Than Income Tax - Payroll | Foundation                        | William Grant                | \$ (1,537.94)                        |
| 2                  | Corporate Giving  | 920 - Administrative and general salaries   | Foundation                        | William Grant                | (19,054.44)                          |
| 3                  | Corporate Giving  | 921 - Office supplies and expenses          | Business Area Adjustment          | William Grant                | (14.68)                              |
| 4                  | Corporate Giving  | 921 - Office supplies and expenses          | Foundation                        | William Grant                | (7,329.30)                           |
| 5                  | Corporate Giving  | 923 - Outside services employed             | Foundation                        | William Grant                | (2,828.68)                           |
| 6                  | Corporate Giving  | 925 - Injuries & Damages                    | Foundation                        | William Grant                | (28.22)                              |
| 7                  | Corporate Giving  | 926 - Employee pensions and benefits        | Foundation                        | William Grant                | (6,057.82)                           |
| 8                  | <b>Corporate Giving Total</b>                                 |   |                                   |                              | <b>\$ (36,851.08)</b>                |
| 9                  | PSCo President  | 920 - Administrative and general salaries   | 223.62% Incentive                 | Arthur Freitas/Michael Knoll | \$ (2,433.31)                        |
| 10                 | PSCo President  | 920 - Administrative and general salaries   | 3% Wage Adjustment                | Arthur Freitas/Michael Knoll | 919.56                               |
| 11                 | PSCo President  | 926 - Employee pensions and benefits        | Pension & Benefits Adjustment     | William Grant                | (440.42)                             |
| 12                 | <b>PSCo President Total</b>                                   |   |                                   |                              | <b>\$ (1,954.17)</b>                 |
| 13                 | Strategic Revenue Initiatives                                 | 920 - Administrative and general salaries   | 223.62% Incentive                 | Arthur Freitas/Michael Knoll | \$ (9,147.25)                        |
| 14                 | Strategic Revenue Initiatives                                 | 920 - Administrative and general salaries   | 3% Wage Adjustment                | Arthur Freitas/Michael Knoll | 3,488.72                             |
| 15                 | Strategic Revenue Initiatives                                 | 921 - Office supplies and expenses          | Business Area Adjustment          | William Grant                | (7,624.22)                           |
| 16                 | Strategic Revenue Initiatives                                 | 925 - Injuries & Damages                    | Business Area Adjustment          | William Grant                | (40.52)                              |
| 17                 | Strategic Revenue Initiatives                                 | 926 - Employee pensions and benefits        | Pension & Benefits Adjustment     | William Grant                | (1,498.47)                           |
| 18                 | Strategic Revenue Initiatives                                 | 930.1 - General advertising expenses        | Advertising                       | Arthur Freitas               | (2,689.96)                           |
| 19                 | <b>Strategic Revenue Initiatives Total</b>                    |   |                                   |                              | <b>\$ (17,511.70)</b>                |
| 20                 | <b>Total Witness - William Grant</b>                          |   |                                   |                              | <b>\$ (56,316.95)</b>                |
|                    | Amounts may not add or tie to other schedules due to rounding |   |                                   |                              |                                      |