DOCKET NO. _____

APPLICATION OF SOUTHWESTERN PUBLIC SERVICE COMPANY FOR AUTHORITY TO CHANGE RATES	**§ § §**	**PUBLIC UTILITY COMMISSION OF TEXAS**

DIRECT TESTIMONY
of
CASEY S. MEEKS

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(Filename: MeeksRRDirect.doc)

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

Acronym/Defined Term	Meaning
AGIS	Advances Grid Intelligence and Security
CWIP	Construction Work in Progress
Distribution-related affiliate classes	Distribution Business Operations; Distribution Electric Engineering; Distribution Planning and Performance; Vegetation Management and Pole Program; Vice President Distribution Operations; and Gas Operations
FERC	Federal Energy Regulatory Commission
GIS	Geographic Information System
Native SPS Costs	Costs incurred directly by SPS associated with the provision of electric service to customers
NESC	National Electrical Safety Code
O&M	Operation and maintenance
Operating Companies	Northern States Power Company, a Minnesota corporation; Northern States Power Company, a Wisconsin corporation; Public Service Company, a Colorado corporation; and SPS
PTT	Productivity Through Technology
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

Acronym/Defined Term	Meaning
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
WAM	Work Asset Management
WBS	Work Breakdown Structure
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

LIST OF ATTACHMENTS

Attachment	Description
CSM-RR-1	SPS Distribution Operation and Maintenance Expense (*Filename:* CSM-RR-1.xlsx)
CSM-RR-2	Organization Chart – Distribution Operations (*Non-native format*)
CSM-RR-3	Organization Chart – Gas Operations (*Non-native format*)
CSM-RR-4	Distribution Capital Additions for April 1, 2018 through March 31, 2019 (*Filename:* CSM-RR-4.xlsx)
CSM-RR-5	Distribution Capital Additions for April 1, 2019 through June 30, 2019 (*Filename:* CSM-RR-5.xlsx)
CSM-RR-A (Updated Test Year)	Summary of XES Expenses to SPS by Affiliate Class and Allocation method (*Filename:* CSM-RR-ABCD.xlsx)
CSM-RR-B(CD) (Updated Test Year)	XES Expenses by Affiliate Class, Activity, Allocation method and FERC Account (*Filename:* CSM-RR-ABCD.xlsx)
CSM-RR-C (Updated Test Year)	Exclusions from XES Expenses to SPS by Affiliate Class and FERC Account (*Filename:* CSM-RR-ABCD.xlsx)
CSM-RR-D (Updated Test Year)	Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account (*Filename:* CSM-RR-ABCD.xlsx)

DIRECT TESTIMONY
OF
CASEY S. MEEKS

I. WITNESS IDENTIFICATION AND QUALIFICATIONS

Q. Please state your name and business address.

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

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

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

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

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

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

A. My responsibilities as Senior Director, Distribution Operations include leading the SPS Distribution Operations organization. Distribution Operations includes electric distribution design and layout, construction, operations, maintenance, and emergency repair activities for the SPS distribution systems. As such, I provide the central point of contact for all issues regarding SPS Distribution Operations. I also have responsibility for overseeing and managing Distribution control center operations. Additionally, I am responsible for deploying Distribution Operations personnel in an effective and efficient manner, with an emphasis on safety, reliability, customer satisfaction, and compliance.

Q. Please describe your educational background.

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

Q. Please describe your professional experience.

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

Q. Do you hold any professional licenses?

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

Q. Are you a member of any professional organizations?

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

II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND RECOMMENDATIONS

Q. What is your assignment in this proceeding?

A. I support the Updated Test Year (July 1, 2018 through June 30, 2019)[1] Operation & Maintenance ("O&M") and the administrative and general expenses for activities and work performed on SPS's distribution systems by: (1) SPS employees to provide electric service (also referred to as "native SPS costs"); and (2) six classes of affiliate services (collectively referred to as the "Distribution-related affiliate classes") to provide electric service.

In regard to Distribution-related native SPS costs, my testimony will:

- describe the types of services provided;
- explain how the services are reasonable and necessary for SPS's operations; and
- support the costs as reasonable and necessary for rate recovery purposes.

In regard to the Distribution-related affiliate classes, my testimony will:

- describe the services included in each class;
- explain that those services are reasonable and necessary for SPS's operation;
- explain that the costs for those services are reasonable and necessary;
- explain that these services do not duplicate services that SPS provides to itself through its own employees or that are provided from any other source; and

[1] The Test Year in this case is April 1, 2018 through March 31, 2019, and the Update Period is April 1, 2019 through June 30, 2019. The Updated Test Year consists of the last nine months of the Test Year and the three months in the Update Period. In addition to support the Updated Test Year costs, I have also reviewed the costs for the first three months of the Test Year for the classes I support and find those costs to be reasonable.

- explain that charges from Xcel Energy Services Inc. ("XES"), the service company subsidiary of Xcel Energy, to SPS for those services are no higher than the charges to SPS affiliates for the same or similar services.

I also review and provide cost data for the Distribution-related capital additions that closed to plant-in-service during the period July 1, 2017, which is the first day after the end of the period for which capital additions were approved in Docket No. 47527, through June 30, 2019, which is the end of the Update Period in this case. I will provide the *actual* dollar amount of the capital additions for this 24-month period in two steps. First, in my direct testimony, I present the *actual* dollar amount of Distribution-related capital additions that closed to plant-in-service through March 31, 2019, the end of the Test Year in this case, and *estimated* dollar amounts of Distribution-related capital additions that SPS expects to close to plant-in-service during the Update Period. Second, as part of SPS's 45-day case update filing, I will provide the *actual* dollar amount of Distribution-related capital additions that closed to plant-in-service during the Update Period. Together, these two pieces of testimony will provide the actual dollar amount of Distribution-related capital additions closed to plant-in-service during the period July 1, 2017 through June 30, 2019.

Finally, I sponsor or co-sponsor Schedules H-13.1 through H-13.3 of SPS's Rate Filing Package ("RFP").

- Schedule H-13.1 discusses SPS's efforts to maintain and improve the quality of service to its customers. I co-sponsor this schedule with SPS witness William A. Grant.

- Schedule H-13.1a provides a description of SPS's voltage surveys, as required in 16 Tex. Admin. Code ("TAC") § 23.62(h)(2).

- Schedule H-13.1b provides a summary of the primary causes for circuit breaker operations, and a sample of the records used to prepare this information.

- Schedule H-13.1c provides a description of SPS's procedures for responding to quality of service complaints or inquiries and a summary of the number of such complaints received during the Test Year. I co-sponsor this schedule with Mr. Grant.

- Schedule H-13.1d provides a description of SPS's tree trimming program.

- Schedule H-13.1e provides a description of any specific programs or activities that are directed towards improving the quality of service to SPS's customers.

- Schedule H-13.2 contains a report that provides information regarding certain customer outages.

- Schedule H-13.3 provides the continuity of service index and average length of interruption for the Test Year, as well as for the previous nine calendar years.

Q. Please summarize your testimony and recommendations.

A. The amounts included in Attachment CSM-RR-1 represent, at a total company level (total SPS before jurisdictional allocation, "total company" or "Total Company"), reasonable and necessary distribution O&M costs incurred directly by SPS to support SPS's ability to provide safe and reliable electric service to its Texas retail customers.

The affiliate charges to SPS are included in Attachments CSM-RR-A through D and are addressed in more detail in Section IV of my testimony. The total company Updated Test Year costs that SPS seeks to recover for the Distribution-related affiliate classes are reasonable and necessary because they are incurred to provide various distribution-related services. The types of services include:

- Development of the operations meter testing programs and establishment and monitoring of consistent meter engineering and performance standards for regulatory and operational compliance;

- Design, development, and implementation of electric distribution standards for system performance and distribution management systems;

- Provision of annual business planning services, the facilitation and support of the annual Distribution O&M budgeting process, and the provision of performance reporting and analytics;

- Development of standards and protocols for vegetation management programs and provision of management of pole maintenance related activities such as pole testing, treatment, and reinforcement;

- Development and implementation of cost-effective labor strategies that align resources to support Distribution business needs;

- Proper recording of SPS's electric distribution and transmission facilities in the Geographic Information System ("GIS") and providing oversight and compliance activities for the high pressure gas mains that support SPS generation facilities; and

- Electric distribution design and layout, construction, operations, maintenance, and emergency repair activities for the SPS distribution systems with an emphasis on safety, reliability, customer satisfaction, and compliance.

In addition to the necessity of the services, the total company Updated Test Year affiliate costs that SPS seeks to recover for distribution-related services are reasonable and necessary because they also support SPS's ability to provide electric service to its Texas retail customers. In particular:

- The costs are for oversight of the planning, siting, design, construction, operation, and maintenance of SPS's distribution assets.

- The services are necessary to ensure that SPS's distribution system, which is essential to bringing safe and reliable electric service to SPS's customers, is appropriately operated and maintained.

- The costs are reasonable because they are shared with other affiliates, consist primarily of reasonable personnel costs, and are subjected to rigorous budgeting and cost control processes.

- SPS does not provide these services for itself, and the services do not duplicate services provided by others.

- Each charge from SPS's affiliates for these services is billed at cost and is no higher than the charge by those affiliates to any other entity for the same or similar service.

Thus, the Distribution-related affiliate classes' costs are reasonable and should be included for recovery in SPS's base rates.

Next, the costs of the Distribution-related capital additions placed in service between July 1, 2017 through March 31, 2019, including the associated capitalized affiliate charges, is $176,090,517.88. These costs, which are provided on Attachment CSM-RR-4, are reasonable capital costs for the construction of new and reinforced distribution lines and substations and have been prudently incurred. These costs are necessary for expanding and sustaining SPS's Texas distribution system and extending and providing reliable service to SPS's customers.

In addition, SPS incurred Distribution-related capital addition costs for projects placed in service during the Update Period. These costs, which are provided in Attachment CSM-RR-5, are also reasonable and necessary capital costs for expanding and sustaining SPS's Texas distribution systems and extending and providing reliable service to SPS's customers. As initially filed, a portion of the costs reflected in Attachment CSM-RR-5 are budgeted, or

estimated, amounts. This is explained in more detail by SPS witness Mark P. Moeller. As discussed by Mr. Grant, SPS will file actual costs for items estimated in the Update Period, including an updated version of Attachment CSM-RR-5, 45 days after SPS files this application.

For the capital additions placed in service during the Test Year, as well as the capital additions placed in service during the Update Period, SPS seeks to recover associated capitalized affiliate charges. Each charge from SPS's affiliates for a particular service is no higher than the charge by those affiliates to any other entity for the same or similar service. These costs are presented on my Attachments CSM-RR-4 and CSM-RR-5. As initially filed, Attachment CSM-RR-5 contains only a total estimated amount of affiliate charges, which is based on historic percentages for the different asset classes. This is explained in more detail by Mr. Moeller. The updated version of Attachment CSM-RR-5 will reflect actual affiliate charges for each project in the period. The capitalized affiliate costs presented on my Attachments CSM-RR-4 and CSM-RR-5 are reasonable and necessary capital costs to ensure the safe and reliable operation of SPS's distribution systems.

Q. You mention that certain costs that you present in your testimony are estimates. Please explain why this is the case and what items are estimates.

A. As explained by Mr. Grant, SPS will be using an Updated Test Year in this case. SPS's initial filing presents actual affiliate O&M expenses for the Test Year (April 1, 2018 through March 31, 2019) and estimated information for the Update Period (April 1, 2019 through June 30, 2019). Accordingly, the first nine months

of SPS's Updated Test Year (i.e., July 2018 through March 2019) consist of actual cost information and the last three months (i.e., April through June 2019) contain estimated cost information. For this reason, certain SPS witnesses refer to the Updated Test Year in direct testimony as the "estimated Updated Test Year."

Regarding the affiliate costs I support, as explained by SPS witness Melissa L. Schmidt, actual figures for April and May 2019 have been provided, and June 2019 figures have been estimated based on the forecasted budget. However, these expenses have not gone through the full pro forma adjustment review process. With respect to the Distribution-related capital costs (and related affiliate expense) that I support, the costs for projects placed in service between April 1, 2019 and June 30, 2019 (Update Period) have been estimated.

Q. Will your testimony be updated to replace the estimated costs that you present and support with actual costs?

A. Yes. SPS will file an update 45 days after this application has been filed. The update will provide actual costs to replace the estimates provided in the application for the Update Period. As part of that process, my Attachments CSM-RR-A through D will be updated to remove estimates of affiliate O&M expenses incurred by SPS during the Updated Test Year and then replace those estimates with actual expenses, which will be used to establish SPS's base rates in this case.

Additionally, my Attachment CSM-RR-5 will be updated to remove estimates of Distribution-related capital additions closed to plant-in-service in the

Update Period and replace those estimates with actual capital additions closed to plant-in-service during that period.

Q. Were Attachments CSM-RR-1 through CSM-RR-5, and CSM-RR-A through CSM-RR-D prepared by you or under your direct supervision and control?

A. Yes, as to Attachments CSM-RR-2 and CSM-RR-3, and the project descriptions in Attachment CSM-RR-5. Attachment CSM-RR-1 was prepared by SPS witness Arthur P. Freitas and his staff and is based on the Cost of Service Study. My staff and I have reviewed this attachment, and I believe it to be accurate. The cost information contained in Attachments CSM-RR-4 and CSM-RR-5 was prepared by Mr. Moeller and his staff. My staff and I have reviewed these attachments, and I believe them to be accurate. Attachments CSM-RR-A through CSM-RR-D were prepared by Ms. Schmidt and her staff. My staff and I have reviewed these attachments, and I believe them to be accurate. Although the information I have described is presented in these other witnesses' attachments, I have presented this information in my attachments for the convenience of those reviewing my testimony.

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

A. Yes.

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

A. Yes.

III. NATIVE COSTS FOR DISTRIBUTION O&M EXPENSE

Q. What are the types of costs included in SPS's requested level of distribution-related expenses?

A. Distribution-related O&M expenses include both native SPS costs (i.e., costs originating in SPS) and affiliate charges (i.e., costs originating in XES). SPS's native costs are those costs incurred directly by SPS associated with the provision of electric service to customers. These costs include labor, materials, and other non-fuel O&M costs. For example, the salaries of the approximately 380 SPS employees who perform distribution functions are native costs. The SPS employees include design engineers, journeyman lineman, journeyman metermen, operation specialists, surveyors, and usually their immediate supervisors.

Q. Please describe SPS's native distribution-related expenses for which SPS seeks recovery in its base rates.

A. These costs, which are provided in my Attachment CSM-RR-1, relate to the following Federal Energy Regulatory Commission ("FERC") accounts and descriptions:

FERC Account	Description
580	Operation Supervision and Engineering
582	Station Expenses
583	Overhead Line Expenses
584	Underground Line Expenses
585	Street Lighting and Signal Systems Expenses
586	Meter Expenses

FERC Account	Description
587	Customer Installation Expenses
588	Misc Distribution Expense
589	Rents
590	Maintenance Supervision and Engineering
591	Maintenance of Structures
592	Maintenance of Station Equipment
593	Maintenance of Overhead Lines
594	Maintenance of Underground Lines
595	Maintenance of Line Transformers
596	Maintenance of Street Lighting and Signal Systems
597	Maintenance of Meters
598	Maintenance of Misc Distribution Plant

In addition, I support the costs associated with FERC Account 903 for "move-in and move-out" meter readings, and Distribution Operations non-commodity bad debt expense included in FERC Account 904. Mr. Freitas supports the costs recorded to FERC Account 581, Load Dispatching.

Q. Describe generally the types of costs recorded to FERC Accounts 580 – 589.

A. All of these accounts relate to Distribution operation activities. For example, FERC Account 580 includes costs that relate to the general supervision and direction of the operation of the distribution system. FERC Account 581 includes costs and expenses incurred in load dispatching operations, such as directing switching, controlling voltages, and communication service for system control purposes. FERC Account 582 relates to the operation of distribution substations. FERC Accounts 583 and 584 include costs that relate to the operation of overhead

and underground distribution lines, such as inspecting and patrolling line as well as tools and supplies related to the work. FERC Account 585 includes expenses incurred for the operation of street lighting and signal systems, such as replacing lamps, patrolling for lamp outages, and testing lines and equipment. FERC Account 586 relates to the operations of meters, such as meter reading. FERC Account 587 relates to customer installations, such as changing customers' equipment due to changes in service characteristics and installing, removing, renewing, and changing lamps and fuses. FERC Account 588 relates to miscellaneous distribution expense, which can include miscellaneous meetings and office supplies. FERC Account 589 relates to rents, such as rental payments SPS distribution pays for facility attachments.

Q. FERC Accounts 590 – 598 all relate to maintenance. Please describe these accounts.

A. These accounts are where maintenance costs are recorded. Thus, for example, when SPS employees perform maintenance of overhead or underground lines, the costs are recorded to FERC Accounts 593 and 594. These maintenance costs differ from the operations costs I described earlier, as the former reflects normal operations and the latter captures costs to maintain operations.

Q. Please explain the credit work and move-in and move-out services costs that are recorded in FERC Account 903.

A. SPS utilizes distribution business area personnel to: (1) perform "shut offs" and "turn ons" of electric service (also referred to as "credit work") due to non-payment of bills; and (2) perform meter readings when customers move in or

out of residences. Prior to 2016, work orders charged by the distribution personnel for these activities were assigned to distribution operation expense and not to customer operations FERC accounts. Effective, January 1, 2016, these expenses are now charged to FERC Account 903, which is a Customer Operations account. However, because distribution personnel perform this work, I am supporting the services provided, and related costs, as reasonable and necessary for SPS to provide distribution services to customers.

Q. Which distribution personnel perform the credit work for SPS?

A. SPS journeyman linemen perform this work.

Q. What factors influence the levels of expense SPS incurs for credit work and move-in and move-out meter reading?

A. Because journeyman linemen perform this work for SPS, their labor rates affect SPS's costs. In addition, the vehicle rates used by these employees impact the costs for this type of work. Finally, with the exception of Amarillo, SPS customers generally are spread further apart than is typical of customers in most other investor owned utilities, which means SPS employees travel longer distances to perform this type of work, which in turn impacts the level of costs.

Q. Please describe the FERC Account 904 expenses that you mentioned above.

A. FERC Account 904 expenses are primarily driven by costs incurred from make-ready, damage claims, and third-party attachments to Distribution facilities. Make-Ready is the process of altering existing Distribution facilities to safely accommodate third party attachments. In most cases, both make-ready and facility attachments are legally obligatory, and SPS has no right of refusal.

Make-ready costs are recovered through direct billing to the responsible party, and third-party attachments primarily drive rent payments from the attaching parties. Refusal to pay facility attachment rents, damage claims, or make-ready costs results in bad debt expense within the FERC 904 account. Bad debt expense associated with Distribution Operations for the Updated Test Year totals $1,106,793.

Q. Are the native SPS costs for distribution necessary and reasonable for SPS's operations?

A. Yes. The services provided by SPS distribution employees relate to reliability, safety, customer service, operational efficiency, and the fiscal oversight necessary to construct, operate, and maintain SPS's electric distribution systems in New Mexico and Texas. Without the incurrence of these costs, SPS would be unable to provide reliable, safe electric service to its customers. These costs include labor, materials, and other non-fuel O&M costs. SPS witnesses Michael T. Knoll and Richard R. Schrubbe provide testimony regarding labor costs, SPS witness Gary J. O'Hara provides testimony about sourcing and procurement of goods and services, and Ms. Schmidt provides testimony regarding the methodology of billings for labor and labor overheads. Starting in the next section of my testimony, I discuss affiliate O&M charges to SPS for distribution-related activities in more detail.

IV. AFFILIATE CLASSES SPONSORED

Q. Earlier in your testimony, you referred to "affiliate classes." What do you mean by the terms "affiliate classes" or "affiliate classes of services"?

A. A portion of SPS's costs reflects charges for services provided by a supplying affiliate, specifically XES or one of the Operating Companies. These charges have been grouped into various affiliate classes, or aggregations of charges, based upon the business area, organization or department that provided the service or, in a few instances, the accounts that captured certain costs. In her direct testimony, Ms. Schmidt provides a detailed explanation of how the affiliate classes were developed and are organized for this case.

Q. Which affiliate classes do you sponsor?

A. I sponsor the Distribution Business Operations, Distribution Electric Engineering, Distribution Planning and Performance, Vegetation Management and Pole Program, and Vice President ("VP") Distribution Operations classes of affiliate services. These classes are all within the Distribution Operations business area. In addition, I sponsor the Gas Operations class of affiliate services, which is in the Gas Systems business area.

V. AFFILIATE EXPENSES FOR THE DISTRIBUTION BUSINESS OPERATIONS CLASS OF SERVICES

A. Summary of Affiliate Expenses for the Distribution Business Operations Class of Services

Q. Where does the Distribution Business Operations affiliate class fit into the overall affiliate structure?

A. Attachment MLS-RR-6 to Ms. Schmidt's direct testimony provides a list and a pictorial display of all affiliate classes, dollar amounts for those classes, and sponsoring witness for each class. As shown on that attachment, the Distribution Business Operations affiliate class was part of the Distribution Operations business area during the Updated Test Year. Attachment CSM-RR-2 to my testimony is an organization chart showing the Distribution Operations organization.

Q. What services are grouped into the Distribution Business Operations affiliate class?

A. The services that are grouped into the Distribution Business Operations affiliate class are:

- Meter Performance Standards;
- Electric Meter Operations & Field Metering;
- Customer Operations & Builder's Call Line;
- Customer Strategy;
- Field Scheduling Work Assignment;

- Productivity Through Technology ("PTT") Project;[2] and
- Facility Attachments.

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

A. The following table summarizes the dollar amount of the estimated Updated Test Year XES charges for the Distribution Business Operations affiliate class. I will update the table below as part of SPS's 45-day case update filing to reflect the actual Updated Test Year costs for the Distribution Business Operations affiliate class.

Table CSM-RR-1

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Distribution Business Operations	$9,520,676	$607,430	77.04%	22.96%

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

[2] The PTT effort seeks to gain efficiencies in different business areas among all four Operating Companies, including the Distribution business area, through the identification and implementation of new technology and computer software.

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 CSM-RR-A.
% 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.

Q. Please describe the attachments that support the information provided on Table CSM-RR-1.

A. There are four attachments to my testimony that present information about the requested SPS affiliate expenses for the Distribution Business Operations affiliate class.

Attachment CSM-RR-A: Provides a summary of the affiliate expenses for this class during the Updated Test Year. The portion of the summary specific to billings to SPS starts with the total of the XES expenses to SPS for the services provided by this affiliate class and ends with the requested dollar amount of XES expenses to SPS (total company) for this affiliate class after exclusions and pro forma adjustments. The columns on this attachment provide the following information.

Column A —	Line No.	Lists the Attachment line numbers.
Column B —	Affiliate Class	Lists the affiliate class.

Column C —	Billing Method (Cost Center)	Shows the billing method that XES uses to charge the expenses to the affiliates, and the billing method short title. In her direct testimony, Ms. Schmidt explains the allocation methods and defines the codes.
Column D —	Allocation Method	Shows the allocation method applicable to the billing method (cost center).
Column E —	Total XES Billings for Class to all Legal Entities (Total Company) (FERC Acct. 400-935)	Shows XES billings to all legal entities for the affiliate class.
Column F —	XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	Shows XES billings to all legal entities except SPS for the affiliate class.
Column G —	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Shows XES billings to SPS (total company) for the affiliate class.
Column H —	Exclusions	Shows the total dollars to be excluded from Column G. Exclusions reflect expenses not requested, such as expenses not allowed or other expenses excluded from the cost of service.
Column I —	Per Book	Shows XES billings to SPS (total company), for the affiliate class, after the exclusions shown in Column H. The dollar amount in Column I is Column G plus Column H.
Column J —	Pro Formas	Shows the total dollar amount of pro forma adjustments to the dollar amount in Column I. Pro forma adjustments reflect revisions for known and measurable changes to the Updated Test Year expenses.

Column K —	Requested Amount (Total Company)	Shows the requested amount (total company) for the affiliate class. The dollar amount in Column K is Column I plus Column J.
Column L —	% of Class Charges	Shows the percentage of affiliate class charges billed using the cost center.

In her direct testimony, Ms. Schmidt provides a consolidated summary of affiliate expenses billed to SPS for all classes during the Test Year and the Updated Test Year.

Attachment CSM-RR-B(CD): Provides the detail of the XES expenses for the Distribution Operations affiliate class that are summarized on Attachment CSM-RR-A. The detail shows the XES expenses billed to SPS for the Distribution Operations affiliate class, itemized by the amount, with each expense listed by individual activity and billing method (cost center). When summed, these amounts tie to the amounts shown on Attachment CSM-RR-A and the detail regarding the expenses is organized to support that attachment. Specifically, the columns on this attachment provide the following information.

Column A —	Line No.	Lists the Attachment line numbers.
Column B —	Legal Entity Receiving XES Expenses	Shows the legal entity (Xcel Energy or one of its subsidiaries) that received the XES expense.
Column C —	Affiliate Class	Lists the affiliate class.
Column D —	Cost Element	Provides the cost element number.
Column E —	Activity	Provides a short title for the activity.

Column F —	Billing Method (Cost Center)	Identifies the billing method and short title. In her direct testimony, Ms. Schmidt explains the billing methods and defines the codes.
Column G —	FERC Account	Shows the FERC Account in which the expense was recorded.
Column H —	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	Shows the itemized amount of the listed XES expense that was billed to all legal entities for the affiliate class.
Column I —	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	Shows the itemized amount of the listed XES expense that was billed to all legal entities except SPS for the affiliate class.
Column J —	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Shows the itemized amount of the listed XES expense that was billed to SPS for the affiliate class. Therefore, the sum of this column provides total billings to SPS and ties to the total dollar amount for the affiliate class in Column G of Attachment CSM-RR-A.
Column K —	Exclusions	Shows the total dollars excluded from Column J. The total dollar amount for the affiliate class in Column K ties to the total dollar amount for the affiliate class in Column H of Attachment CSM-RR-A.
Column L —	Per Book	Shows XES billings to SPS (total company) for the affiliate class after the exclusions shown in Column K. The dollar amount in Column L is Column J plus Column K. The total dollar amount for the affiliate class in Column L ties to the total dollar amount for the affiliate class in Column I of Attachment CSM-RR-A.

Column M —	Pro Formas	Shows the dollar amount of pro forma adjustments to the dollar amount in Column L. The total dollar amount for the affiliate class in Column M ties to the total dollar amount for the affiliate class in Column J of Attachment CSM-RR-A.
Column N —	Requested Amount (Total Company)	Shows the requested amount (total company) for the affiliate class. The dollar amount in Column N is Column L plus Column M. The total dollar amount for the affiliate class in Column N ties to the total dollar amount for the affiliate class in Column K of Attachment CSM-RR-A.

Ms. Schmidt also provides a consolidated summary of this information for all affiliate classes during the Test Year and the Updated Test Year.

Attachment CSM-RR-C: Both Attachments CSM-RR-A and CSM-RR-B(CD) show exclusions to the XES expenses billed to SPS for the Distribution Operations affiliate class (Attachment CSM-RR-A, Column H; Attachment CSM-RR-B(CD), Column K). Attachment CSM-RR-C provides detail about those exclusions listed on Attachments CSM-RR-A and CSM-RR-B(CD). The columns on Attachment CSM-RR-C provide the following information.

Column A —	Line No.	Lists the Attachment line numbers.
Column B —	Affiliate Class	Lists the affiliate class.
Column C —	FERC Account	Identifies the FERC Account and FERC Account description for the expense that has been excluded.
Column D —	Explanations for Exclusions	Provides a brief rationale for the exclusion.

Column E —	Exclusions (Total Company)	Shows the dollar amount of the exclusion.

In her direct testimony, Ms. Schmidt describes the calculations underlying the exclusions.

Attachment CSM-RR-D: Both Attachments CSM-RR-A and CSM-RR-B(CD) show pro forma adjustments to SPS's per book expenses for the Distribution Operations affiliate class (Attachment CSM-RR-A, Column J; Attachment CSM-RR-B(CD), Column M). Attachment CSM-RR-D provides information about those pro forma adjustments shown on Attachments CSM-RR-A and CSM-RR-B(CD). The columns on Attachment CSM-RR-D provide the following information.

Column A —	Line No.	Lists the Attachment line numbers.
Column B —	Affiliate Class	Lists the affiliate class.
Column C —	FERC Account	Identifies the FERC Account and FERC Account description affected by the pro forma adjustment.
Column D —	Explanations for Pro Formas	Provides a brief rationale for the pro forma adjustment.
Column E —	Sponsor	Identifies the witness or witnesses who sponsor the pro forma adjustment.
Column F —	Pro Formas (total company)	Shows the dollar amount of the pro forma adjustment.

Q. Does XES bill its expenses for the Distribution Business Operations affiliate class to SPS in the same manner as it bills other affiliates for those expenses?

A. Yes. As discussed by Ms. Schmidt, XES uses the same method for billing and allocating cost to affiliates other than SPS that it uses to bill and allocate those costs to SPS.

Q. Are there any exclusions to the XES billings to SPS for the Distribution Business Operations affiliate class?

A. Yes. As I mentioned earlier, exclusions reflect expenses not requested, such as expenses not allowed or other "below-the-line" items. Exclusions are shown on Attachment CSM-RR-A, Column H, and on Attachment CSM-RR-B(CD), Column K. The details for the exclusions are provided in Attachment CSM-RR-C. Ms. Schmidt describes how the exclusions were calculated. In SPS's 45-day case update, I will present an updated Attachment CSM-RR-C that will provide actual exclusions to replace my estimated exclusions included in my original attachment.

Q. Are there any pro forma adjustments to SPS's per book expenses for the Distribution Business Operations affiliate class?

A. Yes. As I mentioned earlier, pro forma adjustments are revisions to the Updated Test Year expenses for known and measurable changes. Pro forma adjustments are shown on Attachment CSM-RR-A, Column J, and on Attachment CSM-RR-B(CD), Column M. The details for the pro forma adjustments, including the witness or witnesses who sponsor each pro forma adjustment, are provided in Attachment CSM-RR-D. Given the time of SPS's initial filing, only

the first nine months of the Updated Test Year have completed the full pro forma adjustment review process. In SPS's 45-day case update, I will present an updated Attachment CSM-RR-D that will complete the full pro forma adjustment review process for the last three months of the Updated Test Year.

Q. Attachment CSM-RR-D shows that you sponsor pro forma adjustments for the Distribution Business Operations affiliate class that result in a net decrease of $3,187.26. Please explain the adjustments.

A. The adjustments were made to remove costs that were determined not to benefit SPS.

B. The Distribution Business Operations Class of Services are Necessary Services

Q. Are the services that are grouped in the Distribution Business Operations affiliate class necessary for SPS's operations?

A. Yes. The services grouped in the Distribution Business Operations affiliate class are necessary to ensure that:

- consistent meter engineering and performance standards are established and implemented for regulatory and operational compliance;
- consistent governance and oversight practices are provided to preserve integrity and accuracy of commercial and industrial meter field installations;
- a long-term metering strategy is established and maintained;
- the operations meter testing program is effectively executed, and provides customer contact services;
- outages are reported and tracked, and the street lighting business is supervised;

- facility attachment agreements and requests/activities associated with these agreements are managed;

- SPS policies based on tariffs are established and documentation of and training on these policies are provided to internal and external stakeholders;

- customer contact support is provided to builders, developers, and electricians who request service from SPS; and

- scheduling practice and process are consistent and performance metrics are monitored.

The above-listed functions are required by all utilities and without them SPS would not be able to provide electric service to its customers.

Q. What specific services are provided to SPS by the Distribution Business Operations affiliate class?

A. The Distribution Business Operations affiliate class provides services to SPS through several departments. The services of those departments are as follows:

- Meter Performance Standards – provides reporting metrics, field employee training, engineering for new product offerings, and failed material analysis for meters; responsible for establishing and monitoring meter engineering and performance standards; and responsible for meeting regulatory requirements related to meters;

- Electric Meter Shop and Field Metering – provides central warehouse and inventory control for meters; provides meter inspections, meter maintenance and repair; develops and ensures implementation of the meter testing program; and provides support for billing analysis and customer contact services;

- Customer Operations – responsible for inventory, parts, repair, replacement, and customer contact and billing regarding outdoor lighting, and establishes and tracks performance metrics to ensure quality outdoor lighting service. This includes outage reporting and tracking and service supervision of the street lighting business. It also is responsible for service line extensions requested by builders, electricians through a dedicated Builders' Call Line, which establishes and tracks performance metrics to ensure quality service regarding these service extensions, and ensures compliance with the tariffs, rules, and regulations related to line and service extensions;

- Facility Attachments – ensures compliance with Federal Communication Commission rules related to pole attachment rates, services, and timelines, and ensures timely receipt of invoices from attachments; and

- Scheduling Operations – responsible for scheduling and assigning SPS resources for successful timely completion of projects; establishes and tracks performance metrics to ensure efficient use of SPS resources.

Q. Are any of the Distribution Business Operations class of services that are provided to SPS duplicated elsewhere in XES or in any other Xcel Energy subsidiary such as SPS itself?

A. No. Within XES, none of the services grouped in the Distribution Business Operations affiliate class are duplicated elsewhere. No other Xcel Energy subsidiary performs these services for the Operating Companies. In addition, SPS does not perform these services for itself. Although there are both XES and SPS employees in the Distribution Business Operations area, the SPS employees do not perform the same activities as the XES employees and they have separate responsibilities and roles. SPS employees perform the specific activities involved in this class of services, whereas the XES employees provide the oversight, strategy, and overall governance described. The services provided by the SPS employees are not duplicative of services provided by XES employees.

Q. Do SPS's Texas retail customers benefit from the services that are part of the Distribution Business Operations class of services?

A. Yes. The services of the Distribution Business Operations affiliate class benefit SPS's customers by focusing on the identification and implementation of best practices, and improving operational effectiveness and customer satisfaction through process standardization and implementation.

C. The Distribution Business Operations Class of Services are Provided at a Reasonable Cost

Q. Are the costs of the Distribution Business Operations class of services reasonable?

A. Yes. The costs of the Distribution Business Operations class of services are reasonable. XES provides the services and functions in the Distribution Business Operations class of services on a consolidated basis for multiple Xcel Energy legal entities. As a result, SPS benefits from sophisticated services provided by a pool of talented professionals, the consolidated costs of which are shared among the Operating Companies. The economies of scale inherent in this system result in reasonable costs for SPS for these services.

1. Additional Evidence

Q. Is there additional support for a portion of the expenses that you present in this testimony?

A. Yes. Of the requested costs for the Distribution Business Operations class, 79.10% are compensation and benefits costs for XES personnel. Mr. Knoll and Mr. Schrubbe establish that the level of Xcel Energy's compensation and benefits is reasonable and necessary. Consequently, the combination of reasonable labor costs, economies of scale, and the ability to spread consolidated costs among multiple legal entities supports the reasonableness of the costs for the Distribution Business Operations class.

2. Budget Planning

Q. Is a budget planning process applicable to the Distribution Business Operations class of affiliate costs?

A. Yes. Annual O&M budgets are created for the Distribution Operations business area, which includes the Distribution Business Operations class, using: (1) guidelines developed at the corporate level; and (2) processes and controls as applied throughout the overall Distribution Operations organization. Each manager carefully reviews historical spend information, identifies changes that will be coming in the future, and analyzes the costs associated with those changes prior to submitting a proposed budget. The budgeting process is discussed in more detail by SPS witness Adam R. Dietenberger.

Q. During the fiscal year, does the Distribution Business Operations organization monitor its actual expenditures versus its budget?

A. Yes. Actual versus expected expenditures are monitored on a monthly basis by management in each department of the Distribution Business Operations organization. Deviations are evaluated each month to ensure they are appropriate. As necessary, action plans are developed to mitigate variations in actual to budgeted expenditures. These mitigation plans may either reduce or delay other expenditures so that overall spending complies with the authorized budget.

Q. Are employees within the Distribution Business Operations organization held accountable for deviations from the budget?

A. Yes. All management employees in the Distribution Business Operations organization have specific budgetary goals incorporated into their performance evaluations. Performance is measured on a monthly basis to ensure adherence to

the goals and provide for action plan development to address variances. All Distribution Business Operations' management employees are required to manage their expenses to support the budgetary goals established by their manager. Failure to meet these performance targets may affect their performance evaluation and overall compensation.

3. Cost Trends

Q. Please state the dollar amounts of the actual per book charges from XES to SPS for the Distribution Business Operations class of services for the three fiscal years preceding the end of the Updated Test Year and the estimated per book charges for the estimated Updated Test Year.

A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar years) and for the Updated Test Year, the estimated per book affiliate charges (Column I on Attachment CSM-RR-A) from XES to SPS for the services grouped in the Distribution Business Operations affiliate class:

Table CSM-RR-2

Class of Services	2016	2017	2018	Updated Test Year (Estimated)
Distribution Business Operations	$691,088	$987,080	$1,679,315	$614,833

Q. What are the reasons for this trend?

A. The increased costs in 2018 are due to increased Contract Outside Vendor costs associated with Mutual Aid efforts in Puerto Rico. These expenses totaled $1,188,370.

The decrease between 2018 and the Updated Test Year is due to a return to normalized spending levels and the reduction of the Mutual Aid expenses.

4. Staffing Trends

Q. Please provide the staffing levels for the Distribution Business Operations class of services for the three fiscal years preceding the end of the Updated Test Year and the Test Year.

A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar years) and for the Updated Test Year, the average of the end of month staffing levels for the Distribution Business Operations class of services.

Table CSM-RR-3

	Average End of Month # of Staff			
Class of Services	2016	2017	2018	Updated Test Year (Estimated)
Distribution Business Operations	57	81	95	96

Q. What are the reasons for this trend?

A. The increase in average headcount levels between 2016 and 2017 was caused by a need to add 23 full-time employees to work in the newly formed Field Scheduling Assignment organization, which improves construction efficiency by only assigning work after all construction contingencies have been satisfied. The Field Scheduling Assignment organization, when fully staffed, consists of 34 full-time employees. The additional increase in headcount between 2017 and 2018 is due to the fact that the Builder's Call Line was moved from SPS to the XES Distribution

Business Operations Organization in 2018. The Builder's Call Line consists of 14 individuals who are now XES employees within the Distribution Business Operations Organization rather than SPS employees. The average staffing level between 2018 and the Updated Test Year remained relatively constant.

5. Cost Control and Process Improvement Initiatives

Q. Separate from the budget planning process, does the Distribution Business Operations affiliate class take any steps to control its costs or to improve its services?

A. Yes. For example, Distribution Business Operations has implemented performance standards based upon best practices in the field metering area to revisit meter sites and confirm that meter installations were performed correctly, which helps control costs. Distribution Business Operations also has taken a comprehensive look at its periodic and routine meter testing process and procedures. One result of that review has been to implement standard, best practices in each of the Operating Companies. Finally, the overall Distribution Operations organization, which includes the Distribution Business Operations class, practices a very rigorous review process for new staffing to ensure that each and every position requested (both new additions and replacements) are absolutely necessary. The VP of Distribution Operations approves all position requests.

D. The Costs for the Distribution Business Operations Class of Services are Priced in a Fair Manner

Q. For those costs that XES charges (either directly or through use of an allocation) to SPS for the Distribution Business Operations class of services, does SPS pay any more for the same or similar service than does any other Xcel Energy affiliate?

A. No. The XES charges to SPS for any particular service are no higher than the XES charges to any other Xcel Energy affiliate. The costs charged for particular services are the actual costs that XES incurred in providing those services to SPS. A single, specific allocation method, rationally related to the costs drivers associated with the service being provided, is used with each cost center (billing method). In her direct testimony, Ms. Schmidt discusses the selection of billing methods and XES's method of charging for services in more detail.

Q. How are the costs of the Distribution Business Operations affiliate class billed to SPS?

A. My Attachment CSM-RR-B(CD) shows all of the costs in this class broken out by activity and, in conjunction with Column C in my Attachment CSM-RR-A, shows the billing method associated with each activity. My Attachment CSM-RR-A shows the allocation method (Column D) associated with each billing method (Column C) used in the affiliate class.

In SPS's 45-day case update, I will present updated Attachments CSM-RR-A and CSM-RR-B(CD) so that the entries for the last three months of the Updated Test Year provide actual data and conform to the information

provided for the first nine months. In the event the predominant billing methods and associated allocation methods for the Distribution Business Operations affiliate O&M expenses on my updated Attachments CSM-RR-A and CSM-RR-B(CD) differ from those discussed below, I will explain those differences in supplemental testimony in SPS's 45-day case update filing.

Q. What are the predominant allocation methods used for billing the costs that SPS seeks to recover for the Distribution Business Operations affiliate class of services?

A. The majority of the XES charges to SPS for this class were charged using one of the following allocation methods:

- Direct Billing – 77.04% of XES charges to SPS – $467,957.01;
- Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant – 18.72% of XES charges to SPS –$113,721.14; and
- Electric Distribution Plant – 4% of XES charges to SPS – $24,299.86.

Q. Why is the "Direct Billing" method appropriate for assigning the costs captured in the cost centers that use that allocation method?

A. For the cost centers that are assigned using the "Direct Billing" method, the costs normally reflect work that was performed specifically for SPS only. In some cases, however, the direct billing occurred after the application of an off-line allocator that tracks the relevant cost drivers. In either situation, the cost centers charged using the "Direct Billing" method are appropriate because the assignment of costs is in accordance with the distribution of benefits for the services received. For example, the labor and expenses related to providing assistance to SPS with

regard to its metering services, which are collected in Cost Center 300370, were assigned using the "Direct Billing" method. The cost of these services benefited SPS, the work was performed specifically for SPS alone, and the cost driver is the metering services of SPS. Thus, the "Direct Billing" method is appropriate because it assigns costs in accordance with cost causation and benefits received. For the cost centers that assign costs using Direct Billing, the per unit amounts charged by XES to SPS are no higher than the unit amounts billed by XES to other affiliates for the same or similar services and represent the actual costs of the services.

Q. Why is it appropriate to allocate costs based upon the "Electric Production Plant/Electric Transmission Plant/Electric Distribution Plant/Gas Transmission Plant/Gas Distribution Plant" method for the costs captured in the cost centers that use that allocation method?

A. For the cost centers charged using the "Electric Production Plant/Electric Transmission Plant/Electric Distribution Plant/Gas Transmission Plant/Gas Distribution Plant" method as the allocator, the costs are driven by environmental services needed. For example, the labor costs associated with Distribution Business Operations are collected in Cost Center 200126 and are assigned using this allocation method. Thus, the costs in this cost center are allocated among the electric and gas affiliates based on each Operating Company's proportionate share of total electric and gas transmission and distribution plant assets (i.e., the transmission and distribution plant assets of a particular electric or gas company

as a percentage of the total transmission and distribution plant assets of all of the electric and gas companies). For the cost centers that assign costs based upon this allocation method, the per unit amounts charged by XES to SPS as a result of the application of this allocation method are no higher than the unit amounts billed by XES to other affiliates for the same or similar services and represent the actual costs of the services.

Q. Why is it appropriate to allocate costs based upon the "Electric Distribution Plant" method for the costs captured in the cost centers that use that allocation method?

A. Cost Center 200116, which uses the "Electric Distribution Plant" method as the allocator, captures costs of engineering services related to the electric distribution systems of the Operating Companies and supervision of the electric distribution organization. For example, the labor costs associated with Distribution Business Operations are collected in Cost Center 200116 and allocated using this allocation method. These costs are driven by the distribution plant assets of all of the Operating Companies. Thus, the costs in this cost center are allocated among the Operating Companies based on each Operating Company's proportionate share of total Operating Company distribution plant assets (i.e., the distribution plant assets of a particular Operating Company as a percentage of the total distribution plant assets of all of the Operating Companies). This allocation reflects cost causation and the distribution of the benefits of the services received. For the cost centers that assign costs based upon this allocation method, the per unit amounts

charged by XES to SPS as a result of the application of this allocation method are no higher than the unit amounts billed by XES to other affiliates for the same or similar services and represent the actual costs of the services.

Q. You have covered the allocation method used to bill 99.76% of the costs associated with this affiliate class. Why have you not specifically covered the remaining 0.24% of the costs of this class?

A. I have described the predominant allocation methods associated with this affiliate class. The remaining costs are billed using two different allocators, no one of which is used to bill more than 0.13% of the costs. In light of the number of remaining allocators, cost centers (billing methods), and relative dollar amounts, I have not gone into a detailed discussion of these other allocation methods in order to keep the discussion to a manageable level. The cost centers (billing methods) used to charge the remaining 0.24% of the costs in this class, however, are presented in my Attachment CSM-RR-B(CD), discussed earlier. A reader may reference that attachment and then refer to the specific cost center (billing method) summary provided in Ms. Schmidt's Attachment MLS-RR-11 for an explanation of the particular allocators used and the cost drivers for the activities reflected in that particular cost center.

Q. Have you determined that the costs reflected in the remaining 0.24% of costs associated with this class of services have been billed using an appropriate billing method and allocation method?

A. Yes. I, or one of my staff working at my direction, have reviewed each of the cost centers and the associated allocators used to bill the remaining 0.24% of the costs

of this class. The cost drivers reflected in the allocation method used to bill the costs of each cost center (billing method) are consistent with and reflect the cost drivers of the services captured in each particular cost center (billing method). Therefore, the billing methods and allocation methods are appropriate because the allocation of costs is in accordance with the distribution of the benefits received by SPS and are no higher than the per unit costs charged to other affiliates for the same or similar types of services.

VI. AFFILIATE EXPENSES FOR THE DISTRIBUTION ELECTRIC ENGINEERING CLASS OF SERVICES

A. Summary of Affiliate Expenses for the Distribution Electric Engineering Class of Services

Q. Where does the Distribution Electric Engineering affiliate class fit into the overall affiliate structure?

A. Attachment MLS-RR-6 to Ms. Schmidt's direct testimony provides a list and a pictorial display of all affiliate classes, dollar amounts for those classes, and sponsoring witness for each class. As shown on that attachment, the Distribution Electric Engineering affiliate class was part of the Distribution Operations business area during the Updated Test Year. Attachment CSM-RR-2 to my testimony is an organization chart showing the Distribution Operations organization.

Q. What services are grouped into the Distribution Electric Engineering affiliate class?

A. The services that are grouped into the Distribution Electric Engineering affiliate class relate to engineering support and managerial reporting services provided to the Distribution operations of the Operating Companies. These services are provided by several departments:

- Design Strategy and Performance;
- System Planning and Strategy;
- Area Engineering;
- Electric Distribution Standards;
- Electric Distribution System Performance;

- Distribution Grid Management Systems; and
- Electric Distribution Engineering Senior Director and Administration.

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a Total Company basis, for the Distribution Electric Engineering affiliate class?

A. The following table summarizes the dollar amount of the Updated Test Year XES charges for the Distribution Electric Engineering affiliate class. The table headings are explained following the table. I will update the table below as part of SPS's 45-day case update filing to reflect the actual Updated Test Year costs for the Distribution Electric Engineering affiliate class.

Table CSM-RR-4

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Distribution Electric Engineering	$3,222,175	$255,422	36.02%	63.98%

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

% 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.

Q. Please describe the attachments that support the information provided on Table CSM-RR-4.

A. There are four attachments to my testimony that present information about the requested SPS affiliate expenses for the Distribution Electric Engineering affiliate class. I explained these attachments in detail previously in Section IV.A of my testimony.

Q. Does XES bill its expenses for the Distribution Electric Engineering affiliate class to SPS in the same manner as it bills other affiliates for those expenses?

A. Yes. As discussed by Ms. Schmidt, XES uses the same method for billing and allocating cost to affiliates other than SPS that it uses to bill and allocate those costs to SPS.

Q. Are there any exclusions to the XES billings to SPS for the Distribution Electric Engineering affiliate class?

A. Yes. As I mentioned earlier, exclusions reflect expenses not requested, such as expenses not allowed or other below-the-line items. Exclusions are shown on Attachment CSM-RR-A, Column H, and on Attachment CSM-RR-B(CD), Column K. The details for the exclusions are provided in Attachment CSM-RR-C. As I also mentioned earlier, Ms. Schmidt describes how the

exclusions were calculated. In SPS's 45-day case update, I will present an updated Attachment CSM-RR-C that will provide actual exclusions to replace my estimated exclusions included in my original attachment.

Q. Are there any pro forma adjustments to SPS's per book expenses for the Distribution Electric Engineering affiliate class?

A. Yes. Pro forma adjustments are revisions to Updated Test Year expenses for known and measurable changes. Pro forma adjustments are shown on Attachment CSM-RR-A, Column J, and on Attachment CSM-RR-B(CD), Column M. The details for the pro forma adjustments, including the witness or witnesses who sponsor each pro forma adjustment, are provided in Attachment CSM-RR-D. Given the time of SPS's initial filing, only the first nine months of the Updated Test Year have completed the full pro forma adjustment review process. In SPS's 45-day case update, I will present an updated Attachment CSM-RR-D that will complete the full pro forma adjustment review process for the last three months of the Updated Test Year.

Q. Attachment CSM-RR-D shows that you are a sponsor for pro forma adjustments that result in a decrease of $4,703.73 for Distribution Electric Engineering affiliate class. Please explain the adjustments.

A. There are two adjustments that comprise the $4,703.73 ($4,689.79 and $13.94). These adjustments were made to remove costs associated with foreign travel and costs that were determined not to benefit SPS.

B. The Distribution Electric Engineering Class of Services are Necessary Services

Q. Are the services that are grouped in the Distribution Electric Engineering affiliate class necessary for SPS's operations?

A. Yes. The services grouped in the Distribution Electric Engineering affiliate class are necessary to ensure that: (1) the SPS Distribution plant is operated and maintained appropriately; (2) infrastructure for new customers is appropriately designed and built; (3) existing distribution assets are replaced and/or maintained as necessary; and (4) the level of reliability and service expected by customers is maintained. The Distribution Electric Engineering affiliate class also develops enterprise-wide engineering processes and design documents. Thus, the Distribution Electric Engineering affiliate class provides functions that are required by all utilities and without which SPS would not be able to provide electric service to its customers.

Q. What specific services are provided to SPS by the Distribution Electric Engineering affiliate class?

A. The specific services that are provided to SPS by the Distribution Electric Engineering affiliate class are:

- Design Strategy and Performance – provides managerial reporting; consulting for efficiency of design processes, incorporation of design tools and material components into design strategy; and assistance with capital versus O&M investment strategy;

- System Planning and Strategy – provides overall monitoring and planning to ensure the distribution system has adequate capacity to meet regional and localized demand. This department also provides budgetary oversight for the annual capital funding required to cover

new customer connections as well as the asset renewal and modernization of the distribution system;

- Area Engineering – provides technical support, reliability management, and power quality investigations;
- Electric Distribution Standards – provides engineering support and technical expertise for electric overhead, underground, and outdoor lighting distribution systems; responsible for compliance with regulations, codes, and standards in distribution design and construction;
- Electric Distribution System Performance – provides administration and support for SPS's reliability strategy and maintenance practices including providing reliability monitoring and tracking; also provides asset improvement initiatives and managerial reporting;
- Distribution Grid Management and Advanced Grid Intelligence and Security ("AGIS") – develops and deploys new technology and information technology tools to modernize the electric grid and build toward a 'smarter' system. A 'smart' system will increase grid security, reliability, efficiency, distributed resources, and improve upon customer offerings and experience.
- Electric Distribution Engineering Senior Director and Administration – provides oversight of all of the services of the Distribution Electric Engineering class and coordinates engineering services related to the distribution systems of the Operating Companies, including SPS.

Q. Are any of the Distribution Electric Engineering class of services that are provided to SPS duplicated elsewhere in XES or in any other Xcel Energy subsidiary such as SPS itself?

A. No. Within XES, none of the services grouped in the Distribution Electric Engineering affiliate class are duplicated elsewhere. No other Xcel Energy subsidiary performs these services for the Operating Companies. In addition, SPS does not perform these services for itself.

Q. Do SPS's Texas retail customers benefit from the services that are part of the Distribution Electric Engineering class of services?

A. Yes. The services of the Distribution Electric Engineering affiliate class benefit SPS's customers in many ways. For example, the services provided by Electric Distribution Standards assure that Distribution assets are designed and built in accordance with industry regulations, codes, and standards through the development and maintenance of Xcel Energy Distribution construction and material guidelines and specifications. In addition, the Design Strategy and Performance department develops design documents that are applied uniformly across the Operating Companies, while the System Planning & Strategy department ensures that the electric distribution system has adequate capacity to meet customer load growth on both a regional and localized level.

C. The Distribution Electric Engineering Class of Services are Provided at a Reasonable Cost

Q. Are the costs of the Distribution Electric Engineering class of services reasonable?

A. Yes. The costs of the Distribution Electric Engineering class of services are reasonable and are mostly labor-related in support of strategic and tactical engineering and design. XES provides the services and functions in the Distribution Electric Engineering class on a consolidated basis for multiple Xcel Energy legal entities. As a result, SPS benefits from sophisticated services provided by a pool of talented professionals, the consolidated costs of which are shared. The economies of scale inherent in this system result in reasonable costs for SPS for these services.

1. Additional Evidence

Q. Is there additional support for a portion of the expenses that you present in this testimony?

A. Yes. SPS witness Richard D. Starkweather presents a comparison of SPS's distribution O&M expenses with other utilities' distribution O&M expenses, as reported in the FERC Form 1. The costs of the Distribution Electric Engineering class are reflected within those distribution O&M expenses. In addition, of the requested costs for the Distribution Electric Engineering class, 44.22% are compensation and benefits costs for XES personnel. Mr. Knoll and Mr. Schrubbe establish that the level of Xcel Energy's compensation and benefits is reasonable and necessary. Consequently, the combination of reasonable labor costs, economies of scale, and the ability to spread consolidated costs among multiple legal entities supports the reasonableness of the costs for this class.

2. Budget Planning

Q. Is a budget planning process applicable to the Distribution Electric Engineering class of affiliate costs?

A. Yes. Annual O&M budgets are created for the Distribution Operations business area, which includes the Distribution Electric Engineering organization, using: (1) guidelines developed at the corporate level; and (2) processes and controls as applied throughout the overall Distribution Operations organization. Each manager carefully reviews historical spend information, identifies changes that will be coming in the future, and analyzes the costs associated with those changes prior to submitting a proposed budget. The budgeting process is discussed in more detail by Mr. Dietenberger.

Q. During the fiscal year, does the Distribution Electric Engineering organization monitor its actual expenditures versus its budget?

A. Yes. Actual versus expected expenditures are monitored on a monthly basis by management in each department of the Distribution Electric Engineering organization. Deviations are evaluated each month to ensure that costs are appropriate. As necessary, action plans are developed to mitigate variations in actual to budgeted expenditures. These mitigation plans may either reduce or delay other expenditures so that overall spending complies with the authorized budget.

Q. Are employees within the Distribution Electric Engineering organization held accountable for deviations from the budget?

A. Yes. All management employees in the Distribution Electric Engineering organization have specific budgetary goals incorporated into their performance evaluations. Performance is measured on a monthly basis to ensure adherence to the goals and provide for action plan development to address variances. All Distribution Electric Engineering management employees are required to manage their expenses to support the budgetary goals established by their manager. Failure to meet these performance targets may affect their performance evaluation and overall compensation.

3. Cost Trends

Q. Please state the dollar amounts of the actual per book charges from XES to SPS for the Distribution Electric Engineering class of services for the three fiscal years preceding the end of the Updated Test Year and the estimated per book charges for the estimated Updated Test Year.

A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar years) and for the Updated Test Year, the estimated per book affiliate charges (Column I on Attachment CSM-RR-A) from XES to SPS for the services grouped in the Distribution Electric Engineering affiliate class:

Table CSM-RR-5

Class of Services	2016	2017	2018	Updated Test Year (Estimated)
Distribution Electric Engineering	$439,128	$609,525	$317,601	$266,940

Q. What are the reasons for this trend?

A. The decrease in costs from 2017 to the Updated Test Year is primarily due to reductions in internal labor costs.

4. Staffing Trends

Q. Please provide the staffing levels for the Distribution Electric Engineering class of services for the three fiscal years preceding the end of the Updated Test Year and the Test Year.

A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar years) and for the Updated Test Year, the average of the end of month staffing levels for the Distribution Electric Engineering class of services.

Table CSM-RR-6

	Average End of Month # of Staff			
Class of Services	2016	2017	2018	Updated Test Year (Estimated)
Distribution Electric Engineering	47	50	59	62

Q. What are the reasons for this trend?

A. The increase in average headcount over the course of 2016 to the Updated Test Year is primarily a result of the grid modernization effort. From 2016 to the Updated Test Year, the Grid Management effort has required an additional six individuals, while AGIS has required nine additional staff.

5. Cost Control and Process Improvement Initiatives

Q. Separate from the budget planning process, does the Distribution Electric Engineering affiliate class take any steps to control its costs or to improve its services?

A. Yes. For example, the Design Strategy and Performance department provides strategy and guidance to the Distribution Design organizations within each Operating Company, including new design tools and processes that improve efficiency and performance and helps control costs.

D. The Costs for the Distribution Electric Engineering Class of Services are Priced in a Fair Manner

Q. For those costs that XES charges (either directly or through use of an allocation) to SPS for the Distribution Electric Engineering class of services, does SPS pay any more for the same or similar service than does any other Xcel Energy affiliate?

A. No. The XES charges to SPS for any particular service are no higher than the XES charges to any other Xcel Energy affiliate. The costs charged for particular services are the actual costs that XES incurred in providing those services to SPS. A single, specific allocation method, rationally related to the costs drivers associated with the service being provided, is used with each cost center (billing method). In her direct testimony, Ms. Schmidt discusses the selection of billing methods and XES's method of charging for services in more detail.

Q. How are the costs of the Distribution Electric Engineering affiliate class billed to SPS?

A. My Attachment CSM-RR-B(CD) shows all of the costs in this class broken out by activity and, in conjunction with Column C in my Attachment CSM-RR-A, shows the billing method associated with each activity. My Attachment CSM-RR-A shows the allocation method (Column D) associated with each billing method (Column C) used in the affiliate class.

In SPS's 45-day case update, I will present updated Attachments CSM-RR-A and CSM-RR-B(CD) so that the entries for the last three months of the Updated Test Year provide actual data and conform to the information

provided for the first nine months. In the event the predominant billing methods and associated allocation methods for the Distribution Electric Engineering affiliate O&M expenses on my updated Attachments CSM-RR-A and CSM-RR-B(CD) differ from those discussed below, I will explain those differences in supplemental testimony in SPS's 45-day case update filing.

Q. What are the predominant allocation methods used for billing the costs that SPS seeks to recover for the Distribution Electric Engineering affiliate class of services?

A. The majority of the XES charges to SPS for this class were charged using one of the following allocation methods:

- Electric Distribution Plant – 63.21% of XES charges to SPS – $161,439.45; and
- Direct Billing – 36.02% of XES charges to SPS – $92,015.41

Q. Why is it appropriate to allocate costs based upon the "Electric Distribution Plant" method for the costs captured in the cost centers that use that allocation method?

A. Cost Center 200116 which uses the "Electric Distribution Plant" method as the allocator, captures costs of engineering services related to the electric distribution systems of the Operating Companies and supervision of the electric distribution organization. For example, the labor costs associated with Distribution Electric Engineering are collected in Cost Center 200116 and allocated using this allocation method. These costs are driven by the distribution plant assets of all of the Operating Companies. Thus, the costs in this cost center are allocated among

the Operating Companies based on each Operating Company's proportionate share of total Operating Company distribution plant assets (i.e., the distribution plant assets of a particular Operating Company as a percentage of the total distribution plant assets of all of the Operating Companies). This allocation reflects cost causation and the distribution of the benefits of the services received. For the cost centers that assign costs based upon this allocation method, the per unit amounts charged by XES to SPS as a result of the application of this allocation method are no higher than the unit amounts billed by XES to other affiliates for the same or similar services and represent the actual costs of the services.

Q. Why is the "Direct Billing" method appropriate for assigning the costs captured in the cost centers that use that allocation method?

A. For the cost centers that are assigned using the "Direct Billing" method, the costs normally reflect work that was performed specifically for SPS only. In some cases, however, the direct billing occurred after the application of an off-line allocator that tracks the relevant cost drivers. In either situation, the cost centers charged using the "Direct Billing" method are appropriate because the assignment of costs is in accordance with the distribution of benefits for the services received. For example, the labor and expense costs related to system planning and engineering services provided to SPS, which are collected in Cost Center 300370, were assigned using the "Direct Billing" method. The cost of these services benefitted SPS, the work was performed specifically for SPS alone, and the cost

driver is services provided solely to SPS. Thus, the "Direct Billing" method is appropriate because it assigns costs in accordance with cost causation and benefits received. For the cost centers that assign costs using Direct Billing, the per unit amounts charged by XES to SPS are no higher than the unit amounts billed by XES to other affiliates for the same or similar services and represent the actual costs of the services.

Q. You have covered the allocation method used to bill 99.23% of the costs associated with this affiliate class. Why have you not specifically covered the remaining 0.77% of the costs of this class?

A. I have described the predominant allocation methods associated with this affiliate class. The remaining costs are billed using three different allocators, no one of which is used to bill more than 0.47% of the costs. In light of the number of remaining allocators, cost centers (billing methods), and relative dollar amounts, I have not gone into a detailed discussion of these other allocation methods in order to keep the discussion to a manageable level. The cost centers (billing methods) used to charge the remaining 0.77% of the costs in this class, however, are presented in my Attachment CSM-RR-B(CD), discussed earlier. A reader may reference that attachment and then refer to the specific cost center (billing method) summary provided in Ms. Schmidt's Attachment MLS-RR-11 for an explanation of the particular allocators used and the cost drivers for the activities reflected in that particular cost center.

Q. Have you determined that the costs reflected in the remaining 0.77% of costs associated with this class of services have been billed using an appropriate billing method and allocation method?

A. Yes. I, or one of my staff working at my direction, have reviewed each of the cost centers and the associated allocators used to bill the remaining 0.77% of the costs of this class. The cost drivers reflected in the allocation method used to bill the costs of each cost center (billing method) are consistent with and reflect the cost drivers of the services captured in each particular cost center (billing method). Therefore, the billing methods and allocation methods are appropriate because the allocation of costs is in accordance with the distribution of the benefits received by SPS and are no higher than the per unit costs charged to other affiliates for the same or similar types of services.

VII. AFFILIATE EXPENSES FOR THE DISTRIBUTION PLANNING & PERFORMANCE CLASS OF SERVICES

A. Summary of Affiliate Expenses for the Distribution Planning & Performance Class of Services

Q. Where does the Distribution Planning & Performance affiliate class fit into the overall affiliate structure?

A. Attachment MLS-RR-6 to Ms. Schmidt's direct testimony provides a list and a pictorial display of all affiliate classes, dollar amounts for those classes, and sponsoring witness for each class. As shown on that attachment, the Distribution Planning & Performance affiliate class was part of the Distribution Operations business area during the Updated Test Year. Attachment CSM-RR-2 to my testimony is an organization chart showing the Distribution Operations organization.

Q. What services are grouped into the Distribution Planning & Performance affiliate class?

A. The services that are grouped into the Distribution Planning & Performance affiliate class are related to: annual business planning support; facilitation and oversight of annual O&M budgeting and management; Work and Asset Management ("WAM") system support and training; and miscellaneous other business support services provided to the distribution operations of the Operating Companies. These services are provided by two departments:

- Planning & Performance Management; and
- Distribution Business Operations.

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a Total Company basis, for the Distribution Planning & Performance affiliate class?

A. The following table summarizes the dollar amount of the Updated Test Year XES charges for the Distribution Planning & Performance affiliate class. The table headings are explained following the table. I will update the table below as part of SPS's 45-day case update filing to reflect the actual Updated Test Year costs for the Distribution Planning & Performance affiliate class.

Table CSM-RR-7

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Distribution Planning & Performance	$2,028,748	$149,165	83.70%	16.30%

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

% 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.

Q. Please describe the attachments that support the information provided on Table CSM-RR-7.

A. There are four attachments to my testimony that present information about the requested SPS affiliate expenses for the Distribution Planning and Performance affiliate class. I explained these attachments in detail previously in Section IV.A of my testimony.

Q. Does XES bill its expenses for the Distribution Planning and Performance affiliate class to SPS in the same manner as it bills other affiliates for those expenses?

A. Yes. As discussed by Ms. Schmidt, XES uses the same method for billing and allocating cost to affiliates other than SPS that it uses to bill and allocate those costs to SPS.

Q. Are there any exclusions to the XES billings to SPS for the Distribution Planning and Performance affiliate class?

A. Yes. As I mentioned earlier, exclusions reflect expenses not requested, such as expenses not allowed or other below-the-line items. Exclusions are shown on Attachment CSM-RR-A, Column H, and on Attachment CSM-RR-B(CD), Column K. The details for the exclusions are provided in Attachment CSM-RR-C. As I also mentioned earlier, Ms. Schmidt describes how the exclusions were calculated.

Q. Are there any pro forma adjustments to SPS's per book expenses for the Distribution Planning and Performance affiliate class?

A. Yes. Pro forma adjustments are revisions to the Updated Test Year expenses for known and measurable changes. Pro forma adjustments are shown on Attachment CSM-RR-A, Column J, and on Attachment CSM-RR-B(CD), Column M. The details for the pro forma adjustments, including the witness or witnesses who sponsor each pro forma adjustment, are provided in Attachment CSM-RR-D. Given the time of SPS's initial filing, only the first nine months of the Updated Test Year have completed the full pro forma adjustment review process. In SPS's 45-day case update, I will present an updated Attachment CSM-RR-D that will complete the full pro forma adjustment review process for the last three months of the Updated Test Year.

Q. Attachment CSM-RR-D shows that you are a sponsor for a pro forma adjustment for Distribution Planning and Performance that results in a decrease of $2,610.37. Please explain the adjustment.

A. The adjustment was made to remove costs that were determined not to benefit SPS.

B. <u>The Distribution Planning & Performance Class of Services are Necessary Services</u>

Q. Are the services that are grouped in the Distribution Planning & Performance affiliate class necessary for SPS's operations?

A. Yes. The services grouped in the Distribution Planning & Performance affiliate class are necessary to ensure that SPS conducts annual business planning and scorecard development, conducts annual O&M budgeting and current-year

financial management, and is trained in and adheres to the WAM Process for the Distribution Operations organization. The functions performed by the Distribution Planning & Performance affiliate class are required by all utilities and without them SPS would not be able to provide electric service to its customers.

Q. What specific services are provided to SPS by the Distribution Planning & Performance affiliate class?

A. The specific services that are provided to SPS by the Distribution Planning & Performance affiliate class include:

- providing annual business plans including scorecard measures and other key performance metrics;
- facilitating and supporting the annual distribution O&M budgeting process and current-year budget management;
- providing for special program and project management, as necessary;
- providing process documentation, oversight, and training in the Distribution Operations WAM Process;
- providing performance reporting and analytics;
- providing miscellaneous other business support functions, as necessary; and
- leading initiatives and work with other business areas to improve distribution business processes and implement new processes, as needed.

Q. Are any of the Distribution Planning & Performance class of services that are provided to SPS duplicated elsewhere in XES or in any other Xcel Energy subsidiary such as SPS itself?

A. No. Within XES, none of the services grouped in the Distribution Planning & Performance affiliate class are duplicated elsewhere. No other Xcel Energy

subsidiary performs these services for the Operating Companies. In addition, SPS does not perform these services for itself.

Q. Do SPS's Texas retail customers benefit from the services that are part of the Distribution Planning & Performance class of services?

A. Yes. The services of the Distribution Planning & Performance affiliate class benefit SPS's customers in many ways. For example, the services provided by Distribution Planning & Performance assure that annual business planning and scorecard measures are established for the overall Distribution Operations organization, as well as each major business unit within distribution. In addition, the Distribution Planning & Performance, in partnership with Distribution Finance, leads the annual process to create distribution O&M budgets and then facilitates the current-year O&M budget management process.

C. The Distribution Planning & Performance Class of Services are Provided at a Reasonable Cost

Q. Are the costs of the Distribution Planning & Performance class of services reasonable?

A. Yes. The costs of the Distribution Planning & Performance class of services are reasonable. XES provides the services and functions in the Distribution Planning & Performance class of services on a consolidated bases for multiple Xcel Energy legal entities. As a result, SPS benefits from sophisticated services provided by a pool of talented professionals, the consolidated costs of which are shared. The economies of scale inherent in this system result in reasonable costs for SPS for these services.

1. Additional Evidence

Q. Is there additional support for a portion of the expenses that you present in this testimony?

A. Yes. In addition, of the requested costs for the Distribution Planning & Performance class, 86.32% are compensation and benefits for XES personnel. Mr. Knoll and Mr. Schrubbe establish that the level of Xcel Energy's compensation and benefits is reasonable and necessary. Consequently, the combination of reasonable labor costs, economies of scale, and the ability to spread consolidated costs across multiple legal entities supports the reasonableness of the costs for this class.

2. Budget Planning

Q. Is a budget planning process applicable to the Distribution Planning & Performance class of affiliate costs?

A. Yes. Annual O&M budgets are created for the Distribution Operations business area, which includes the Distribution Planning & Performance organization, using: (1) guidelines developed at the corporate level; and (2) processes and controls as applied throughout the overall Distribution Operations organization. Each manager carefully reviews historical spend information, identifies changes that will be coming in the future, and analyzes the costs associated with those changes prior to submitting a proposed budget. The budgeting process is discussed in more detail by Mr. Dietenberger.

Q. During the fiscal year, does the Distribution Planning & Performance class monitor its actual expenditures versus its budget?

A. Yes. Actual versus expected expenditures are monitored on a monthly basis by management in each department of the Distribution Planning & Performance

organization. Deviations are evaluated each month to ensure that costs are appropriate. As necessary, action plans are developed to mitigate variations in actual to budgeted expenditures. These mitigation plans may either reduce or delay other expenditures so that overall spending complies with the authorized budget.

Q. Are employees within the Distribution Planning & Performance organization held accountable for deviations from the budget?

A. Yes. All management employees in the Distribution Planning & Performance organization have specific budgetary goals incorporated into their performance evaluations. Performance is measured on a monthly basis to ensure adherence to the goals and provide for action plan development to address variances. All Distribution Planning & Performance management employees are required to manage their expenses to support the budgetary goals established by their manager. Failure to meet these performance targets may affect their performance evaluation and overall compensation.

3. Cost Trends

Q. Please state the dollar amounts of the actual per book charges from XES to SPS for the Distribution Planning & Performance class of services for the three fiscal years preceding the end of the Updated Test Year and the estimated per book charges for the estimated Updated Test Year.

A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar years) and for the Updated Test Year, the estimated per book affiliate charges

(Column I on Attachment CSM-RR-A) from XES to SPS for the services grouped in the Distribution Planning & Performance affiliate class:

Table CSM-RR-8

Class of Services	2016	2017	2018	Updated Test Year (Estimated)
Distribution Planning & Performance	$140,827	$176,179	$59,994	$152,262

Q. What are the reasons for this trend?

A. The increase in costs between 2016 and 2017 is due to a shift in staffing from the PTT project into the Planning and Performance group. The decrease from 2017 to 2018 is due to the difference in the work scope of a few select employees and the associated charging of their time. In 2018, these select individuals were working on PTT project deployment, and were therefore charging a large majority of their time to this capital project. They completed the project in late 2018, and subsequently began charging their normal Capital/O&M splits. The increase between 2018 and the Updated Test Year is due to a more normal allocation of labor toward Distribution Planning and Performance functions, i.e., the sustainment of process and technology, rather than creation and implementation.

4. Staffing Trends

Q. Please provide the staffing levels for the Distribution Planning & Performance class of services for the three fiscal years preceding the end of the Updated Test Year and the Test Year.

A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar years) and for the Updated Test Year, the average of the end of month staffing levels for the Distribution Planning & Performance class of services.

Table CSM-RR-9

	Average End of Month # of Staff			
Class of Services	2016	2017	2018	Updated Test Year (Estimated)
Distribution Planning & Performance	9	11	15	17

Q. What are the reasons for this trend?

A. The increase in staffing levels between 2016 and 2018 is primarily related to sustainment of the PTT WAM deployment. These individuals offer key process and software support and improvements in relation to the recent PTT initiative. The changes from 2018 to the Updated Test Year are largely attributed to an overall realignment of the group, which has brought additional dedicated Change Management and Reporting personnel.

5. Cost Control and Process Improvement Initiatives

Q. Separate from the budget planning process, does the Distribution Planning & Performance affiliate class take any steps to control its costs or to improve its services?

A. Yes. The Distribution Planning & Performance organization practices a very rigorous review process for new staffing to ensure that each and every position requested (both new adds and replacements) are absolutely necessary. The VP of Distribution Operations approves all position requests.

D. The Costs for the Distribution Planning & Performance Class of Services are Priced in a Fair Manner

Q. For those costs that XES charges (either directly or through use of an allocation) to SPS for the Distribution Planning & Performance class of services, does SPS pay any more for the same or similar service than does any other Xcel Energy affiliate?

A. No. The XES charges to SPS for any particular service are no higher than the XES charges to any other Xcel Energy affiliate. The costs charged for particular services are the actual costs that XES incurred in providing those services to SPS. A single, specific allocation method, rationally related to the costs drivers associated with the service being provided, is used with each cost center (billing method). In her direct testimony, Ms. Schmidt discusses the selection of billing methods and XES's method of charging for services in more detail.

Q. How are the costs of the Distribution Planning & Performance affiliate class billed to SPS?

A. My Attachment CSM-RR-B(CD) shows all of the costs in this class broken out by activity and, in conjunction with Column C in my Attachment CSM-RR-A, shows the billing method associated with each activity. My Attachment CSM-RR-A shows the allocation method (Column D) associated with each billing method (Column C) used in the affiliate class.

In SPS's 45-day case update, I will present updated Attachments CSM-RR-A and CSM-RR-B(CD) so that the entries for the last three months of the Updated Test Year provide actual data and conform to the information provided for the first nine months. In the event the predominant billing methods and associated allocation methods for the Distribution Planning & Performance affiliate O&M expenses on my updated Attachments CSM-RR-A and CSM-RR-B(CD) differ from those discussed below, I will explain those differences in supplemental testimony in SPS's 45-day case update filing.

Q. What are the predominant allocation methods used for billing the costs that SPS seeks to recover for the Distribution Planning & Performance affiliate class of services?

A. The majority of the XES charges to SPS for this class were charged using one of the following allocation methods:

- Electric Transmission Plant/Electric Distribution Plant/Gas Transmission Plant/Gas Distribution Plant – 16.13% of XES charges to SPS – $24,065.57 and

- Direct Billing – 83.70%% of XES charges to SPS – $124,845.92.

Q. Why is it appropriate to allocate costs based upon the "Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant" method for the costs captured in the cost center that uses that allocation method?

A. Cost Center 200126 which uses the "Electric Transmission Plant/Electric Distribution Plant/Gas Transmission Plant/Gas Distribution Plant" method as the allocator, captures costs related to management and support services provided to the distribution and transmission operations of all of the Xcel Energy affiliates. For example, the labor costs associated with Distribution Planning and Performance are collected and allocated using this allocation method. Thus, the costs in this Cost Center are allocated among the electric and gas affiliates based on each Operating Company's proportionate share of total electric and gas transmission and distribution plant assets (i.e., the transmission and distribution plant assets of a particular electric or gas company as a percentage of the total transmission and distribution plant assets of all of the electric and gas companies). This allocation reflects cost causation and the distribution of the benefits of the services received. For the Cost Centers that assign costs based upon this allocation method, the per unit amounts charged by XES to SPS as a result of the application of this allocation method are no higher than the unit amounts billed by XES to other affiliates for the same or similar services and represent the actual costs of the services.

Q. Why is the "Direct Billing" method appropriate for assigning the costs captured in the cost centers that use that allocation method?

A. For the cost centers that are assigned using the "Direct Billing" method, the costs normally reflect work that was performed specifically for SPS only. In some cases, however, the direct billing occurred after the application of an off-line allocator that tracks the relevant cost drivers. In either situation, the cost centers charged using the "Direct Billing" method are appropriate because the assignment of costs is in accordance with the distribution of benefits for the services received. For example, the costs related to Distribution Planning and Performance, which are collected in Cost Center 300370, were assigned using the "Direct Billing" method. The cost of these services benefitted SPS, the work was performed specifically for SPS alone. Thus, the "Direct Billing" method is appropriate because it assigns costs in accordance with cost causation and benefits received. For the cost centers that assign costs using Direct Billing, the per unit amounts charged by XES to SPS are no higher than the unit amounts billed by XES to other affiliates for the same or similar services and represent the actual costs of the services.

Q. You have covered the allocation method used to bill 99.83% of the costs associated with this affiliate class. Why have you not specifically covered the remaining 0.17% of the costs of this class?

A. I have described the predominant allocation methods associated with this affiliate class. The remaining costs are billed using one other allocator. In light of the number of remaining allocators, cost centers (billing methods), and relative dollar

amounts, I have not gone into a detailed discussion of these other allocation methods in order to keep the discussion to a manageable level. The cost centers (billing methods) used to charge the remaining 0.17% of the costs in this class, however, are presented in my Attachment CSM-RR-B(CD), discussed earlier. A reader may reference that attachment and then refer to the specific cost center (billing method) summary provided in Ms. Schmidt's Attachment MLS-RR-11 for an explanation of the particular allocators used and the cost drivers for the activities reflected in that particular cost center.

Q. Have you determined that the costs reflected in the remaining 0.17% of costs associated with this class of services have been billed using an appropriate billing method and allocation method?

A. Yes. I, or one of my staff working at my direction, have reviewed each of the cost centers and the associated allocators used to bill the remaining 0.17% of the costs of this class. The cost drivers reflected in the allocation method used to bill the costs of each cost center (billing method) are consistent with and reflect the cost drivers of the services captured in each particular cost center (billing method). Therefore, the billing methods and allocation methods are appropriate because the allocation of costs is in accordance with the distribution of the benefits received by SPS and are no higher than the per unit costs charged to other affiliates for the same or similar types of services.

VIII. AFFILIATE EXPENSES FOR THE VEGETATION MANAGEMENT & POLE PROGRAM CLASS OF SERVICES

A. Summary of Affiliate Expenses for the Vegetation Management & Pole Program Class of Services

Q. Where does the Vegetation Management & Pole Program affiliate class fit into the overall affiliate structure?

A. Attachment MLS-RR-6 to Ms. Schmidt's direct testimony provides a list and a pictorial display of all affiliate classes, dollar amounts for those classes, and sponsoring witness for each class. As shown on that attachment, the Vegetation Management & Pole Program affiliate class was part of the Distribution Operations business area during the Updated Test Year. Attachment CSM-RR-2 to my testimony is an organization chart showing the Distribution Operations organization.

Q. What services are grouped into the Vegetation Management & Pole Program affiliate class?

A. The services that are grouped into the Vegetation Management & Pole Program affiliate class are: providing management and oversight of the vegetation management program and entering into agreements with and monitoring the work of contractors who provide vegetation management services; and providing management and oversight of the inspection and treatment program for distribution wood poles.

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a Total Company basis, for the Vegetation Management & Pole Program affiliate class?

A. The following table summarizes the dollar amount of the Updated Test Year XES charges for the Vegetation Management & Pole Program affiliate class. The table headings are explained following the table. I will update the table below as part of SPS's 45-day case update filing to reflect the actual Updated Test Year costs for the Vegetation Management & Pole Program affiliate class.

Table CSM-RR-10

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Vegetation Management & Pole Program	$1,641,311	$365,906	100%	0%

Total XES Class Expenses	Dollar amount of total Updated Test Year expenses that XES charged to all Xcel Energy companies for the services provided by this affiliate class. This is the amount from Column E in Attachment CSM-RR-A.
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 CSM-RR-A.
% 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.

Q. Please describe the attachments that support the information provided on Table CSM-RR-10.

A. There are four attachments to my testimony that present information about the requested SPS affiliate expenses for the Vegetation Management & Pole Program affiliate class. I explained these attachments in detail previously in Section IV.A of my testimony.

Q. Does XES bill its expenses for the Vegetation Management & Pole Program affiliate class to SPS in the same manner as it bills other affiliates for those expenses?

A. Yes. As discussed by Ms. Schmidt, XES uses the same method for billing and allocating cost to affiliates other than SPS that it uses to bill and allocate those costs to SPS.

Q. Are there any exclusions to the XES billings to SPS for the Vegetation Management & Pole Program affiliate class?

A. Yes. As I mentioned earlier, exclusions reflect expenses not requested, such as expenses not allowed or other below-the-line items. Exclusions are shown on Attachment CSM-RR-A, Column H, and on Attachment CSM-RR-B(CD), Column K. The details for the exclusions are provided in Attachment CSM-RR-C. As I also mentioned earlier, Ms. Schmidt describes how the exclusions were calculated.

Q. Are there any pro forma adjustments to SPS's per book expenses for the Vegetation Management & Pole Program affiliate class?

A. Yes. Pro forma adjustments are revisions to Updated Test Year expenses for known and measurable changes. Pro forma adjustments are shown on Attachment CSM-RR-A, Column J, and on Attachment CSM-RR-B(CD), Column M. The details for the pro forma adjustments, including the witness or witnesses who sponsor each pro forma adjustment, are provided in Attachment CSM-RR-D. Given the time of SPS's initial filing, only the first nine months of the Updated Test Year have completed the full pro forma adjustment review process. In SPS's 45-day case update, I will present an updated Attachment CSM-RR-D that will complete the full pro forma adjustment review process for the last three months of the Updated Test Year.

Q. Attachment CSM-RR-D shows that you are a sponsor for pro forma adjustments for the Vegetation Management and Pole Program affiliate class that result in a decrease of $2,111.17. Please explain the adjustments.

A. The adjustments were made to remove costs that were determined not to benefit SPS.

B. The Vegetation Management & Pole Program Class of Services are Necessary Services

Q. Are the services that are grouped in the Vegetation Management & Pole Program affiliate class necessary for SPS's operations?

A. Yes. The services grouped in the Vegetation Management & Pole Program affiliate class are necessary to ensure compliance with applicable vegetation

management regulatory standards (e.g., North American Electric Reliability Corporation Standard FAC-003-1, National Electrical Safety Code ("NESC")); minimize the impact of vegetation related outage events on electric facilities; ensure public safety; reduce the potential for wildfire ignition; and ensure the structural integrity of distribution wood poles throughout the distribution systems. They are functions required by all utilities and without them SPS would not be able to provide electric service to its customers.

Q. What specific services are provided to SPS by the Vegetation Management & Pole Program affiliate class?

A. The specific services that are provided to SPS by the Vegetation Management & Pole Program affiliate class are management and oversight functions related to the vegetation management and wood pole programs. This includes:

- developing standards and protocols for vegetation management programs;
- negotiating pricing and establishing Supplier Relationship Management agreements with contractors;
- supervising, monitoring, and evaluating contractor and overall program performance, including ensuring that contractors comply with XES's safety practices;
- developing budgets and providing budget monitoring services;
- providing quality control services and program oversight;
- providing communication programs, for example, "Plant A Better Future-Right Tree-Right place";
- ensuring regulatory compliance;
- providing management of pole maintenance-related activities such as pole replacement and reinforcement;

- providing support to the Supply Chain Organization to ensure wood pole procurement specifications are met by vendors; and

- providing administration of quality control programs for inspection and treatment activities related to wood poles as well as pole procurement.

The Vegetation Management & Pole Program affiliate class also includes the costs for the following specific services, which are provided by contractors:

Vegetation Management

- Transmission and distribution line clearance (tree removal, pruning, mowing, and herbicide applications);

- Substation weed control (application of herbicides to prevent the growth of vegetation within the equipment yard fence);

- Other facility vegetation management (mowing at various company-owned properties); and

- Execution of formal "overhead safety inspection program" performed in concert with vegetation management activity.

Pole Program

- Inspection of distribution wood poles to determine compliance with NESC strength requirements; and

- Remedial treatment of poles that meet specific criteria to increase the poles' ability to resist decay and insect damage.

Q. Are any of the Vegetation Management & Pole Program class of services that are provided to SPS duplicated elsewhere in XES or in any other Xcel Energy subsidiary such as SPS itself?

A. No. Within XES, none of the services grouped in the Vegetation Management & Pole Program affiliate class are duplicated elsewhere. No other Xcel Energy subsidiary performs these services for the Operating Companies. In addition, SPS does not perform these services for itself.

Q. Do SPS's Texas retail customers benefit from the services that are part of the Vegetation Management & Pole Program class of services?

A. Yes. The services of the Vegetation Management & Pole Program affiliate class benefit SPS's customers in many ways. For example, this affiliate class develops common specifications and standards for: (1) vegetation management, which is utilized in each jurisdiction; and (2) testing poles and inspecting poles, which is utilized in each jurisdiction. The Vegetation Management & Pole Program affiliate class also provides contractor management, program oversight, and quality assurance that benefits all the Xcel Energy Operating Companies.

C. The Vegetation Management & Pole Program Class of Services are Provided at a Reasonable Cost

Q. Are the costs of the Vegetation Management & Pole Program class of services reasonable?

A. Yes. The costs of the Vegetation Management & Pole Program class of services are reasonable. Because the services are provided centrally through XES, the costs of the services are shared among multiple affiliates. In addition, because services are acquired for multiple entities, overall costs are reduced as a result of economies of scale. For example, when negotiating pricing with contractors, the leveraging of larger volumes of work results in better pricing and volume discounts.

1. Additional Evidence

Q. Is there additional support for a portion of the expenses that you present in this testimony?

A. Yes. In addition, of the requested costs for the Vegetation Management & Pole Program class, 75.83% are compensation and benefits for XES personnel. Mr. Knoll and Mr. Schrubbe establish that the level of Xcel Energy's compensation and benefits is reasonable and necessary. Consequently, the combination of reasonable labor costs, economies of scale, and the ability to spread consolidated costs among multiple legal entities supports the reasonableness of the costs for this class.

2. Budget Planning

Q. Is a budget planning process applicable to the Vegetation Management & Pole Program class of affiliate costs?

A. Yes. Annual O&M budgets are created for the Distribution Operations business area, which includes the Vegetation Management & Pole Program class of affiliate costs, using: (1) guidelines developed at the corporate level; and (2) processes and controls as applied throughout the overall Distribution Operations organization. Each manager carefully reviews historical spend information, identifies changes that will be coming in the future, and analyzes the costs associated with those changes prior to submitting a proposed budget. The budgeting process is discussed in more detail by Mr. Dietenberger.

Q. During the fiscal year, does Vegetation Management & Pole Program organization monitor its actual expenditures versus its budget?

A. Yes. Actual versus expected expenditures are monitored on a monthly basis by management in each department of the Vegetation Management & Pole Program organization. Deviations are evaluated each month to ensure that costs are appropriate. As necessary, action plans are developed to mitigate variations in actual to budgeted expenditures. These mitigation plans may either reduce or delay other expenditures so that overall spending complies with the authorized budget.

Q. Are employees within the Vegetation Management & Pole Program organization held accountable for deviations from the budget?

A. Yes. All management employees in the Vegetation Management & Pole Program organization have specific budgetary goals incorporated into their performance evaluations. Performance is measured on a monthly basis to ensure adherence to the goals and provide for action plan development to address variances. All Vegetation Management & Pole Program management employees are required to manage their expenses to support the budgetary goals established by their manager. Failure to meet these performance targets may affect their performance evaluation and overall compensation.

3. Cost Trends

Q. Please state the dollar amounts of the actual per book charges from XES to SPS for the Vegetation Management & Pole Program class of services for the three fiscal years preceding the end of the Updated Test Year and the estimated per book charges for the estimated Updated Test Year.

A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar years) and for the Updated Test Year, the estimate per book affiliate charges (Column I on Attachment CSM-RR-A) from XES to SPS for the services grouped in the Vegetation Management & Pole Program affiliate class:

Table CSM-RR-11

Class of Services	2016	2017	2018	Updated Test Year (Estimated)
Vegetation Management & Pole Program	$338,133	$356,985	$416,963	$370,831

Q. What are the reasons for this trend?

A. The increase in costs for the Vegetation Management & Pole Program from 2016 to 2017 was due to an increase in contract labor for data entry. The increase in costs between 2017 and 2018 is the result of an increase in staffing through adding a new position, backfilling a position, and transitioning a vegetation management employee from SPS to XES. The decrease in costs between 2018 and the Updated Test Year is partially related to an employee who has shifted time to a capital information technology project.

4. Staffing Trends

Q. Please provide the staffing levels for the Vegetation Management & Pole Program class of services for the three fiscal years preceding the end of the Updated Test Year and the Test Year.

A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar years) and for the Updated Test Year, the average of the end of month staffing levels for the Vegetation Management & Pole Program class of services.

Table CSM-RR-12

	Average End of Month # of Staff			
Class of Services	2016	2017	2018	Updated Test Year (Estimated)
Vegetation Management & Pole Program	9	9	9	9

Q. What are the reasons for this trend?

A. The staffing level remained constant between 2016 and the Updated Test Year, as no changes were necessary.

5. Cost Control and Process Improvement Initiatives

Q. Separate from the budget planning process, does the Vegetation Management & Pole Program affiliate class take any steps to control its costs or to improve its services?

A. Yes. For example the Vegetation Management & Pole Program affiliate class: bundles work across all Operating Companies to increase leverage for negotiating with contractors; uses open-book, transparent pricing methods and monitors line-clearance costs through benchmarking of costs incurred by other utilities; and

performs quality assurance programs such as work completion and contractor crew evaluations.

D. The Costs for the Vegetation Management & Pole Program Class of Services are Priced in a Fair Manner

Q. For those costs that XES charges (either directly or through use of an allocation) to SPS for the Vegetation Management & Pole Program class of services, does SPS pay any more for the same or similar service than does any other Xcel Energy affiliate?

A. No. The XES charges to SPS for any particular service are no higher than the XES charges to any other Xcel Energy affiliate. The costs charged for particular services are the actual costs that XES incurred in providing those services to SPS. A single, specific allocation method, rationally related to the costs drivers associated with the service being provided, is used with each cost center (billing method). In her direct testimony, Ms. Schmidt discusses the selection of billing methods and XES's method of charging for services in more detail.

Q. How are the costs of the Vegetation Management & Pole Program affiliate class billed to SPS?

A. My Attachment CSM-RR-B(CD) shows all of the costs in this class broken out by activity and, in conjunction with Column C in my Attachment CSM-RR-A, shows the billing method associated with each activity. My Attachment CSM-RR-A shows the allocation method (Column D) associated with each billing method (Column C) used in the affiliate class.

In SPS's 45-day case update, I will present updated Attachments CSM-RR-A and CSM-RR-B(CD) so that the entries for the last three months of

the Updated Test Year provide actual data and conform to the information provided for the first nine months. In the event the predominant billing methods and associated allocation methods for the Vegetation Management & Pole Performance affiliate O&M expenses on my updated Attachments CSM-RR-A and CSM-RR-B(CD) differ from those discussed below, I will explain those differences in supplemental testimony in SPS's 45-day case update filing.

Q. What are the predominant allocation methods used for billing the costs that SPS seeks to recover for the Vegetation Management & Pole Program affiliate class of services?

A. All of the XES charges to SPS for this class were charged using the Direct Billing allocation method:

- Direct Billing – 100% of XES charges to SPS – $365,905.81.

Q. Why is the "Direct Billing" method appropriate for assigning the costs captured in the cost centers that use that allocation method?

A. For the cost centers that are assigned using the "Direct Billing" method, the costs normally reflect work that was performed specifically for SPS only. In some cases, however, the direct billing occurred after the application of an off-line allocator that tracks the relevant cost drivers. In either situation, the cost centers charged using the "Direct Billing" method are appropriate because the assignment of costs is in accordance with the distribution of benefits for the services received. For example, the costs related to Vegetation Management and Pole Program, which are collected in Cost Center 300328, were assigned using the "Direct Billing" method. The cost of these services benefitted SPS, the work was

performed specifically for SPS alone. Thus, the "Direct Billing" method is appropriate because it assigns costs in accordance with cost causation and benefits received. For the cost centers that assign costs using Direct Billing, the per unit amounts charged by XES to SPS are no higher than the unit amounts billed by XES to other affiliates for the same or similar services and represent the actual costs of the services.

IX. AFFILIATE EXPENSES FOR THE VP DISTRIBUTION OPERATIONS CLASS OF SERVICES

A. Summary of Affiliate Expenses for the VP Distribution Operations Class of Services

Q. Where does the VP Distribution Operations affiliate class fit into the overall affiliate structure?

A. Attachment MLS-RR-6 to Ms. Schmidt's direct testimony provides a list and a pictorial display of all affiliate classes, dollar amounts for those classes, and sponsoring witness for each class. As shown on that attachment, the VP Distribution Operations affiliate class was part of the Distribution Operations business area during the Updated Test Year. Attachment CSM-RR-2 to my testimony is an organization chart showing the Distribution Operations organization.

Q. What services are grouped into the VP Distribution Operations affiliate class?

A. The services that are grouped into the VP Distribution Operations affiliate class are those related to providing oversight and management of the distribution operations of the Operating Companies.

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a Total Company basis, for the VP Distribution Operations affiliate class?

A. The following table summarizes the dollar amount of the Test Year XES charges for the VP Distribution Operations affiliate class. The table headings are

explained following the table. I will update the table below as part of SPS's 45-day case update filing to reflect the actual Updated Test Year costs for the VP Distribution Operations Class of Services affiliate class.

Table CSM-RR-13

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
VP Distribution Operations	$3,777,317	$387,550	66.09%	33.91%

Total XES Class Expenses	Dollar amount of total Updated Test Year expenses that XES charged to all Xcel Energy companies for the services provided by this affiliate class. This is the amount from Column E in Attachment CSM-RR-A.
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 CSM-RR-A.
% 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.

Q. Please describe the attachments that support the information provided on Table CSM-RR-13.

A. There are four attachments to my testimony that present information about the requested SPS affiliate expenses for the VP Distribution Operations affiliate class.

I explained these attachments in detail previously in Section IV.A of my testimony.

Q. Does XES bill its expenses for the VP Distribution Operations affiliate class to SPS in the same manner as it bills other affiliates for those expenses?

A. Yes. As discussed by Ms. Schmidt, XES uses the same method for billing and allocating cost to affiliates other than SPS that it uses to bill and allocate those costs to SPS.

Q. Are there any exclusions to the XES billings to SPS for the VP Distribution Operations affiliate class?

A. Yes. As I mentioned earlier, exclusions reflect expenses not requested, such as expenses not allowed or other below-the-line items. Exclusions are shown on Attachment CSM-RR-A, Column H, and on Attachment CSM-RR-B(CD), Column K. The details for the exclusions are provided in Attachment CSM-RR-C. As I also mentioned earlier, Ms. Schmidt describes how the exclusions were calculated. In SPS's 45-day case update, I will present an updated Attachment CSM-RR-C that will provide actual exclusions to replace my estimated exclusions included in my original attachment.

Q. Are there any pro forma adjustments to SPS's per book expenses for the VP Distribution Operations affiliate class?

A. Yes. Pro forma adjustments are revisions to Updated Test Year expenses for known and measurable changes. Pro forma adjustments are shown on Attachment CSM-RR-A, Column J, and on Attachment CSM-RR-B(CD), Column M. The details for the pro forma adjustments, including the witness or witnesses who

sponsor each pro forma adjustment, are provided in Attachment CSM-RR-D. Given the time of SPS's initial filing, only the first nine months of the Updated Test Year have completed the full pro forma adjustment review process. In SPS's 45-day case update, I will present an updated Attachment CSM-RR-D that will complete the full pro forma adjustment review process for the last three months of the Updated Test Year.

Q. Attachment CSM-RR-D shows that you are a sponsor for pro forma adjustments that result in a decrease for the VP Distribution Operations affiliate class of $2,411.65. Please explain the adjustments.

A. The adjustments were made to remove costs that were determined not to benefit SPS.

B. The VP Distribution Operations Class of Services are Necessary Services

Q. Are the services that are grouped in the VP Distribution Operations affiliate class necessary for SPS's operations?

A. Yes. The services grouped in the VP Distribution Operations affiliate class are necessary to ensure that executive level leadership is provided to the SPS Distribution Utilities team. They are functions required by all utilities and without them SPS would not be able to provide electric service to its customers.

Q. What specific services are provided to SPS by the VP Distribution Operations affiliate class?

A. The specific services that are provided to SPS by the VP Distribution Operations affiliate class are those provided by the office of the Vice President of

Distribution Operations. The office provides leadership in the areas of employee and public safety, service reliability, and customer satisfaction, and directs the development and implementation of business plans. The services are concentrated in the following areas:

- Business Strategy – responsible for business strategies and associated business plans that effectively utilize resources and position the organization to meet future business needs;
- Distribution System Management – responsible for the development, operation, and maintenance of SPS's electric distribution systems, including ensuring that operating policies, practices and procedures are compliant with Xcel Energy standards and regulatory requirements;
- Labor Strategy Development – responsible for development and implementation of cost-effective labor strategies that align resources to support distribution business needs. The VP approves all headcount additions;
- Human Asset Management – responsible for attracting, recruiting, and retaining a highly motivated and engaged workforce; and
- Relationship Management – responsible for providing a liaison between the distribution business area and the SPS senior executives.

Q. Are any of the VP Distribution Operations class of services that are provided to SPS duplicated elsewhere in XES or in any other Xcel Energy subsidiary such as SPS itself?

A. No. Within XES, none of the services grouped in the VP Distribution Operations affiliate class are duplicated elsewhere. No other Xcel Energy subsidiary performs these services for the Operating Companies. In addition, SPS does not perform these services for itself.

Q. Do SPS's Texas retail customers benefit from the services that are part of the VP Distribution Operations class of services?

A. Yes. The services of the VP Distribution Operations affiliate class benefit SPS's customers in many ways. For example, the office of VP Distribution Operations is responsible for implementing cost control and productivity measures (i.e., helping manage O&M increases, including labor cost pressures) while maintaining the quality of service for customers and supporting appropriate improvements in infrastructure.

C. The VP Distribution Operations Class of Services are Provided at a Reasonable Cost

Q. Are the costs of the VP Distribution Operations class of services reasonable?

A. Yes. The costs of the VP Distribution Operations class of services are reasonable. The executive leadership function is provided by XES on a consolidated basis for multiple Xcel Energy legal entities. As a result, SPS benefits from sophisticated services provided by a pool of talented professionals, the consolidated costs of which are shared. The economies of scale inherent in this system result in reasonable costs for SPS for these services.

1. Additional Evidence

Q. Is there additional support for a portion of the expenses that you present in this testimony?

A. Yes. In addition, of the requested costs for the VP Distribution Operations class, 65.06% are compensation and benefits for XES personnel. Mr. Knoll and Mr. Schrubbe establish that the level of Xcel Energy's compensation and benefits is reasonable and necessary.

2. Budget Planning

Q. Is a budget planning process applicable to the VP Distribution Operations class of affiliate costs?

A. Yes. Annual O&M budgets are created for the Distribution Operations business area, which includes the VP Distribution Operations class of affiliate costs, using: (1) guidelines developed at the corporate level; and (2) processes and controls as applied throughout the overall Distribution Operations organization. Each manager carefully reviews historical spend information, identifies changes that will be coming in the future, and analyzes the costs associated with those changes prior to submitting a proposed budget. The budgeting process is discussed in more detail by Mr. Dietenberger.

Q. During the fiscal year, does the VP Distribution Operations monitor its actual expenditures versus its budget?

A. Yes. Actual versus expected expenditures are monitored on a monthly basis for this affiliate class of services by the VP Distribution Operations. Additionally, overall Distribution Operations (i.e., the total for the Operating Companies) expenditures are reviewed on a roll-up basis. Deviations are evaluated each month to ensure that costs are appropriate. In addition, action plans are developed to mitigate variations in actual to budgeted expenditures. These mitigation plans may either reduce or delay other expenditures so that overall spending complies with the authorized budget.

Q. Are employees within the VP Distribution Operations organization held accountable for deviations from the budget?

A. Yes. Managers in the VP Distribution Operations organization have specific budgetary goals incorporated into their performance evaluations. Performance is measured on a monthly basis to ensure adherence to the goals and provide for action plan development to address variances. All VP Distribution Operations' management employees are required to manage their expenses to support the budgetary goals established by their manager. Failure to meet these performance targets may affect their performance evaluation and overall compensation.

3. Cost Trends

Q. Please state the dollar amounts of the actual per book charges from XES to SPS for the VP Distribution Operations class of services for the three fiscal years preceding the end of the Updated Test Year and the estimated per book charges for the estimated Updated Test Year.

A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar years) and for the Updated Test Year, the estimated per book affiliate charges (Column I on Attachment CSM-RR-A) from XES to SPS for the services grouped in the VP Distribution Operations affiliate class:

Table CSM-RR-14

Class of Services	2016	2017	2018	Updated Test Year (Estimated)
VP Distribution Operations	$149,132	$193,637	$770,061	$403,221

Q. What are the reasons for this trend?

A. The abnormally high costs in 2018 were primarily driven by costs related to Customer Centricity realignment and focus. Most of these expenses were associated with outside vendor costs related to customer experience surveys and studies. The knowledge obtained from these efforts will be transformational in realigning the Distribution Organization to our customers' needs. Actions already taken as a result of these insights include the automation of Electric Service Work Orders, added customer communication documents, new metrics related to customer experience, and many others. Costs returned to a more normal level of spending between 2018 and the Updated Test Year.

4. Staffing Trends

Q. Please provide the staffing levels for the VP Distribution Operations class of services for the three fiscal years preceding the end of the Updated Test Year and the Test Year.

A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar years) and for the Updated Test Year, the average of the end of month staffing levels for the VP Distribution Operations class of services.

Table CSM-RR-15

	Average End of Month # of Staff			
Class of Services	2016	2017	2018	Updated Test Year (Estimated)
VP Distribution Operations	10	9	7	7

Q. What are the reasons for this trend?

A. The decrease in average staffing levels between 2016 and the Updated Test Year was a result of a reorganization of the Customer Strategy department from the VP of Distribution Operations to the Distribution Business Operations Organization.

5. Cost Control and Process Improvement Initiatives

Q. Separate from the budget planning process, does the VP Distribution Operations affiliate class take any steps to control its costs or to improve its services?

A. Yes. XES provides the services and functions in the VP Distribution Operations class of services on a consolidated basis for multiple Xcel Energy legal entities. As a result, SPS benefits from sophisticated services provided by a pool of talented professionals, the consolidated costs of which are shared. The economies of scale inherent in this system results in reasonable costs for SPS for these services.

D. The Costs for the VP Distribution Operations Class of Services are Priced in a Fair Manner

Q. For those costs that XES charges (either directly or through use of an allocation) to SPS for the VP Distribution Operations class of services, does SPS pay any more for the same or similar service than does any other Xcel Energy affiliate?

A. No. The XES charges to SPS for any particular service are no higher than the XES charges to any other Xcel Energy affiliate. The costs charged for particular services are the actual costs that XES incurred in providing those services to SPS.

A single, specific allocation method, rationally related to the costs drivers associated with the service being provided, is used with each cost center (billing method). In her direct testimony, Ms. Schmidt discusses the selection of billing methods and XES's method of charging for services in more detail.

Q. How are the costs of the VP Distribution Operations affiliate class billed to SPS?

A. My Attachment CSM-RR-B(CD) shows all of the costs in this class broken out by activity and, in conjunction with Column C in my Attachment CSM-RR-A, shows the billing method associated with each activity. My Attachment CSM-RR-A shows the allocation method (Column D) associated with each billing method (Column C) used in the affiliate class.

In SPS's 45-day case update, I will present updated Attachments CSM-RR-A and CSM-RR-B(CD) so that the entries for the last three months of the Updated Test Year provide actual data and conform to the information provided for the first nine months. In the event the predominant billing methods and associated allocation methods for the VP Distribution Operations affiliate O&M expenses on my updated Attachments CSM-RR-A and CSM-RR-B(CD) differ from those discussed below, I will explain those differences in supplemental testimony in SPS's 45-day case update filing.

Q. What are the predominant allocation methods used for billing the costs that SPS seeks to recover for the VP Distribution Operations affiliate class of services?

A. The majority of the XES charges to SPS for this class were charged using one of the following allocation methods:

- Electric Transmission Plant/Electric Distribution Plant/Gas Transmission Plant/Gas Distribution Plant – 33.64% of XES charges to SPS – $130,354.97; and

- Direct Billing–66.09% of XES charges to SPS – $256,142.74.

Q. Why is it appropriate to allocate costs based upon the "Electric Transmission Plant/Electric Distribution Plant/Gas Transmission Plant/Gas Distribution Plant" method for the costs captured in the cost center that uses that allocation method?

A. Cost Center 200126, which uses the "Electric Transmission Plant/Electric Distribution Plant/Gas Transmission Plant/Gas Distribution Plant" method as the allocator, captures costs related to management and support services provided to the distribution and transmission operations of all of the Xcel Energy affiliates. For example, the labor costs associated with VP Distribution Operations are collected in Cost Center 200126 and allocated using this allocation method. Thus, the costs in this cost center are allocated among the electric and gas affiliates based on each Operating Company's proportionate share of total electric and gas transmission and distribution plant assets (i.e., the transmission and distribution plant assets of a particular electric or gas company as a percentage of the total transmission and distribution plant assets of all of the electric and gas companies). This allocation reflects cost causation and the distribution of the benefits of the services received. For the cost centers that assign costs based upon this allocation method, the per unit amounts charged by XES to SPS as a result of the application of this allocation method are no higher than the unit amounts billed by XES to other affiliates for the same or similar services and represent the actual costs of the services.

Q. Why is the "Direct Billing" method appropriate for assigning the costs captured in the cost centers that use that allocation method?

A. For the cost centers that are assigned using the "Direct Billing" method, the costs normally reflect work that was performed specifically for SPS only. In some cases, however, the direct billing occurred after the application of an off-line allocator that tracks the relevant cost drivers. In either situation, the cost centers charged using the "Direct Billing" method are appropriate because the assignment of costs is in accordance with the distribution of benefits for the services received. For example, the labor and expense costs related to system planning and engineering services provided to SPS, which are collected in Cost Center 300370, were assigned using the "Direct Billing" method. The cost of these services benefitted SPS, the work was performed for SPS alone, and the cost driver is services provided solely to SPS. Thus, the "Direct Billing" method is appropriate because it assigns costs in accordance with cost causation and benefits received. For the cost centers that assign costs using Direct Billing, the per unit amounts charged by XES to SPS are no higher than the unit amounts billed by XES to other affiliates for the same or similar services and represent the actual costs of the services.

Q. You have covered the allocation method used to bill 99.73% of the costs associated with this affiliate class. Why have you not specifically covered the remaining 0.27% of the costs of this class?

A. I have described the predominant allocation methods associated with this affiliate class. The remaining costs are billed using one allocator. In light of the number

of remaining allocators, cost centers (billing methods), and relative dollar amounts, I have not gone into a detailed discussion of these other allocation methods in order to keep the discussion to a manageable level. The cost centers (billing methods) used to charge the remaining 0.27% of the costs in this class, however, are presented in my Attachment CSM-RR-B(CD), discussed earlier. A reader may reference that attachment and then refer to the specific cost center (billing method) summary provided in Ms. Schmidt's Attachment MLS-RR-11 for an explanation of the particular allocators used and the cost drivers for the activities reflected in that particular cost center.

Q. Have you determined that the costs reflected in the remaining 0.27% of costs associated with this class of services have been billed using an appropriate billing method and allocation method?

A. Yes. I, or one of my staff working at my direction, have reviewed each of the cost centers and the associated allocators used to bill the remaining 0.27% of the costs of this class. The cost drivers reflected in the allocation method used to bill the costs of each cost center (billing method) are consistent with and reflect the cost drivers of the services captured in each particular cost center (billing method). Therefore, the billing methods and allocation methods are appropriate because the allocation of costs is in accordance with the distribution of the benefits received by SPS and are no higher than the per unit costs charged to other affiliates for the same or similar types of services.

X. AFFILIATE EXPENSES FOR THE GAS OPERATIONS CLASS OF SERVICES

A. Summary of Affiliate Expenses for the Gas Operations Class of Services

Q. Where does the Gas Operations affiliate class fit into the overall affiliate structure?

A. Attachment MLS-RR-6 to Ms. Schmidt's direct testimony provides a list and a pictorial display of all affiliate classes, dollar amounts for those classes, and sponsoring witness for each class. As shown on that attachment, the Gas Operations affiliate class was part of the Gas Systems business area during the Updated Test Year. Attachment CSM-RR-3 to my testimony is an organization chart showing the Gas Operations organization.

Q. What services are grouped into the Gas Operations affiliate class?

A. The services that are grouped into the Gas Operations affiliate class include certain gas and electric facility mapping services, which are provided to SPS. The majority of the services of the Gas Operations affiliate class, however, are oversight and management activities related to the gas plants and gas transmission and distribution operations of the other Operating Companies and WestGas. The costs for the services provided to other Operating Companies and WestGas are not allocated to SPS.

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a Total Company basis, for the Gas Operations affiliate class?

A. The following table summarizes the dollar amount of the Updated Test Year XES charges for the Gas Operations affiliate class. The table headings are explained

following the table. I will update the table below as part of SPS's 45-day case update filing to reflect the actual Updated Test Year costs for the Gas Operations Class of Services affiliate class.

Table CSM-RR-16

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Gas Operations	$12,942,232	$124,444	96.75%	3.25%

Total XES Class Expenses	Dollar amount of total Updated Test Year expenses that XES charged to all Xcel Energy companies for the services provided by this affiliate class. This is the amount from Column E in Attachment CSM-RR-A.
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 CSM-RR-A.
% 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.

Q. Please describe the attachments that support the information provided on Table CSM-RR-16.

A. There are four attachments to my testimony that present information about the requested SPS affiliate expenses for the Gas Operations affiliate class. I explained these attachments in detail previously in Section IV.A of my testimony.

Q. Does XES bill its expenses for the Gas Operations affiliate class to SPS in the same manner as it bills other affiliates for those expenses?

A. Yes. As discussed by Ms. Schmidt, XES uses the same method for billing and allocating cost to affiliates other than SPS that it uses to bill and allocate those costs to SPS.

Q. Are there any exclusions to the XES billings to SPS for the Gas Operations affiliate class?

A. Yes. As I mentioned earlier, exclusions reflect expenses not requested, such as expenses not allowed or other below-the-line items. Exclusions are shown on Attachment CSM-RR-A, Column H, and on Attachment CSM-RR-B(CD), Column K. The details for the exclusions are provided in Attachment CSM-RR-C. As I also mentioned earlier, Ms. Schmidt describes how the exclusions were calculated. In SPS's 45-day case update, I will present an updated Attachment CSM-RR-C that will provide actual exclusions to replace my estimated exclusions included in my original attachment.

Q. Are there any pro forma adjustments to SPS's per book expenses for the Gas Operations affiliate class?

A. Yes. Pro forma adjustments are revisions to Updated Test Year expenses for known and measurable changes. Pro forma adjustments are shown on Attachment CSM-RR-A, Column J, and on Attachment CSM-RR-B(CD), Column M. The details for the pro forma adjustments, including the witness or witnesses who sponsor each pro forma adjustment, are provided in Attachment CSM-RR-D. Given the time of SPS's initial filing, only the first nine months of the Updated Test Year have completed the full pro forma adjustment review process. In SPS's 45-day case update, I will present an updated Attachment CSM-RR-D that will complete the full pro forma adjustment review process for the last three months of the Updated Test Year.

Q. Attachment CSM-RR-D shows that you are a sponsor for pro forma adjustments that result in a net decrease of $1,139.45 for the Gas Operations affiliate class. Please explain the adjustments.

A. The adjustments were made to remove costs that were determined not to benefit SPS.

B. The Gas Operations Class of Services are Necessary Services

Q. Are the services that are grouped in the Gas Operations affiliate class necessary for SPS's operations?

A. Yes. Although SPS does not provide gas service, the Gas Operations organization provides both gas and electric services, of which the electric services are applicable to SPS's electric distribution service. The services grouped in the Gas

Operations affiliate class are necessary to ensure that electric Distribution facilities in SPS are properly recorded in the GIS and that electric Distribution maps are properly maintained. This information is used in maintaining SPS's Distribution and Transmission facilities. The Gas Operations organization also performs electric facility location services for SPS which ensure that SPS's facilities are properly located during excavation, as required by local governments and other authorities. They are functions required by all utilities and without which SPS would not be able to provide electric service to its customers.

Q. What specific services are provided to SPS by the Gas Operations affiliate class?

A. The specific services that are provided to SPS by the Gas Operations affiliate class are:

- Gas / Electric Damage Prevention and Facility Location Services;
- Gas / Electric GIS Support;
- Gas / Electric Distribution System Mapping;
- Pipe Line Compliance and Standards; and
- Management and oversight of SPS's local GIS employee group.

Q. Are any of the Gas Operations class of services that are provided to SPS duplicated elsewhere in XES or in any other Xcel Energy subsidiary such as SPS itself?

A. No. Within XES, none of the services grouped in the Gas Operations affiliate class are duplicated elsewhere. No other Xcel Energy subsidiary performs these

services for the Operating Companies. In addition, SPS does not perform these services for itself.

Q. Do SPS's Texas retail customers benefit from the services that are part of the Gas Operations class of services?

A. Yes. The services of the Gas Operations affiliate class benefit SPS's customers in many ways. For example, the GIS system is used daily by SPS service personnel for locating facilities when responding to customer service calls.

C. The Gas Operations Class of Services are Provided at a Reasonable Cost

Q. Are the costs of the Gas Operations class of services reasonable?

A. Yes. The costs of the Gas Operations class of services are reasonable. XES provides the services and functions in the Gas Operations class of services on a consolidated basis for multiple Xcel Energy legal entities. As a result, SPS benefits from sophisticated services provided by a pool of talented professionals, the consolidated costs of which are shared. The economies of scale inherent in this system result in reasonable costs for SPS for these services.

1. Budget Planning

Q. Is a budget planning process applicable to the Gas Operations class of affiliate costs?

A. Yes. Annual O&M budgets are created for the Distribution Operations business area, which includes the Gas Operations class of affiliate costs, using: (1) guidelines developed at the corporate level; and (2) processes and controls as applied throughout the overall Distribution Operations organization. Each

manager carefully reviews historical spend information, identifies changes that will be coming in the future, and analyzes the costs associated with those changes prior to submitting a proposed budget. The budgeting process is discussed in more detail by Mr. Dietenberger.

Q. During the fiscal year, does the Gas Operations organization monitor its actual expenditures versus its budget?

A. Yes. Actual versus expected expenditures are monitored on a monthly basis by management in the Gas Operations organization Deviations are evaluated each month to ensure that costs are appropriate. In addition, action plans are developed to mitigate variations in actual to budgeted expenditures. These mitigation plans may either reduce or delay other expenditures so that overall spending complies with the authorized budget.

Q. Are employees within the Gas Operations organization held accountable for deviations from the budget?

A. Yes. All management employees in the Gas Operations organization have specific budgetary goals incorporated into their performance evaluations. Performance is measured on a monthly basis to ensure adherence to the goals and provide for action plan development to address variances. All Gas Operations' management employees are required to manage their expenses to support the budgetary goals established by their manager. Failure to meet these performance targets may affect their performance evaluation and overall compensation.

2. Cost Trends

Q. Please state the dollar amounts of the actual per book charges from XES to SPS for the Gas Operations class of services for the three fiscal years preceding the end of the Updated Test Year and the estimated per book charges for the estimated Updated Test Year.

A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar years) and for the Updated Test Year, the estimated per book affiliate charges (Column I on Attachment CSM-RR-A) from XES to SPS for the services grouped in the Gas Operations affiliate class:

Table CSM-RR-17

Class of Services	2016	2017	2018	Updated Test Year (Estimated)
Gas Operations	$155,268	$228,701	$171,969	$129,964

Q. What are the reasons for this trend?

A. The increase between 2016 and 2017 is due to the PTT project and other support functions necessary to support the SAP deployment. The decrease between 2017 and the Updated Test Year is due to a return to normalized spending levels.

3. Staffing Trends

Q. Please provide the staffing levels for the Gas Operations class of services for the three fiscal years preceding the end of the Updated Test Year and the Test Year.

A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar years) and for the Updated Test Year, the average of the end of month staffing levels for the Gas Operations class of services.

Table CSM-RR-18

	Average End of Month # of Staff			
Class of Services	2016	2017	2018	Updated Test Year (Estimated)
Gas Operations	97	119	121	123

Q. What are the reasons for this trend?

A. The increase in average staffing levels from 2016 to 2017 is related to the PTT project and the filling of vacant engineering positions and other support functions necessary to support compliance and gas regulations. The net increase in staffing levels from 2017 to 2018 reflects: (1) the filling of vacant positions for gas system strategy to support compliance and gas regulations; (2) the realignment of gas capacity planning and geospatial mapping under XES with the goal of increasing efficiency through economies of scale; and (3) the addition of necessary positions to strengthen oversight and ensure consistent approaches to adhere to changing gas compliance regulations in the other three operating companies. The continued increase in average staffing levels from 2018 to the Updated Test Year is related to the filling of vacant engineering positions and other support functions necessary to support compliance and gas regulations, which as previously stated is primarily for the other three operating companies. The majority of these costs are not allocated to SPS.

4. Cost Control and Process Improvement Initiatives

Q. Separate from the budget planning process, does the Gas Operations affiliate class take any steps to control its costs or to improve its services?

A. Yes. XES provides services and functions to the Gas Operations class of services on a consolidated basis for multiple Xcel Energy legal entities. As a result, SPS benefits from sophisticated services provided by a pool of talented professionals, the consolidated costs of which are shared. The economies of scales inherent in this system results in reasonable costs for SPS for these services.

D. The Costs for the Gas Operations Class of Services are Priced in a Fair Manner

Q. For those costs that XES charges (either directly or through use of an allocation) to SPS for the Gas Operations class of services, does SPS pay any more for the same or similar service than does any other Xcel Energy affiliate?

A. No. The XES charges to SPS for any particular service are no higher than the XES charges to any other Xcel Energy affiliate. The costs charged for particular services are the actual costs that XES incurred in providing those services to SPS. A single, specific allocation method, rationally related to the costs drivers associated with the service being provided, is used with each cost center (billing method). In her direct testimony, Ms. Schmidt discusses the selection of billing methods and XES's method of charging for services in more detail.

Q. How are the costs of the Gas Operations affiliate class billed to SPS?

A. My Attachment CSM-RR-B(CD) shows all of the costs in this class broken out by activity and, in conjunction with Column C in my Attachment CSM-RR-A, shows

the billing method associated with each activity. My Attachment CSM-RR-A shows the allocation method (Column D) associated with each billing method (Column C) used in the affiliate class.

In SPS's 45-day case update, I will present updated Attachments CSM-RR-A and CSM-RR-B(CD) so that the entries for the last three months of the Updated Test Year provide actual data and conform to the information provided for the first nine months. In the event the predominant billing methods and associated allocation methods for the Gas Operations affiliate O&M expenses on my updated Attachments CSM-RR-A and CSM-RR-B(CD) differ from those discussed below, I will explain those differences in supplemental testimony in SPS's 45-day case update filing.

Q. What are the predominant allocation methods used for billing the costs that SPS seeks to recover for the Gas Operations affiliate class of services?

A. The majority of the XES charges to SPS for this class were charged using the following allocation methods:

- Direct Billing – 96.75% of XES charges to SPS – $120,395.70; and
- Assets, Revenue, and Number of Employees – 2.97% of XES charges to SPS – $3,688.70.

Q. Why is the "Direct Billing" method appropriate for assigning the costs captured in the cost centers that use that allocation method?

A. For the cost centers that are assigned using the "Direct Billing" method, the costs normally reflect work that was performed specifically for SPS only. In some cases, however, the direct billing occurred after the application of an off-line allocator that tracks the relevant cost drivers. In either situation, the cost centers

charged using the "Direct Billing" method are appropriate because the assignment of costs is in accordance with the distribution of benefits for the services received. For example, the labor and expenses related to providing assistance to SPS with regard to the Mapping organization, which are collected in Cost Center 300370, were assigned using the "Direct Billing" method. The cost of these services benefitted SPS, the work was performed specifically for SPS alone, and the cost driver is the mapping services of SPS. Thus, the "Direct Billing" method is appropriate because it assigns costs in accordance with cost causation and benefits received. For the cost centers that assign costs using Direct Billing, the per unit amounts charged by XES to SPS are no higher than the unit amounts billed by XES to other affiliates for the same or similar services and represent the actual costs of the services.

Q. Why is the Assets, Revenue, and Number of Employees method appropriate for assigning the costs captured in the cost centers that use that allocation method?

A. The three-factor allocation method using assets, revenue, and employees produces an allocation of costs that recognizes the complexity, risk, and overall business activity levels that drive the costs included in the cost centers and measures the benefits received from those activities. For the cost centers billed using this allocator, there is no one specific cost driver for the support tasks and services provided, and the services benefit multiple Xcel Energy affiliates. For example, the costs associated with executive corporate management, long-term business strategy development, and other programs that ensure the continuity and

development of management, which are collected in Cost Center 200063– Executive Corporate Governance, are allocated using this method. Within the Xcel Energy holding company group, those legal entities that have proportionately more assets, revenues, and employees will have more focus placed on their operations due to those subsidiaries' relative influence on the consolidated business balance sheet, income statement, and statement of cash flow, and the subsidiaries will benefit accordingly from the services provided. Thus, allocating these costs based upon the average of the total asset ratio, revenue ratio, and the employee ratio is appropriate because it allocates costs in accordance with cost causation and benefits received. Ms. Schmidt discusses this billing method in more detail in her testimony. For the cost centers that assign costs based upon this allocation method, the per unit amounts charged by XES to SPS as a result of the application of this allocation method are no higher than the unit amounts billed by XES to other affiliates for the same or similar services and represent the actual costs of the services.

Q. You have covered the allocation method used to bill 99.71% of the costs associated with this affiliate class. Why have you not specifically covered the remaining 0.29% of the costs of this class?

A. I have described the predominant allocation methods associated with this affiliate class. The remaining costs are billed using one allocator. In light of the number of remaining allocators, cost centers (billing methods), and relative dollar amounts, I have not gone into a detailed discussion of these other allocation methods in order to keep the discussion to a manageable level. The cost centers

(billing methods) used to charge the remaining 0.29% of the costs in this class, however, are presented in my Attachment CSM-RR-B(CD), discussed earlier. A reader may reference that attachment and then refer to the specific cost center (billing method) summary provided in Ms. Schmidt's Attachment MLS-RR-11 for an explanation of the particular allocators used and the cost drivers for the activities reflected in that particular cost center.

Q. Have you determined that the costs reflected in the remaining 0.29% of costs associated with this class of services have been billed using an appropriate billing method and allocation method?

A. Yes. I, or one of my staff working at my direction, have reviewed each of the cost centers and the associated allocators used to bill the remaining 0.29% of the costs of this class. The cost drivers reflected in the allocation method used to bill the costs of each cost center (billing method) are consistent with and reflect the cost drivers of the services captured in each particular cost center (billing method). Therefore, the billing methods and allocation methods are appropriate because the allocation of costs is in accordance with the distribution of the benefits received by SPS and are no higher than the per unit costs charged to other affiliates for the same or similar types of services.

XI. SELECTION AND MANAGEMENT OF DISTRIBUTION CAPITAL ADDITIONS

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

A. The Distribution business area assists the SPS executive leadership with engineering support and managerial reporting for SPS operations. The Distribution business area is comprised of the following functional areas: Distribution Business Operations; Distribution Electric Engineering; Distribution Planning and Performance; VP Distribution Operations; Gas Operations; and Distribution Operations. These functional areas focus on reliability, safety, customer service, operational efficiency, and the fiscal oversight necessary to construct, operate, and maintain SPS's electric distribution system in New Mexico and Texas.

Q. What are the primary business drivers affecting Distribution's capital expenditures?

A. The primary drivers motivating SPS's Distribution capital additions are New Business and Reconstruction. New Business includes the installation of all primary and secondary extensions and service laterals, as well as the replacement and removal of existing electric services. Typically, this is work that is required for SPS to meet its obligation to serve new customers.

Reconstruction typically involves the replacement of failed, eminently failing, or damaged equipment. Examples include the replacement of a wood pole that is damaged by a vehicle and the replacement of substation components such as circuit breakers, voltage regulators, or lightning arrestors. Other forms of

Reconstruction might include relocating facilities that are in direct conflict with street expansions within public rights-of-way or safety-related work required by a governing authority.

Discretionary projects are generally ranked for prioritization and funding.

Q. Please describe the process for ranking and funding Distribution capital projects.

A. The Distribution business area has a well-defined process for identifying, ranking, and determining electric distribution capital projects. At a high level, the process of determining capital expenditures begins with completing all the steps necessary to evaluate the capital expenditures for a project's life cycle. The identification and assessment of problems, or "risks," along with their related solutions, or "mitigations" is central to this process. Risks are problems that can result in negative consequences to SPS's customers, the environment, or SPS's ability to provide safe and reliable service. Mitigations are solutions that address the risks. Each risk can have one or more identified mitigations. Therefore, to ensure each risk is addressed correctly, both the risk and the mitigations are ranked and the solution that provides the best value is selected.

Q. Please explain how the process you just described is incorporated into the steps necessary to build the capital expenditures budget for the Distribution business area.

A. The following key steps are necessary to ensure that a comprehensive capital budget is prepared with a focus on providing safe and reliable electric service:

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

Step 2 - Each risk and mitigation and its associated attributes are reviewed for accuracy, completeness, and reasonableness.

Step 3 - As each risk and mitigation is submitted for consideration, it is scored based on certain criteria and the likelihood of the risk occurring as well as the consequences of not addressing the risk.

Step 4 - All risks and mitigations are ranked or prioritized.

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

Step 6 - Risks/mitigations are assigned a capital project number based on the type of work involved. Capital projects are either classified as "specific" or "routine."

Step 7 - Capital project numbers are automatically tied to closing patterns based on the attributes of the work. Alternatively, in-service dates are given to large, specific projects.

Step 8 - All capital projects that are included within the authorized funding level are reviewed and approved both at the business area level and at the corporate level.

Step 9 - Approved projects are deployed during the year.

The determination of the estimated in-service date of all large projects (noted in Step 1 above) and the closing patterns associated with different types of work (noted in Step 7 above) determine the date the project goes from construction work in progress ("CWIP") to plant-in-service and becomes a plant addition. The process of moving projects from CWIP to plant-in-service is described in more detail by Mr. Moeller, as it relates to integrating SPS's capital budget across all business areas at the corporate level.

Within the Distribution business area, I will focus on how capital projects are developed and become plant additions for the electric distribution system.

Q. Please describe how engineering and operations personnel identify and propose risks and mitigations for inclusion in the capital expenditures budget (Step 1).

A. The electric distribution system serves a diverse range of customers across an equally diverse topography. As a result, numerous problems or risks can occur. Each functional area is comprised of operating areas across the service territory. As capital spending is determined, and throughout the year as new issues are identified, each operating area brings forward risks and mitigations based on its knowledge of the assets and operations within its territory. The operating areas' focus is on building, operating, and maintaining physical assets while achieving quality improvements and cost efficiencies. Engineers that support the operating areas also submit risks and mitigations for consideration. All risks and mitigations are submitted as project requests and entered into Risk Register, which is a software tool used to track and rank project requests based on the inputs provided.

An example of a risk and mitigation that would be entered into Risk Register is as follows:

Risk: Overload of 12.5 kiloVolt Livingston Ridge Substation Transformer

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

Q. Please describe how engineering and operations personnel estimate the costs of proposed capital projects when they are identifying risks and mitigations within Step 1.

A. Estimates are constructed based on historical actuals of projects with similar scope and scale. Known variations from historical actuals are taken into consideration in developing the final estimate.

Q. Please describe the review process (Step 2).

A. Budgeting personnel focus on asset health, standardization, and mitigation of risk, and provide coordination and consistency in evaluating project requests within the Distribution business area. A thorough review of each submission ensures that the proposed projects will be ranked and scored appropriately based on their merits. Additional review may occur after the project requests are scored based on the comparative ranking of individual projects. Corporate guidelines and economic factors (such as inflation) are identified annually and their impacts are included in the budgeting process and the review.

Q. Please describe how the risks and mitigations are scored (Step 3).

A. To facilitate the review and ranking process, project requests that are presented and entered into Risk Register must include specific information regarding their annual costs and benefits. Engineering and operations personnel work with budgeting personnel to score each risk and mitigation individually before ranking the projects. The business values used to score risks and mitigations and assign a risk score are as follows:

- Reliability – identification of overloaded facilities, potential customer minutes out and the annual hours at risk, failure probabilities, peak day hours, age of facilities, potential customer outages;

- Safety – identification of the yearly incident rate before and after the risk is mitigated;

- Environmental – evaluation of compliance before and after the risk is mitigated, and the estimated exposure;

- Legal – evaluation of compliance before and after the risk is mitigated; and

- Financial – identification of the gross cash flow, such as incremental revenue, realized salvage value, incremental recurring costs, etc., and identification of avoided costs such as quality of service pay-outs and failure repairs.

Q. Please describe why and how projects are ranked (Step 4).

A. Funding for projects is not unlimited and typically the cost for projects identified exceeds the available funding. Therefore, it is important to rank or prioritize the risks and mitigations prior to authorizing or deploying the work. In addition, the volume and diversity of risks require the use of a systematic process to perform asset specific risk assessment over the life cycle of the asset. That assessment is then ranked against other asset assessments that have been reviewed using the same criteria. Non-discretionary projects and discretionary projects providing the most value receive a higher ranking based on the business values discussed earlier (i.e., safety, reliability, environment, legal, and financial).

Q. Please describe how the authorized funding or spending guidelines are determined and applied (Step 5).

A. Capital expenditure guidelines are determined at the corporate level for both the legal entity and the business area. Capital expenditures associated with

non-discretionary projects are included in the budget first and then any authorized spending is targeted at discretionary projects based on their ranking. Non-discretionary projects and discretionary projects that fall within the approved funding guidelines are included in the annual capital expenditures budget.

Q. Please describe how risks and mitigations are assigned project numbers (Step 6).

A. Once the mitigations become approved projects, a unique tracking number may be assigned based on a dollar threshold. If the project or program exceeds $300,000, it will be assigned a unique number for purposes of tracking and reporting.

Q. Why are in-service dates or closing patterns determined and assigned to capital projects (Step 7)?

A. Closing patterns are developed to forecast when the construction of assets is expected to be complete and the assets placed in service. Thus, closing patterns determine how and when capital expenditures are moved from CWIP to plant in-service.

Q. How are closing patterns for Distribution capital projects developed?

A. Closing patterns are developed based on the type of work involved. Routine projects are assigned to a closing pattern. The estimated in-service date is used for large and complex projects. These patterns are determined by evaluating the type of work (e.g., underground relocation, overhead new services, underground rebuilds) and using historical data to evaluate what percentage of the expected budgeted expenditures should close to plant in-service on a monthly basis. This analysis is based on the average time for construction and the energized date of

the project. For example, overhead extension projects have a closing pattern of three months and underground extension projects have a closing pattern of four months due to the nature of the work involved. Closing patterns are monitored and revised as construction practices change.

Q. Please describe the capital expenditures budget approval process (Step 8).

A. Capital projects that have been included in the approved funding are uploaded into the Financial Management System. The Utility President executive management team reviews and approves this list. After the business area has been afforded the opportunity to make adjustments, the capital projects are available for corporate approval. At the corporate level, the business area and legal entity capital expenditures budget is reviewed and approved. After receiving approval from the Board of Directors, work release plans are finalized and work can be deployed.

Q. Please describe the capital expenditures budget deployment process (Step 9).

A. After the capital expenditures budget is finalized, the approved project list becomes the basis for the release of projects during the related calendar year. This process is flexible to allow for additions and deletions within a given year. For example, if an emergency occurs during the year, priorities may change and result in an adjustment to the list of approved projects included for funding. Projects that were previously approved may be delayed to accommodate the emergency.

Q. In addition to specific projects, does the Distribution business area develop a general capital budget?

A. Yes. Distribution develops a routine or "blanket" capital budget.

Q. How are routine or blanket capital budgets developed?

A. The budget for new electric service routine work is developed using a cost per meter methodology. This process begins with developing a forecast for the number of new meter sets for each local operating area. Inputs and assumptions are also developed that reflect inflation factors used in determining the assumed increase or decrease in the components that make up the new business costs. The factors (labor, non-labor, contractor, material, equipment, and fleet inflation rates; bargaining labor increases; and corporate overhead rates) reflect both corporate and operating company rates. Historical data is used to determine the major drivers or components that make up new business costs. The components are: labor (both company and contracted), labor loadings, material (excluding meters and transformers), equipment, transportation, overheads, and other costs.

Using these components, SPS then develops a cost per meter component matrix for each local operating area. The matrix provides SPS with the ability to apply the related inflation factors to the specific components that make up the overall cost per meter. SPS also uses this data to analyze variances. The variance analysis allows SPS to determine which components account for the difference in the forecast versus actual expenditures.

After the preliminary forecast has been determined, the data is reviewed with management in each local operating area to determine if there will be

substantial changes in the operations (e.g., crew mix, major projects, and labor issues). Pending the outcome of these reviews, adjustments are made to the preliminary forecast and the proposed routine budgets are submitted for final approval.

The budget for electric reconstruction routine blankets uses the averages of historical values escalated by the corporate inflation rate (e.g., 2.77% for 2018 through 2027) to determine expected levels of spending. This total expected budget is then allocated to each service area using the average historical ratio of the past five years. The allocation is adjusted to ensure unique, one-time projects in a service area do not impact the calculation of the average five-year historical expenditures.

Routine project requests such as new business growth, reinforcements, or rebuilds include a five-year expenditure history and estimated in-service in the request. This routine grouping of projects serves to allocate funding for performing core business functions, such as: connecting new customers; reconstruction of facilities; street light expenditures; and funds for the purchase of new meters, transformers, and fleet.

Q. Please explain how Distribution capital costs are managed.

A. After the estimates are developed, all projects follow a project flow process that requires reviews and approvals at the budget, management, senior management, and executive levels. After this approval, the Investment Delivery group within the Distribution business area monitors all distribution capital dollars to ensure

that authorized projects align with the established forecast. Actual spending compared to forecasted levels is monitored on a regular basis.

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

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

Performance evaluations for management employees in both operating areas and investment delivery incorporate specific budgetary goals. Performance is measured on a monthly basis to ensure adherence to the goals and provide for action plan development to address variances. Performance management plans for all directors and managers include a metric associated with their capital spend. This metric is designed to develop accurate capital project costs and manage the planned capital additions. The scorecard for SPS also contains a Key Performance Indicator associated with capital additions.

XII. DISTRIBUTION CAPITAL ADDITIONS PLACED IN SERVICE BETWEEN JULY 1, 2017 AND MARCH 31, 2019

Q. As part of this rate case, is SPS asking to include in its rate base Distribution-related capital additions closed to plant-in-service during the period of July 1, 2017 through March 31, 2019?

A. Yes. Attachment CSM-RR-4 sets forth the Distribution-related capital additions that closed to plant-in-service during the 15-month period starting July 1, 2017 and ending on March 31, 2019. The starting date for this period (July 1, 2017) is the first day after the end of the period for which capital additions were approved in Docket No. 47527, SPS's last base rate case, and the ending date for this period (March 31, 2019) is the end of the Test Year in this current case. All of these capital additions were prudently incurred and support SPS's ability to provide electric service to its customers.

Q. What is the dollar amount of the Distribution-related capital additions placed in service between July 1, 2017 and March 31, 2019 that SPS is requesting in this docket?

A. The total dollar amount of Distribution-related capital additions closed to plant-in-service during the period July 1, 2017 through March 31, 2019 is $176,090,517.88 (total company). Attachment CSM-RR-4 provides detailed information regarding these capital additions. Mr. Freitas assigns the Distribution-related capital additions to SPS's Texas and New Mexico retail jurisdictions based on location of the facilities or whether the capital additions are considered common facilities.

Q. Please describe these Distribution-related capital additions placed in service between July 1, 2017 and March 31, 2019.

A. All of the Distribution-related capital additions listed in Attachment CSM-RR-4 support SPS's ability to provide safe and reliable electric service to its customers. These additions are for upgrades and expansions of the electric distribution system, including distribution lines, transformers, capacitors, meters, and distribution substation infrastructure, which are needed to connect new customers, maintain reliability, and improve load serving capability. The additions also include equipment necessary for SPS personnel to operate and maintain the system. The projects are classified into the following five major categories for purposes of budgeting and tracking the work as it is performed.

- **New Business** – These projects include installation of all primary and secondary extensions and service laterals, as well as the replacement and removal of existing electric services. Typically, this is work that is required for SPS to meet its obligation to serve new customers.
- **Distribution Line and Substation Reconstruction** – These are projects constructed at customer request, those that are required to comply with city or state requirements, or to adhere to code guidelines. These projects include relocating facilities that are in direct conflict with street expansions within public rights-of-way and safety-related work required by a governing authority. These projects also include the replacement of failed, eminently failing, or damaged equipment. Examples include the replacement of a wood pole that is damaged by a vehicle and the replacement of substation components such as circuit breakers, voltage regulators, or lightning arrestors.
- **Distribution Line and Substation Capacity** – These projects include infrastructure work related to increasing feeder and substation capacity in order to deal with equipment overloads, contingencies, and voltage support. Typically, this work is necessitated by increased load from existing and new customers.
- **Purchases** – These projects include the purchase of distribution line transformers and distribution meters. These items are acquired to provide

timely service in accordance with tariff requirements, carry out standard construction projects necessary to meet customer requirements, and replace failed or damaged equipment.

- **Outdoor/Area Lighting** – These projects include the installation, removal, and replacement of street and area lighting as required by SPS's tariffs and construction standards. Examples of these projects are the replacement of failing or damaged equipment and new installations made at customer request.

Q. Some of the costs in Attachment CSM-RR-4 are aggregated under "blanket projects." Please define a blanket project.

A. A "blanket" project involves multiple work orders or improvements being constructed under the same parent number with various in-service dates. Blanket projects are generally set for a calendar budget year, but the work orders may be completed beyond that year.

Q. Please provide some examples of the types of projects included in a blanket work order.

A. Blanket Project "Tx Blnkt-Overhead Rebuild" involves refurbishment or service of distribution lines (conductors, cross arms, etc.) and the money properly spent on those assets that can be capitalized. The Project "Txn – Oh Street Light" provides funds to repair or replace overhead street lights facilities that have been damaged or are not working. Blanket Project "Txs Blanket-Oh Extensions" involves extending overhead distribution lines, for example, to connect to a newly constructed home or building.

Q. Are the examples you provided in the prior answer representative of the projects under the blanket work orders?

A. Yes. My examples are representative in the sense that they involve scheduled or unscheduled installation or replacements of distribution assets to provide new

service to customers and help maintain the reliability of the SPS Distribution system.

Q. Please describe the information in Attachment CSM-RR-4, which provides the details about the dollar amounts and associated affiliate component for Distribution-related capital additions closed to plant-in-service between July 1, 2017 and March 31, 2019.

A. Attachment CSM-RR-4 provides the following information:

Column A —	WBS Level 4 Number	Provides the Work Breakdown Structure ("WBS") Level 4 number for the project.
Column B —	WBS Level 4 Description	Provides a short title for the WBS Level 4 number for the project.
Column C —	Asset Class	Identifies the type of asset.
Column D —	Witness	Identifies the witness supporting the project.
Column E —	Project Category	Provides the project category that is descriptive of the project's type.
Column F —	WBS Level 2 Number	Provides a short title for the WBS Level 2 number for the project.
Column G —	WBS Level 2 Description	Provides a short title for the WBS Level 2 number for the project.
Column H —	In-Service Date	Provides the in-service date of the WBS Level 2 Number part of the project.
Column I —	Additions to Plant-in-Service (January 1, 2016 – March 31, 2017)	The total company dollar amount of the addition to plant-in-service for the project.

Column J —	XES Charges (Included in Column I)	The amount of charges from XES that are included in the total company dollar amount of addition to plant-in-service for the project in Column I.
Column K —	Other Affiliate Charges (Included in Column I)	The amount of charges from affiliates other than XES that are included in the total company dollar amount of addition to plant-in-service for the project in Column I.
Column L —	Total Affiliate Charges (Included in Column I)	Total of Columns J and K associated with new plant-in-service shown in Column I.
Column M —	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service shown in Column I)	The dollar amount (total company) of the addition to plant-in-service in Column I that is not an affiliate charge.

Q. Attachment CSM-RR-4 includes capitalized affiliate costs. Were those affiliate costs necessary to complete capital projects listed in Attachment CSM-RR-4?

A. Yes. These affiliate charges are for oversight and support services that are necessary to design, build, and install these projects. In addition, the capital projects include overhead charges that reflect labor and other costs as discussed by Mr. Moeller. When those projects are complete, the costs, including the labor charges, are recorded as new assets. Affiliate charges included in Column L of Attachment CSM-RR-4 are $1,012,018, which is approximately 0.8% of SPS's total Distribution-related capital cost for projects placed in service during the period of July 1, 2017 through March 31, 2019.

Q. Are the costs of these capitalized affiliate charges reasonable and necessary?

A. Yes. Earlier in my testimony, I addressed the reasonableness of the Test Year affiliate charges to SPS for the Distribution-related affiliate classes, which are the affiliate classes that contain these capitalized costs. That discussion also applies to these affiliate costs for the entire 24-month capital additions period. Thus, that discussion supports the reasonableness and necessity of such affiliate costs for the period of July 1, 2017 through March 31, 2019. In addition, Ms. Schmidt explains that charges for labor and goods received by SPS from the Operating Companies and XES (Column L of Attachment CSM-RR-4) are reasonable and necessary.

Q. What is the difference between the affiliate charges for the Distribution-related affiliate classes discussed earlier in your testimony and the affiliate charges included in your Attachment CSM-RR-4?

A. The Distribution-related affiliate charges discussed earlier in my testimony were those related only to O&M affiliate expense during the Test Year. In contrast, the affiliate charges that I discuss in this section of my testimony refer to the capitalized affiliate charges that were closed to plant-in-service during July 1, 2017 through March 31, 2019.

Q. Please describe the Distribution capital additions placed in service for the period of July 1, 2017 through March 31, 2019, as shown on Attachment CSM-RR-4.

A. As shown in Table CSM-RR-19 below, the plant additions for this period fall within the following categories: (1) New Business; (2) Distribution Line and

Substation Capacity; (3) Purchases; (4) Distribution Line and Substation Reconstruction; and (5) Outdoor/Area Lighting.

Table CSM-RR-19
Distribution – Capital Investment
for the period of July 1, 2017 through March 31, 2019

Type of Work	Distribution Capital Additions (total company)
New Business	$34,629,558
Distribution Line and Substation Capacity	$42,762,942
Purchases	$43,275,523
Distribution Line and Substation Reconstruction	$51,800,922
Outdoor/Area Lighting	$3,621,572
Total	$ 176,090,517

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

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

As shown in Table CSM-RR-19, New Business projects comprise approximately $34,629,558 of the Distribution capital additions that SPS is requesting in this case. Of this amount, $32,619,694 is for routine overhead new extensions and routine underground new extensions. Projects required to support this growth include the installation of feeders, primary and secondary extensions,

and service laterals. The remaining $2,009,864 is for specifically identified projects.

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

A. These projects include infrastructure work related to increasing feeder and substation capacity to deal with equipment overloads, contingencies, and voltage support. Typically, this work is necessitated by increased load from existing and new customers.

As shown in Table CSM-RR-19, Distribution Line and Substation Capacity projects comprise approximately $42,762,942 of the Distribution capital additions that SPS is requesting in this case. Of this amount, the majority of the Distribution Line and Substation Capacity projects is made up of specific projects that total $40,556,162. The remainder, or $2,206,780, are designated as routine and include overhead reinforcements and underground reinforcements.

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

A. These projects include the purchase of distribution line transformers and distribution meters. These items are acquired to provide timely service in accordance with tariff requirements, carry out standard construction projects necessary to meet customer requirements, and replace failed or damaged equipment.

As shown in Table CSM-RR-19, Purchases comprise approximately $43,275,523 of the Distribution capital additions that SPS is requesting in this

case. Of this amount, $22,311,369 is for equipment purchases of transformers and meters due to normal wear and tear, emergencies, new customer growth, and increased transformer prices associated with the efficiency standards, raw materials, manufacturing, and delivery. Plant additions associated with special tools and locate costs, as well as purchases of right-of-way easements, communications equipment, and special tools account for $11,249,106. Fleet purchases total $9,715,048; it is necessary to replace vehicles and equipment that are costly to maintain and have become less reliable over time.

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

A. These are projects constructed at customer request, those that are required to comply with city or state requirements, or to adhere to code guidelines. These projects include relocating facilities that are in direct conflict with street expansions within public rights-of-way and safety-related work required by a governing authority. These projects also include the replacement of failed, eminently failing, or damaged equipment. Examples include the replacement of a wood pole that is damaged by a vehicle and the replacement of substation components such as circuit breakers, voltage regulators, or lightning arrestors.

As shown in Table CSM-RR-19 Distribution Line and Substation Reconstruction projects comprise approximately $51,800,922 of the Distribution capital additions that SPS is requesting in this case. Of that amount, a significant portion is comprised of routine distribution and substation reconstruction work necessary to maintain system reliability, which totals $30,896,729. The

remaining $20,904,192 is comprised of specific projects necessary to maintain system reliability.

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

A. These projects include the installation, removal, and replacement of street and area lighting as required by SPS's tariffs and construction standards. Examples of these projects are the replacement of failing or damaged equipment and new installations made at customer request.

As shown in Table CSM-RR-19, Outdoor/Area Lighting projects comprise approximately $3,621,572 of the Distribution capital additions that SPS is requesting in this case.

Q. Were the Distribution-related capital additions, including the capitalized affiliate charges, reasonable and necessary?

A. Yes. The projects listed in Attachment CSM-RR-4, which include construction of new and reinforced distribution lines and substations, were necessary for expanding and sustaining SPS's Distribution system and extending and providing reliable service to SPS's customers. Standard governance processes were followed in evaluating, selecting, and monitoring execution of the capital projects. Mr. Dietenberger discusses the capital projects budgeting process in more detail.

Q. Is a work order closed as soon as the equipment subject to that work order is placed in service?

A. No. Frequently minor work continues after the equipment is placed in service and the collection of costs related to the work order can occur for several months after the equipment is placed in service. Thus, it is common for costs to be charged to

a work order after the equipment is placed in service. This is why some of the in-service dates in Attachment CSM-RR-4 are earlier than July 1, 2017. This occurred when costs or refunds were booked on or after July 1, 2017, but the equipment was placed in service before that date.

XIII. DISTRIBUTION CAPITAL ADDITIONS TO BE PLACED IN SERVICE BETWEEN APRIL 1, 2019 AND JUNE 30, 2019

Q. Is SPS asking to recover Distribution-related capital costs for projects placed in service between the end of the Test Year and June 30, 2019?

A. Yes. SPS seeks to include in rate base the cost of capital additions placed in service between the end of the Test Year (March 31, 2019) and June 30, 2019. Attachment CSM-RR-5 identifies these projects and provides SPS's cost for these projects. As initially filed, the costs reflected in Attachment CSM-RR-5 are estimated amounts. Mr. Moeller explains the basis for the estimated amounts. As discussed by Mr. Grant, SPS will file actual costs for the Update Period, including an updated version of Attachment CSM-RR-5, no later than the 45th day after the date of the initial filing of this rate case, as required by 16 TAC § 25.246.

Q. What is the total estimated cost of Distribution-related capital projects to be placed in service in the Update Period?

A. The total costs are reflected in Attachment CSM-RR-5, including affiliate costs. These amounts reflect total company costs. Mr. Freitas allocates the total company dollar amount among SPS's three rate jurisdictions (Texas retail; New Mexico retail; and wholesale) in the cost of service study he presents.

Q. Are capitalized affiliate costs included in the total costs?

A. Yes. The costs include capitalized affiliate costs similar to those included for projects placed in service during the previous 21 months. As initially filed, Attachment CSM-RR-5 contains only a total estimated amount of affiliate charges, which is based on historic percentages for the different asset classes.

This is explained in more detail by Mr. Moeller. The updated version of Attachment CSM-RR-5, will reflect actual affiliate charges for the period.

Q. Are those affiliate costs necessary to complete the Distribution-related capital projects?

A. Yes. Affiliate costs were incurred for the same reasons they were incurred on the projects placed in service between July 1, 2017 and March 31, 2019 discussed earlier in my testimony.

Q. Are these capitalized affiliate charges reasonable?

A. Yes. These costs satisfy the standards for inclusion of affiliate costs in rates for the reasons presented earlier in my testimony and in the testimony of Ms. Schmidt and Mr. Moeller regarding the reasonableness of affiliate charges.

Q. Please describe the information in Attachment CSM-RR-5, which provides the dollar amounts for projects placed in service during the Update Period.

A. Attachment CSM-RR-5 provides the following information:

Column A —	Asset Class	Identifies the type of asset.
Column B —	Witness	Identifies the witness supporting the project.
Column C —	Project Category	Provides the project category that is descriptive of the project's type.
Column D —	Additions to Plant-in-Service (April 2019 – June 2019)	The total company dollar amount of the addition to plant-in-service.
Column E —	Total Affiliate Charges (Included in Column D)	The XES charges and other affiliate charges associated with new plant-in-service shown in Column D.
Column F —	Project Description	Provides a description of the project and its major components.

Q. Please describe the Distribution-related capital projects placed in service the Update Period.

A. These capital additions to be placed in service from April 1, 2019 through June 30, 2019 are similar to the projects that were closed during the previous 21 months and that are discussed in the previous section of my testimony. As shown in Attachment CSM-RR-5, the capital additions for the Update Period fall in the same categories of projects for the period of July 1, 2017 through March 31, 2019. The categories are described in Section XII of my testimony. Descriptions of the specific projects placed in service between April 1, 2019 and June 30, 2019, and the reasons the specific projects are necessary, are provided in my Attachment CSM-RR-5.

The capital additions placed in service during the Update Period, including associated affiliate charges, are for upgrades and expansions of the electric distribution system, including distribution lines, transformers, capacitors, meters, and distribution substation infrastructure, which are needed to connect new customers, maintain reliability, and improve load serving capability. The additions also include equipment necessary for SPS personnel to operate and maintain the system.

Q. Has SPS managed its Update Period Distribution capital addition projects to ensure the final, actual costs are reasonable and prudent?

A. Yes. The same capital budgeting process that I describe in Section XI of my testimony applies to the projects for the Update Period.

XIV. PROPOSED TARIFF MODIFICATION

Q. What topic do you discuss in this section of your testimony?

A. In this section of my testimony, I support proposed changes to SPS's Tariff, Rule No. 16, Sheet No. 17, regarding extension of service to customers. SPS witness Evan D. Evans discusses these proposed tariff changes in further detail.

Q. What changes does SPS propose to Tariff, Rule No. 16, Sheet No. 17?

A. First, SPS proposes to remove the language from Rule No. 16 that conflicts with SPS's Rule No. 9, Right-of-Way, regarding right-of-way and easement costs.

Second, SPS proposes to reserve the right, or have the first option, to perform any required ditching and backfilling to complete the extension at the customer's expense. If SPS is unable or unwilling to perform the necessary ditching and backfilling, customers shall do it at their own expense in accordance with SPS's specifications.

Q. Why does SPS propose to remove the language from Rule No. 16 that conflicts with SPS's Rule No. 9, Right-of-Way?

A. Removing the conflicting language from Rule No. 16 will clarify that customers will provide any necessary rights-of-way to SPS at no charge for properties controlled by the customer. This clarification will reduce delays in service to customers and avoid having SPS's other customers bear unnecessary costs.

Q. With respect to the second proposed change, who performs any required ditching and backfilling under the current Tariff?

A. Currently, customers have the option of performing the ditching and backfilling in accordance with SPS's specifications.

Q. Why is SPS proposing to change this provision of the tariff?

A. SPS experienced difficulties with customers performing the ditching and backfilling for underground extensions of service. Often the ditching and backfilling is not performed to SPS's specifications, which results in SPS or the customer undertaking additional work and leads to delays in completing the extensions. The proposed Tariff revision will remove this potential cause for delay and allow extensions to be completed on a timely basis.

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

A. Yes.

AFFIDAVIT

STATE OF TEXAS)
)
COUNTY OF POTTER)

CASEY S. MEEKS, 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.

CASEY S. MEEKS

Subscribed and sworn to before me this 30th day of July, 2019 by CASEY S. MEEKS

Notary Public, State of Texas

My Commission Expires: 10-06-2020

CINDY BAEZA
Notary Public, State of Texas
Notary ID #13078365-0
My Commission Expires 10-06-2020

Southwestern Public Service Company

SPS Distribution Operation & 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
	Production				
1	500	Operation Supervision and Engineering	$ 1,432,129	$ 742,754	$ 2,174,883
2	501.35*	Coal Non-Mine; Non-Freight	34,515,666	-	34,515,666
3	507.70	Coal Ash Sales	(1,970,658)	1,329,592	(641,065)
4	502	Steam Expenses	10,433,079	(16,011)	10,417,068
5	505	Electric Expenses	9,674,863	214	9,675,077
6	506	Miscellaneous Steam Power Expenses	7,064,766	5,374,135	12,438,901
7	507	Rents	1,391,316	4,419,144	5,810,460
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	1,452,197	4,910	1,457,107
11	511	Maintenance of Structures	4,825,180	1,534	4,826,713
12	512	Maintenance of Boiler Plant	16,817,025	1,019,257	17,836,282
13	513	Maintenance of Electric Plant	12,885,934	449,147	13,335,081
14	514	Maintenance of Miscellaneous Steam Plant	9,671,362	1,499,169	11,170,531
15	546	Operation Supervision and Engineering	2,084	36,052	38,136
16	548	Generation Expenses	311,697	-	311,697
17	549	Misc Other Power Generation Expenses	644,946	169,466	814,412
18	549W	Misc Other Power Generation Expenses Wind	5,755,120	-	5,755,120
19	550	Rents	246,516	413,266	659,782
20	551	Maintenance Supervision and Engineering	179,727	301	180,028
21	552	Maintenance of Structures	335,622	481	336,104
22	553	Maintenance of Generating and Electric Equipment	1,572,028	33,713	1,605,740
23	553W	Maintenance of Generating and Electric Equipment Wind	3,843,120	-	3,843,120
24	554	Maintenance of Misc Other Power Generation Plant	143,369	163,309	306,679
25	556	System Control and Load Dispatching	(2,686)	1,061,033	1,058,347
26	557	Purchased Power Other	(381,078)	1,742,113	1,361,034
27	557.9*	REC Costs	2,543,109	-	2,543,109
28	**Total Production O&M Expense**		**$ 123,508,923**	**$ 18,443,580**	**$ 141,952,503**

Southwestern Public Service Company

SPS Distribution Operation & 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
	Transmission				
29	560	Operation Supervision and Engineering	$ (545,350)	$ 10,121,801	$ 9,576,451
30	561.1	Load Dispatch - Reliability	211,475	-	211,475
31	561.2	Load Dispatch - Monitor and Operate Trans. System	1,723,643	1,375,714	3,099,357
32	561.4	Scheduling, System Control and Dispatching Services	3,079,020	-	3,079,020
33	561.4W	Scheduling, System Control and Dispatching Services - Wholesale	964,243	-	964,243
34	561.5	Reliability, Planning and Standards Development	-	3,608	3,608
35	561.6	Transmission Service Studies	64,465	27,835	92,300
36	561.7	Generation Interconnection Studies	(49,954)	-	(49,954)
37	561.8	Reliability Planning and Standards Development Services	2,724,405	-	2,724,405
38	561.8W	Reliability Planning and Standards Development Services - Wholesale	465,778	-	465,778
39	562	Station Expenses	1,618,771	291	1,619,062
40	563	Overhead Line Expenses	969,905	12,027	981,932
41	565	Wheeling Lamar DC Tie	(420)	-	(420)
42	565	Wheeling Meter Charges	910,542	-	910,542
43	565	Wheeling Miscellaneous	(160,568)	-	(160,568)
44	565	Wheeling Schedule 11	97,414,450	-	97,414,450
45	565	Wheeling Schedule 11 - Wholesale	36,648,282	-	36,648,282
46	565	Wheeling Schedule 12	2,027,287	-	2,027,287
47	565	Wheeling Schedule 12 - Wholesale	544,137	-	544,137
48	565	Wheeling Schedule 1 - Wholesale	718,162	-	718,162
49	565	Wheeling Schedule 2	87,728	-	87,728
50	565	W-Wheeling Schedule 2 - Wholesale	(38,596)	-	(38,596)
51	565	Wheeling Schedule 9	6,012,320	-	6,012,320
52	565	Wheeling Schedule 9 - Wholesale	24,630,445	-	24,630,445
53	565	Z2 Direct Assigned Upgrade Charge	81,490	-	81,490
54	565	Z2 Direct Assigned Upgrade Charge - Wholesale	16,962	-	16,962
55	565	Z2 Schedule 11 Charges	(182,512)	-	(182,512)
56	565	Z2 Schedule 11 Charges - Wholesale	(4,093)	-	(4,093)
57	566	Misc Transmission Expenses	2,758,831	771,036	3,529,868
58	567	Rents	248,554	1,443,247	1,691,801
59	568	Maintenance Supervision and Engineering	(4,514)	8,197	3,683
60	570	Maintenance of Station Equipment	1,881,327	3,286	1,884,613
61	571	Maintenance of Overhead Lines	3,279,359	40,513	3,319,872
62	**Sub-Total Transmission O&M Expenses**		**$ 188,095,571**	**$ 13,807,556**	**$ 201,903,127**
	Regional Market Expenses				
63	575.1	Operation Supervision	$ 0	$ 144,493	$ 144,493
64	575.2	Day-Ahead and Real-Time Market Administration	-	319,247	319,247
65	575.5	Ancillary Services Market Administration	-	45,199	45,199
66	575.6	Market Monitoring and Compliance	-	52,834	52,834
67	575.7	Market Admin, Monitoring, and Compliance Services	5,493,541	-	5,493,541
68	575.7W	Market Admin, Monitoring, and Compliance Services - Wholesale	1,955,333	-	1,955,333
69	575.8	Regional Market Rents	16,697	46,542	63,239
70	**Total Regional Market Expenses**		**$ 7,465,572**	**$ 608,316**	**$ 8,073,887**
71	**Total Transmission O&M Expenses**		**$ 195,561,142**	**$ 14,415,872**	**$ 209,977,014**

Southwestern Public Service Company

SPS Distribution Operation & 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
	Distribution				
72	**580**	**Operation Supervision and Engineering**	**$ 3,405,755**	**$ 1,112,909**	**$ 4,518,665**
73	581	Load Dispatching	102,311	248,335	350,646
74	**582**	**Station Expenses**	**1,435,464**	**(14,170)**	**1,421,293**
75	**583**	**Overhead Line Expenses**	**3,334,194**	**105,570**	**3,439,764**
76	**584**	**Underground Line Expenses**	**156,919**	**-**	**156,919**
77	**585**	**Street Lighting and Signal Systems Expenses**	**287,435**	**415**	**287,850**
78	**586**	**Meter Expenses**	**2,797,646**	**179,701**	**2,977,347**
79	**587**	**Customer Installations Expenses**	**919,216**	**1,495**	**920,712**
80	**588**	**Misc Distribution Expense**	**10,390,098**	**1,143,464**	**11,533,563**
81	**589**	**Rents**	**989,709**	**1,543,961**	**2,533,670**
82	**590**	**Maintenance Supervision and Engineering**	**16,017**	**28,724**	**44,741**
83	**591**	**Maintenance of Structures**	**815**	**-**	**815**
84	**592**	**Maintenance of Station Equipment**	**912,565**	**1,149**	**913,714**
85	**593**	**Maintenance of Overhead Lines**	**9,126,107**	**191,724**	**9,317,831**
86	**594**	**Maintenance of Underground Lines**	**180,525**	**(0)**	**180,525**
87	**595**	**Maintenance of Line Transformers**	**618**	**-**	**618**
88	**596**	**Maintenance of Street Lighting and Signal Systems**	**584,448**	**2,020**	**586,468**
89	**597**	**Maintenance of Meters**	**20,218**	**-**	**20,218**
90	**598**	**Maintenance of Misc Distribution Plant**	**(390,387)**	**769**	**(389,618)**
91	**Total Distribution O&M Expenses**		**$ 34,269,676**	**$ 4,546,065**	**$ 38,815,741**
	Customer Accounts				
92	901	Supervision	$ -	$ 30,503	$ 30,503
93	902	Meter Reading Expenses	4,380,976	460,573	4,841,549
94	**903**	**Customer Records and Collection Expenses**	**3,232,359**	**3,722,097**	**6,954,456**
95	904.0*	Uncollectible Expenses	4,736,858	-	4,736,858
96	**904.1***	**Uncollectible Expenses**[1]	**762,650**	**-**	**762,650**
97	DEPINT	Customer Deposit Interest Expense	151,110	-	151,110
98	**Total Customer Accounts Expense**		**$ 13,263,953**	**$ 4,213,172**	**$ 17,477,125**
	Customer Service				
99	908.00	Customer Assistance Expense	$ 911,114	$ 130,975	$ 1,042,089
100	908.00	Historical EE Amortization	(30,099)	$ -	$ (30,099)
101	908.01	EE Amortization - Texas	-	-	-
102	908.03	EE Amortization - New Mexico	-	-	-
103	908.04	SaversSwitch	775,839	-	775,839
104	909.10	Informational and Instructional Advertising Expense	-	-	-
105	910.00	Miscellaneous Customer Service Expense	44,957	21,107	66,063
106	**Total Customer Service Expense**		**$ 1,701,811**	**$ 152,081**	**$ 1,853,892**
	Sales				
107	912.00	Demonstration and Selling Expense-Economic Development	$ 273,509	$ 105	$ 273,614
108	**Total Sales Expense**		**$ 273,509**	**$ 105**	**$ 273,614**

Southwestern Public Service Company

SPS Distribution Operation & Maintenance Expenses

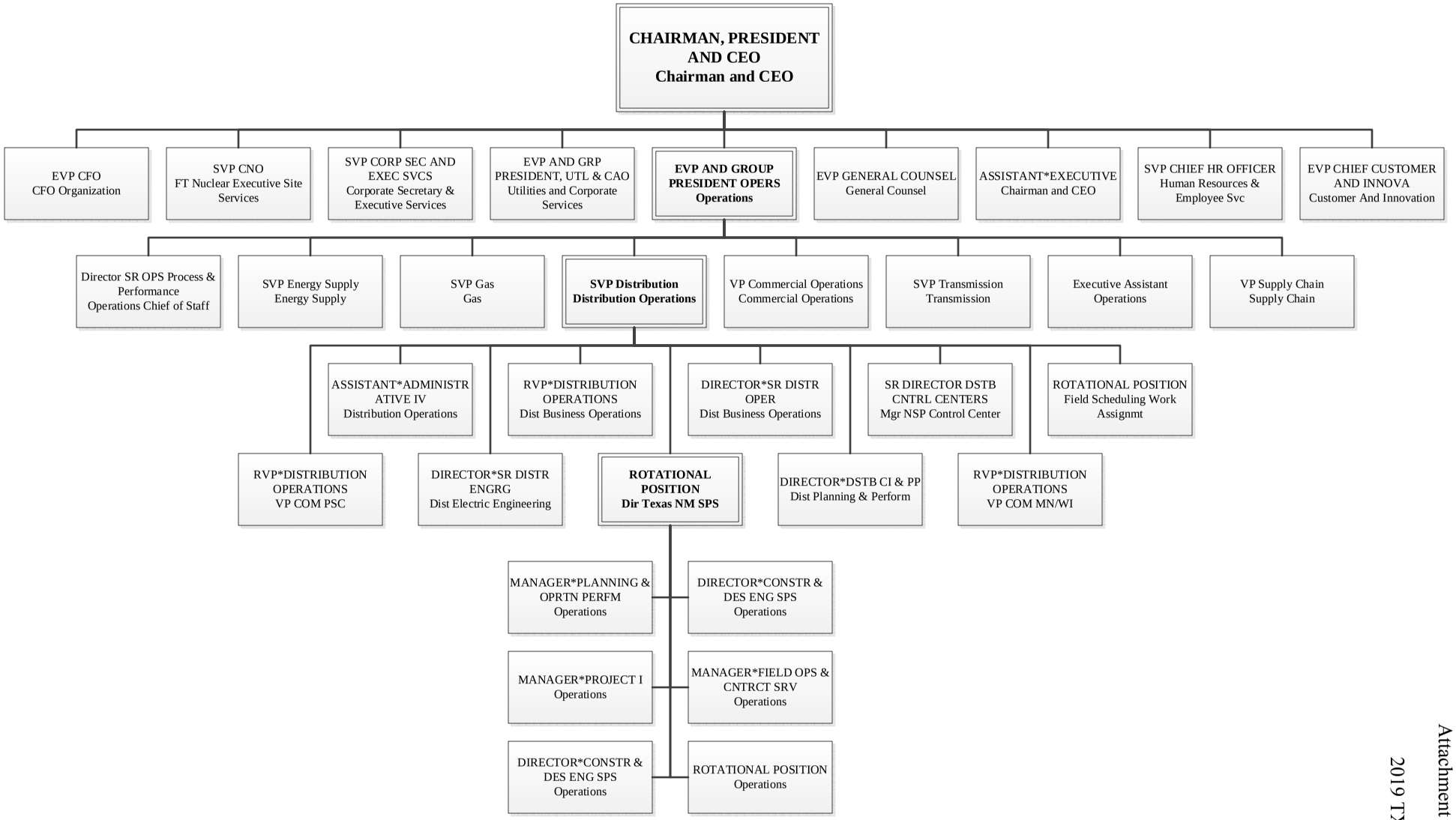
Total Company SPS Operation and Maintenance Expenses

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
	Administrative and General Expenses				
109	920*	Administrative and General Salaries	$ 4,833,384	$ 24,142,782	$ 28,976,166
110	921	Office Supplies and Expenses	1,269,421	17,962,307	19,231,728
111	922*	Administrative Expenses Transferred-Credit	(14,611,279)	(228,870)	(14,840,149)
112	923	Outside Services Employed	2,916,830	9,095,481	12,012,311
113	924	Property Insurance	3,180,864	1,633	3,182,497
114	925*	Injuries and Damages	4,475,740	2,106,862	6,582,602
115	926.01*	Employee Pensions and Benefits	20,587,923	13,238,622	33,826,545
116	926.03*	Deferred Pension Expense	1,574,975	-	1,574,975
117	928	Regulatory Commission Expense - TX	8,781,003	-	8,781,003
118	928.01	Regulatory Commission Expense - NM	4,701,597	-	4,701,597
119	928.02	Regulatory Commission Expense - Wholesale	748,078	-	748,078
120	928.04	Regulatory Commission Expense - Misc	93,393	1,040	94,433
121	**929**	**Duplicate Charges-Credit**	**(1,367,138)**	-	**(1,367,138)**
122	930.11	General Advertising Expenses	-	-	-
123	**930.20**	**Misc General Expenses**	**16,227**	**468,159**	**484,386**
124	931	Rents	(959,185)	12,711,133	11,751,948
125	935	Maintenance of General Plant	482	107,643	108,125
126		Recoverable Contributions, Dues, and Donations	2,556,746	-	2,556,746
127	**Total Administrative and General Expenses**		$ **38,799,063**	$ **79,606,791**	$ **118,405,854**
128	**Total Operations and Maintenance Expense**		**$ 407,378,077**	**$ 121,377,667**	**$ 528,755,744**

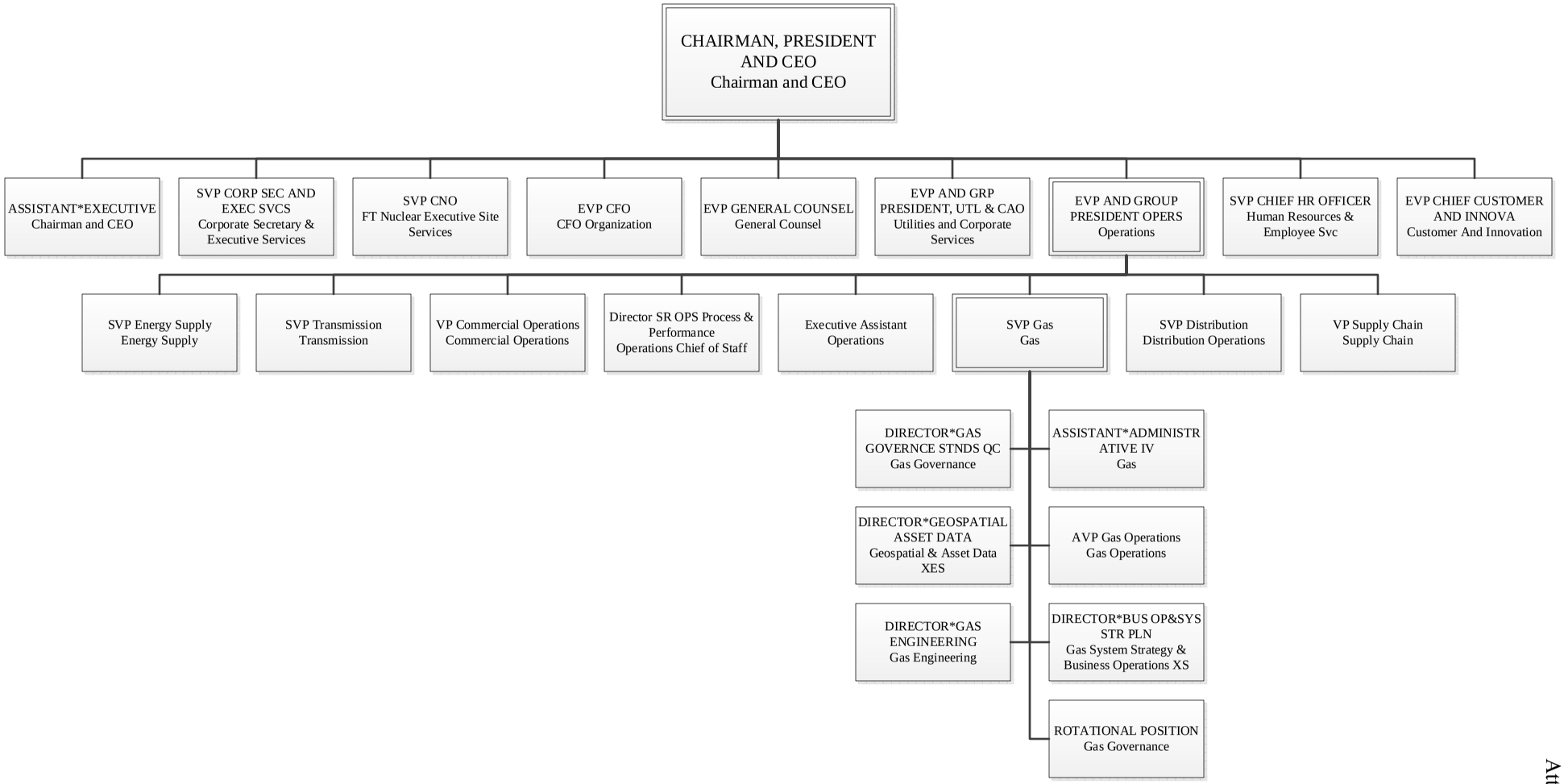
Note: All amounts included in this attachment are included in the cost of service study provided as Attachment APF-RR1

[1] Mr. Meeks sponsors the portion of bad debt expense recorded to FERC Account 904.1 related to distribution. He co-sponsors this FERC Account with SPS Witness S. Michelle Edwards.

Southwestern Public Service Company
Organization Chart – Distribution Operations
As of March 31, 2019



Southwestern Public Service Company
Organization Chart – Gas Systems
As of March 31, 2019



Southwestern Public Service Company

Distribution Capital Additions
July 1, 2017 through March 31, 2019

Line No.	(A) WBS Level 4 Number	(B) WBS Level 4 Description	(C) Asset Class	(D) Witness	(E) Project Category
1	A.0000296.001.001.002	HEREFORD/300 E NEW YORK AVE CITY SU	Electric Distribution	Meeks	Distribution Line and Substation Capacity
2					
3	A.0000296.002.001.002	HEREFORD INTRCHNG-115-12.47KV XFRMR	Electric Distribution	Meeks	Distribution Line and Substation Capacity
4					
5	A.0000549.005.001.001	COBURN CREEK DCP - NEW 115-13.2KV S	Electric Distribution	Meeks	Distribution Line and Substation Capacity
6					
7	A.0000646.015.001.002	LIPSCOMB - ADD 115-12.5KV TR2 DCP	Electric Distribution	Meeks	Distribution Line and Substation Capacity
8					
9	A.0000646.019.001.002	BOO/RURAL WEST & TX 15/CONV to 12.5	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
10					
11	A.0000781.020.001.002	BUS / 34TH & BUSHLAND RD / OH FEEDE	Electric Distribution	Meeks	Distribution Line and Substation Capacity
12	A.0000781.020.001.003	BUS / OUTPOST SUB / XFMR	Electric Distribution	Meeks	Distribution Line and Substation Capacity
13	A.0000781.020.001.004	BUS/ 34TH AND BLESSIN / OH FEEDER	Electric Distribution	Meeks	Distribution Line and Substation Capacity
14	A.0000781.020.001.005	BUS / BUSHLAND RD / FEEDER	Electric Distribution	Meeks	Distribution Line and Substation Capacity
15	A.0000781.020.001.006	BUS / OUTPOST / SUBSTATION EXIT	Electric Distribution	Meeks	Distribution Line and Substation Capacity
16	A.0000781.020.001.007	BUS / OUTPOST /CROSSING AND SWITCH	Electric Distribution	Meeks	Distribution Line and Substation Capacity
17	A.0000781.020.001.008	BUS / BUSHLAND AND I-40 / FEEDER RA	Electric Distribution	Meeks	Distribution Line and Substation Capacity
18	A.0000781.020.001.009	BUS / BUSHLAND AND I-40 / FEEDER PO	Electric Distribution	Meeks	Distribution Line and Substation Capacity
19	A.0000781.020.001.010	BUSH / 5851 BUSHLAND RD / NEW LINE	Electric Distribution	Meeks	Distribution Line and Substation Capacity
20	A.0000781.020.001.011	BUS / BUSHLAND AND I-40 / FEEDER RA	Electric Distribution	Meeks	Distribution Line and Substation Capacity
21					
22	A.0000860.005.001.002	CLO/CURRY CO INTERCH/UE 1000 MCM	Electric Distribution	Meeks	Distribution Line and Substation Capacity
23					
24	A.0001300.053.001.002	ROS/E HOBSON/INST 2 FEEDERS- SIERRI	Electric Distribution	Meeks	Distribution Line and Substation Capacity
25					
26	A.0005500.007.001.001	TXOH Extension-TX-186-NOTX	Electric Distribution	Meeks	New Business
27	A.0005500.007.001.002	TXOH Extension-TX-187-SOTX	Electric Distribution	Meeks	New Business
28					
29	A.0005500.009.001.001	NMOH Extension-NM-111-NEWM	Electric Distribution	Meeks	New Business
30					
31	A.0005500.023.001.089	PAMPA / N CHARLES & E 25TH / OPEN R	Electric Distribution	Meeks	New Business
32	A.0005500.023.001.383	GROOM/ CARSON CR T/ BRITTEN IRRG T	Electric Distribution	Meeks	New Business
33	A.0005500.023.001.091	AMA TX/ RPL X ARM / 8500 N BROADWAY	Electric Distribution	Meeks	New Business
34	A.0005500.023.001.013	BUSHLAND / OUTPOST RANCHES UNIT 9 /	Electric Distribution	Meeks	New Business
35					

Southwestern Public Service Company

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Line No.	(F) WBS Level 2 Number	(G) WBS Level 2 Description	(H) In-Service Date	(I) Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	(J) XES Charges (Included in Column I)	(K) Other Affiliate Charges (Included in Column I)	(L) Total Affiliate Charges (Included in Column I)	(M) Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
1	A.0000296.001	Convert Hereford 69/13.2kV to	201706	$ (2,669.27)	$ -	$ -	$ -	$ (2,669.27)
2	A.0000296.001 Total			(2,669.27)	-	-	-	(2,669.27)
3	A.0000296.002	Replace existing Hereford 69/1	201808	353,736.65	(122.85)	-	(122.85)	353,859.50
4	A.0000296.002 Total			353,736.65	(122.85)	-	(122.85)	353,859.50
5	A.0000549.005	Inst CoburnCk 115/13.2 kV 14MV	201704	(7,974.51)	43.06	(234.07)	(191.01)	(7,783.50)
6	A.0000549.005 Total			(7,974.51)	43.06	(234.07)	(191.01)	(7,783.50)
7	A.0000646.015	Build Lipscomb Substation /s	201609	19.79	49.66	-	49.66	(29.87)
8	A.0000646.015 Total			19.79	49.66	-	49.66	(29.87)
9	A.0000646.019	Convert Town of Booker to 34.5	201810	116,413.26	-	-	-	116,413.26
10	A.0000646.019 Total			116,413.26	-	-	-	116,413.26
11	A.0000781.020	Install Outpost Substation 115-13.2	201810	153,826.29	-	-	-	153,826.29
12	A.0000781.020	Install Outpost Substation 115-13.2	201810	2,187.26	-	-	-	2,187.26
13	A.0000781.020	Install Outpost Substation 115-13.2	201810	147,163.97	-	-	-	147,163.97
14	A.0000781.020	Install Outpost Substation 115-13.2	201810	172,033.51	-	-	-	172,033.51
15	A.0000781.020	Install Outpost Substation 115-13.2	201810	233,200.60	-	-	-	233,200.60
16	A.0000781.020	Install Outpost Substation 115-13.2	201810	34,656.69	-	-	-	34,656.69
17	A.0000781.020	Install Outpost Substation 115-13.2	201812	231,781.61	-	-	-	231,781.61
18	A.0000781.020	Install Outpost Substation 115-13.2	201812	198,461.01	-	-	-	198,461.01
19	A.0000781.020	Install Outpost Substation 115-13.2	201812	101,191.96	-	-	-	101,191.96
20	A.0000781.020	Install Outpost Substation 115-13.2	201812	170,961.88	-	-	-	170,961.88
21	A.0000781.020 Total			1,445,464.78	-	-	-	1,445,464.78
22	A.0000860.005	Convert Curry Co. Interchange 69kV	201810	61,151.02	-	-	-	61,151.02
23	A.0000860.005 Total			61,151.02	-	-	-	61,151.02
24	A.0001300.053	Install 2 12.47kV OH lines from Sie	201810	85,671.04	-	-	-	85,671.04
25	A.0001300.053 Total			85,671.04	-	-	-	85,671.04
26	A.0005500.007	TXOH Extension-TX	201802	924,067.90	-	1,185.93	1,185.93	922,881.97
27	A.0005500.007	TXOH Extension-TX	201802	81,946.27	-	1,120.31	1,120.31	80,825.96
28	A.0005500.007 Total			1,006,014.17	-	2,306.24	2,306.24	1,003,707.93
29	A.0005500.009	NMOH Extension-NM	201802	2,924,332.98	-	1,863.83	1,863.83	2,922,469.15
30	A.0005500.009 Total			2,924,332.98	-	1,863.83	1,863.83	2,922,469.15
31	A.0005500.023	Tx Blnkt-Overhead Extensions	201806	(9,965.00)	-	-	-	(9,965.00)
32	A.0005500.023	Tx Blnkt-Overhead Extensions	201806	(4,012.72)	-	-	-	(4,012.72)
33	A.0005500.023	Tx Blnkt-Overhead Extensions	200401	1,291.79	-	-	-	1,291.79
34	A.0005500.023	Tx Blnkt-Overhead Extensions	201507	515.61	-	-	-	515.61
35	A.0005500.023 Total			(12,170.32)	-	-	-	(12,170.32)

Southwestern Public Service Company

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	(A)	(B)	(C)	(D)	(E)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category
36	A.0005500.024.001.194	SEMINOLE/ HWY 181/ NEW WATER WELL N	Electric Distribution	Meeks	New Business
37	A.0005500.024.001.006	MULESHOE / 899 FT NE FROM APPLE ST	Electric Distribution	Meeks	New Business
38	A.0005500.024.001.199	BROWNFIELD/ CR 121 & FM 2196/ PRENT	Electric Distribution	Meeks	New Business
39					
40	A.0005500.025.001.223	JAL/ E UTAH AVE/ RP POLE FOOTBALL F	Electric Distribution	Meeks	New Business
41	A.0005500.025.001.385	JAL / STEP DOWN TRNSFMR & RPLC CAP	Electric Distribution	Meeks	New Business
42	A.0005500.025.001.478	HUMBLE CITY/6124 NW TEXAS ST/NEW CO	Electric Distribution	Meeks	New Business
43	A.0005500.025.001.367	JAL / HWY 128 / SUNOCO LEA STATION-	Electric Distribution	Meeks	New Business
44					
45	A.0005500.043.001.001	BUSHLAND/ 26511 N US HIGHWAY 287/ N	Electric Distribution	Meeks	New Business
46					
47	A.0005500.046.001.002	DUMAS/ 1107 CARBON BLACK RD/ NEW SE	Electric Distribution	Meeks	New Business
48					
49	A.0005500.047.001.002	CLSBD/SAND DUNES SUB FDR 3235/2.4 M	Electric Distribution	Meeks	New Business
50					
51	A.0005500.050.001.002	LOVING / 1001 BOUNDS RD / SENDERO G	Electric Distribution	Meeks	New Business
52	A.0005500.050.001.003	LOVING/1001 BOUNDS RD/1PH-3PH EXT/P	Electric Distribution	Meeks	New Business
53	A.0005500.050.001.004	LOVING / 1001 BOUNDS RD / SENDERO/1	Electric Distribution	Meeks	New Business
54					
55	A.0005500.051.001.002	EUNICE/2065 JAL HWY-CENT JAL ORIG P	Electric Distribution	Meeks	New Business
56					
57	A.0005500.058.001.002	CARLSBAD/CIMAREX/ 2.1 MILE EXTENSIO	Electric Distribution	Meeks	New Business
58	A.0005500.058.001.003	CARLSBAD/CIMAREX/ 2.1 MILE EXTENSIO	Electric Distribution	Meeks	New Business
59					
60	A.0005500.070.001.001	Pearl-Lea Rd Sub Tie	Electric Distribution	Meeks	New Business
61					
62	A.0005501.010.001.001	NMUG Extension-NM-111-NEWM	Electric Distribution	Meeks	New Business
63					
64	A.0005501.011.001.001	TXUG Extension-TX-186-NOTX	Electric Distribution	Meeks	New Business
65	A.0005501.011.001.002	TXUG Extension-TX-187-SOTX	Electric Distribution	Meeks	New Business
66					
67	A.0005501.112.001.002	CARLSBAD/S36,T25S, R26E/2.1MI EXT-C	Electric Distribution	Meeks	New Business
68					
69	A.0005501.116.001.002	AMARILLO/TIMES SQUARE VILLAGE 1/BAC	Electric Distribution	Meeks	New Business
70					
71	A.0005501.120.001.002	AMRLLO/HILND SPRINGS UNIT 1/BL1,LT	Electric Distribution	Meeks	New Business
72					

Southwestern Public Service Company

Distribution Capital Additions
July 1, 2017 through March 31, 2019

	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
36	A.0005500.024	Txs Blanket-Oh Extension	201806	(3,285.79)	-	-	-	(3,285.79)
37	A.0005500.024	Txs Blanket-Oh Extension	201506	1,865.46	-	0.07	0.07	1,865.39
38	A.0005500.024	Txs Blanket-Oh Extension	201607	149.86	-	-	-	149.86
39	A.0005500.024 Total			(1,270.47)	-	0.07	0.07	(1,270.54)
40	A.0005500.025	NM Blanket-Oh Extension	201710	153.88	-	-	-	153.88
41	A.0005500.025	NM Blanket-Oh Extension	201602	(2,097.99)	-	-	-	(2,097.99)
42	A.0005500.025	NM Blanket-Oh Extension	201806	(7,126.41)	-	-	-	(7,126.41)
43	A.0005500.025	NM Blanket-Oh Extension	201602	193.43	-	-	-	193.43
44	A.0005500.025 Total			(8,877.09)	-	-	-	(8,877.09)
45	A.0005500.043	BUSHLAND/ 26511 N US HIGHWAY 287/ N	201706	(175,185.52)	-	-	-	(175,185.52)
46	A.0005500.043 Total			(175,185.52)	-	-	-	(175,185.52)
47	A.0005500.046	DUMAS/1107 CARBN BLK RD/NEW SERV	201705	(3,531.98)	-	0.19	0.19	(3,532.17)
48	A.0005500.046 Total			(3,531.98)	-	0.19	0.19	(3,532.17)
49	A.0005500.047	JAL/SE SEC6T24R31/ OXY MESA VER/ RE	201808	384,086.89	-	-	-	384,086.89
50	A.0005500.047 Total			384,086.89	-	-	-	384,086.89
51	A.0005500.050	Sendero Gas Plant - Connecting N. L	201708	(370,585.74)	-	11.63	11.63	(370,597.37)
52	A.0005500.050	Sendero Gas Plant - Connecting N. L	201710	(34,089.76)	-	0.02	0.02	(34,089.78)
53	A.0005500.050	Sendero Gas Plant - Connecting N. L	201708	37,973.54	-	-	-	37,973.54
54	A.0005500.050 Total			(366,701.96)	-	11.65	11.65	(366,713.61)
55	A.0005500.051	Cnturion Jal Orig Pmp Stn PME/Oxy M	201808	1,095,058.40	-	-	-	1,095,058.40
56	A.0005500.051 Total			1,095,058.40	-	-	-	1,095,058.40
57	A.0005500.058	Car	201802	58.51	-	-	-	58.51
58	A.0005500.058	Car	201612	(113,911.14)	-	-	-	(113,911.14)
59	A.0005500.058 Total			(113,852.63)	-	-	-	(113,852.63)
60	A.0005500.070	Pearl-Lea Rd Sub Tie	201709	284,558.84	-	97.09	97.09	284,461.75
61	A.0005500.070 Total			284,558.84	-	97.09	97.09	284,461.75
62	A.0005501.010	NMUG Extension-NM	201805	173,136.50	-	261.49	261.49	172,875.01
63	A.0005501.010 Total			173,136.50	-	261.49	261.49	172,875.01
64	A.0005501.011	TXUG Extension-TX	201804	1,040,324.51	-	1,409.64	1,409.64	1,038,914.87
65	A.0005501.011	TXUG Extension-TX	201804	156,283.90	-	0.40	0.40	156,283.50
66	A.0005501.011 Total			1,196,608.41	-	1,410.04	1,410.04	1,195,198.37
67	A.0005501.112	CARLSBAD/ S36,T25S, R26E/ 2.1MI EXT	201709	179,024.77	-	0.91	0.91	179,023.86
68	A.0005501.112 Total			179,024.77	-	0.91	0.91	179,023.86
69	A.0005501.116	AMARILLO/TIMES SQUARE VILLAGE 1/BAC	201709	684,127.50	-	(94.51)	(94.51)	684,222.01
70	A.0005501.116 Total			684,127.50	-	(94.51)	(94.51)	684,222.01
71	A.0005501.120	AMARILLO/HIGHLAND SPRINGS UNIT 1/BL	201712	133,279.56	-	-	-	133,279.56
72	A.0005501.120 Total			133,279.56	-	-	-	133,279.56

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Line No.	(A) WBS Level 4 Number	(B) WBS Level 4 Description	(C) Asset Class	(D) Witness	(E) Project Category
73	A.0005502.008.001.001	NMOH Reinforcements-NM-111-NEWM	Electric Distribution	Meeks	Distribution Line and Substation Capacity
74					
75	A.0005502.009.001.001	TXOH Reinforcements-TX-186-NOTX	Electric Distribution	Meeks	Distribution Line and Substation Capacity
76	A.0005502.009.001.002	TXOH Reinforcements-TX-187-SOTX	Electric Distribution	Meeks	Distribution Line and Substation Capacity
77					
78	A.0005502.052.001.002	01445594 PORTALES/GREYHOUND SUBSTAT	Electric Distribution	Meeks	Distribution Line and Substation Capacity
79	A.0005502.052.001.003	PORT/GREYHOUND SUB SOUTH DIST EXIT	Electric Distribution	Meeks	Distribution Line and Substation Capacity
80					
81	A.0005502.062.001.002	HEREFORD/CONVT CNTR ST RELO FDRS/SU	Electric Distribution	Meeks	Distribution Line and Substation Capacity
82					
83	A.0005502.080.001.004	MALAGA/SEC 6 , T25S, R29E/INSTALL D	Electric Distribution	Meeks	Distribution Line and Substation Capacity
84					
85	A.0005502.223.001.001	Convert Hereford 69/13.2kV to	Electric Distribution	Meeks	Distribution Line and Substation Capacity
86					
87	A.0005502.225.001.001	SENM	Electric Distribution	Meeks	Distribution Line and Substation Capacity
88					
89	A.0005502.231.001.001	Install Battle Axe 12.5kV Feed	Electric Distribution	Meeks	Distribution Line and Substation Capacity
90					
91	A.0005502.232.001.001	Inst Muleshoe East 12.5/2.4 3-	Electric Distribution	Meeks	Distribution Line and Substation Capacity
92					
93	A.0005502.241.001.001	Car: White City 4246 Ext-Srv C	Electric Distribution	Meeks	Distribution Line and Substation Capacity
94					
95	A.0005502.246.001.001	Install Coburn Creek 13.2kV Fe	Electric Distribution	Meeks	Distribution Line and Substation Capacity
96					
97	A.0005502.247.001.001	Install Sunset 13.2kV Feeders	Electric Distribution	Meeks	Distribution Line and Substation Capacity
98					
99	A.0005502.258.001.001	Install Sage Brush #1 Feeders	Electric Distribution	Meeks	Distribution Line and Substation Capacity
100					
101	A.0005502.259.001.001	Install Ponderosa #1 Feeders	Electric Distribution	Meeks	Distribution Line and Substation Capacity
102					
103	A.0005503.007.001.001	NMUG Reinforcements-NM-111-NEWM	Electric Distribution	Meeks	Distribution Line and Substation Capacity
104					
105	A.0005503.008.001.001	TXUG Reinforcements-TX-186-TXNO	Electric Distribution	Meeks	Distribution Line and Substation Capacity
106					
107	A.0005504.007.001.001	NMOH Services-NM-111-NEWM	Electric Distribution	Meeks	New Business
108					
109	A.0005504.008.001.001	TXOH Services-TX-186-NOTX	Electric Distribution	Meeks	New Business

Southwestern Public Service Company

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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
73	A.0005502.008	NMOH Reinforcements-NM	201802	245,487.77	-	436.95	436.95	245,050.82
74	A.0005502.008 Total			245,487.77	-	436.95	436.95	245,050.82
75	A.0005502.009	TXOH Reinforcements-TX	201802	360,193.28	-	27.65	27.65	360,165.63
76	A.0005502.009	TXOH Reinforcements-TX	201802	290,896.83	-	0.57	0.57	290,896.26
77	A.0005502.009 Total			651,090.11	-	28.22	28.22	651,061.89
78	A.0005502.052	Install Market St 12.5kV Feede	201805	162,633.34	-	-	-	162,633.34
79	A.0005502.052	Install Market St 12.5kV Feede	201810	80,862.90	-	-	-	80,862.90
80	A.0005502.052 Total			243,496.24	-	-	-	243,496.24
81	A.0005502.062	Convert Centre St Reloc. Feede	201712	230,344.76	-	-	-	230,344.76
82	A.0005502.062 Total			230,344.76	-	-	-	230,344.76
83	A.0005502.080	Nm Blanket-Oh Reinforc	200809	2,253.28	-	-	-	2,253.28
84	A.0005502.080 Total			2,253.28	-	-	-	2,253.28
85	A.0005502.223	Convert Hereford 69/13.2kV to	201807	18,248.41	-	-	-	18,248.41
86	A.0005502.223 Total			18,248.41	-	-	-	18,248.41
87	A.0005502.225	SENM		42,949.47	-	-	-	42,949.47
88	A.0005502.225 Total			42,949.47	-	-	-	42,949.47
89	A.0005502.231	Install Battle Axe 12.5kV Feed	201612	535,934.45	-	-	-	535,934.45
90	A.0005502.231 Total			535,934.45	-	-	-	535,934.45
91	A.0005502.232	Inst Muleshoe East 12.5/2.4 3-	201808	7,147.35	-	-	-	7,147.35
92	A.0005502.232 Total			7,147.35	-	-	-	7,147.35
93	A.0005502.241	Car: White City 4246 Ext-Srv C	201709	28,230.16	-	-	-	28,230.16
94	A.0005502.241 Total			28,230.16	-	-	-	28,230.16
95	A.0005502.246	Install Coburn Creek 13.2kV Fe	201706	13.78	-	-	-	13.78
96	A.0005502.246 Total			13.78	-	-	-	13.78
97	A.0005502.247	Install Sunset 13.2kV Feeders	201706	1,157.03	-	-	-	1,157.03
98	A.0005502.247 Total			1,157.03	-	-	-	1,157.03
99	A.0005502.258	Install Sage Brush #1 Feeders	201709	28,505.98	-	1.05	1.05	28,504.93
100	A.0005502.258 Total			28,505.98	-	1.05	1.05	28,504.93
101	A.0005502.259	Install Ponderosa #1 Feeders		473,035.15	-	-	-	473,035.15
102	A.0005502.259 Total			473,035.15	-	-	-	473,035.15
103	A.0005503.007	NMUG Reinforcements-NM	201802	95,842.09	-	-	-	95,842.09
104	A.0005503.007 Total			95,842.09	-	-	-	95,842.09
105	A.0005503.008	TXUG Reinforcements-TX	201802	9,958.72	-	2.05	2.05	9,956.67
106	A.0005503.008 Total			9,958.72	-	2.05	2.05	9,956.67
107	A.0005504.007	NMOH Services-NM	201802	276,787.98	-	111.61	111.61	276,676.37
108	A.0005504.007 Total			276,787.98	-	111.61	111.61	276,676.37
109	A.0005504.008	TXOH Services-TX	201802	496,932.67	-	219.16	219.16	496,713.51

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Line No.	(A) WBS Level 4 Number	(B) WBS Level 4 Description	(C) Asset Class	(D) Witness	(E) Project Category
110	A.0005504.008.001.002	TXOH Services-TX-187-SOTX	Electric Distribution	Meeks	New Business
111					
112	A.0005504.010.001.001	Elec Svc-OH-Hobbs Dist	Electric Distribution	Meeks	New Business
113	A.0005504.010.001.002	Elec Svc-OH-Carlsbad Dist	Electric Distribution	Meeks	New Business
114	A.0005504.010.001.004	Elec Svc-OH-Clovis Dist	Electric Distribution	Meeks	New Business
115					
116	A.0005505.007.001.001	NMUG Services-NM-111-NEWM	Electric Distribution	Meeks	New Business
117					
118	A.0005505.008.001.001	TXUG Services-TX-186-NOTX	Electric Distribution	Meeks	New Business
119	A.0005505.008.001.002	TXUG Services-TX-187-SOTX	Electric Distribution	Meeks	New Business
120					
121	A.0005505.011.001.002	Elec Svc-UG-Hobbs Dist	Electric Distribution	Meeks	New Business
122	A.0005505.011.001.004	Elec Svc-UG-Carlsbad Dist	Electric Distribution	Meeks	New Business
123	A.0005505.011.001.001	Elec Svc-UG-Clovis Dist	Electric Distribution	Meeks	New Business
124					
125	A.0005506.008.001.001	NMOH Street Lights-NM-111-NEWM	Electric Distribution	Meeks	Outdoor/Area Lighting
126					
127	A.0005506.009.001.001	TXOH Street Lights-TX-186-NOTX	Electric Distribution	Meeks	Outdoor/Area Lighting
128	A.0005506.009.001.002	TXOH Street Lights-TX-187-SOTX	Electric Distribution	Meeks	Outdoor/Area Lighting
129					
130	A.0005506.022.001.027	15 SPEARMAN OUTSIDE CITY REPLACE ST	Electric Distribution	Meeks	Outdoor/Area Lighting
131					
132	A.0005506.024.001.047	CLOVIS / MABRY - PRINCE TO NORRIS /	Electric Distribution	Meeks	Outdoor/Area Lighting
133					
134	A.0005507.006.001.001	NMUG Street Lights-NM-111-NEWM	Electric Distribution	Meeks	Outdoor/Area Lighting
135					
136	A.0005507.007.001.001	TXUG Street Lights-TX-186-NOTX	Electric Distribution	Meeks	Outdoor/Area Lighting
137					
138	A.0005507.046.001.021	AMARILLO/CITY VIEW #15/STLT/ROCKROS	Electric Distribution	Meeks	Outdoor/Area Lighting
139					
140	A.0005508.007.001.001	NMOH Rebuilds-NM-111-NEWM	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
141	A.0005508.007.001.003	NM Replace/Reinforce Non-Compliant	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
142					
143	A.0005508.008.001.001	TXOH Rebuilds-TX-110-Mjr Storm Reco	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
144	A.0005508.008.001.002	TXOH Rebuilds-TX-186-NOTX	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
145	A.0005508.008.001.003	TXOH Rebuilds-TX-187-SOTX	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
146	A.0005508.008.001.004	Inspect/Replace Poles_Texas	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction

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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
110	A.0005504.008	TXOH Services-TX	201802	154,097.24	-	270.24	270.24	153,827.00
111	A.0005504.008 Total			651,029.91	-	489.40	489.40	650,540.51
112	A.0005504.010	Nm Blanket-(023) Oh Services	201805	(3.67)	-	-	-	(3.67)
113	A.0005504.010	Nm Blanket-(023) Oh Services	201708	7,247.95	-	0.13	0.13	7,247.82
114	A.0005504.010	Nm Blanket-(023) Oh Services	201805	3.87	-	0.06	0.06	3.81
115	A.0005504.010 Total			7,248.15	-	0.19	0.19	7,247.96
116	A.0005505.007	NMUG Services-NM	201802	138,232.66	-	23.40	23.40	138,209.26
117	A.0005505.007 Total			138,232.66	-	23.40	23.40	138,209.26
118	A.0005505.008	TXUG Services-TX	201802	690,546.77	-	598.49	598.49	689,948.28
119	A.0005505.008	TXUG Services-TX	201802	14,891.95	-	-	-	14,891.95
120	A.0005505.008 Total			705,438.72	-	598.49	598.49	704,840.23
121	A.0005505.011	0025 Blanket - New Mexico Ug S	201702	5,471.48	-	6.88	6.88	5,464.60
122	A.0005505.011	0025 Blanket - New Mexico Ug S	201805	(159.97)	-	0.13	0.13	(160.10)
123	A.0005505.011	0025 Blanket - New Mexico Ug S	201805	(31.12)	-	-	-	(31.12)
124	A.0005505.011 Total			5,280.39	-	7.01	7.01	5,273.38
125	A.0005506.008	NMOH Street Lights-NM	201802	146,151.63	-	78.19	78.19	146,073.44
126	A.0005506.008 Total			146,151.63	-	78.19	78.19	146,073.44
127	A.0005506.009	TXOH Street Lights-TX	201802	298,900.03	-	58.09	58.09	298,841.94
128	A.0005506.009	TXOH Street Lights-TX	201802	62,073.96	-	2.26	2.26	62,071.70
129	A.0005506.009 Total			360,973.99	-	60.35	60.35	360,913.64
130	A.0005506.022	Txn - Oh Street Light	201511	(97.05)	-	-	-	(97.05)
131	A.0005506.022 Total			(97.05)	-	-	-	(97.05)
132	A.0005506.024	NM Blanket-Oh Street Lights	201710	10,783.01	-	-	-	10,783.01
133	A.0005506.024 Total			10,783.01	-	-	-	10,783.01
134	A.0005507.006	NMUG Street Lights-NM	201802	38,903.21	-	0.26	0.26	38,902.95
135	A.0005507.006 Total			38,903.21	-	0.26	0.26	38,902.95
136	A.0005507.007	TXUG Street Lights-TX	201802	169,569.74	-	2.45	2.45	169,567.29
137	A.0005507.007 Total			169,569.74	-	2.45	2.45	169,567.29
138	A.0005507.046	Txn-Ug Street Lights	201705	15.01	-	-	-	15.01
139	A.0005507.046 Total			15.01	-	-	-	15.01
140	A.0005508.007	NMOH Rebuilds-NM	201802	2,968,500.75	-	1,759.94	1,759.94	2,966,740.81
141	A.0005508.007	NMOH Rebuilds-NM	201802	583,645.24	-	1,087.85	1,087.85	582,557.39
142	A.0005508.007 Total			3,552,145.99	-	2,847.79	2,847.79	3,549,298.20
143	A.0005508.008	TXOH Rebuilds-TX	201802	(306,213.19)	-	-	-	(306,213.19)
144	A.0005508.008	TXOH Rebuilds-TX	201802	1,413,935.98	-	1,381.73	1,381.73	1,412,554.25
145	A.0005508.008	TXOH Rebuilds-TX	201802	1,391,757.71	-	2.57	2.57	1,391,755.14
146	A.0005508.008	TXOH Rebuilds-TX	201802	872,195.66	-	10,964.29	10,964.29	861,231.37

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	(A)	(B)	(C)	(D)	(E)
Line No.	**WBS Level 4 Number**	**WBS Level 4 Description**	**Asset Class**	**Witness**	**Project Category**
147					
148	A.0005508.031.001.091	CANYON/ PD CANYON PARK RD 5/ REPL B	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
149	A.0005508.031.001.166	15 DALHART OUTSIDE CITY HARTLEY - R	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
150	A.0005508.031.001.232	PAMPA/RPL PHONE POLES/RED DEER JUPI	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
151	A.0005508.031.001.516	16 WHITE DEER -REPLACE ARRESTER-CUT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
152					
153	A.0005508.033.001.362	HOBBS / 4001 MESCALERO / REPLACE BA	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
154					
155	A.0005508.072.001.002	NEW MEXICO STORM RESTORATION OCTOBE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
156					
157	A.0005508.100.001.027	ROSWELL / 709 N MICHIGAN (ALLEY) /	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
158	A.0005508.100.001.045	JAL / NORTHWEST OF W OCHO RD AND N	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
159					
160	A.0005508.101.001.072	RALLS / E. OF AVE N BETWEEN 10TH &	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
161	A.0005508.101.001.505	DUMAS/ 35.866123, -101.949709/ OSM	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
162	A.0005508.101.001.134	HEREFORD/NEW YORK & MCKINLEY/REPL P	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
163					
164	A.0005508.153.001.002	AMRLO/NW 5TH-W 2ND FRMNT-MRLND/4KV	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
165	A.0005508.153.001.003	AMARILLO/W 2ND-W5TH, TENNESSEE-CARO	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
166	A.0005508.153.001.004	AMARILLO/W 2ND-W 5TH AVE, MARYLAND-	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
167	A.0005508.153.001.005	AMARILLO/W 2ND-W 5TH AVE,FAIRMONT-M	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
168	A.0005508.153.001.006	AMARILLO/NW 5TH-W 2ND, TENNESSEE-CA	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
169	A.0005508.153.001.007	AMARILLO/NW 5TH-W 2ND, MARYLAND-TEN	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
170	A.0005508.153.001.009	AMA/W5TH AVE & PROSPECT/3RD&WEST CO	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
171	A.0005508.153.001.008	AMA/5TH AVE & FAIRMOUNT/3RD&WEST CO	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
172	A.0005508.153.001.010	AMA/5TH AVE & BELLEVIEW/3RD&WEST CO	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
173					
174	A.0005508.179.001.001	Convert Town of Booker to 34.5	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
175					
176	A.0005508.186.001.001	Rebuild Planview City 69/2.4kV	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
177					
178	A.0005509.010.001.001	NMUG ConvrsnsRebuilds-NM-111-NEWM	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
179					
180	A.0005509.011.001.001	TXUG ConvrsnsRebuilds-TX-186-NOTX	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
181	A.0005509.011.001.002	TXUG ConvrsnsRebuilds-TX-187-SOTX	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
182					
183	A.0005510.007.001.001	NMOH Relocations-NM-111-NEWM	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction

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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
147	A.0005508.008 Total			3,371,676.16	-	12,348.59	12,348.59	3,359,327.57
148	A.0005508.031	Txn-(022) Oh Rebuilds	201604	(1.21)	-	-	-	(1.21)
149	A.0005508.031	Txn-(022) Oh Rebuilds	201512	541.10	-	-	-	541.10
150	A.0005508.031	Txn-(022) Oh Rebuilds	201806	(1,002.00)	-	-	-	(1,002.00)
151	A.0005508.031	Txn-(022) Oh Rebuilds	201611	1,161.49	-	4.80	4.80	1,156.69
152	A.0005508.031 Total			699.38	-	4.80	4.80	694.58
153	A.0005508.033	0022 Cap. Blanket - New Mexico	201710	14,160.22	-	-	-	14,160.22
154	A.0005508.033 Total			14,160.22	-	-	-	14,160.22
155	A.0005508.072	SPS Storm Recovery Project-NM	201510	245.47	-	-	-	245.47
156	A.0005508.072 Total			245.47	-	-	-	245.47
157	A.0005508.100	Inspect/Replace Poles_New Mexi	201511	237.64	-	-	-	237.64
158	A.0005508.100	Inspect/Replace Poles_New Mexi	201707	3,748.29	-	0.32	0.32	3,747.97
159	A.0005508.100 Total			3,985.93	-	0.32	0.32	3,985.61
160	A.0005508.101	Inspect/Replace Poles_Texas	201511	(69.81)	-	-	-	(69.81)
161	A.0005508.101	Inspect/Replace Poles_Texas	201602	(221.26)	-	-	-	(221.26)
162	A.0005508.101	Inspect/Replace Poles_Texas	201504	3.39	-	-	-	3.39
163	A.0005508.101 Total			(287.68)	-	-	-	(287.68)
164	A.0005508.153	SPS-TX Convert Obsolete Vltg D	201706	14,058.34	-	-	-	14,058.34
165	A.0005508.153	SPS-TX Convert Obsolete Vltg D	201706	0.09	-	-	-	0.09
166	A.0005508.153	SPS-TX Convert Obsolete Vltg D	201706	0.05	-	-	-	0.05
167	A.0005508.153	SPS-TX Convert Obsolete Vltg D	201706	1.60	-	0.07	0.07	1.53
168	A.0005508.153	SPS-TX Convert Obsolete Vltg D	201706	9.72	-	2.34	2.34	7.38
169	A.0005508.153	SPS-TX Convert Obsolete Vltg D	201706	7.01	-	0.18	0.18	6.83
170	A.0005508.153	SPS-TX Convert Obsolete Vltg D	201902	24,006.18	-	-	-	24,006.18
171	A.0005508.153	SPS-TX Convert Obsolete Vltg D	201902	20,654.32	-	-	-	20,654.32
172	A.0005508.153	SPS-TX Convert Obsolete Vltg D	201903	20,637.94	-	-	-	20,637.94
173	A.0005508.153 Total			79,375.25	-	2.59	2.59	79,372.66
174	A.0005508.179	Convert Town of Booker to 34.5		260,842.16	-	288.35	288.35	260,553.81
175	A.0005508.179 Total			260,842.16	-	288.35	288.35	260,553.81
176	A.0005508.186	Rebuild Planview City 69/2.4kV		2,237,695.18	-	90.77	90.77	2,237,604.41
177	A.0005508.186 Total			2,237,695.18	-	90.77	90.77	2,237,604.41
178	A.0005509.010	NMUG ConvrsnsRebuilds-NM	201802	67,784.04	-	1.37	1.37	67,782.67
179	A.0005509.010 Total			67,784.04	-	1.37	1.37	67,782.67
180	A.0005509.011	TXUG ConvrsnsRebuilds-TX	201802	476,182.06	-	28.13	28.13	476,153.93
181	A.0005509.011	TXUG ConvrsnsRebuilds-TX	201802	78,801.37	-	-	-	78,801.37
182	A.0005509.011 Total			554,983.43	-	28.13	28.13	554,955.30
183	A.0005510.007	NMOH Relocations-NM	201802	64,581.91	-	13,769.93	13,769.93	50,811.98

Southwestern Public Service Company

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	(A)	(B)	(C)	(D)	(E)
Line No.	**WBS Level 4 Number**	**WBS Level 4 Description**	**Asset Class**	**Witness**	**Project Category**
184					
185	A.0005510.008.001.001	TXOH Relocations-TX-186-NOTX	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
186	A.0005510.008.001.002	TXOH Relocations-TX-187-SOTX	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
187					
188	A.0005510.021.001.022	DUMAS/ ROAD Q/ CUMMINGS - RELOCATE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
189	A.0005510.021.001.017	DALHART/407 OMAHA/CORRECT SERVICE T	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
190					
191	A.0005511.011.001.001	NMUG Relocations-NM-111-NEWM	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
192					
193	A.0005511.012.001.001	TXUG Relocations-TX-186-NOTX	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
194	A.0005511.012.001.002	TXUG Relocations-TX-187-SOTX	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
195					
196	A.0005511.048.001.002	15 TEXAS PANHANDLE "ELECTRIC" PERFO	Electric Distribution	Meeks	Purchases
197					
198	A.0005517.013.001.001	NM-Elec Easement	Electric Distribution	Meeks	Purchases
199					
200	A.0005517.015.001.001	TxN-Elec Easement	Electric Distribution	Meeks	Purchases
201					
202	A.0005517.017.001.001	TxS-Elec Easement	Electric Distribution	Meeks	Purchases
203					
204	A.0005517.024.001.002	Purchase Land @ Market St Sub	Electric Distribution	Meeks	Distribution Line and Substation Capacity
205	A.0005517.024.001.013	PURCHASE LAND @ PORTALES SOUTH LAND	Electric Distribution	Meeks	Distribution Line and Substation Capacity
206	A.0005517.024.001.014	PURCHASE LAND @ SIERRA SUB	Electric Distribution	Meeks	Distribution Line and Substation Capacity
207	A.0005517.024.001.015	PURCHASE LAND @ ARTESIA COUNTRY CLU	Electric Distribution	Meeks	Distribution Line and Substation Capacity
208					
209	A.0005517.025.001.002	Purchase Land @ Rocky Ford Sub	Electric Distribution	Meeks	Distribution Line and Substation Capacity
210	A.0005517.025.001.006	PURCHASE LAND @ OUTPOST SUB	Electric Distribution	Meeks	Distribution Line and Substation Capacity
211	A.0005517.025.001.007	PURCHASE LAND @ NEW AMHERST SUB	Electric Distribution	Meeks	Distribution Line and Substation Capacity
212	A.0005517.025.001.008	PURCHASE LAND @ PRINGLE SUBS	Electric Distribution	Meeks	Distribution Line and Substation Capacity
213	A.0005517.025.001.010	PURCHASE LAND @ HILLSIDE SUB	Electric Distribution	Meeks	Distribution Line and Substation Capacity
214	A.0005517.025.001.011	Purchase Land @ Arnot Subs	Electric Distribution	Meeks	Distribution Line and Substation Capacity
215					
216	A.0005518.086.001.001	Reliability Monitoring System Blkt	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
217					
218	A.0005518.087.001.001	Reliability Monitoring System Blkt	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
219					
220	A.0005518.095.001.001	Sps-Poor Perf Fdr Replace Blkt	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction

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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
184	A.0005510.007 Total			64,581.91	-	13,769.93	13,769.93	50,811.98
185	A.0005510.008	TXOH Relocations-TX	201802	169,472.45	-	388.80	388.80	169,083.65
186	A.0005510.008	TXOH Relocations-TX	201802	(3,132.87)	-	-	-	(3,132.87)
187	A.0005510.008 Total			166,339.58	-	388.80	388.80	165,950.78
188	A.0005510.021	Txn Blanket-Oh Relocations	201509	9,004.50	-	-	-	9,004.50
189	A.0005510.021	Txn Blanket-Oh Relocations	201601	1,245.84	-	-	-	1,245.84
190	A.0005510.021 Total			10,250.34	-	-	-	10,250.34
191	A.0005511.011	NMUG Relocations-NM	201802	(166,568.26)	-	-	-	(166,568.26)
192	A.0005511.011 Total			(166,568.26)	-	-	-	(166,568.26)
193	A.0005511.012	TXUG Relocations-TX	201802	2,983.07	-	0.35	0.35	2,982.72
194	A.0005511.012	TXUG Relocations-TX	201802	406.61	-	-	-	406.61
195	A.0005511.012 Total			3,389.68	-	0.35	0.35	3,389.33
196	A.0005511.048	Capitalized Locating Costs-Ele	201512	(3,838.38)	-	-	-	(3,838.38)
197	A.0005511.048 Total			(3,838.38)	-	-	-	(3,838.38)
198	A.0005517.013	NM-Elec-Easement		931,868.35	-	1.45	1.45	931,866.90
199	A.0005517.013 Total			931,868.35	-	1.45	1.45	931,866.90
200	A.0005517.015	TxN-Elec Easement		323,839.50	-	1.72	1.72	323,837.78
201	A.0005517.015 Total			323,839.50	-	1.72	1.72	323,837.78
202	A.0005517.017	TxS-Elec Easement		137,107.33	-	1.16	1.16	137,106.17
203	A.0005517.017 Total			137,107.33	-	1.16	1.16	137,106.17
204	A.0005517.024	Substation Land - New Mexico	201807	50,724.12	-	-	-	50,724.12
205	A.0005517.024	Substation Land - New Mexico	201802	11,443.36	-	-	-	11,443.36
206	A.0005517.024	Substation Land - New Mexico	201612	146,318.52	3,733.93	-	3,733.93	142,584.59
207	A.0005517.024	Substation Land - New Mexico	201809	615,187.13	-	-	-	615,187.13
208	A.0005517.024 Total			823,673.13	3,733.93	-	3,733.93	819,939.20
209	A.0005517.025	Substation Land - TX	201712	96,787.47	-	-	-	96,787.47
210	A.0005517.025	Substation Land - TX	201801	156,996.14	767.06	-	767.06	156,229.08
211	A.0005517.025	Substation Land - TX	201807	3,124.22	-	-	-	3,124.22
212	A.0005517.025	Substation Land - TX	201704	137.64	137.64	-	137.64	-
213	A.0005517.025	Substation Land - TX	201802	27,242.17	-	1,124.48	1,124.48	26,117.69
214	A.0005517.025	Substation Land - TX	201806	193,959.48	7,146.44	-	7,146.44	186,813.04
215	A.0005517.025 Total			478,247.12	8,051.14	1,124.48	9,175.62	469,071.50
216	A.0005518.086	Reliability Monitoring System	201802	309,187.52	-	9.12	9.12	309,178.40
217	A.0005518.086 Total			309,187.52	-	9.12	9.12	309,178.40
218	A.0005518.087	Reliability Monioring System	201802	3.14	-	-	-	3.14
219	A.0005518.087 Total			3.14	-	-	-	3.14
220	A.0005518.095	Sps-Poor Perf Fdr Replace Blkt	201802	19,005.62	-	0.54	0.54	19,005.08

Southwestern Public Service Company

Distribution Capital Additions
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	(A)	(B)	(C)	(D)	(E)
Line No.	**WBS Level 4 Number**	**WBS Level 4 Description**	**Asset Class**	**Witness**	**Project Category**
221					
222	A.0005518.098.001.001	Nm-Worst Performing Feeders	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
223					
224	A.0005519.005.001.001	TXSC Svc Conv-TX-186-NOTX	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
225					
226	A.0005519.023.001.005	AMARILLO/ 3207 S HAYDEN / OH TO UG	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
227					
228	A.0005521.004.001.003	EAST PLANT SUB 115/13.2KV: RPL BUSH	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
229	A.0005521.004.001.005	DALHART SUB: RPL HEAT PUMP	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
230	A.0005521.004.001.010	ALLRED SUB: RPL MO,GND SWITCH & TRF	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
231	A.0005521.004.001.015	JAY BEE SUB: RETIRE SUBSTATION REGU	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
232	A.0005521.004.001.018	ETTER RURAL - REPLACE 18 LOWSIDE D	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
233	A.0005521.004.001.028	ROXANNA \ REPLACE REGULATORS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
234	A.0005521.004.001.033	PLAINVIEW WEST: RPL MO, GOAB, GND S	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
235	A.0005521.004.001.040	LAWRENCE PARK SUB / INSTALL BUS REC	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
236	A.0005521.004.001.046	PLAINVIEW WEST: RPL BKRS P110, P120	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
237	A.0005521.004.001.060	ALLRED SUB: RPL LS SWITCHES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
238	A.0005521.004.001.081	MONROE SUB: RPL LS SWITCHES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
239	A.0005521.004.001.092	CAMEX - RPL 8.4MVA, 67-4.16KV XFMR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
240	A.0005521.004.001.097	3RD AND WESTERN: RPL 48V BATTERIES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
241	A.0005521.004.001.100	BORGER NORTH RPL BKR 203 RELAY	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
242	A.0005521.004.001.112	BAILEY CO PUMP \ REPLACE REGULATORS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
243	A.0005521.004.001.117	PUCKET WEST REPLACE CIRCUIT SWITCHE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
244	A.0005521.004.001.118	STRATFORD CITY - INSTALL REGULATORS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
245	A.0005521.004.001.120	SPEARMAN CITY RPL REGULATORS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
246	A.0005521.004.001.121	ZAVALLA SUB RPL 15KV BREAKER L780	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
247	A.0005521.004.001.124	FLANAGAN SUB RPL AC UNIT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
248	A.0005521.004.001.127	TENNECO SUB RPL HEAT PUMP DUNCAN	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
249	A.0005521.004.001.128	BENNETT SUB RPL HVAC DUNCAN	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
250	A.0005521.004.001.129	ALLRED SUB RPL HEAT PUMP	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
251	A.0005521.004.001.130	PACIFIC SUB RPL BUSHINGS ON BKR LV	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
252	A.0005521.004.001.131	CARGILL REPLACE AC UNIT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
253	A.0005521.004.001.132	BOARDMAN SUB RPL HVAC	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
254	A.0005521.004.001.134	NORTH DUMAS NSTALL NEW 3424 XFMR AN	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
255	A.0005521.004.001.136	LEHMAN SUB RPL BATTERIES CHARGER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
256	A.0005521.004.001.137	LAWRENCE PARK PRL BKR 5050	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
257	A.0005521.004.001.138	OLTON SUB RPL BKR SO170	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction

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(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	**WBS Level 2 Number**	**WBS Level 2 Description**	**In-Service Date**	**Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)**	**XES Charges (Included in Column I)**	**Other Affiliate Charges (Included in Column I)**	**Total Affiliate Charges (Included in Column I)**	**Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)**
221	A.0005518.095 Total			19,005.62	-	0.54	0.54	19,005.08
222	A.0005518.098	Nm-Worst Performing Feeders	201802	54,515.68	-	0.09	0.09	54,515.59
223	A.0005518.098 Total			54,515.68	-	0.09	0.09	54,515.59
224	A.0005519.005	TXSC Svc Conv-TX	201802	(691.59)	-	-	-	(691.59)
225	A.0005519.005 Total			(691.59)	-	-	-	(691.59)
226	A.0005519.023	TX North-UG Service Conv	201602	(119.06)	-	-	-	(119.06)
227	A.0005519.023 Total			(119.06)	-	-	-	(119.06)
228	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	68,403.59	-	-	-	68,403.59
229	A.0005521.004	Tx N-Dist Substation Equip Rep	201608	(64,609.58)	-	-	-	(64,609.58)
230	A.0005521.004	Tx N-Dist Substation Equip Rep	201704	1,758.20	-	-	-	1,758.20
231	A.0005521.004	Tx N-Dist Substation Equip Rep	201603	193.22	-	-	-	193.22
232	A.0005521.004	Tx N-Dist Substation Equip Rep	201804	21,043.98	-	-	-	21,043.98
233	A.0005521.004	Tx N-Dist Substation Equip Rep	201612	2,831.54	-	-	-	2,831.54
234	A.0005521.004	Tx N-Dist Substation Equip Rep	201612	455.93	216.53	-	216.53	239.40
235	A.0005521.004	Tx N-Dist Substation Equip Rep	201703	(5,266.17)	-	-	-	(5,266.17)
236	A.0005521.004	Tx N-Dist Substation Equip Rep	201807	201,168.75	-	2.74	2.74	201,166.01
237	A.0005521.004	Tx N-Dist Substation Equip Rep	201704	3,196.59	-	-	-	3,196.59
238	A.0005521.004	Tx N-Dist Substation Equip Rep	201711	75,759.48	-	-	-	75,759.48
239	A.0005521.004	Tx N-Dist Substation Equip Rep	201702	(14,021.87)	25.00	(117.64)	(92.64)	(13,929.23)
240	A.0005521.004	Tx N-Dist Substation Equip Rep	201711	23,511.69	-	-	-	23,511.69
241	A.0005521.004	Tx N-Dist Substation Equip Rep	201706	3.84	-	-	-	3.84
242	A.0005521.004	Tx N-Dist Substation Equip Rep	201704	42,588.80	-	-	-	42,588.80
243	A.0005521.004	Tx N-Dist Substation Equip Rep	201704	14,070.91	-	0.35	0.35	14,070.56
244	A.0005521.004	Tx N-Dist Substation Equip Rep	201610	2,658.12	-	-	-	2,658.12
245	A.0005521.004	Tx N-Dist Substation Equip Rep	201703	5,910.98	19.16	-	19.16	5,891.82
246	A.0005521.004	Tx N-Dist Substation Equip Rep	201704	1,297.01	-	-	-	1,297.01
247	A.0005521.004	Tx N-Dist Substation Equip Rep	201701	273.26	-	-	-	273.26
248	A.0005521.004	Tx N-Dist Substation Equip Rep	201704	68.88	-	-	-	68.88
249	A.0005521.004	Tx N-Dist Substation Equip Rep	201704	70.83	-	-	-	70.83
250	A.0005521.004	Tx N-Dist Substation Equip Rep	201704	259.93	-	-	-	259.93
251	A.0005521.004	Tx N-Dist Substation Equip Rep	201704	(942.81)	-	-	-	(942.81)
252	A.0005521.004	Tx N-Dist Substation Equip Rep	201612	(12.82)	-	-	-	(12.82)
253	A.0005521.004	Tx N-Dist Substation Equip Rep	201703	(53.75)	-	-	-	(53.75)
254	A.0005521.004	Tx N-Dist Substation Equip Rep	201704	50,845.53	946.76	-	946.76	49,898.77
255	A.0005521.004	Tx N-Dist Substation Equip Rep	201704	180.72	-	-	-	180.72
256	A.0005521.004	Tx N-Dist Substation Equip Rep	201612	(320.89)	-	-	-	(320.89)
257	A.0005521.004	Tx N-Dist Substation Equip Rep	201704	(947.98)	-	-	-	(947.98)

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	(A)	(B)	(C)	(D)	(E)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category
258	A.0005521.004.001.140	PLAINVIEW WEST RPL BKR P140	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
259	A.0005521.004.001.141	28MVA2 MOBILE RPL 120V BATTERIES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
260	A.0005521.004.001.142	FLANAGAN SUB RPL R1 CONTROL	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
261	A.0005521.004.001.143	LAWRENCE PARK REPLACE TNF BACKUP AN	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
262	A.0005521.004.001.144	PARMER CO REPLACE OCB 2475	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
263	A.0005521.004.001.145	BATTERY TRAILER R198 RPL BATTERIES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
264	A.0005521.004.001.148	RUSSELL POOL RPL TRF BUSHINGS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
265	A.0005521.004.001.149	LYNN CO SUB RPL 3 FAILED REGULATORS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
266	A.0005521.004.001.151	COULTER RPL SWITCH METER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
267	A.0005521.004.001.152	STINNETT REPLACE BREAKER WITH VIPE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
268	A.0005521.004.001.153	KINGSMILL REPLACE BREAKER 5105	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
269	A.0005521.004.001.157	LORENZO SUB RPL STATION METER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
270	A.0005521.004.001.158	10 MVA MOBILE Sub REPLACE PUMPS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
271	A.0005521.004.001.159	Hastings RPL BECKWITH LTC CONTROLS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
272	A.0005521.004.001.160	DALHART INST METERING	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
273	A.0005521.004.001.162	Manhattan Sub Rplc Battery and Char	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
274	A.0005521.004.001.164	CROUSEHINDS INST SURGE PROT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
275	A.0005521.004.001.165	Allred Sub Rplc Metering	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
276	A.0005521.004.001.167	Perryton North Rplc Switch 1231	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
277	A.0005521.004.001.169	AMOCO YELLOWHOUSE RPL BATT & CHAR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
278	A.0005521.004.001.170	IVORY RPL AC UNIT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
279	A.0005521.004.001.171	WESTRIDGE RPL BREAKER P450	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
280	A.0005521.004.001.173	DOSS RPL CHARGER AND BATTERIES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
281	A.0005521.004.001.175	RILEY RPL CABINET CHARGER BATTERIES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
282	A.0005521.004.001.176	BOWERS RPL DIST METERING	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
283	A.0005521.004.001.177	LEVELLAND CITY RPL BATT CAB CHAR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
284	A.0005521.004.001.178	IDALOU RPL 24V BATTERIES AND CABIN	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
285	A.0005521.004.001.179	CONWAY - RPLC METERING	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
286	A.0005521.004.001.180	ROBERTS - RPL REGULATORS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
287	A.0005521.004.001.181	MALLET RPL 24V CHARGER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
288	A.0005521.004.001.182	CANYON WEST RPL BATTERIES AND CHARG	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
289	A.0005521.004.001.183	LOCKNEY RURAL RPL AC UNIT DUNCAN	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
290	A.0005521.004.001.184	WELLMAN RPL OCR S755	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
291	A.0005521.004.001.185	FAIN - RPL XFMR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
292	A.0005521.004.001.186	CROUSE-HINDS - RPL XFMR FANS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
293	A.0005521.004.001.187	BARWISE RPL TRAMSFORMER TEMP GAUGE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
294	A.0005521.004.001.188	Delta Star 20 MVA Mobile RPL Batter	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction

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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
258	A.0005521.004	Tx N-Dist Substation Equip Rep	201805	107,929.46	-	-	-	107,929.46
259	A.0005521.004	Tx N-Dist Substation Equip Rep	201704	(118.09)	-	-	-	(118.09)
260	A.0005521.004	Tx N-Dist Substation Equip Rep	201709	3,742.67	-	-	-	3,742.67
261	A.0005521.004	Tx N-Dist Substation Equip Rep	201703	4,173.99	832.90	-	832.90	3,341.09
262	A.0005521.004	Tx N-Dist Substation Equip Rep	201706	10,215.31	2,843.53	-	2,843.53	7,371.78
263	A.0005521.004	Tx N-Dist Substation Equip Rep	201712	32,655.87	-	-	-	32,655.87
264	A.0005521.004	Tx N-Dist Substation Equip Rep	201807	103,108.67	19.16	-	19.16	103,089.51
265	A.0005521.004	Tx N-Dist Substation Equip Rep	201704	3,002.10	-	-	-	3,002.10
266	A.0005521.004	Tx N-Dist Substation Equip Rep	201807	6,279.88	-	-	-	6,279.88
267	A.0005521.004	Tx N-Dist Substation Equip Rep	201711	70,827.03	-	-	-	70,827.03
268	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	48,299.02	44.10	-	44.10	48,254.92
269	A.0005521.004	Tx N-Dist Substation Equip Rep	201709	2,431.50	-	-	-	2,431.50
270	A.0005521.004	Tx N-Dist Substation Equip Rep	201804	75,704.41	-	-	-	75,704.41
271	A.0005521.004	Tx N-Dist Substation Equip Rep	201711	2,563.91	-	-	-	2,563.91
272	A.0005521.004	Tx N-Dist Substation Equip Rep	201811	27,986.22	-	-	-	27,986.22
273	A.0005521.004	Tx N-Dist Substation Equip Rep	201803	12,162.54	-	-	-	12,162.54
274	A.0005521.004	Tx N-Dist Substation Equip Rep	201803	5,153.84	-	-	-	5,153.84
275	A.0005521.004	Tx N-Dist Substation Equip Rep	201710	8,050.00	-	-	-	8,050.00
276	A.0005521.004	Tx N-Dist Substation Equip Rep	201807	2,973.70	-	-	-	2,973.70
277	A.0005521.004	Tx N-Dist Substation Equip Rep	201805	26,840.48	-	-	-	26,840.48
278	A.0005521.004	Tx N-Dist Substation Equip Rep	201710	1,904.65	-	-	-	1,904.65
279	A.0005521.004	Tx N-Dist Substation Equip Rep	201708	44,389.99	-	-	-	44,389.99
280	A.0005521.004	Tx N-Dist Substation Equip Rep	201805	12,336.18	-	-	-	12,336.18
281	A.0005521.004	Tx N-Dist Substation Equip Rep	201805	27,684.95	-	-	-	27,684.95
282	A.0005521.004	Tx N-Dist Substation Equip Rep	201711	26,328.09	1,909.48	-	1,909.48	24,418.61
283	A.0005521.004	Tx N-Dist Substation Equip Rep	201805	18,397.75	-	-	-	18,397.75
284	A.0005521.004	Tx N-Dist Substation Equip Rep	201710	14,779.92	-	-	-	14,779.92
285	A.0005521.004	Tx N-Dist Substation Equip Rep	201711	3,601.97	-	-	-	3,601.97
286	A.0005521.004	Tx N-Dist Substation Equip Rep	201712	12,437.49	-	-	-	12,437.49
287	A.0005521.004	Tx N-Dist Substation Equip Rep	201710	4,141.33	-	-	-	4,141.33
288	A.0005521.004	Tx N-Dist Substation Equip Rep	201811	19,933.33	-	-	-	19,933.33
289	A.0005521.004	Tx N-Dist Substation Equip Rep	201712	1,230.24	-	-	-	1,230.24
290	A.0005521.004	Tx N-Dist Substation Equip Rep	201711	25,747.81	-	-	-	25,747.81
291	A.0005521.004	Tx N-Dist Substation Equip Rep	201711	315,213.09	3,237.58	-	3,237.58	311,975.51
292	A.0005521.004	Tx N-Dist Substation Equip Rep	201803	6,333.42	-	-	-	6,333.42
293	A.0005521.004	Tx N-Dist Substation Equip Rep	201807	2,086.26	-	-	-	2,086.26
294	A.0005521.004	Tx N-Dist Substation Equip Rep	201711	2,711.12	-	-	-	2,711.12

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	(A)	(B)	(C)	(D)	(E)
Line No.	**WBS Level 4 Number**	**WBS Level 4 Description**	**Asset Class**	**Witness**	**Project Category**
295	A.0005521.004.001.189	Tascosa Replace HVAC	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
296	A.0005521.004.001.190	Bowers Replace Transformer	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
297	A.0005521.004.001.191	S GEORGIA - RPL XFMR FANS ON T2	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
298	A.0005521.004.001.192	Whitaker RPL XFMR Fans	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
299	A.0005521.004.001.193	ONG - RPL LTC CONTROL	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
300	A.0005521.004.001.195	MOBILE 28-2 - NEW BATTERIES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
301	A.0005521.004.001.196	MALLET RPL 69 to 13 2KV TRANSFORMER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
302	A.0005521.004.001.197	Kite Replace Breakers	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
303	A.0005521.004.001.198	Highland Park Replace Switches	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
304	A.0005521.004.001.199	CRMWA 4 RPL BATTERIES AND CHARGER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
305	A.0005521.004.001.201	DAMRON RPL LTC CONTROL	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
306	A.0005521.004.001.202	CANYON WEST BKR 7128 RPL BUSHINGS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
307	A.0005521.004.001.203	Hastings RPL Batteries and Charger	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
308	A.0005521.004.001.204	Pullman RPL Batteries	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
309	A.0005521.004.001.205	Van Buren RPL Batteries	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
310	A.0005521.004.001.206	Fain RPL Batteries and Charger	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
311	A.0005521.004.001.208	RALLS RPL STATION METER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
312	A.0005521.004.001.209	SFE-Abobe Creek-Rplc Failed TR 69 1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
313	A.0005521.004.001.210	SFE-PRENTICE- RPL HEAT PUMP-DUNCAN	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
314	A.0005521.004.001.211	SFE-HALE CENTER-RPL HEAT PUMP-PALO	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
315	A.0005521.004.001.212	SFE-KRESS RURAL-RPL HEAT PUMP-PALO	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
316	A.0005521.004.001.213	SFE-CROSBYTON CITY- RPL BKR CR615	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
317	A.0005521.004.001.215	SFE-VAN BUREN - RPL T2 METER - 13 2	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
318	A.0005521.004.001.220	SFE-WHITHARREL RPL L SIDE XFMR BUS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
319	A.0005521.004.001.221	SFE-Lyons - RPL LTC Controller	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
320	A.0005521.004.001.222	SFE-Hendricks- RPL Regulator R1W	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
321	A.0005521.004.001.223	SFE-Kingsmill RPL Breaker 5110	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
322	A.0005521.004.001.224	SFE-Whitaker Replace XFMR Meters	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
323	A.0005521.004.001.225	SFE-Boardman- RPL Charger	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
324	A.0005521.004.001.227	SFE-Whitharrel- RPL BKR LV710	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
325	A.0005521.004.001.228	SFE-Ralls- RPL Regulator Control	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
326	A.0005521.004.001.230	SFE-Tascosa - RPLC Batt and Charger	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
327	A.0005521.004.001.231	SFE-Garza- RPL AC unit - Duncan	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
328	A.0005521.004.001.232	SFE-BAT TRL- NEW BATTERIES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
329	A.0005521.004.001.234	SFE-BOWERS - RPL BECKWITH ON T2	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
330	A.0005521.004.001.241	ETTER-RPL XFMR METERING	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
331	A.0005521.004.001.226	SFE-Lorenzo- RPL BKR LR612	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction

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Distribution Capital Additions
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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
295	A.0005521.004	Tx N-Dist Substation Equip Rep	201711	8,172.42	-	-	-	8,172.42
296	A.0005521.004	Tx N-Dist Substation Equip Rep	201805	319,892.77	5,800.31	-	5,800.31	314,092.46
297	A.0005521.004	Tx N-Dist Substation Equip Rep	201807	4,733.18	-	-	-	4,733.18
298	A.0005521.004	Tx N-Dist Substation Equip Rep	201807	16,753.92	-	-	-	16,753.92
299	A.0005521.004	Tx N-Dist Substation Equip Rep	201712	7,218.28	-	-	-	7,218.28
300	A.0005521.004	Tx N-Dist Substation Equip Rep	201712	2,744.98	-	-	-	2,744.98
301	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	300,036.13	-	-	-	300,036.13
302	A.0005521.004	Tx N-Dist Substation Equip Rep	201805	193,472.17	12,376.46	-	12,376.46	181,095.71
303	A.0005521.004	Tx N-Dist Substation Equip Rep	201805	150,013.38	-	-	-	150,013.38
304	A.0005521.004	Tx N-Dist Substation Equip Rep	201811	8,349.35	-	-	-	8,349.35
305	A.0005521.004	Tx N-Dist Substation Equip Rep	201807	6,522.53	-	-	-	6,522.53
306	A.0005521.004	Tx N-Dist Substation Equip Rep	201809	5,771.26	-	-	-	5,771.26
307	A.0005521.004	Tx N-Dist Substation Equip Rep	201805	7,047.45	-	-	-	7,047.45
308	A.0005521.004	Tx N-Dist Substation Equip Rep	201805	18,319.73	-	-	-	18,319.73
309	A.0005521.004	Tx N-Dist Substation Equip Rep	201805	12,438.32	-	-	-	12,438.32
310	A.0005521.004	Tx N-Dist Substation Equip Rep	201809	14,603.68	-	-	-	14,603.68
311	A.0005521.004	Tx N-Dist Substation Equip Rep	201805	2,942.53	20.18	-	20.18	2,922.35
312	A.0005521.004	Tx N-Dist Substation Equip Rep	201805	80,509.00	-	-	-	80,509.00
313	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	2,517.57	-	-	-	2,517.57
314	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	9,517.42	-	-	-	9,517.42
315	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	9,229.84	-	-	-	9,229.84
316	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	37,697.20	-	-	-	37,697.20
317	A.0005521.004	Tx N-Dist Substation Equip Rep	201807	8,279.23	5,163.12	-	5,163.12	3,116.11
318	A.0005521.004	Tx N-Dist Substation Equip Rep	201809	31,176.72	-	-	-	31,176.72
319	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	2,966.84	-	-	-	2,966.84
320	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	22,533.10	90.35	-	90.35	22,442.75
321	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	34,643.99	619.46	-	619.46	34,024.53
322	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	3,276.34	790.12	-	790.12	2,486.22
323	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	5,313.87	-	-	-	5,313.87
324	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	83,089.55	-	-	-	83,089.55
325	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	3,670.80	-	-	-	3,670.80
326	A.0005521.004	Tx N-Dist Substation Equip Rep	201809	26,921.65	-	-	-	26,921.65
327	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	2,991.88	-	-	-	2,991.88
328	A.0005521.004	Tx N-Dist Substation Equip Rep	201810	20,621.64	-	-	-	20,621.64
329	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	5,838.86	-	-	-	5,838.86
330	A.0005521.004	Tx N-Dist Substation Equip Rep	201812	5,444.79	-	-	-	5,444.79
331	A.0005521.004	Tx N-Dist Substation Equip Rep	201902	35,711.90	-	-	-	35,711.90

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	(A)	(B)	(C)	(D)	(E)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category
332	A.0005521.004.001.236	SFE-Shell C3 - RPL Transformer Mete	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
333	A.0005521.004.001.229	SFE-Ozark Mahoning- RPL BKR S920	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
334	A.0005521.004.001.235	SFE-Dumas 19th RPL Batteries and Ch	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
335	A.0005521.004.001.166	Fritch Rural Rplc Batteries	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
336	A.0005521.004.001.217	SFE-Vega Replace HVAC	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
337	A.0005521.004.001.216	SFE-20 MVA DS Mobile- RPL Fault Int	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
338	A.0005521.004.001.237	SFE-Vickers- RPL Transformer Meter	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
339	A.0005521.004.001.238	SFE-Hendricks- RPL AC Unit	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
340	A.0005521.004.001.168	CONWAY RPLC BATTERIES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
341	A.0005521.004.001.246	SFE - County Line RPL LTC Control	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
342	A.0005521.004.001.245	SFE - Canyon West - Replace HVAC	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
343	A.0005521.004.001.218	SFE-Texas Farms-RPLC Batteries Ch	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
344	A.0005521.004.001.244	SFE - Deaf Smith - Replace HVAC	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
345					
346	A.0005521.012.001.002	NORTH HOBBS REPLACE T2	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
347					
348	A.0005521.013.001.002	CAPITAL SPARE 118132KV 28MVA W LTC	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
349					
350	A.0005521.083.001.002	PADMOUNT XFMR SUBSTATION SPARE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
351					
352	A.0005521.085.001.013	WHITEFACE SUB: RPL BKR LV210 & LV22	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
353	A.0005521.085.001.014	TAHOKA CITY SUB: RPL BKR 160	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
354	A.0005521.085.001.016	BOWERS REPLACE OCB 2053	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
355	A.0005521.085.001.017	CHERRY STREET REPLACE BKR 5C10	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
356	A.0005521.085.001.018	COULTER REPLACE BKR 5285 5290 ELR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
357	A.0005521.085.001.019	CANYON WEST REPLACE DIST BKRS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
358	A.0005521.085.001.020	FRITCH SUB RPL BKR 1360 1364 ELR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
359	A.0005521.085.001.024	FRIONA RURAL - RPL BKR 2436	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
360	A.0005521.085.001.026	SFE-DENVER CITY E- RPL BKRS S100 S1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
361	A.0005521.085.001.023	HASTINGS - ELR 3 DIST BKRS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
362					
363	A.0005521.086.001.004	DOSS VCB 6660 RPL RELAYS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
364	A.0005521.086.001.005	SFE-VICKERS- RPL BKR 6680	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
365	A.0005521.086.001.006	SFE-LEVELLAND EAST RPL BKR LV 960	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
366	A.0005521.086.001.007	SFE-PLAINVIEW SOUTH RPL BKR P220	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
367					
368	A.0005521.087.001.003	MOBILE REGULATOR RPL 1 REG	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction

Southwestern Public Service Company

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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
332	A.0005521.004	Tx N-Dist Substation Equip Rep	201902	4,505.68	-	-	-	4,505.68
333	A.0005521.004	Tx N-Dist Substation Equip Rep	201902	27,158.60	-	-	-	27,158.60
334	A.0005521.004	Tx N-Dist Substation Equip Rep	201903	33,056.89	-	-	-	33,056.89
335	A.0005521.004	Tx N-Dist Substation Equip Rep	201903	15,293.29	-	-	-	15,293.29
336	A.0005521.004	Tx N-Dist Substation Equip Rep	201903	9,129.66	-	-	-	9,129.66
337	A.0005521.004	Tx N-Dist Substation Equip Rep	201903	14,709.97	-	-	-	14,709.97
338	A.0005521.004	Tx N-Dist Substation Equip Rep	201903	2,940.64	-	-	-	2,940.64
339	A.0005521.004	Tx N-Dist Substation Equip Rep	201903	2,932.93	-	-	-	2,932.93
340	A.0005521.004	Tx N-Dist Substation Equip Rep	201903	11,450.20	-	-	-	11,450.20
341	A.0005521.004	Tx N-Dist Substation Equip Rep	201903	3,272.41	-	-	-	3,272.41
342	A.0005521.004	Tx N-Dist Substation Equip Rep	201903	12,147.19	-	-	-	12,147.19
343	A.0005521.004	Tx N-Dist Substation Equip Rep	201903	13,967.22	-	-	-	13,967.22
344	A.0005521.004	Tx N-Dist Substation Equip Rep	201903	10,342.85	-	-	-	10,342.85
345	A.0005521.004 Total			3,195,507.81	34,954.20	(114.55)	34,839.65	3,160,668.16
346	A.0005521.012	Replace North Hobbs T2 - 28MVA	201712	151,404.03	1,326.11	(101.25)	1,224.86	150,179.17
347	A.0005521.012 Total			151,404.03	1,326.11	(101.25)	1,224.86	150,179.17
348	A.0005521.013	Order new system spare 118/13.2kV 2	201709	641,776.38	2,547.28	-	2,547.28	639,229.10
349	A.0005521.013 Total			641,776.38	2,547.28	-	2,547.28	639,229.10
350	A.0005521.083	Reserve 115/5 kV 28 MVA XFMR-S	201711	148,742.21	-	-	-	148,742.21
351	A.0005521.083 Total			148,742.21	-	-	-	148,742.21
352	A.0005521.085	Feeder breaker degradation - S	201704	(150.51)	-	-	-	(150.51)
353	A.0005521.085	Feeder breaker degradation - S	201703	107.55	-	-	-	107.55
354	A.0005521.085	Feeder breaker degradation - S	201612	1,548.86	-	-	-	1,548.86
355	A.0005521.085	Feeder breaker degradation - S	201701	328.29	-	-	-	328.29
356	A.0005521.085	Feeder breaker degradation - S	201702	4,338.62	21.90	-	21.90	4,316.72
357	A.0005521.085	Feeder breaker degradation - S	201711	252,870.10	1,282.49	-	1,282.49	251,587.61
358	A.0005521.085	Feeder breaker degradation - S	201812	190,733.50	4,342.57	-	4,342.57	186,390.93
359	A.0005521.085	Feeder breaker degradation - S	201807	97,886.42	-	-	-	97,886.42
360	A.0005521.085	Feeder breaker degradation - S	201902	98,498.08	385.30	-	385.30	98,112.78
361	A.0005521.085	Feeder breaker degradation - S	201903	245,036.58	6,818.33	-	6,818.33	238,218.25
362	A.0005521.085 Total			891,197.49	12,850.59	-	12,850.59	878,346.90
363	A.0005521.086	ELR - Substation Relays - SPS	201806	9,028.98	608.58	-	608.58	8,420.40
364	A.0005521.086	ELR - Substation Relays - SPS	201812	49,509.74	-	-	-	49,509.74
365	A.0005521.086	ELR - Substation Relays - SPS	201812	52,940.27	38.53	-	38.53	52,901.74
366	A.0005521.086	ELR - Substation Relays - SPS	201812	56,874.88	482.19	-	482.19	56,392.69
367	A.0005521.086 Total			168,353.87	1,129.30	-	1,129.30	167,224.57
368	A.0005521.087	ELR - Substation Regulators -	201710	37,534.12	-	-	-	37,534.12

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	(A)	(B)	(C)	(D)	(E)
Line No.	**WBS Level 4 Number**	**WBS Level 4 Description**	**Asset Class**	**Witness**	**Project Category**
369	A.0005521.087.001.004	MOBILE SUB MOB22 INSTALL 23KV REGUL	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
370	A.0005521.087.001.005	LEVELLAND EAST RPL REGULATORS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
371					
372	A.0005521.140.001.001	POTASH JUNCTION 33KV TERMINAL EQUIP	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
373					
374	A.0005521.141.001.002	WHITE CITY SUB INSTALL ANIMAL PROTE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
375					
376	A.0005521.150.001.001	HEREFORD INTERCHANGE-NEW 115-12.47K	Electric Distribution	Meeks	Distribution Line and Substation Capacity
377					
378	A.0005521.188.001.001	CAPITALIZED SPARE 115-12KV 28MVA XF	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
379					
380	A.0005521.192.001.001	CAPITALIZED SPARE 115-12KV 28MVA XF	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
381					
382	A.0005521.194.001.001	PURCHASE NEW 20MVA MOBILE SUB 2015	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
383					
384	A.0005521.200.001.001	UNITED SALT SUB(NM): RPL OCR 4380 W	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
385	A.0005521.200.001.003	NAVAJO MALAGA SUB(NM): RPL FAILED T	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
386	A.0005521.200.001.011	CANNON AFB HIGH SIDE XFMR RELAYING	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
387	A.0005521.200.001.021	FIESTA SUB: RPL 15KV BREAKER 4B20	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
388	A.0005521.200.001.024	FIESTA SUB: RPL 15KV BREAKER 4B15 &	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
389	A.0005521.200.001.028	POTASH BOREHOLE #2: RPL 48VDC CHARG	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
390	A.0005521.200.001.029	TEAGUE RPL SUB FENCE AND GATE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
391	A.0005521.200.001.031	MILLEN RPL 48VDC BATTERIES AND CAB	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
392	A.0005521.200.001.032	WHITTEN SUB RPL HVAC CAPROCK	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
393	A.0005521.200.001.033	CAMPBELL RPL XFMR METERING	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
394	A.0005521.200.001.034	FIESTA SUB RPLC FENCE ABERNATHY	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
395	A.0005521.200.001.035	WHITTEN SUB RPL 130V CHARGER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
396	A.0005521.200.001.036	TEAGUE SUB RPL BKR 2110	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
397	A.0005521.200.001.038	CAMPBELL STREET RPL XFMR BACKUP	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
398	A.0005521.200.001.039	ROSWELL CITY SUB RPL LTC CONTROL	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
399	A.0005521.200.001.040	CANNON AFB LAMINATED COMM POLE DESI	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
400	A.0005521.200.001.041	NORRIS REPL XFMR METER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
401	A.0005521.200.001.042	BUCKEYE SUB RPL TRF T1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
402	A.0005521.200.001.043	PORTALES SUB RPL BECKWITH CONTROL	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
403	A.0005521.200.001.044	NAVAJO 2 RPL HEAT PUMP CAPROCK	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
404	A.0005521.200.001.045	NORTH HOBBS RPL 48VDC CHARGER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
405	A.0005521.200.001.046	NORTH CANAL REPLACE 48V DC BANK	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction

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(F)		(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	**WBS Level 2 Number**	**WBS Level 2 Description**	**In-Service Date**	**Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)**	**XES Charges (Included in Column I)**	**Other Affiliate Charges (Included in Column I)**	**Total Affiliate Charges (Included in Column I)**	**Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)**
369	A.0005521.087	ELR - Substation Regulators -	201709	53,967.82	-	-	-	53,967.82
370	A.0005521.087	ELR - Substation Regulators -	201812	63,109.12	-	-	-	63,109.12
371	A.0005521.087 Total			154,611.06	-	-	-	154,611.06
372	A.0005521.140	Potash #2 Replace Failed XFMR	201603	2,964.16	-	-	-	2,964.16
373	A.0005521.140 Total			2,964.16	-	-	-	2,964.16
374	A.0005521.141	Substation Fence Improvement -	201710	27,463.06	-	-	-	27,463.06
375	A.0005521.141 Total			27,463.06	-	-	-	27,463.06
376	A.0005521.150	Replace existing Hereford 69/1	201612	(271,415.61)	122.85	(71.56)	51.29	(271,466.90)
377	A.0005521.150 Total			(271,415.61)	122.85	(71.56)	51.29	(271,466.90)
378	A.0005521.188	Order new system spare 115/12k	201611	252.44	244.78	-	244.78	7.66
379	A.0005521.188 Total			252.44	244.78	-	244.78	7.66
380	A.0005521.192	Order new system spare 115/12k	201611	83.89	67.86	-	67.86	16.03
381	A.0005521.192 Total			83.89	67.86	-	67.86	16.03
382	A.0005521.194	Replace Failed 16MVA Westingho	201704	1,526.63	-	-	-	1,526.63
383	A.0005521.194 Total			1,526.63	-	-	-	1,526.63
384	A.0005521.200	NM - Subs Equipment Replace	201703	(4.48)	-	-	-	(4.48)
385	A.0005521.200	NM - Subs Equipment Replace	201703	1,569.21	-	-	-	1,569.21
386	A.0005521.200	NM - Subs Equipment Replace	201611	(31,894.28)	-	-	-	(31,894.28)
387	A.0005521.200	NM - Subs Equipment Replace	201704	3,891.58	-	-	-	3,891.58
388	A.0005521.200	NM - Subs Equipment Replace	201704	58.45	-	-	-	58.45
389	A.0005521.200	NM - Subs Equipment Replace	201709	4,279.06	-	-	-	4,279.06
390	A.0005521.200	NM - Subs Equipment Replace	201704	31.65	-	-	-	31.65
391	A.0005521.200	NM - Subs Equipment Replace	201704	208.93	-	-	-	208.93
392	A.0005521.200	NM - Subs Equipment Replace	201704	(580.47)	-	-	-	(580.47)
393	A.0005521.200	NM - Subs Equipment Replace	201703	361.28	150.15	-	150.15	211.13
394	A.0005521.200	NM - Subs Equipment Replace	201703	(203.61)	-	-	-	(203.61)
395	A.0005521.200	NM - Subs Equipment Replace	201703	(177.82)	-	-	-	(177.82)
396	A.0005521.200	NM - Subs Equipment Replace	201704	(129.68)	-	-	-	(129.68)
397	A.0005521.200	NM - Subs Equipment Replace	201712	15,282.07	2,650.96	-	2,650.96	12,631.11
398	A.0005521.200	NM - Subs Equipment Replace	201709	2,867.45	-	-	-	2,867.45
399	A.0005521.200	NM - Subs Equipment Replace	201805	59,278.08	-	-	-	59,278.08
400	A.0005521.200	NM - Subs Equipment Replace	201702	(209.99)	-	-	-	(209.99)
401	A.0005521.200	NM - Subs Equipment Replace	201704	55,423.51	-	7.61	7.61	55,415.90
402	A.0005521.200	NM - Subs Equipment Replace	201705	(98.20)	-	-	-	(98.20)
403	A.0005521.200	NM - Subs Equipment Replace	201704	123.19	-	-	-	123.19
404	A.0005521.200	NM - Subs Equipment Replace	201809	8,892.42	-	-	-	8,892.42
405	A.0005521.200	NM - Subs Equipment Replace	201805	29,043.82	-	-	-	29,043.82

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Line No.	(A) WBS Level 4 Number	(B) WBS Level 4 Description	(C) Asset Class	(D) Witness	(E) Project Category
406	A.0005521.200.001.048	Maljamar 1 Smart Ground Meter Test	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
407	A.0005521.200.001.054	TEAGUE RPL FLIPFLOP CONTROL BOARD	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
408	A.0005521.200.001.055	HOPI RPL LTC CONTROL	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
409	A.0005521.200.001.056	SAND DUNES RPL AC UNIT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
410	A.0005521.200.001.057	Ochoa Grounding Repair	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
411	A.0005521.200.001.058	ARTESIA INT RPL HVAC UNIT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
412	A.0005521.200.001.059	PECOS INT - RPL AC UNIT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
413	A.0005521.200.001.060	WHITTEN RPL LTC CONTROLLER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
414	A.0005521.200.001.061	SMITH RPL BATTERIES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
415	A.0005521.200.001.062	Maljamar 2 Grounding Addition	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
416	A.0005521.200.001.063	MALJAMAR 2 RPL 48V BATTERIES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
417	A.0005521.200.001.064	SFE-N CANAL- RPL BKR 4190	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
418	A.0005521.200.001.065	SFE-WHITE CITY- RPL BECKWITH LTC CO	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
419	A.0005521.200.001.066	SFE-DEXTER TOWN- RPL BATTERIES 48VD	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
420	A.0005521.200.001.067	SFE-HAGERMAN TOWN- RPL BATTERIES 48	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
421	A.0005521.200.001.068	SFE-COOPER RANCH- RPL BATTERIES CAB	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
422	A.0005521.200.001.069	SFE-GREEN HEIGHTS-RPL LTC CONTROL	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
423	A.0005521.200.001.070	SFE-CRLSBD WATERFD- RPL BATTS and C	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
424	A.0005521.200.001.071	SFE-NAVAJO MALAGA- RPL FUSE MOUNTIN	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
425	A.0005521.200.001.072	SFE-W BENDER- RPL TRANSFORMER TEMP	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
426	A.0005521.200.001.073	SFE-White City- RPL Charger Display	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
427	A.0005521.200.001.074	SFE-IMC NO 4- RPL Charger Display C	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
428	A.0005521.200.001.075	SFE-Roswell City-RPL AC Unit	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
429	A.0005521.200.001.076	CAMPBELL ST - RPL BATTERIES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
430	A.0005521.200.001.084	SFE - CLOVIS WEST-RPL BAT CHARGER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
431	A.0005521.200.001.078	SFE - Urton RPL LTC Main Backup Ct	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
432	A.0005521.200.001.086	SFE - White City- RPL 69 13 2kV XFM	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
433					
434	A.0005521.202.001.003	N HOBBS SUB REPLACE MRC RELAYS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
435	A.0005521.202.001.004	WEST BENDER RPL RECLOSING RLYS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
436	A.0005521.202.001.005	WEST CLOVIS - RPL BECKWITH	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
437					
438	A.0005522.006.001.002	BUCKEYE SUB RPL RECLOSERS 2620 263	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
439	A.0005522.006.001.003	SFE-N CANAL- RPL BKRS 4180 4195	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
440					
441	A.0005522.007.001.002	WOOD DRAW NEW 115KV RING DCP	Electric Distribution	Meeks	Distribution Line and Substation Capacity
442					

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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
406	A.0005521.200	NM - Subs Equipment Replace	201809	128,227.85	931.65	-	931.65	127,296.20
407	A.0005521.200	NM - Subs Equipment Replace	201812	3,673.14	-	-	-	3,673.14
408	A.0005521.200	NM - Subs Equipment Replace	201805	2,368.47	-	-	-	2,368.47
409	A.0005521.200	NM - Subs Equipment Replace	201710	2,937.17	-	-	-	2,937.17
410	A.0005521.200	NM - Subs Equipment Replace	201712	126,304.04	57.62	-	57.62	126,246.42
411	A.0005521.200	NM - Subs Equipment Replace	201708	2,414.01	-	-	-	2,414.01
412	A.0005521.200	NM - Subs Equipment Replace	201708	2,227.65	-	-	-	2,227.65
413	A.0005521.200	NM - Subs Equipment Replace	201805	2,606.40	-	-	-	2,606.40
414	A.0005521.200	NM - Subs Equipment Replace	201805	5,255.58	-	-	-	5,255.58
415	A.0005521.200	NM - Subs Equipment Replace	201809	143,146.05	1,640.50	-	1,640.50	141,505.55
416	A.0005521.200	NM - Subs Equipment Replace	201805	7,333.89	-	-	-	7,333.89
417	A.0005521.200	NM - Subs Equipment Replace	201812	64,762.48	58.22	-	58.22	64,704.26
418	A.0005521.200	NM - Subs Equipment Replace	201812	4,377.76	-	-	-	4,377.76
419	A.0005521.200	NM - Subs Equipment Replace	201812	6,801.27	-	-	-	6,801.27
420	A.0005521.200	NM - Subs Equipment Replace	201812	6,641.90	-	-	-	6,641.90
421	A.0005521.200	NM - Subs Equipment Replace	201812	19,781.39	-	-	-	19,781.39
422	A.0005521.200	NM - Subs Equipment Replace	201812	4,715.56	-	-	-	4,715.56
423	A.0005521.200	NM - Subs Equipment Replace	201812	7,780.55	-	-	-	7,780.55
424	A.0005521.200	NM - Subs Equipment Replace	201809	24,658.81	409.45	-	409.45	24,249.36
425	A.0005521.200	NM - Subs Equipment Replace	201812	6,536.97	-	-	-	6,536.97
426	A.0005521.200	NM - Subs Equipment Replace	201812	4,250.87	-	-	-	4,250.87
427	A.0005521.200	NM - Subs Equipment Replace	201812	5,353.12	-	-	-	5,353.12
428	A.0005521.200	NM - Subs Equipment Replace	201812	8,721.46	-	-	-	8,721.46
429	A.0005521.200	NM - Subs Equipment Replace	201901	26,791.79	-	-	-	26,791.79
430	A.0005521.200	NM - Subs Equipment Replace	201903	9,554.05	1,308.96	-	1,308.96	8,245.09
431	A.0005521.200	NM - Subs Equipment Replace	201903	3,913.57	54.44	-	54.44	3,859.13
432	A.0005521.200	NM - Subs Equipment Replace	201903	322,097.47	-	-	-	322,097.47
433	A.0005521.200 Total			1,101,245.44	7,261.95	7.61	7,269.56	1,093,975.88
434	A.0005521.202	Replace Substation Relays-NM	201801	12,933.89	-	-	-	12,933.89
435	A.0005521.202	Replace Substation Relays-NM	201712	19,342.85	581.76	-	581.76	18,761.09
436	A.0005521.202	Replace Substation Relays-NM	201801	3,353.07	-	-	-	3,353.07
437	A.0005521.202 Total			35,629.81	581.76	-	581.76	35,048.05
438	A.0005522.006	Replace Existing Substation Breaker	201805	74,471.87	-	-	-	74,471.87
439	A.0005522.006	Replace Existing Substation Breaker	201812	98,920.52	420.78	-	420.78	98,499.74
440	A.0005522.006 Total			173,392.39	420.78	-	420.78	172,971.61
441	A.0005522.007	Wood Draw Pad Expansion	201706	1,081,740.15	-	(122.56)	(122.56)	1,081,862.71
442	A.0005522.007 Total			1,081,740.15	-	(122.56)	(122.56)	1,081,862.71

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Line No.	(A) WBS Level 4 Number	(B) WBS Level 4 Description	(C) Asset Class	(D) Witness	(E) Project Category
443	A.0005522.015.001.002	Outpost DCP	Electric Distribution	Meeks	Distribution Line and Substation Capacity
444					
445	A.0005522.073.001.002	PRICE-REPLACE 69KV XFMR WITH 115KV	Electric Distribution	Meeks	Distribution Line and Substation Capacity
446					
447	A.0005522.077.001.002	ZODIAC SUB CONVERT TO 115KV LS	Electric Distribution	Meeks	Distribution Line and Substation Capacity
448					
449	A.0005522.082.001.001	SAND DUNES ? UPGRADE TRANSFORMER TO	Electric Distribution	Meeks	Distribution Line and Substation Capacity
450					
451	A.0005522.106.001.001	WADE - CONVERT FROM 69KV TO 115KV D	Electric Distribution	Meeks	Distribution Line and Substation Capacity
452					
453	A.0005522.130.001.001	SONCY - DISTRIBUTION TRANSFORMER CO	Electric Distribution	Meeks	Distribution Line and Substation Capacity
454					
455	A.0005522.143.001.001	KISER - INSTALL 115-12.5KV 28MVA DI	Electric Distribution	Meeks	Distribution Line and Substation Capacity
456					
457	A.0005522.175.001.001	KILGORE - NEW 115-4KV SUBSTATION -	Electric Distribution	Meeks	Distribution Line and Substation Capacity
458					
459	A.0005522.177.001.001	CAMEX - NEW 115KV-13.2KV DISTRIBUTI	Electric Distribution	Meeks	Distribution Line and Substation Capacity
460					
461	A.0005522.178.001.001	HIGG EAST - ADD 115-12KV 28 MVA LOW	Electric Distribution	Meeks	Distribution Line and Substation Capacity
462					
463	A.0005522.183.001.003	PORTALES SO- CONVERT 69KV TO 115KV	Electric Distribution	Meeks	Distribution Line and Substation Capacity
464					
465	A.0005522.184.001.002	GREYHOUND - NEW 115-12.47KV 28MVA T	Electric Distribution	Meeks	Distribution Line and Substation Capacity
466					
467	A.0005522.211.001.002	CURRY COUNTY CONVERT 69KV XMFR TO 1	Electric Distribution	Meeks	Distribution Line and Substation Capacity
468					
469	A.0005522.218.001.002	LIVINGSTON RIDGE CONV 69KV TO 115KV	Electric Distribution	Meeks	Distribution Line and Substation Capacity
470					
471	A.0005522.258.001.002	SKUNK CREEK NEW DIST SUB DCP	Electric Distribution	Meeks	Distribution Line and Substation Capacity
472					
473	A.0005522.259.001.001	LA PLATA - 115/13KV XFMR LOW SIDE-D	Electric Distribution	Meeks	Distribution Line and Substation Capacity
474					
475	A.0005522.260.001.002	PRINGLE OIL REPL 105MVA XFMR WITH 2	Electric Distribution	Meeks	Distribution Line and Substation Capacity
476					
477	A.0005522.263.001.002	BENSING - 115-12.47KV DCP	Electric Distribution	Meeks	Distribution Line and Substation Capacity
478					
479	A.0005522.356.001.001	SAGE BRUSH - NEW 115KV SUBSTATION D	Electric Distribution	Meeks	Distribution Line and Substation Capacity

Southwestern Public Service Company

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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
443	A.0005522.015	Outpost Substation 115-13.2kV 28MVA	201807	2,945,627.49	31,075.37	-	31,075.37	2,914,552.12
444	A.0005522.015 Total			2,945,627.49	31,075.37	-	31,075.37	2,914,552.12
445	A.0005522.073	Reinf Price T1 69 to 115 kV 2	201706	2,040.17	4,633.94	16.41	4,650.35	(2,610.18)
446	A.0005522.073 Total			2,040.17	4,633.94	16.41	4,650.35	(2,610.18)
447	A.0005522.077	Convert Zodiac T1 69 to 115 kV	201310	(61,322.79)	-	-	-	(61,322.79)
448	A.0005522.077 Total			(61,322.79)	-	-	-	(61,322.79)
449	A.0005522.082	Reinf Sand Dunes 14 to 28 MVA	201405	(79,215.04)	-	-	-	(79,215.04)
450	A.0005522.082 Total			(79,215.04)	-	-	-	(79,215.04)
451	A.0005522.106	Conver Wade to 115/12.5KV &MVA	201612	33,718.94	-	-	-	33,718.94
452	A.0005522.106 Total			33,718.94	-	-	-	33,718.94
453	A.0005522.130	Convert Soncy to 115/13.2kV 50	201812	4,996,620.58	71,576.42	(134.01)	71,442.41	4,925,178.17
454	A.0005522.130 Total			4,996,620.58	71,576.42	(134.01)	71,442.41	4,925,178.17
455	A.0005522.143	Rebuild Plainview City 69/2.4k	201704	8,229.33	-	-	-	8,229.33
456	A.0005522.143 Total			8,229.33	-	-	-	8,229.33
457	A.0005522.175	Construct Kilgore115/4.2kV 14M	201510	(709.56)	-	-	-	(709.56)
458	A.0005522.175 Total			(709.56)	-	-	-	(709.56)
459	A.0005522.177	Inst Camex 115/13.2kV 28MVA T3	201604	(78,366.81)	-	-	-	(78,366.81)
460	A.0005522.177 Total			(78,366.81)	-	-	-	(78,366.81)
461	A.0005522.178	Inst Higg East 115/12.5kV 28MV	201512	(80,930.76)	-	-	-	(80,930.76)
462	A.0005522.178 Total			(80,930.76)	-	-	-	(80,930.76)
463	A.0005522.183	Conv Portales So to 115/4.2kV	201802	3,308,284.90	11,584.36	70.63	11,654.99	3,296,629.91
464	A.0005522.183 Total			3,308,284.90	11,584.36	70.63	11,654.99	3,296,629.91
465	A.0005522.184	Conv Market St to 115/12.5kV 2	201802	3,612,562.30	6,999.47	642.77	7,642.24	3,604,920.06
466	A.0005522.184 Total			3,612,562.30	6,999.47	642.77	7,642.24	3,604,920.06
467	A.0005522.211	Convert Curry Co. Interchange	201805	2,439,578.70	16,314.97	62.48	16,377.45	2,423,201.25
468	A.0005522.211 Total			2,439,578.70	16,314.97	62.48	16,377.45	2,423,201.25
469	A.0005522.218	Convert Livingston Ridge #1 69	201711	2,508,745.31	10,521.88	4.13	10,526.01	2,498,219.30
470	A.0005522.218 Total			2,508,745.31	10,521.88	4.13	10,526.01	2,498,219.30
471	A.0005522.258	Install New 34.5kV Source book	201812	2,722,943.57	42,514.27	(66.42)	42,447.85	2,680,495.72
472	A.0005522.258 Total			2,722,943.57	42,514.27	(66.42)	42,447.85	2,680,495.72
473	A.0005522.259	Convert Centre Street Replace	201805	2,840,066.07	2,356.08	749.29	3,105.37	2,836,960.70
474	A.0005522.259 Total			2,840,066.07	2,356.08	749.29	3,105.37	2,836,960.70
475	A.0005522.260	Reinforce Pringle Oil Field 10	201707	2,129,168.75	3,114.22	(216.06)	2,898.16	2,126,270.59
476	A.0005522.260 Total			2,129,168.75	3,114.22	(216.06)	2,898.16	2,126,270.59
477	A.0005522.263	Install New 115/12.5kV Bensing	201705	38,523.08	-	(118.11)	(118.11)	38,641.19
478	A.0005522.263 Total			38,523.08	-	(118.11)	(118.11)	38,641.19
479	A.0005522.356	Install Sage Brush #1 115/25KV	201612	2,602.14	33.21	5.56	38.77	2,563.37

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	(A)	(B)	(C)	(D)	(E)
Line No.	**WBS Level 4 Number**	**WBS Level 4 Description**	**Asset Class**	**Witness**	**Project Category**
480					
481	A.0005522.357.001.001	PONDEROSA - NEW 115-23KV SUB DCP	Electric Distribution	Meeks	Distribution Line and Substation Capacity
482					
483	A.0005522.370.001.002	SIERRA NEW 115KV1247KV SUB DAM	Electric Distribution	Meeks	Distribution Line and Substation Capacity
484					
485	A.0005583.001.001.001	TX STORM RESTORATION ON X/X/201X	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
486	A.0005583.001.001.002	TX STORM RESTORATION ON 8/11/2016	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
487	A.0005583.001.001.006	TX STORM RESTORATION ON X/X/201X	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
488	A.0005583.001.001.010	TX STORM RESTORATION ON 12/17/2016	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
489	A.0005583.001.001.016	TX STORM RESTORATION ON X/X/201X	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
490	A.0005583.001.001.021	TX STORM RESTORATION ON X/X/201X	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
491	A.0005583.001.001.026	TX STORM RESTORATION ON X/X/201X	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
492	A.0005583.001.001.027	TX STORM RESTORATION ON X/X/201X	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
493	A.0005583.001.001.028	TX STORM RESTORATION ON X/X/201X	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
494	A.0005583.001.001.034	TX STORM RESTORATION ON X/X/201X	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
495	A.0005583.001.001.035	TX STORM RESTORATION ON X/X/201X	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
496	A.0005583.001.001.047	TEXAS STORM RESTORATION 6-9-16 (LEV	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
497	A.0005583.001.001.075	TEXAS STORM RESTORATION 5-30-16 (LU	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
498	A.0005583.001.001.081	TX STORM RESTORATION ON 01/13/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
499	A.0005583.001.001.083	TX STORM RESTORATION ON 2/28/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
500	A.0005583.001.001.085	TX NORTH STORM RESTORATION ON 3/6/2	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
501	A.0005583.001.001.087	TX STORM RESTORATION ON 3/28/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
502	A.0005583.001.001.088	TX STORM RESTORATION ON X/X/201X	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
503	A.0005583.001.001.089	TX STORM RESTORATION 04/29/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
504	A.0005583.001.001.090	TX STORM RESTORATION ON 6/8/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
505	A.0005583.001.001.092	TX STORM RESTORATION ON 6/25/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
506	A.0005583.001.001.093	TX STORM RESTORATION ON 8/06/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
507	A.0005583.001.001.094	TX STORM RESTORATION AUG CUTOVER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
508	A.0005583.001.001.098	TX STORM RESTORATION ON 9/17/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
509	A.0005583.001.001.111	TX STORM RESTORATION ON 4-18-16 FOR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
510	A.0005583.001.001.123	TEXAS STORM RESTORATION 5-30-16 (LU	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
511	A.0005583.001.001.132	TX LEVELAND STORM RESTOR ON 9/15/20	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
512	A.0005583.001.001.147	TX STORM RESTOR 12/17/2016 LEVELAND	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
513	A.0005583.001.001.148	TX STORM RESTOR 12/17/2016 LITTLEFI	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
514	A.0005583.001.001.149	TX STORM RESTOR 12/17/2016 PLAINVIE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
515	A.0005583.001.001.150	TX STORM RESTOR 12/17/2016 SEMINOLE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
516	A.0005583.001.001.163	BORGER STORM RESTOR 3/28/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction

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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
480	A.0005522.356 Total			2,602.14	33.21	5.56	38.77	2,563.37
481	A.0005522.357	Install Ponderosa #1 115/25KV	201705	4,123.13	4,968.42	(3,618.47)	1,349.95	2,773.18
482	A.0005522.357 Total			4,123.13	4,968.42	(3,618.47)	1,349.95	2,773.18
483	A.0005522.370	Install 115/12.47kV 14MVA substatio	201812	3,798,783.87	42,802.02	-	42,802.02	3,755,981.85
484	A.0005522.370 Total			3,798,783.87	42,802.02	-	42,802.02	3,755,981.85
485	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201707	101,610.06	-	-	-	101,610.06
486	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201707	355.20	-	-	-	355.20
487	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201807	0.07	-	-	-	0.07
488	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201707	(6,112.12)	-	-	-	(6,112.12)
489	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201608	2,506.59	-	-	-	2,506.59
490	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201608	20,527.23	-	-	-	20,527.23
491	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201608	986.39	-	-	-	986.39
492	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201608	7,094.58	-	-	-	7,094.58
493	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201608	(42,604.52)	-	-	-	(42,604.52)
494	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201608	788.78	-	-	-	788.78
495	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201608	10,022.41	-	-	-	10,022.41
496	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201707	(546.69)	-	-	-	(546.69)
497	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201609	1.56	-	-	-	1.56
498	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201703	(12,715,801.46)	-	(371,201.37)	(371,201.37)	(12,344,600.09)
499	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201707	5,742.03	-	-	-	5,742.03
500	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201705	1,372.17	-	7.87	7.87	1,364.30
501	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201706	(30,224.42)	-	(49.81)	(49.81)	(30,174.61)
502	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201706	(63,122.59)	-	(9.03)	(9.03)	(63,113.56)
503	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201706	(1,102,031.41)	-	(121,867.10)	(121,867.10)	(980,164.31)
504	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201712	(17,867.56)	-	-	-	(17,867.56)
505	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201712	(5,883.79)	-	-	-	(5,883.79)
506	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201712	(93,237.77)	-	-	-	(93,237.77)
507	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201712	143,147.81	-	-	-	143,147.81
508	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201712	(25,899.04)	-	-	-	(25,899.04)
509	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201612	12.33	-	-	-	12.33
510	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201612	0.01	-	-	-	0.01
511	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201707	3,256.64	-	-	-	3,256.64
512	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201703	0.10	-	-	-	0.10
513	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201703	0.03	-	-	-	0.03
514	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201703	0.03	-	-	-	0.03
515	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201703	0.29	-	-	-	0.29
516	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201706	12,362.47	-	34.21	34.21	12,328.26

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	(A)	(B)	(C)	(D)	(E)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category
517	A.0005583.001.001.164	DUMAS STORM RESTOR 3/28/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
518	A.0005583.001.001.165	HEREFORD STORM RESTOR 3/28/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
519	A.0005583.001.001.166	PAMPA STORM RESTOR 3/28/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
520	A.0005583.001.001.167	SW AMARILLO STORM RESTOR 3/28/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
521	A.0005583.001.001.168	BORGER STORM RESTOR 4/29/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
522	A.0005583.001.001.169	PERRYTON STORM RESTOR 4/29/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
523	A.0005583.001.001.170	BORGER STORM RESTOR 04/14/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
524	A.0005583.001.001.171	CANYON STORM RESTOR 04/14/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
525	A.0005583.001.001.172	DUMAS STORM RESTOR 04/14/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
526	A.0005583.001.001.173	HEREFORD STORM RESTOR 04/14/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
527	A.0005583.001.001.174	SW AMARILLO STORM RESTOR 04/14/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
528	A.0005583.001.001.176	TX Storm Restoration 02/24/18	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
529	A.0005583.001.001.177	TX Storm Restoration - Fire 3/16/1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
530	A.0005583.001.001.178	TX Storm Restoration - 4/03/18	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
531	A.0005583.001.001.179	TX Storm Restoration - 4/12/18	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
532	A.0005583.001.001.180	Texas Storm Restoration 4/30/2018	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
533	A.0005583.001.001.181	Texas Storm Restoration 5-15-2018	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
534	A.0005583.001.001.183	Memorial Day Storm Texas 5-28-2018	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
535	A.0005583.001.001.184	TX Storm Restoration 6-22-18	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
536	A.0005583.001.001.187	Labor Day Storm TX 2018	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
537	A.0005583.001.001.206	TX STORM BORGER 01/13/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
538	A.0005583.001.001.207	TX STORM PAMPA 01/13/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
539	A.0005583.001.001.208	TX STORM PERRYTON 01/13/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
540	A.0005583.001.001.209	TX STORM NE AMARILLO 6/8/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
541	A.0005583.001.001.210	TX STORM SW AMARILLO 6/8/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
542	A.0005583.001.001.211	TX STORM LEVELAND 6/25/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
543	A.0005583.001.001.212	TX STORM LITTLEFIELD 6/25/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
544	A.0005583.001.001.213	TX STORM LUBBOCK 6/25/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
545	A.0005583.001.001.214	TX STORM PLAINVIEW 6/25/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
546	A.0005583.001.001.215	TX STORM NE AMARILLO 08/06/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
547	A.0005583.001.001.216	TX STORM PAMPA 08/06/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
548	A.0005583.001.001.217	TX STORM LUBBOCK 9/17/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
549	A.0005583.001.001.218	"TX STORM SEMINOLE 9/17/2017"	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
550	A.0005583.001.001.219	"TX STORM SEMINOLE 9/17/2017"	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
551	A.0005583.001.001.011	TX STORM RESTORATION ON 12/16/2016	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
552	A.0005583.001.001.036	TX STORM RESTORATION ON X/X/201X	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
553	A.0005583.001.001.137	TX DUMAS STORM RESTOR 12/17/2016	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction

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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
517	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201706	5,389.63	-	14.97	14.97	5,374.66
518	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201706	858.49	-	2.85	2.85	855.64
519	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201706	4,704.09	-	7.84	7.84	4,696.25
520	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201706	3,423.25	-	11.40	11.40	3,411.85
521	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201706	327,595.36	-	63,407.37	63,407.37	264,187.99
522	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201706	382,593.16	-	58,529.93	58,529.93	324,063.23
523	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201706	3,438.97	-	0.45	0.45	3,438.52
524	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201706	14,638.84	-	1.63	1.63	14,637.21
525	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201706	10,526.70	-	1.81	1.81	10,524.89
526	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201706	8,958.71	-	1.35	1.35	8,957.36
527	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201706	28,926.20	-	3.79	3.79	28,922.41
528	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201901	32,379.10	-	-	-	32,379.10
529	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201901	265,919.64	-	-	-	265,919.64
530	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201901	42,275.30	-	-	-	42,275.30
531	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201901	513,642.93	-	-	-	513,642.93
532	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201901	89,380.63	-	-	-	89,380.63
533	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201901	184,176.01	-	-	-	184,176.01
534	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201901	272,462.71	-	-	-	272,462.71
535	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201901	790,227.63	-	-	-	790,227.63
536	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201901	107,941.02	-	-	-	107,941.02
537	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201802	2,249,226.23	-	59,419.74	59,419.74	2,189,806.49
538	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201802	2,249,226.21	-	59,419.74	59,419.74	2,189,806.47
539	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201802	9,559,211.38	-	252,533.64	252,533.64	9,306,677.74
540	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201806	65,465.54	-	42.44	42.44	65,423.10
541	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201806	24,213.21	-	15.69	15.69	24,197.52
542	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201806	309,366.92	-	24.83	24.83	309,342.09
543	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201806	108,851.40	-	8.75	8.75	108,842.65
544	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201806	68,748.12	-	5.52	5.52	68,742.60
545	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201806	85,934.99	-	6.90	6.90	85,928.09
546	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201807	80,415.00	-	-	-	80,415.00
547	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201807	757,701.25	-	-	-	757,701.25
548	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201806	132,264.10	-	-	-	132,264.10
549	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201806	56,684.70	-	-	-	56,684.70
550	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201806	174,752.18	-	-	-	174,752.18
551	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201701	752.71	-	-	-	752.71
552	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201608	1,626.57	-	-	-	1,626.57
553	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201701	802.03	-	-	-	802.03

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	(A)	(B)	(C)	(D)	(E)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category
554	A.0005583.001.001.135	TX SW AMARILLO STORM RESTOR 12/16/2	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
555	A.0005583.001.001.136	TX BORGER STORM RESTOR 12/17/2016	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
556	A.0005583.001.001.037	TX STORM RESTORATION ON X/X/201X	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
557	A.0005583.001.001.079	TEXAS STORM RESTORATION 5-30-16 (SW	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
558	A.0005583.001.001.071	TEXAS STORM RESTORATION 6-13-16 (SW	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
559	A.0005583.001.001.041	TEXAS STORM RESTORATION - 5-21-2016	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
560					
561	A.0005583.002.001.002	2016 TEXAS POLE INSPECTIONS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
562					
563	A.0005583.003.001.002	17 TX PANHANDLE ELEC PERF FAC LOCAT	Electric Distribution	Meeks	Purchases
564	A.0005583.003.001.003	17 TX S PLAINS ELEC PERF FAC LOCATE	Electric Distribution	Meeks	Purchases
565	A.0005583.003.001.004	18 TX Elec Dist Panhandle Fac Locat	Electric Distribution	Meeks	Purchases
566	A.0005583.003.001.005	18 TX Elec Dist S Plains Fac Locate	Electric Distribution	Meeks	Purchases
567					
568	A.0005583.004.001.001	SPS TX Targeted OH Rebuild - A	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
569					
570	A.0005583.005.001.009	APR TX ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
571	A.0005583.005.001.010	MAY TX ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
572	A.0005583.005.001.011	JUNE TX ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
573	A.0005583.005.001.012	JULY TX ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
574	A.0005583.005.001.013	AUGUST TX ELEC MIXED WORK ADJUSTMEN	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
575	A.0005583.005.001.014	SEPT TX ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
576	A.0005583.005.001.015	OCT TX ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
577	A.0005583.005.001.020	NOV TX ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
578	A.0005583.005.001.030	DEC TX ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
579	A.0005583.005.001.035	Jan TX ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
580					
581	A.0005584.001.001.001	Convert 4kV Load out of RIAC East a	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
582					
583	A.0005584.002.001.001	NM STORM RESTORATION ON X/X/201X	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
584	A.0005584.002.001.002	NM STORM RESTORATION ON 8/12/2016	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
585	A.0005584.002.001.003	NM STORM RESTORATION ON 8/23/2016	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
586	A.0005584.002.001.008	NM STORM RESTORATION ON 2/28/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
587	A.0005584.002.001.009	NM STORM RESTORATION ON 3/23/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
588	A.0005584.002.001.011	NM STORM RESTORATION ON 4/12/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
589	A.0005584.002.001.012	NM STORM RESTORATION ON 5/07/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
590	A.0005584.002.001.013	NM STORM RESTORATION ON 5/22/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction

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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
554	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201701	237.54	-	-	-	237.54
555	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201701	801.60	-	-	-	801.60
556	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201608	1,616.11	-	-	-	1,616.11
557	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201609	874.54	-	-	-	874.54
558	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201609	(20.61)	-	-	-	(20.61)
559	A.0005583.001	TEXAS MAJOR STORM RECOVERY	201612	(150.37)	-	-	-	(150.37)
560	A.0005583.001 Total			5,224,515.13	-	375.41	375.41	5,224,139.72
561	A.0005583.002	TEXAS POLE INSPECTIONS	201712	534,956.67	-	(1,472.07)	(1,472.07)	536,428.74
562	A.0005583.002 Total			534,956.67	-	(1,472.07)	(1,472.07)	536,428.74
563	A.0005583.003	SPS-TX CAPITALIZED ELECTRIC LOCATES	201712	41,990.96	-	167.54	167.54	41,823.42
564	A.0005583.003	SPS-TX CAPITALIZED ELECTRIC LOCATES	201712	33,513.28	-	-	-	33,513.28
565	A.0005583.003	SPS-TX CAPITALIZED ELECTRIC LOCATES		11,598.01	-	-	-	11,598.01
566	A.0005583.003	SPS-TX CAPITALIZED ELECTRIC LOCATES		34,851.18	-	-	-	34,851.18
567	A.0005583.003 Total			121,953.43	-	167.54	167.54	121,785.89
568	A.0005583.004	SPS TX Targeted OH Rebuild - A		274,205.25	-	(120.04)	(120.04)	274,325.29
569	A.0005583.004 Total			274,205.25	-	(120.04)	(120.04)	274,325.29
570	A.0005583.005	TX Mixed Work Adjustment	201707	106,925.54	-	-	-	106,925.54
571	A.0005583.005	TX Mixed Work Adjustment	201707	(32,056.01)	-	-	-	(32,056.01)
572	A.0005583.005	TX Mixed Work Adjustment	201708	86,619.76	-	-	-	86,619.76
573	A.0005583.005	TX Mixed Work Adjustment	201710	22,103.32	-	-	-	22,103.32
574	A.0005583.005	TX Mixed Work Adjustment	201710	24,904.56	-	-	-	24,904.56
575	A.0005583.005	TX Mixed Work Adjustment	201712	(26,279.04)	-	-	-	(26,279.04)
576	A.0005583.005	TX Mixed Work Adjustment	201805	360,007.85	-	-	-	360,007.85
577	A.0005583.005	TX Mixed Work Adjustment	201806	62,518.55	-	-	-	62,518.55
578	A.0005583.005	TX Mixed Work Adjustment	201803	544.44	-	-	-	544.44
579	A.0005583.005	TX Mixed Work Adjustment	201804	(417.36)	-	-	-	(417.36)
580	A.0005583.005 Total			604,871.61	-	-	-	604,871.61
581	A.0005584.001	Convert 4kV Load out of RIAC East a		2,089,205.29	-	-	-	2,089,205.29
582	A.0005584.001 Total			2,089,205.29	-	-	-	2,089,205.29
583	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	201707	1,393.96	-	-	-	1,393.96
584	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	201707	2,223.07	-	-	-	2,223.07
585	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	201707	10,975.36	-	-	-	10,975.36
586	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	201707	2,817.87	-	-	-	2,817.87
587	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	201705	2,287.80	-	-	-	2,287.80
588	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	201706	(15,840.19)	-	0.43	0.43	(15,840.62)
589	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	201706	11,596.28	-	2.16	2.16	11,594.12
590	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	201712	119,240.85	-	-	-	119,240.85

Southwestern Public Service Company

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	(A)	(B)	(C)	(D)	(E)
Line No.	**WBS Level 4 Number**	**WBS Level 4 Description**	**Asset Class**	**Witness**	**Project Category**
591	A.0005584.002.001.015	NM STORM RESTORATION ON 6/25/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
592	A.0005584.002.001.016	NM STORM RESTORATION ON X/X/201X	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
593	A.0005584.002.001.019	NM STORM RESTORATION ON 9/22/2017	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
594	A.0005584.002.001.046	NM Storm Restoration - Fire 3/16/18	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
595	A.0005584.002.001.047	NM Storm Restoration - 4/12/18	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
596	A.0005584.002.001.049	NM RESERVED - STORM WO	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
597	A.0005584.002.001.050	Labor Day Storm NM 2018	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
598					
599	A.0005584.003.001.002	2016 NEW MEXICO POLE INSPECTIONS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
600					
601	A.0005584.004.001.002	17 NM ELEC PERF FAC LOCATES	Electric Distribution	Meeks	Purchases
602	A.0005584.004.001.003	18 NM Elec Dist Fac Locates	Electric Distribution	Meeks	Purchases
603					
604	A.0005584.005.001.001	SPS NM Targeted OH Rebuild - A	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
605					
606	A.0005584.006.001.009	APR NM ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
607	A.0005584.006.001.010	MAY NM ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
608	A.0005584.006.001.011	JUNE NM ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
609	A.0005584.006.001.012	JULY NM ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
610	A.0005584.006.001.013	AUGUST NM ELEC MIXED WORK ADJUSTMEN	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
611	A.0005584.006.001.014	SEPT NM ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
612	A.0005584.006.001.015	Oct NM ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
613	A.0005584.006.001.020	NOV NM ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
614	A.0005584.006.001.030	DEC NM ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
615	A.0005584.006.001.035	JAN NM ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
616					
617	A.0006062.010.001.003	Distribution CIAC TX Elec North Non	Electric Distribution	Meeks	New Business
618	A.0006062.010.004.005	Reimbursement for damage claims	Electric Distribution	Meeks	New Business
619					
620	A.0006062.011.001.003	Distribution CIAC NM Elec Non Svcs	Electric Distribution	Meeks	New Business
621					
622	A.0010001.001.001.001	TX - OH Extension Blanket	Electric Distribution	Meeks	New Business
623					
624	A.0010001.002.001.001	TX - UG Extension Blanket	Electric Distribution	Meeks	New Business
625					
626	A.0010001.003.001.001	TX - OH New Services Blanket	Electric Distribution	Meeks	New Business
627					

Southwestern Public Service Company

Distribution Capital Additions
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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
591	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	201712	69,346.71	-	(109.16)	(109.16)	69,455.87
592	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	201712	0.37	-	-	-	0.37
593	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	201712	71,584.70	-	-	-	71,584.70
594	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	201811	3,039.86	-	-	-	3,039.86
595	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	201901	11,455.64	-	-	-	11,455.64
596	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	201901	362,525.55	-	-	-	362,525.55
597	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	201901	146,015.28	-	-	-	146,015.28
598	A.0005584.002 Total			798,663.11	-	(106.57)	(106.57)	798,769.68
599	A.0005584.003	NEW MEXICO POLE INSPECTIONS	201709	190,040.71	-	(235.47)	(235.47)	190,276.18
600	A.0005584.003 Total			190,040.71	-	(235.47)	(235.47)	190,276.18
601	A.0005584.004	SPS-NM CAPITALIZED ELECTRIC LOCATES	201712	72,808.73	-	113.29	113.29	72,695.44
602	A.0005584.004	SPS-NM CAPITALIZED ELECTRIC LOCATES		57,025.49	-	-	-	57,025.49
603	A.0005584.004 Total			129,834.22	-	113.29	113.29	129,720.93
604	A.0005584.005	SPS NM Targeted OH Rebuild - A	201807	5,954.65	-	101.40	101.40	5,853.25
605	A.0005584.005 Total			5,954.65	-	101.40	101.40	5,853.25
606	A.0005584.006	NM Mixed Work Adjustment	201707	(273,458.07)	-	-	-	(273,458.07)
607	A.0005584.006	NM Mixed Work Adjustment	201707	54,744.96	-	-	-	54,744.96
608	A.0005584.006	NM Mixed Work Adjustment	201708	42,824.37	-	-	-	42,824.37
609	A.0005584.006	NM Mixed Work Adjustment	201710	21,385.52	-	-	-	21,385.52
610	A.0005584.006	NM Mixed Work Adjustment	201710	(23,957.60)	-	-	-	(23,957.60)
611	A.0005584.006	NM Mixed Work Adjustment	201712	2,028.08	-	-	-	2,028.08
612	A.0005584.006	NM Mixed Work Adjustment	201805	150,225.29	-	-	-	150,225.29
613	A.0005584.006	NM Mixed Work Adjustment	201811	(11,513.57)	-	-	-	(11,513.57)
614	A.0005584.006	NM Mixed Work Adjustment	201803	(11,630.70)	-	-	-	(11,630.70)
615	A.0005584.006	NM Mixed Work Adjustment	201804	(562.14)	-	-	-	(562.14)
616	A.0005584.006 Total			(49,913.86)	-	-	-	(49,913.86)
617	A.0006062.010	Distribution CIAC TX Elec		(1,303,224.77)	-	-	-	(1,303,224.77)
618	A.0006062.010	Distribution CIAC TX Elec	201901	(5,343.97)	-	-	-	(5,343.97)
619	A.0006062.010 Total			(1,308,568.74)	-	-	-	(1,308,568.74)
620	A.0006062.011	Distribution CIAC NM Elec		(1,872,500.54)	-	-	-	(1,872,500.54)
621	A.0006062.011 Total			(1,872,500.54)	-	-	-	(1,872,500.54)
622	A.0010001.001	TX - OH Extension Blanket		6,480,290.41	-	-	-	6,480,290.41
623	A.0010001.001 Total			6,480,290.41	-	-	-	6,480,290.41
624	A.0010001.002	TX - UG Extension Blanket		3,873,796.98	-	-	-	3,873,796.98
625	A.0010001.002 Total			3,873,796.98	-	-	-	3,873,796.98
626	A.0010001.003	TX - OH New Services Blanket		433,548.55	-	-	-	433,548.55
627	A.0010001.003 Total			433,548.55	-	-	-	433,548.55

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Line No.	(A) WBS Level 4 Number	(B) WBS Level 4 Description	(C) Asset Class	(D) Witness	(E) Project Category
628	A.0010001.004.001.001	TX - UG New Services Blanket	Electric Distribution	Meeks	New Business
629					
630	A.0010001.005.001.001	TX - OH New Street Light Blanket	Electric Distribution	Meeks	Outdoor/Area Lighting
631					
632	A.0010001.006.001.001	TX - UG New Street Light Blanket	Electric Distribution	Meeks	Outdoor/Area Lighting
633					
634	A.0010002.001.001.001	NM - OH Extension Blanket	Electric Distribution	Meeks	New Business
635					
636	A.0010002.002.001.001	NM - UG Extension Blanket	Electric Distribution	Meeks	New Business
637					
638	A.0010002.003.001.001	NM - OH New Services Blanket	Electric Distribution	Meeks	New Business
639					
640	A.0010002.004.001.001	NM - UG New Services Blanket	Electric Distribution	Meeks	New Business
641					
642	A.0010002.005.001.001	NM - OH New Street Light Blanket	Electric Distribution	Meeks	Outdoor/Area Lighting
643					
644	A.0010002.006.001.001	NM - UG New Street Light Blanket	Electric Distribution	Meeks	Outdoor/Area Lighting
645					
646	A.0010009.001.001.001	TX - OH Reloc Tap/Backbone/Sec Blkt	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
647	A.0010009.001.001.002	TX - OH Reloc Feeder Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
648					
649	A.0010009.002.001.001	TX - UG Reloc Tap/Backbone/Sec Blkt	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
650					
651	A.0010009.003.001.001	TX - UG Service Conversion Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
652					
653	A.0010010.001.001.001	NM - OH Reloc Tap/Backbone/Sec Blkt	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
654	A.0010010.001.001.002	NM - OH Reloc Feeder Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
655					
656	A.0010010.002.001.001	NM - UG Reloc Tap/Backbone/Sec Blkt	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
657					
658	A.0010017.001.001.001	TX - OH Rebuild Tap/Backbone/Sec Bl	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
659	A.0010017.001.001.002	TX - OH Rebuild Feeder Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
660					
661	A.0010017.002.001.001	TX - UG Conversion/Rebuild Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
662					
663	A.0010017.003.001.001	TX - OH Services Renewal Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
664					

Southwestern Public Service Company

Distribution Capital Additions
July 1, 2017 through March 31, 2019

	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
628	A.0010001.004	TX - UG New Services Blanket		1,251,779.56	-	-	-	1,251,779.56
629	A.0010001.004 Total			1,251,779.56	-	-	-	1,251,779.56
630	A.0010001.005	TX - OH New Street Light Blanket		67,137.36	-	-	-	67,137.36
631	A.0010001.005 Total			67,137.36	-	-	-	67,137.36
632	A.0010001.006	TX - UG New Street Light Blanket		68,799.92	-	-	-	68,799.92
633	A.0010001.006 Total			68,799.92	-	-	-	68,799.92
634	A.0010002.001	NM - OH Extension Blanket		10,800,469.08	-	-	-	10,800,469.08
635	A.0010002.001 Total			10,800,469.08	-	-	-	10,800,469.08
636	A.0010002.002	NM - UG Extension Blanket		1,684,663.00	-	-	-	1,684,663.00
637	A.0010002.002 Total			1,684,663.00	-	-	-	1,684,663.00
638	A.0010002.003	NM - OH New Services Blanket		391,241.12	-	302.80	302.80	390,938.32
639	A.0010002.003 Total			391,241.12	-	302.80	302.80	390,938.32
640	A.0010002.004	NM - UG New Services Blanket		566,748.36	-	-	-	566,748.36
641	A.0010002.004 Total			566,748.36	-	-	-	566,748.36
642	A.0010002.005	NM - OH New Street Light Blanket		107,936.50	-	-	-	107,936.50
643	A.0010002.005 Total			107,936.50	-	-	-	107,936.50
644	A.0010002.006	NM - UG New Street Light Blanket		96,394.81	-	-	-	96,394.81
645	A.0010002.006 Total			96,394.81	-	-	-	96,394.81
646	A.0010009.001	TX - OH Relocation Blanket		115,473.10	-	-	-	115,473.10
647	A.0010009.001	TX - OH Relocation Blanket		94,124.08	-	-	-	94,124.08
648	A.0010009.001 Total			209,597.18	-	-	-	209,597.18
649	A.0010009.002	TX - UG Relocation Blanket		58,730.31	-	-	-	58,730.31
650	A.0010009.002 Total			58,730.31	-	-	-	58,730.31
651	A.0010009.003	TX - UG Service Conversion Blanket		7,114.47	-	-	-	7,114.47
652	A.0010009.003 Total			7,114.47	-	-	-	7,114.47
653	A.0010010.001	NM - OH Relocation Blanket		192,621.97	-	-	-	192,621.97
654	A.0010010.001	NM - OH Relocation Blanket		59,512.02	-	-	-	59,512.02
655	A.0010010.001 Total			252,133.99	-	-	-	252,133.99
656	A.0010010.002	NM - UG Relocation Blanket		15,786.34	-	-	-	15,786.34
657	A.0010010.002 Total			15,786.34	-	-	-	15,786.34
658	A.0010017.001	TX - OH Rebuild Blanket		8,753,570.36	-	814.78	814.78	8,752,755.58
659	A.0010017.001	TX - OH Rebuild Blanket		2,624,426.44	-	-	-	2,624,426.44
660	A.0010017.001 Total			11,377,996.80	-	814.78	814.78	11,377,182.02
661	A.0010017.002	TX - UG Conversion/Rebuild Blanket		834,096.41	-	-	-	834,096.41
662	A.0010017.002 Total			834,096.41	-	-	-	834,096.41
663	A.0010017.003	TX - OH Services Renewal Blanket		235,053.11	-	461.61	461.61	234,591.50
664	A.0010017.003 Total			235,053.11	-	461.61	461.61	234,591.50

Southwestern Public Service Company

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	(A)	(B)	(C)	(D)	(E)
Line No.	**WBS Level 4 Number**	**WBS Level 4 Description**	**Asset Class**	**Witness**	**Project Category**
665	A.0010017.004.001.001	TX - UG Services Renewal Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
666					
667	A.0010017.005.001.001	TX - OH Street Light Rebuild Blanke	Electric Distribution	Meeks	Outdoor/Area Lighting
668					
669	A.0010017.006.001.001	TX - UG Street Light Rebuild Blanke	Electric Distribution	Meeks	Outdoor/Area Lighting
670					
671	A.0010017.007.001.001	TX - Priority Pole Replacement Blan	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
672	A.0010017.007.001.002	TX - Pole Trussing Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
673					
674	A.0010018.001.001.001	NM - OH Rebuild Tap/Backbone/Sec Bl	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
675	A.0010018.001.001.002	NM - OH Rebuild Feeder Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
676					
677	A.0010018.002.001.001	NM - UG Coversion/Rebuild Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
678					
679	A.0010018.003.001.001	NM - OH Services Renewal Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
680					
681	A.0010018.005.001.001	NM - OH Street Light Rebuild Blanke	Electric Distribution	Meeks	Outdoor/Area Lighting
682					
683	A.0010018.006.001.001	NM - UG Street Light Rebuild Blanke	Electric Distribution	Meeks	Outdoor/Area Lighting
684					
685	A.0010018.007.001.001	NM - Priority Pole Replacement Blan	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
686	A.0010018.007.001.002	NM - Pole Trussing Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
687					
688	A.0010025.002.001.001	TX - FPIP Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
689					
690	A.0010026.002.001.001	NM - FPIP Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
691					
692	A.0010033.001.001.001	TX - OH Reinforce Blkt Tap/Back/Sec	Electric Distribution	Meeks	Distribution Line and Substation Capacity
693	A.0010033.001.001.002	TX - OH Reinforce Feeder Blanket	Electric Distribution	Meeks	Distribution Line and Substation Capacity
694					
695	A.0010033.002.001.001	TX - UG Reinforce Blkt Tap/Back/Sec	Electric Distribution	Meeks	Distribution Line and Substation Capacity
696					
697	A.0010034.001.001.001	NM - OH Reinforce Blkt Tap/Back/Sec	Electric Distribution	Meeks	Distribution Line and Substation Capacity
698	A.0010034.001.001.002	NM - OH Reinforce Feeder Blanket	Electric Distribution	Meeks	Distribution Line and Substation Capacity
699					
700	A.0010059.001.001.002	SEM/RING ENERGY/SYSTEM UPGRADES	Electric Distribution	Meeks	New Business
701	A.0010059.001.001.003	SEM/MATTON #1H/RING LD ADDITION 200	Electric Distribution	Meeks	New Business

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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
665	A.0010017.004	TX - UG Services Renewal Blanket		46,841.31	-	103.53	103.53	46,737.78
666	A.0010017.004 Total			46,841.31	-	103.53	103.53	46,737.78
667	A.0010017.005	TX - OH Street Light Rebuild Blanke		2,023,356.18	-	1,813.29	1,813.29	2,021,542.89
668	A.0010017.005 Total			2,023,356.18	-	1,813.29	1,813.29	2,021,542.89
669	A.0010017.006	TX - UG Street Light Rebuild Blanke		131,368.66	-	-	-	131,368.66
670	A.0010017.006 Total			131,368.66	-	-	-	131,368.66
671	A.0010017.007	TX - Pole Blanket		3,357,617.57	-	159.89	159.89	3,357,457.68
672	A.0010017.007	TX - Pole Blanket		1,679,126.15	-	-	-	1,679,126.15
673	A.0010017.007 Total			5,036,743.72	-	159.89	159.89	5,036,583.83
674	A.0010018.001	NM - OH Rebuild Blanket		3,112,543.14	-	-	-	3,112,543.14
675	A.0010018.001	NM - OH Rebuild Blanket		670,991.46	-	-	-	670,991.46
676	A.0010018.001 Total			3,783,534.60	-	-	-	3,783,534.60
677	A.0010018.002	NM - UG Conversion/Rebuild Blanket		147,268.83	-	-	-	147,268.83
678	A.0010018.002 Total			147,268.83	-	-	-	147,268.83
679	A.0010018.003	NM - OH Services Renewal Blanket		173,460.70	-	-	-	173,460.70
680	A.0010018.003 Total			173,460.70	-	-	-	173,460.70
681	A.0010018.005	NM - OH Street Light Rebuild Blanke		381,888.43	-	-	-	381,888.43
682	A.0010018.005 Total			381,888.43	-	-	-	381,888.43
683	A.0010018.006	NM - UG Street Light Rebuild Blanke		18,391.02	-	-	-	18,391.02
684	A.0010018.006 Total			18,391.02	-	-	-	18,391.02
685	A.0010018.007	NM - Pole Blanket		1,208,950.43	-	-	-	1,208,950.43
686	A.0010018.007	NM - Pole Blanket		250,564.33	-	-	-	250,564.33
687	A.0010018.007 Total			1,459,514.76	-	-	-	1,459,514.76
688	A.0010025.002	TX - FPIP Blanket		10,363.18	-	-	-	10,363.18
689	A.0010025.002 Total			10,363.18	-	-	-	10,363.18
690	A.0010026.002	NM - FPIP Blanket		37,861.53	-	-	-	37,861.53
691	A.0010026.002 Total			37,861.53	-	-	-	37,861.53
692	A.0010033.001	TX - OH Reinforcement Blanket		958,816.91	-	-	-	958,816.91
693	A.0010033.001	TX - OH Reinforcement Blanket		82,355.27	-	-	-	82,355.27
694	A.0010033.001 Total			1,041,172.18	-	-	-	1,041,172.18
695	A.0010033.002	TX - UG Reinforcement Blanket		6,260.90	-	-	-	6,260.90
696	A.0010033.002 Total			6,260.90	-	-	-	6,260.90
697	A.0010034.001	NM - OH Reinforcement Blanket		84,433.16	-	-	-	84,433.16
698	A.0010034.001	NM - OH Reinforcement Blanket		72,535.04	-	-	-	72,535.04
699	A.0010034.001 Total			156,968.20	-	-	-	156,968.20
700	A.0010059.001	SEM/RING ENERGY/5.7 MILE RECONDUCTC	201812	411,261.47	-	-	-	411,261.47
701	A.0010059.001	SEM/RING ENERGY/5.7 MILE RECONDUCTC	201902	250,971.81	-	-	-	250,971.81

Southwestern Public Service Company

Distribution Capital Additions
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	(A)	(B)	(C)	(D)	(E)
Line No.	**WBS Level 4 Number**	**WBS Level 4 Description**	**Asset Class**	**Witness**	**Project Category**
702					
703	A.0010060.001.001.002	01398138/CBD/SUMMIT 6200 hbs hwy/3	Electric Distribution	Meeks	New Business
704					
705	A.0010060.002.001.002	EUNICE/SAGE BRUSH 556 EXT	Electric Distribution	Meeks	New Business
706					
707	A.0010060.003.001.002	CARLSBAD 31 24 27 Cimarex WHITE CIT	Electric Distribution	Meeks	New Business
708					
709	A.0010060.005.001.002	JAL/ GWS DEEP POSEIDON SWD/ RECON &	Electric Distribution	Meeks	New Business
710					
711	A.0010076.001.001.002	JAL/ JAL ORIGINATION PUMP/3PH RCND	Electric Distribution	Meeks	Distribution Line and Substation Capacity
712					
713	A.0010092.002.001.002	EUNICE/RAZ OIL&GAS YO STATE SWD/3PH	Electric Distribution	Meeks	Distribution Line and Substation Capacity
714					
715	A.0010092.004.001.002	Carls/Intrepid/Pond	Electric Distribution	Meeks	Distribution Line and Substation Capacity
716					
717	A.0010123.002.001.002	Repl Failed Kite Transfrmr 69 13 2	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
718					
719	A.0010156.001.001.002	NEW PRESTON WEST DIST SUB LAND	Electric Distribution	Meeks	Distribution Line and Substation Capacity
720					
721	D.0005014.009.001.001	TX Elec Distribution Transformer Bl	Electric Distribution	Meeks	Purchases
722					
723	D.0005014.011.001.001	New Mexico Transformer Blanket	Electric Distribution	Meeks	Purchases
724					
725	D.0005014.028.001.001	Texas Electric Meter Blanket-Alloc	Electric Distribution	Meeks	Purchases
726					
727	D.0005014.030.001.001	New Mexico Meter Blanket	Electric Distribution	Meeks	Purchases
728					
729	A.0000302.016.001.001	CHANNING - 230KV RING BUS CONVERSIO	Electric Distribution	Meeks	Distribution Line and Substation Capacity
730					
731	A.0005510.072.001.001	TX Pole Transfers	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
732					
733	A.0005521.011.001.002	CAPITAL SPARE 2286KV 28MVA TR SPS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
734					
735	A.0005521.182.001.001	CENTRE STREET SUB REMOVAL	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
736					
737	A.0005522.127.001.001	BATTLE AXE - NEW 115-23KV SUBSTATIO	Electric Distribution	Meeks	Distribution Line and Substation Capacity
738					

Southwestern Public Service Company

Distribution Capital Additions
July 1, 2017 through March 31, 2019

	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
702	A.0010059.001 Total			662,233.28	-	-	-	662,233.28
703	A.0010060.001	SUMMIT MIDSTREAM PARTNERS	201805	334,871.22	-	-	-	334,871.22
704	A.0010060.001 Total			334,871.22	-	-	-	334,871.22
705	A.0010060.002	EUNICE/SAGE BRUSH 556 EXT	201811	606,000.94	-	-	-	606,000.94
706	A.0010060.002 Total			606,000.94	-	-	-	606,000.94
707	A.0010060.003	CIMAREX WHITE CITY PME	201811	536,442.85	-	-	-	536,442.85
708	A.0010060.003 Total			536,442.85	-	-	-	536,442.85
709	A.0010060.005	JAL/ GWS DEEP POSEIDON SWD/ RECON &	201812	581,118.51	-	-	-	581,118.51
710	A.0010060.005 Total			581,118.51	-	-	-	581,118.51
711	A.0010076.001	JAL/ JAL ORIGINATION PUMP/3PH RCND	201812	476,927.16	-	-	-	476,927.16
712	A.0010076.001 Total			476,927.16	-	-	-	476,927.16
713	A.0010092.002	EUNICE/RAZ OIL&GAS YO STATE SWD / 3	201711	430,598.66	-	-	-	430,598.66
714	A.0010092.002 Total			430,598.66	-	-	-	430,598.66
715	A.0010092.004	Reconductor Intrepid Potash Pond	201812	565,257.41	-	-	-	565,257.41
716	A.0010092.004 Total			565,257.41	-	-	-	565,257.41
717	A.0010123.002	Repl Failed Kite Transfrmr 69/13.2	201805	387,572.84	48,322.78	-	48,322.78	339,250.06
718	A.0010123.002 Total			387,572.84	48,322.78	-	48,322.78	339,250.06
719	A.0010156.001	Install Preston West Substation - L	201812	1,726,697.81	-	-	-	1,726,697.81
720	A.0010156.001 Total			1,726,697.81	-	-	-	1,726,697.81
721	D.0005014.009	TX Electric Distribution Transforme		12,599,650.96	-	-	-	12,599,650.96
722	D.0005014.009 Total			12,599,650.96	-	-	-	12,599,650.96
723	D.0005014.011	NM Electric Distribution Transforme		5,700,585.72	-	-	-	5,700,585.72
724	D.0005014.011 Total			5,700,585.72	-	-	-	5,700,585.72
725	D.0005014.028	TX-Electric Meter Blanket		3,045,123.74	-	-	-	3,045,123.74
726	D.0005014.028 Total			3,045,123.74	-	-	-	3,045,123.74
727	D.0005014.030	NM-Electric Meter Blanket		966,008.62	-	-	-	966,008.62
728	D.0005014.030 Total			966,008.62	-	-	-	966,008.62
729	A.0000302.016	Conv Channing to 230/35kV 2-28	201511	(96,646.00)	-	-	-	(96,646.00)
730	A.0000302.016 Total			(96,646.00)	-	-	-	(96,646.00)
731	A.0005510.072	TX Pole Transfers	201902	(167.89)	-	-	-	(167.89)
732	A.0005510.072 Total			(167.89)	-	-	-	(167.89)
733	A.0005521.011	Purchase 115/25KV 50 MVA reserve tr	201706	(511.18)	-	-	-	(511.18)
734	A.0005521.011 Total			(511.18)	-	-	-	(511.18)
735	A.0005521.182	Convert Centre Street - Remova	201902	13,853.92	-	-	-	13,853.92
736	A.0005521.182 Total			13,853.92	-	-	-	13,853.92
737	A.0005522.127	Inst Battle Axe115/12.5kV 28MV	201511	(107,730.96)	-	-	-	(107,730.96)
738	A.0005522.127 Total			(107,730.96)	-	-	-	(107,730.96)

Southwestern Public Service Company

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July 1, 2017 through March 31, 2019

	(A)	(B)	(C)	(D)	(E)
Line No.	**WBS Level 4 Number**	**WBS Level 4 Description**	**Asset Class**	**Witness**	**Project Category**
739	A.0010123.004.001.002	SFE-Damron - Rpl T1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
740					
741	A.0010138.001.001.002	Purchase Land @ Western St Subs	Electric Distribution	Meeks	Distribution Line and Substation Capacity
742					
743	A.0005522.105.001.001	CHINA DRAW - NEW 115KV SUBSTATION -	Electric Distribution	Meeks	Distribution Line and Substation Capacity
744					
745	A.0010025.001.001.001	TX - REMS Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
746					
747	A.0005504.009.001.002	Elec Svc-OH-Seminole Dist	Electric Distribution	Meeks	New Business
748					
749	A.0010060.006.001.002	CSBD/421 RAWHIDE RD/MESQUITE CYPRES	Electric Distribution	Meeks	New Business
750					
751	A.0010018.004.001.001	NM - UG Services Renewal Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
752					
753	A.0005518.013.001.015	BOOKER / REMOTE FAULT INDICATORS /	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
754					
755	A.0000860.004.001.002	CUCO-115kV CONVERSION DCP	Electric Distribution	Meeks	Distribution Line and Substation Capacity
756					
757	10390919	Scrap Transformers	Electric Distribution	Meeks	Purchases
758					
759	A.0005509.037.001.001	PORTALES/ S GLOBE AVE & GEMINI CIR/	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
760					
761	11937230	Higg East, Land	Electric Distribution	Meeks	Distribution Line and Substation Capacity
762					
763	A.0005505.009.001.002	Elec Svc-UG-Pampa Dist	Electric Distribution	Meeks	New Business
764	A.0005505.009.001.001	Elec Svc-UG-Amarillo Dist	Electric Distribution	Meeks	New Business
765	A.0005505.009.001.004	Elec Svc-UG-Borger Dist	Electric Distribution	Meeks	New Business
766					
767	A.0010124.005.001.002	SFE - Urton RPL 115 13 2kV Transfo	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction
768					
769			**Total Electric Distribu**		
770	A.0005014.110.001.002	REMODEL SPS LUBBOCK DIST. CONTROL C	Electric General	Meeks	Purchases
771					
772	A.0005549.009.001.009	WADE - CONVERT FROM 69 TO 115KV-COM	Electric General	Meeks	Purchases
773	A.0005549.009.001.018	SONCY - RTU REPLACEMENT	Electric General	Meeks	Purchases
774	A.0005549.009.001.020	SUNSET ? ADD 115-13.2KV 28MVA TRSF	Electric General	Meeks	Purchases
775	A.0005549.009.001.021	COBURN CREEK COMM - NEW - 115-13.2K	Electric General	Meeks	Purchases

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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	**WBS Level 2 Number**	**WBS Level 2 Description**	**In-Service Date**	**Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)**	**XES Charges (Included in Column I)**	**Other Affiliate Charges (Included in Column I)**	**Total Affiliate Charges (Included in Column I)**	**Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)**
739	A.0010123.004	Damron Transformer Replacement	201902	411,441.43	454.50	-	454.50	410,986.93
740	A.0010123.004 Total			411,441.43	454.50	-	454.50	410,986.93
741	A.0010138.001	Land purchase for Western St Sub	201902	831,101.56	171.65	-	171.65	830,929.91
742	A.0010138.001 Total			831,101.56	171.65	-	171.65	830,929.91
743	A.0005522.105	Inst China Draw 69/12.5kV 28MV	201508	(23,295.55)	-	-	-	(23,295.55)
744	A.0005522.105 Total			(23,295.55)	-	-	-	(23,295.55)
745	A.0010025.001	TX - REMS Blanket		31,412.97	-	-	-	31,412.97
746	A.0010025.001 Total			31,412.97	-	-	-	31,412.97
747	A.0005504.009	Txs-(023) Oh Services	201805	(1.21)	-	-	-	(1.21)
748	A.0005504.009 Total			(1.21)	-	-	-	(1.21)
749	A.0010060.006	Mesquite Services, LLC- Cypress SWD	201903	391,720.91	-	-	-	391,720.91
750	A.0010060.006 Total			391,720.91	-	-	-	391,720.91
751	A.0010018.004	NM - UG Services Renewal Blanket		55,061.73	-	-	-	55,061.73
752	A.0010018.004 Total			55,061.73	-	-	-	55,061.73
753	A.0005518.013	Reliability Monitoring System	201606	159.17	-	-	-	159.17
754	A.0005518.013 Total			159.17	-	-	-	159.17
755	A.0000860.004	Convert Curry Co. Interchange	201903	2,676.95	-	-	-	2,676.95
756	A.0000860.004 Total			2,676.95	-	-	-	2,676.95
757	A.0005516.033	Scrap Sale Credits-SPS		(217.73)	-	-	-	(217.73)
758	A.0005516.033 Total			(217.73)	-	-	-	(217.73)
759	A.0005509.037	Nm Blanket-Ug Conv/Rebuilds	201411	(6,945.09)	-	-	-	(6,945.09)
760	A.0005509.037 Total			(6,945.09)	-	-	-	(6,945.09)
761	11789422	Purch Land for Higg East Sub	201403	541.64	-	-	-	541.64
762	11789422 Total			541.64	-	-	-	541.64
763	A.0005505.009	Txn-(0025) Ug Services	201805	1,056.36	-	-	-	1,056.36
764	A.0005505.009	Txn-(0025) Ug Services	201805	1.30	-	-	-	1.30
765	A.0005505.009	Txn-(0025) Ug Services	201805	51,990.48	-	-	-	51,990.48
766	A.0005505.009 Total			53,048.14	-	-	-	53,048.14
767	A.0010124.005	Replace Failed Urton XFR	201903	136,683.81	-	-	-	136,683.81
768	A.0010124.005 Total			136,683.81	-	-	-	136,683.81
769				**$ 156,766,910.36**	**$ 370,705.96**	**$ 37,848.18**	**$ 408,554.14**	**$ 156,358,356.22**
770	A.0005014.110	Remodel SPS Lubbock Dist Control Ce	201712	$ 1,122,343.32	$ -	$ -	$ -	$ 1,122,343.32
771	A.0005014.110 Total			1,122,343.32	-	-	-	1,122,343.32
772	A.0005549.009	SPS-Dist Sub Communication Equ	201703	15,663.29	-	-	-	15,663.29
773	A.0005549.009	SPS-Dist Sub Communication Equ	201812	207,894.11	-	(11.95)	(11.95)	207,906.06
774	A.0005549.009	SPS-Dist Sub Communication Equ	201801	216,871.91	-	-	-	216,871.91
775	A.0005549.009	SPS-Dist Sub Communication Equ	201705	5,901.18	-	-	-	5,901.18

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	(A)	(B)	(C)	(D)	(E)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category
776	A.0005549.009.001.032	PRINGLE OIL DIST SUB COMM EQUIP	Electric General	Meeks	Purchases
777	A.0005549.009.001.035	EAST PLANT TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
778	A.0005549.009.001.037	LEHMAN TOLLGRADE SENSOR INSTALLATIO	Electric General	Meeks	Purchases
779	A.0005549.009.001.040	SPRING CREEK TOLLGRADE SENSOR INSTA	Electric General	Meeks	Purchases
780	A.0005549.009.001.043	BRISCOE TOLLGRADE SENSOR INSTALLATI	Electric General	Meeks	Purchases
781	A.0005549.009.001.045	DALHART TOLLGRADE SENSOR INSTALLATI	Electric General	Meeks	Purchases
782	A.0005549.009.001.047	SLATON TOLLGRADE SENSOR INSTALLATIO	Electric General	Meeks	Purchases
783	A.0005549.009.001.051	BUFFALO RTU INSTALLATION COMM	Electric General	Meeks	Purchases
784	A.0005549.009.001.069	VICKERS TOLLGRADE SENSOR INSTALLATI	Electric General	Meeks	Purchases
785	A.0005549.009.001.080	DAMRON TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
786	A.0005549.009.001.081	AMHERST TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
787	A.0005549.009.001.082	BAINER TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
788	A.0005549.009.001.083	LARIAT TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
789	A.0005549.009.001.084	LITTLEFIELD CITY TOLLGRADE SENSOR I	Electric General	Meeks	Purchases
790	A.0005549.009.001.086	LITTLEFIELD WEST TOLLGRADE SENSOR I	Electric General	Meeks	Purchases
791	A.0005549.009.001.087	MALLET TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
792	A.0005549.009.001.089	PACIFIC TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
793	A.0005549.009.001.090	SUDAN RURAL TOLLGRADE SENSOR INSTAL	Electric General	Meeks	Purchases
794	A.0005549.009.001.091	YELLOWHOUSE TOLLGRADE SENSOR INSTAL	Electric General	Meeks	Purchases
795	A.0005549.009.001.092	ZAVALLA TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
796	A.0005549.009.001.094	MONORE TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
797	A.0005549.009.001.096	BARWISE TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
798	A.0005549.009.001.098	OLTON TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
799	A.0005549.009.001.102	JAYBEE TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
800	A.0005549.009.001.105	BOOKER TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
801	A.0005549.009.001.106	MCLEAN RURAL TOLLGRADE SENSOR INSTA	Electric General	Meeks	Purchases
802	A.0005549.009.001.104	WELLMAN TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
803	A.0005549.009.001.093	DIEKEMPER TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
804	A.0005549.009.001.103	RILEY TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
805	A.0005549.009.001.048	COBLE TOLLGRADE SENSOR INSTALLATION	Electric General	Meeks	Purchases
806	A.0005549.009.001.071	ALLMON TOLLGRADE SENSOR INSTALLATIO	Electric General	Meeks	Purchases
807	A.0005549.009.001.107	CANADIAN TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
808	A.0005549.009.001.030	SPEARMAN-INSTALL DG TRANSFER TRIP -	Electric General	Meeks	Purchases
809	A.0005549.009.001.108	Dawn Sub Communications	Electric General	Meeks	Purchases
810	A.0005549.009.001.085	LITTLEFIELD SOUTH TOLLGRADE SENSOR	Electric General	Meeks	Purchases
811	A.0005549.009.001.049	CANYON WEST W40 TERM UPGRD COMM	Electric General	Meeks	Purchases
812	A.0005549.009.001.101	ALLRED TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases

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	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
776	A.0005549.009	SPS-Dist Sub Communication Equ	201806	293,998.53	116.07	(61.40)	54.67	293,943.86
777	A.0005549.009	SPS-Dist Sub Communication Equ	201706	(165.42)	-	-	-	(165.42)
778	A.0005549.009	SPS-Dist Sub Communication Equ	201706	(233.70)	-	-	-	(233.70)
779	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.26	-	-	-	0.26
780	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.39	-	-	-	0.39
781	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.71	-	-	-	0.71
782	A.0005549.009	SPS-Dist Sub Communication Equ	201706	(274.55)	-	-	-	(274.55)
783	A.0005549.009	SPS-Dist Sub Communication Equ	201708	180,420.68	6,569.00	-	6,569.00	173,851.68
784	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.21	-	-	-	0.21
785	A.0005549.009	SPS-Dist Sub Communication Equ	201709	1,078.23	-	20.65	20.65	1,057.58
786	A.0005549.009	SPS-Dist Sub Communication Equ	201710	454.70	-	-	-	454.70
787	A.0005549.009	SPS-Dist Sub Communication Equ	201710	627.84	-	-	-	627.84
788	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.03	-	-	-	0.03
789	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.05	-	-	-	0.05
790	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.05	-	-	-	0.05
791	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.08	-	-	-	0.08
792	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.17	-	-	-	0.17
793	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.02	-	-	-	0.02
794	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.05	-	-	-	0.05
795	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.08	-	-	-	0.08
796	A.0005549.009	SPS-Dist Sub Communication Equ	201711	1,470.26	-	-	-	1,470.26
797	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.06	-	-	-	0.06
798	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.13	-	-	-	0.13
799	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.06	-	-	-	0.06
800	A.0005549.009	SPS-Dist Sub Communication Equ	201711	670.44	-	-	-	670.44
801	A.0005549.009	SPS-Dist Sub Communication Equ	201709	1,221.02	-	20.65	20.65	1,200.37
802	A.0005549.009	SPS-Dist Sub Communication Equ	201708	657.30	-	-	-	657.30
803	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.21	-	-	-	0.21
804	A.0005549.009	SPS-Dist Sub Communication Equ	201708	2,114.15	-	-	-	2,114.15
805	A.0005549.009	SPS-Dist Sub Communication Equ	201706	134.76	247.48	-	247.48	(112.72)
806	A.0005549.009	SPS-Dist Sub Communication Equ	201707	566.46	154.67	-	154.67	411.79
807	A.0005549.009	SPS-Dist Sub Communication Equ	201709	4,722.14	-	82.62	82.62	4,639.52
808	A.0005549.009	SPS-Dist Sub Communication Equ	201711	31,543.02	19.95	0.06	20.01	31,523.01
809	A.0005549.009	SPS-Dist Sub Communication Equ	201901	132,209.55	5,457.80	-	5,457.80	126,751.75
810	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.05	-	-	-	0.05
811	A.0005549.009	SPS-Dist Sub Communication Equ	201811	76,397.96	1,476.72	-	1,476.72	74,921.24
812	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.08	-	-	-	0.08

Southwestern Public Service Company

Distribution Capital Additions
July 1, 2017 through March 31, 2019

	(A)	(B)	(C)	(D)	(E)
Line No.	**WBS Level 4 Number**	**WBS Level 4 Description**	**Asset Class**	**Witness**	**Project Category**
813	A.0005549.009.001.099	FLOYDADA SOUTH TOLLGRADE SENSOR INS	Electric General	Meeks	Purchases
814	A.0005549.009.001.095	AIKEN RURAL TOLLGRADE SENSOR INSTAL	Electric General	Meeks	Purchases
815	A.0005549.009.001.050	SKUNK CREEK NEW DIST SUB COMM	Electric General	Meeks	Purchases
816	A.0005549.009.001.004	LA PLATA COMM	Electric General	Meeks	Purchases
817					
818	A.0005549.010.001.001	PONDEROSA - NEW 115-23KV SUB COMM	Electric General	Meeks	Purchases
819	A.0005549.010.001.005	GREYHOUND NEW 115-12.47KV SUBSTATIO	Electric General	Meeks	Purchases
820	A.0005549.010.001.010	PEARL - 115KV REBLD - COMM	Electric General	Meeks	Purchases
821	A.0005549.010.001.014	CANNON AFB RTU ADDITION-COMM	Electric General	Meeks	Purchases
822	A.0005549.010.001.015	OCOTILLO SUB: REPLACE RTU	Electric General	Meeks	Purchases
823	A.0005549.010.001.016	URTON SUB: REPLACE RTU	Electric General	Meeks	Purchases
824	A.0005549.010.001.018	BENSING - DISTRIBUTION SUBSTATION C	Electric General	Meeks	Purchases
825	A.0005549.010.001.020	PORTALES SO 69KV TO 115KV REBUILD C	Electric General	Meeks	Purchases
826	A.0005549.010.001.021	WOOD DRAW COMM EQUIP 115KV RING BUS	Electric General	Meeks	Purchases
827	A.0005549.010.001.023	DOLLARHIDE INSTALL DG TRANSFER TRIP	Electric General	Meeks	Purchases
828	A.0005549.010.001.026	MONUMENT INSTALL DG TRANSFER TRIP C	Electric General	Meeks	Purchases
829	A.0005549.010.001.040	PRICE COMMUNICATIONS	Electric General	Meeks	Purchases
830	A.0005549.010.001.042	PORTALES #2 TOLLGRADE SENSOR INSTAL	Electric General	Meeks	Purchases
831	A.0005549.010.001.045	PORTALES #1 TOLLGRADE SENSOR INSTAL	Electric General	Meeks	Purchases
832	A.0005549.010.001.047	BUCKEYE TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
833	A.0005549.010.001.049	DOLLARHIDE TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
834	A.0005549.010.001.050	LEA NATIONAL TOLLGRADE SENSOR INSTA	Electric General	Meeks	Purchases
835	A.0005549.010.001.051	TEAGUE TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
836	A.0005549.010.001.052	WARD TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
837	A.0005549.010.001.053	ZIA TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
838	A.0005549.010.001.025	LEA ROAD INSTALL DG TRANSFER TRIP C	Electric General	Meeks	Purchases
839	A.0005549.010.001.024	JAL INSTALL DG TRANSFER TRIP COMM	Electric General	Meeks	Purchases
840	A.0005549.010.001.056	Brasher Road-Install DG Trnsfr Trip	Electric General	Meeks	Purchases
841	A.0005549.010.001.044	WHITE CITY TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases
842	A.0005549.010.001.046	PORTALES WATERFIELD TOLLGRADE SENSO	Electric General	Meeks	Purchases
843	A.0005549.010.001.048	COOPER RANCH TOLLGRADE SENSOR INSTA	Electric General	Meeks	Purchases
844	A.0005549.010.001.007	PECOS - NEW 115-12.47KV COMM DCP	Electric General	Meeks	Purchases
845	A.0005549.010.001.027	ROSWELL CITY SUB COMM	Electric General	Meeks	Purchases
846	A.0005549.010.001.028	SIERRA NEW 115 1247KV SUB DCP COMM	Electric General	Meeks	Purchases
847					
848	A.0005549.029.001.011	EXELON WIND 3 TRANSFER TRIP / SPEAR	Electric General	Meeks	Purchases
849	A.0005549.029.001.012	BORGER TRANSFER TRIP / CARSON CO	Electric General	Meeks	Purchases

Southwestern Public Service Company

Distribution Capital Additions
July 1, 2017 through March 31, 2019

	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
813	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.10	-	-	-	0.10
814	A.0005549.009	SPS-Dist Sub Communication Equ	201706	0.06	-	-	-	0.06
815	A.0005549.009	SPS-Dist Sub Communication Equ	201902	125,128.41	381.01	-	381.01	124,747.40
816	A.0005549.009	SPS-Dist Sub Communication Equ	201902	137,217.86	-	10.40	10.40	137,207.46
817	A.0005549.009 Total			1,436,292.98	14,422.70	61.03	14,483.73	1,421,809.25
818	A.0005549.010	NM-Dist Sub Communication Equi	201705	2,251.95	-	(0.70)	(0.70)	2,252.65
819	A.0005549.010	NM-Dist Sub Communication Equi	201802	214,080.94	1,060.13	-	1,060.13	213,020.81
820	A.0005549.010	NM-Dist Sub Communication Equi	201511	8,193.31	-	-	-	8,193.31
821	A.0005549.010	NM-Dist Sub Communication Equi	201803	(9,630.85)	-	0.39	0.39	(9,631.24)
822	A.0005549.010	NM-Dist Sub Communication Equi	201612	640.01	-	-	-	640.01
823	A.0005549.010	NM-Dist Sub Communication Equi	201612	688.07	-	-	-	688.07
824	A.0005549.010	NM-Dist Sub Communication Equi	201705	13,240.79	35.37	41.51	76.88	13,163.91
825	A.0005549.010	NM-Dist Sub Communication Equi	201802	234,167.04	-	5.76	5.76	234,161.28
826	A.0005549.010	NM-Dist Sub Communication Equi	201706	40,609.20	-	(17.47)	(17.47)	40,626.67
827	A.0005549.010	NM-Dist Sub Communication Equi	201802	5,389.72	-	-	-	5,389.72
828	A.0005549.010	NM-Dist Sub Communication Equi	201802	12,709.32	-	-	-	12,709.32
829	A.0005549.010	NM-Dist Sub Communication Equi	201711	69,767.53	159.00	(62.63)	96.37	69,671.16
830	A.0005549.010	NM-Dist Sub Communication Equi	201707	1,017.29	-	0.13	0.13	1,017.16
831	A.0005549.010	NM-Dist Sub Communication Equi	201707	1,877.05	-	-	-	1,877.05
832	A.0005549.010	NM-Dist Sub Communication Equi	201708	941.53	-	-	-	941.53
833	A.0005549.010	NM-Dist Sub Communication Equi	201708	1,272.43	-	0.13	0.13	1,272.30
834	A.0005549.010	NM-Dist Sub Communication Equi	201708	642.72	-	-	-	642.72
835	A.0005549.010	NM-Dist Sub Communication Equi	201708	1,272.43	-	0.13	0.13	1,272.30
836	A.0005549.010	NM-Dist Sub Communication Equi	201708	803.04	-	-	-	803.04
837	A.0005549.010	NM-Dist Sub Communication Equi	201708	2,074.04	-	-	-	2,074.04
838	A.0005549.010	NM-Dist Sub Communication Equi	201802	6,798.20	-	-	-	6,798.20
839	A.0005549.010	NM-Dist Sub Communication Equi	201802	5,452.71	-	-	-	5,452.71
840	A.0005549.010	NM-Dist Sub Communication Equi	201801	3,108.78	-	-	-	3,108.78
841	A.0005549.010	NM-Dist Sub Communication Equi	201707	1,286.55	-	0.06	0.06	1,286.49
842	A.0005549.010	NM-Dist Sub Communication Equi	201707	618.12	-	-	-	618.12
843	A.0005549.010	NM-Dist Sub Communication Equi	201708	765.60	-	-	-	765.60
844	A.0005549.010	NM-Dist Sub Communication Equi	201609	(41,457.64)	-	-	-	(41,457.64)
845	A.0005549.010	NM-Dist Sub Communication Equi	201902	96,171.86	2,099.38	-	2,099.38	94,072.48
846	A.0005549.010	NM-Dist Sub Communication Equi	201902	175,245.56	9,073.40	-	9,073.40	166,172.16
847	A.0005549.010 Total			849,997.30	12,427.28	(32.69)	12,394.59	837,602.71
848	A.0005549.029	TX-Elec Dist Communication Equ	201706	9.97	-	-	-	9.97
849	A.0005549.029	TX-Elec Dist Communication Equ	201506	386.60	-	-	-	386.60

Southwestern Public Service Company

Distribution Capital Additions
July 1, 2017 through March 31, 2019

	(A)	(B)	(C)	(D)	(E)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category
850	A.0005549.029.001.003	BORGER AREA TRANSFER TRIP / 2 DG SI	Electric General	Meeks	Purchases
851	A.0005549.029.001.004	EXELON 3 TRANSFER TRIP / SPEARMAN	Electric General	Meeks	Purchases
852					
853	A.0005549.034.001.008	CHANNING - FRAME RELAY CIRCUIT REPL	Electric General	Meeks	Purchases
854	A.0005549.034.001.017	SUNRAY WIND 2 - FRAME RELAY CIRCUIT	Electric General	Meeks	Purchases
855	A.0005549.034.001.019	JD WIND 9 - FRAME RELAY CIRCUIT REP	Electric General	Meeks	Purchases
856	A.0005549.034.001.007	DALHART - FRAME RELAY CIRCUIT REPLA	Electric General	Meeks	Purchases
857					
858	A.0005549.038.001.001	TX-Elec Dist Communication Equ	Electric General	Meeks	Purchases
859					
860	A.0005555.002.001.001	PERIMETER - FRAME RELAY CIRCUIT REP	Electric General	Meeks	Purchases
861	A.0005555.002.001.003	JAL - FRAME RELAY CIRCUIT REPLACEME	Electric General	Meeks	Purchases
862					
863	A.0006056.010.001.043	D2298 Ford F150	Electric General	Meeks	Purchases
864	A.0006056.010.001.061	K729	Electric General	Meeks	Purchases
865					
866	A.0006056.213.001.001	TX-DIST Fleet New Unit Purchases	Electric General	Meeks	Purchases
867					
868	A.0006056.214.001.001	NM-DIST Fleet New Unit Purchase El	Electric General	Meeks	Purchases
869					
870	A.0006059.006.001.001	SPS Metering Sys-Tools- Equip	Electric General	Meeks	Purchases
871	A.0006059.006.001.002	Transportation-SPS Tools	Electric General	Meeks	Purchases
872	A.0006059.006.001.003	TX North-Electric Tools - Equip	Electric General	Meeks	Purchases
873	A.0006059.006.001.004	TX South-Electric Tools - Equip	Electric General	Meeks	Purchases
874					
875	A.0006059.007.001.001	NM Blanket-Elec Tools-Equip	Electric General	Meeks	Purchases
876					
877	A.0006059.016.001.003	TX N-Distr Substation Tools-Equip	Electric General	Meeks	Purchases
878					
879	A.0006059.105.001.001	New Oil Evacuation Pump	Electric General	Meeks	Purchases
880	A.0006059.105.001.014	Flow Meyer & Gauges	Electric General	Meeks	Purchases
881	A.0006059.105.001.015	Drive on Lift	Electric General	Meeks	Purchases
882	A.0006059.105.001.016	Rem Fuel Tanks @ Roswell Svc Cntr,	Electric General	Meeks	Purchases
883	A.0006059.105.001.007	CLOVIS SVC CNTR, NM - SNAP ON WELDE	Electric General	Meeks	Purchases
884					
885	A.0005014.076.001.001	SPS-Subs Furniture Blanket	Electric General	Meeks	Purchases
886					

Southwestern Public Service Company

Distribution Capital Additions
July 1, 2017 through March 31, 2019

	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 2 Number	WBS Level 2 Description	In-Service Date	Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
850	A.0005549.029	TX-Elec Dist Communication Equ	201710	19,510.37	-	-	-	19,510.37
851	A.0005549.029	TX-Elec Dist Communication Equ	201706	66.83	-	-	-	66.83
852	A.0005549.029 Total			19,973.77	-	-	-	19,973.77
853	A.0005549.034	TX Frame Relay Replacement	201807	111,566.18	-	-	-	111,566.18
854	A.0005549.034	TX Frame Relay Replacement	201608	3,036.12	-	-	-	3,036.12
855	A.0005549.034	TX Frame Relay Replacement	201608	1,312.73	-	-	-	1,312.73
856	A.0005549.034	TX Frame Relay Replacement	201607	347.33	-	2.58	2.58	344.75
857	A.0005549.034 Total			116,262.36	-	2.58	2.58	116,259.78
858	A.0005549.038	TX-Elec Dist Communication Equ		31,872.24	-	186.05	186.05	31,686.19
859	A.0005549.038 Total			31,872.24	-	186.05	186.05	31,686.19
860	A.0005555.002	NM - Frame Relay Replacement	201712	98,321.48	-	-	-	98,321.48
861	A.0005555.002	NM - Frame Relay Replacement	201607	619.73	-	-	-	619.73
862	A.0005555.002 Total			98,941.21	-	-	-	98,941.21
863	A.0006056.010	TX-DIST Fleet New Unit Purchases	201710	10,796.91	-	-	-	10,796.91
864	A.0006056.010	TX-DIST Fleet New Unit Purchases	201512	1,407.96	-	-	-	1,407.96
865	A.0006056.010 Total			12,204.87	-	-	-	12,204.87
866	A.0006056.213	TX-DIST Fleet New Unit Purchases		7,689,361.00	108,920.79	133.24	109,054.03	7,580,306.97
867	A.0006056.213 Total			7,689,361.00	108,920.79	133.24	109,054.03	7,580,306.97
868	A.0006056.214	NM-DIST Fleet New Unit Purchase El		2,001,196.72	26,897.26	64.23	26,961.49	1,974,235.23
869	A.0006056.214 Total			2,001,196.72	26,897.26	64.23	26,961.49	1,974,235.23
870	A.0006059.006	TX-Dist Electric Tools and Equip		109,539.94	-	-	-	109,539.94
871	A.0006059.006	TX-Dist Electric Tools and Equip		1,262,238.68	487.01	-	487.01	1,261,751.67
872	A.0006059.006	TX-Dist Electric Tools and Equip		893,583.17	-	-	-	893,583.17
873	A.0006059.006	TX-Dist Electric Tools and Equip		1,613,862.97	-	152.95	152.95	1,613,710.02
874	A.0006059.006 Total			3,879,224.76	487.01	152.95	639.96	3,878,584.80
875	A.0006059.007	NM-Dist Electric Tools and Equip		634,168.95	-	52.13	52.13	634,116.82
876	A.0006059.007 Total			634,168.95	-	52.13	52.13	634,116.82
877	A.0006059.016	TX-Dist Subs Tools and Equip		1,340,172.53	-	-	-	1,340,172.53
878	A.0006059.016 Total			1,340,172.53	-	-	-	1,340,172.53
879	A.0006059.105	NM-Transportation Tools & Equi	201806	1,417.89	-	-	-	1,417.89
880	A.0006059.105	NM-Transportation Tools & Equi	201803	5,319.98	-	-	-	5,319.98
881	A.0006059.105	NM-Transportation Tools & Equi	201803	42,115.53	-	-	-	42,115.53
882	A.0006059.105	NM-Transportation Tools & Equi	201803	(16.11)	-	-	-	(16.11)
883	A.0006059.105	NM-Transportation Tools & Equi	201806	4,078.67	-	-	-	4,078.67
884	A.0006059.105 Total			52,915.96	-	-	-	52,915.96
885	A.0005014.076	SPS-Subs Furniture Blanket	201902	8,831.13	-	-	-	8,831.13
886	A.0005014.076 Total			8,831.13	-	-	-	8,831.13

Southwestern Public Service Company

Distribution Capital Additions
July 1, 2017 through March 31, 2019

Line No.	(A) WBS Level 4 Number	(B) WBS Level 4 Description	(C) Asset Class	(D) Witness	(E) Project Category
887	A.0006056.019.001.001	Unit K727, HD 6X6 Bucket Truck	Electric General	Meeks	Purchases
888					
889	A.0005549.028.001.001	NM-Elec Dist Communication Equip	Electric General	Meeks	Purchases
890					
891			**Total Electric General**		
892			**Grand Total**		

Southwestern Public Service Company

Distribution Capital Additions
July 1, 2017 through March 31, 2019

	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	**WBS Level 2 Number**	**WBS Level 2 Description**	**In-Service Date**	**Additions to Plant-In-Service (July 1, 2017 - March 31, 2019)**	**XES Charges (Included in Column I)**	**Other Affiliate Charges (Included in Column I)**	**Total Affiliate Charges (Included in Column I)**	**Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)**
887	A.0006056.019	NM-DIST Fleet New Unit Purchase El	201805	12,285.87	-	-	-	12,285.87
888	A.0006056.019 Total			12,285.87	-	-	-	12,285.87
889	A.0005549.028	NM-Elec Dist Communication Equip	201902	17,562.55	-	-	-	17,562.55
890	A.0005549.028 Total			17,562.55	-	-	-	17,562.55
891				**$ 19,323,607.52**	**$ 163,155.04**	**$ 619.52**	**$ 163,774.56**	**$ 19,159,832.96**
892				**$ 176,090,517.88**	**$ 533,861.00**	**$ 38,467.70**	**$ 572,328.70**	**$ 175,518,189.18**

Southwestern Public Service Company

Distribution Capital Additions
April 1, 2019 through June 30, 2019

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Asset Class**	**Witness**	**Project Category**	**Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)**	**Total Affiliate Charges (Included in Column D)**	**Project Description**
				April-June 2019 Budget Amounts		
1	Electric Distribution	Meeks	New Business	$ 1,365.75		TX OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.
2	Electric Distribution	Meeks	New Business	(75,430.04)		TX OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.
3	Electric Distribution	Meeks	Distribution Line and Substation Capacity	(856.95)		TX OH Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.
4	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	28.53		NM OH Relocations, Rebuilds and Conversions: This project consists of costs to relocate, rebuild or convert existing distribution line facilities.
5	Electric Distribution	Meeks	New Business	1,299.13		TX OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.
6	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	329,179.13		TX OH Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
7	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	28,070.82		Retire existing substation assets
8	Electric Distribution	Meeks	Distribution Line and Substation Capacity	46,106.37		Install new Outpost Feeders: Install new feeders associated with a new substation driven by a TXDOT relocation to expand Loop 335 Highway.
9	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	(90.59)		Retire existing substation assets
10	Electric Distribution	Meeks	Distribution Line and Substation Capacity	3,012,076.82		Install Hillside #2 Transformer and Feeders: This project is to install a new substation transformer and associated feeders to serve general load growth in the Hillside area.
11	Electric Distribution	Meeks	Distribution Line and Substation Capacity	664,516.89		Install Hillside #2 Transformer and Feeders: This project is to install a new substation transformer and associated feeders to serve general load growth in the Hillside area.
12	Electric Distribution	Meeks	New Business	10.65		NM OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.
13	Electric Distribution	Meeks	New Business	(4,057.30)		TX OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.
14	Electric Distribution	Meeks	New Business	1,477.21		TX OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.
15	Electric Distribution	Meeks	New Business	8,844.64		NM OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.
16	Electric Distribution	Meeks	New Business	0.01		Pearl-Lea Rd Sub Tie: This project is to install new OH distribution line to serve new load.
17	Electric Distribution	Meeks	New Business	(53,252.02)		NM UG Extension and Services: This project is to extend new UG distribution lines and services in order to serve new load.

Southwestern Public Service Company

Distribution Capital Additions
April 1, 2019 through June 30, 2019

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Asset Class**	**Witness**	**Project Category**	**Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)**	**Total Affiliate Charges (Included in Column D)**	**Project Description**
18	Electric Distribution	Meeks	Distribution Line and Substation Capacity	5.46		TX OH Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.
19	Electric Distribution	Meeks	Distribution Line and Substation Capacity	65,699.82		Install Ponderosa Feeder: This project is to install a new feeder to serve new load.
20	Electric Distribution	Meeks	Distribution Line and Substation Capacity	(1.71)		Convert Soncy Substation: Convert Soncy Substation from 69kV to 115kV and convert existing feeder line voltage
21	Electric Distribution	Meeks	New Business	6,461.46		TX OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.
22	Electric Distribution	Meeks	New Business	(0.84)		NM OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.
23	Electric Distribution	Meeks	New Business	1,479.23		NM UG Extension and Services: This project is to extend new UG distribution lines and services in order to serve new load.
24	Electric Distribution	Meeks	New Business	78.26		TX UG Extension and Services: This project is to extend new UG distribution lines and services in order to serve new load.
25	Electric Distribution	Meeks	Outdoor/Area Lighting	1,042.62		NM OH Street Light: This project is to install new OH street lights.
26	Electric Distribution	Meeks	Outdoor/Area Lighting	581.57		TX OH Street Light: This project is to install new OH street lights.
27	Electric Distribution	Meeks	Outdoor/Area Lighting	(25.35)		TX OH Street Light: This project is to install new OH street lights.
28	Electric Distribution	Meeks	Outdoor/Area Lighting	1,571.76		TX OH Street Light: This project is to install new OH street lights.
29	Electric Distribution	Meeks	Outdoor/Area Lighting	(0.32)		NM OH Street Light: This project is to install new OH street lights.
30	Electric Distribution	Meeks	Outdoor/Area Lighting	(983.22)		TX UG Street Light: This project is to install new UG street lights.
31	Electric Distribution	Meeks	Outdoor/Area Lighting	(95.25)		NM UG Street Light: This project is to install new UG street lights.
32	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	135.59		NM UG Extension and Services: This project is to extend new UG distribution lines and services in order to serve new load.
33	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	567.73		TX OH Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
34	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	0.07		TX Pole Replacement and Reinforcement: This project is to replace and reinforce existing poles.
35	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	(1,652.43)		TX OH Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
36	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	(591.62)		TX OH Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
37	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	(1,455.95)		NM OH Relocations, Rebuilds and Conversions: This project consists of costs to relocate, rebuild or convert existing distribution line facilities.
38	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	25,671.91		SPS Storm Recovery Project - TX: This project is for costs associated with SPS's Storm response.
39	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	(1,219.28)		TX Pole Replacement and Reinforcement: This project is to replace and reinforce existing poles.

Southwestern Public Service Company

Distribution Capital Additions
April 1, 2019 through June 30, 2019

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Asset Class**	**Witness**	**Project Category**	**Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)**	**Total Affiliate Charges (Included in Column D)**	**Project Description**
40	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	62,645.36		TX OH Line Rebuild and Obsolete Voltage Conversion: Rebuild and Convert OH lines to address reliability issues with aged infrastructure and obsolete voltage equipment
41	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	8,163.30		Convert Booker Substation: This project includes costs to install a new substation and associated feeders to convert Booker Substation from 69kV to 115kV.
42	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	26,669.18		Convert Plainview Substation Transformer from 69kV to 115kV.
43	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	(4,342.55)		TX UG Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
44	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	1,309.71		NM UG Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
45	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	70.43		TX OH Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
46	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	(659.15)		TX OH Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
47	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	(5.10)		NM OH Relocations, Rebuilds and Conversions: This project consists of costs to relocate, rebuild or convert existing distribution line facilities.
48	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	(141,569.06)		TX Pole Replacement and Reinforcement: This project is to replace and reinforce existing poles.
49	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	(245.68)		TX UG Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
50	Electric Distribution	Meeks	Distribution Line and Substation Capacity	5,488.28		Substation Land - New Mexico: This project is for the purchase of Land and ROW for new substations.
51	Electric Distribution	Meeks	Distribution Line and Substation Capacity	144,600.06		Substation Land - TX: This project is for the purchase of Land and ROW for new substations.
52	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	250,440.28		TX Substation Asset Replacement: This blanket project involves the replacement of Substation equipment and the money properly spent on those assets that can be capitalized.
53	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	4,383.67		Retire existing substation assets
54	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	629,819.03		Purchase spare transformer to be used in the event of a transformer failure.
55	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	119,911.86		TX Substation Asset Replacement: This blanket project involves the replacement of Substation equipment and the money properly spent on those assets that can be capitalized.
56	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	36,085.25		Substation Relay Replacement: Replace existing substation relay equipment that has reached end of life.

Southwestern Public Service Company

Distribution Capital Additions
April 1, 2019 through June 30, 2019

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Asset Class**	**Witness**	**Project Category**	**Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)**	**Total Affiliate Charges (Included in Column D)**	**Project Description**
57	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	1,920.65		Substation Fence Improvements: Replace or install substation fences to mitigate public safety and reliability impacts.
58	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	15,838.18		SCADA Monitoring: Install SCADA monitoring at existing substations where it does not currently exist.
59	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	16,367.65		Wreck out Muleshoe East: This project is to remove and wreck out existing distribution substation facilities in support of related voltage conversion work.
60	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	3,793.49		Spare Transformer Replacement: This project is to replace the existing substation spare transformer.
61	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	424,935.77		Retire existing substation assets
62	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	121,425.77		NM Substation Asset Replacement: This blanket project involves the replacement of Substation equipment and the money properly spent on those assets that can be capitalized.
63	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	(2.96)		Convert Portales South: This project includes costs to convert the Portales South Substation 69kV to 115kV as well as associated feeder conversion work.
64	Electric Distribution	Meeks	Distribution Line and Substation Capacity	104,940.00		Convert Soncy Substation: Convert Soncy Substation from 69kV to 115kV and convert existing feeder line voltage
65	Electric Distribution	Meeks	Distribution Line and Substation Capacity	185,495.28		Convert Soncy Substation: Convert Soncy Substation from 69kV to 115kV and convert existing feeder line voltage
66	Electric Distribution	Meeks	Distribution Line and Substation Capacity	891.65		Pringle Oil Field: Upgrade the existing Pringle Oil Field transformer to serve new customer load.
67	Electric Distribution	Meeks	Purchases	179,610.03		TX-Dist Sub Communication Equipment: This project includes all of the communication assets installed or replaced in distribution substations in Texas.
68	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	962,697.24		SPS Storm Recovery Project - TX: This project is for costs associated with SPS's Storm response.
69	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	100,519.22		TX Pole Replacement and Reinforcement: This project is to replace and reinforce existing poles.
70	Electric Distribution	Meeks	Purchases	26,322.82		TX Locates: This project contains costs for underground facility locates.
71	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	186,923.92		NM OH Line Rebuild and Obsolete Voltage Conversion: Rebuild and Convert OH lines to address reliability issues with aged infrastructure and obsolete voltage equipment
72	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	181,060.32		SPS Storm Recovery Project-NM: This project is for costs associated with SPS's Storm response.
73	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	108,645.81		NM Pole Replacement and Reinforcement: This project is to replace and reinforce existing poles.

Southwestern Public Service Company

Distribution Capital Additions
April 1, 2019 through June 30, 2019

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Asset Class**	**Witness**	**Project Category**	**Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)**	**Total Affiliate Charges (Included in Column D)**	**Project Description**
74	Electric Distribution	Meeks	Purchases	23,700.61		NM Locates: This project contains costs for underground facility locates.
75	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	1.09		NM OH Line Conversion and Obsolete Voltage Conversion: Rebuild and Convert OH lines to address reliability issues with aged infrastructure and obsolete voltage equipment
76	Electric Distribution	Meeks	New Business	(270,005.44)		TX CIAC in Support Reconstruction or customer-driven work: This project consists of customer payments for work performed.
77	Electric Distribution	Meeks	New Business	(209,750.00)		NM CIAC in Support Reconstruction or customer-driven work: This project consists of customer payments for work performed.
78	Electric Distribution	Meeks	New Business	9,960.92		TX CIAC in Support Reconstruction Work: This project consists of payments due to facility damage.
79	Electric Distribution	Meeks	New Business	882,547.40		TX OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.
80	Electric Distribution	Meeks	New Business	289,845.78		TX UG Extension and Services: This project is to extend new UG distribution lines and services in order to serve new load.
81	Electric Distribution	Meeks	New Business	194,648.90		TX OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.
82	Electric Distribution	Meeks	New Business	247,991.89		TX UG Extension and Services: This project is to extend new UG distribution lines and services in order to serve new load.
83	Electric Distribution	Meeks	Outdoor/Area Lighting	16,428.17		TX ST LT Rebuilds: This project is to replace or rebuild street light facilities
84	Electric Distribution	Meeks	Outdoor/Area Lighting	26,801.99		TX ST LT Rebuilds: This project is to replace or rebuild street light facilities
85	Electric Distribution	Meeks	New Business	1,672,550.25		NM OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.
86	Electric Distribution	Meeks	New Business	(52,887.93)		NM UG Extension and Services: This project is to extend new UG distribution lines and services in order to serve new load.
87	Electric Distribution	Meeks	New Business	102,763.57		NM OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.
88	Electric Distribution	Meeks	New Business	63,502.87		NM UG Extension and Services: This project is to extend new UG distribution lines and services in order to serve new load.
89	Electric Distribution	Meeks	Outdoor/Area Lighting	7,306.56		NM OH Street Light: This project is to install new OH street lights.
90	Electric Distribution	Meeks	Outdoor/Area Lighting	28,236.12		NM ST LT Rebuilds: This project is to replace or rebuild street light facilities
91	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	325,625.35		TX OH Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
92	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	22,204.15		TX UG Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.

Southwestern Public Service Company

Distribution Capital Additions
April 1, 2019 through June 30, 2019

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Asset Class**	**Witness**	**Project Category**	**Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)**	**Total Affiliate Charges (Included in Column D)**	**Project Description**
93	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	121,781.76		NM OH Relocations, Rebuilds and Conversions: This project consists of costs to relocate, rebuild or convert existing distribution line facilities.
94	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	54,871.32		NM UG Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
95	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	1,302,764.05		TX OH Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
96	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	54,352.55		TX UG Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
97	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	4,205.84		TX OH Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
98	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	42,326.53		TX UG Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
99	Electric Distribution	Meeks	Outdoor/Area Lighting	145,095.57		TX ST LT Rebuilds: This project is to replace or rebuild street light facilities
100	Electric Distribution	Meeks	Outdoor/Area Lighting	12,985.73		TX ST LT Rebuilds: This project is to replace or rebuild street light facilities
101	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	2,016,155.44		TX Pole Replacement and Reinforcement: This project is to replace and reinforce existing poles.
102	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	834,305.99		NM OH Relocations, Rebuilds and Conversions: This project consists of costs to relocate, rebuild or convert existing distribution line facilities.
103	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	39,068.29		NM UG Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
104	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	1,135.54		NM OH Relocations, Rebuilds and Conversions: This project consists of costs to relocate, rebuild or convert existing distribution line facilities.
105	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	878.94		NM OH Relocations, Rebuilds and Conversions: This project consists of costs to relocate, rebuild or convert existing distribution line facilities.
106	Electric Distribution	Meeks	Outdoor/Area Lighting	170,849.92		NM ST LT Rebuilds: This project is to replace or rebuild street light facilities
107	Electric Distribution	Meeks	Outdoor/Area Lighting	178,063.08		NM ST LT Rebuilds: This project is to replace or rebuild street light facilities
108	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	1,469,502.50		NM Pole Replacement and Reinforcement: This project is to replace and reinforce existing poles.
109	Electric Distribution	Meeks	Distribution Line and Substation Capacity	198,839.48		TX OH Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.
110	Electric Distribution	Meeks	Distribution Line and Substation Capacity	70,415.33		TX UG Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.
111	Electric Distribution	Meeks	Distribution Line and Substation Capacity	98,113.06		NM OH Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.

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Distribution Capital Additions
April 1, 2019 through June 30, 2019

Line No.	(A) Asset Class	(B) Witness	(C) Project Category	(D) Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	(E) Total Affiliate Charges (Included in Column D)	(F) Project Description
112	Electric Distribution	Meeks	Distribution Line and Substation Capacity	18,264.05		NM UG Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.
113	Electric Distribution	Meeks	New Business	411,805.97		Extend service to serve new customer request and set primary meter at Striker well site.
114	Electric Distribution	Meeks	Purchases	16,333.44		NM ROW: This project contains costs for securing ROW and permitting in support of capital projects.
115	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	240,224.35		Purchase spare transformer to be used in the event of a transformer failure.
116	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	2,534,120.08		Purchase mobile transformer to be used in the event of a substation transformer failure.
117	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	548,177.02		Replace end of life transformer to continue serving load in the Plainview region.
118	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	607.82		Retire existing substation assets
119	Electric Distribution	Meeks	Purchases	2,005,824.00		TX Transformer Purchase: This project is for distribution transformer purchases.
120	Electric Distribution	Meeks	Purchases	668,608.00		NM Transformer Purchase: This project is for distribution transformer purchases.
121	Electric Distribution	Meeks	Purchases	1,326,312.00		TX Meter Purchase: This project is for the purchase of new electric meters.
122	Electric Distribution	Meeks	Purchases	441,792.00		NM Meter Purchase: This project consists of costs for the purchase of new electric meters.
123	**Total Electric Distribution**			**$ 26,229,960.17**	**$ 68,358.55**	
124						
125				**April-June 2019 Budget Amounts**		
126	Electric General Plant	Meeks	Purchases	$ 175,582.01		TX-Dist Sub Communication Equipment: This project includes all of the communication assets installed or replaced in distribution substations in Texas.
127	Electric General Plant	Meeks	Purchases	45,625.77		SPS-Dist Sub Communication Equipment: This project includes all of the communication assets installed or replaced in distribution substations in Texas.
128	Electric General Plant	Meeks	Purchases	105,606.90		NM-Dist Sub Communication Equipment: This project includes all of the communication assets installed or replaced in distribution substations in New Mexico.
129	Electric General Plant	Meeks	Purchases	8,035.35		TX Tools and Equipment: This project provides the funds to purchase tools and equipment necessary to support distribution work.
130	Electric General Plant	Meeks	Purchases	12,628.71		TX Frame Relay Replacement: This project is to replace existing Frame Relay communication circuits.

Southwestern Public Service Company

Distribution Capital Additions
April 1, 2019 through June 30, 2019

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Asset Class**	**Witness**	**Project Category**	**Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)**	**Total Affiliate Charges (Included in Column D)**	**Project Description**
131	Electric General Plant	Meeks	Purchases	217,235.95		TX Tools and Equipment: This project provides the funds to purchase tools and equipment necessary to support distribution work.
132	Electric General Plant	Meeks	Purchases	105,112.86		NM Tools and Equipment: This project provides the funds to purchase tools and equipment necessary to support distribution work.
133	Electric General Plant	Meeks	Purchases	957,144.44		TX Tools and Equipment: This project provides the funds to purchase tools and equipment necessary to support distribution work.
134	Electric General Plant	Meeks	Purchases	6,407.00		TX-Dist Sub Communication Equipment: This project includes all of the communication assets installed or replaced in distribution substations in Texas.
135	Electric General Plant	Meeks	Purchases	4,120.00		NM-Dist Sub Communication Equipment: This project includes all of the communication assets installed or replaced in distribution substations in New Mexico.
136	Electric General Plant	Meeks	Purchases	120,126.27		TX Tools and Equipment: This project provides the funds to purchase tools and equipment necessary to support distribution work.
137	Electric General Plant	Meeks	Purchases	(1.22)		TX Fleet: This project is to purchase fleet vehicles and equipment in support of distribution work.
138	Electric General Plant	Meeks	Purchases	314,756.45		TX Fleet: This project is to purchase fleet vehicles and equipment in support of distribution work.
139	Electric General Plant	Meeks	Purchases	201,716.74		NM Fleet: This project is to purchase fleet vehicles and equipment in support of distribution work.
140	Electric General Plant	Meeks	Purchases	37,826.43		NM Tools and Equipment: This project provides the funds to purchase tools and equipment necessary to support distribution work.
141	**Total Electric General Plant**			**$ 2,311,923.66**	**$ 108,048.68**	
142						
143	**Grand Total**			**$ 28,541,883.83**	**$ 176,407.23**	

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
1	Distribution Business Operations	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	$ 179.32	$ 156.23	$ 23.09	$ -	$ 23.09	$ (23.09)	$ -	0.00%
2	Distribution Business Operations	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	(611.01)	(532.33)	(78.68)	-	(78.68)	78.68	-	0.00%
3	Distribution Business Operations	200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of employees	5,391.33	4,603.35	787.98	-	787.98	23.64	811.62	0.13%
4	Distribution Business Operations	200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	130,313.87	114,879.99	15,433.88	(11.76)	15,422.12	(298.70)	15,123.42	2.49%
5	Distribution Business Operations	200117 - Distribution Elec FERC 586	Electric Distribution Plant	79,861.89	70,382.47	9,479.42	-	9,479.42	(302.98)	9,176.44	1.51%
6	Distribution Business Operations	200126 - Customer & Field Operations Constr, Oper & Maint	ElcTrn ElcDst GasTrn GasDst Plnt	720,430.40	602,983.14	117,447.26	-	117,447.26	(3,726.12)	113,721.14	18.72%
7	Distribution Business Operations	200127 - Distribution Gas FERC 870 (E&S)	Gas Distribution Plant	88,225.41	88,225.41	-	-	-	-	-	0.00%
8	Distribution Business Operations	200148 - Business Systems	Number of Computers	4,472.47	3,850.79	621.68	-	621.68	18.65	640.33	0.11%
9	Distribution Business Operations	Direct	Direct	8,492,412.58	8,021,282.33	471,130.25	-	471,130.25	(3,173.24)	467,957.01	77.04%
10	**Distribution Business Operations Total**			**$ 9,520,676.26**	**$ 8,905,831.38**	**$ 614,844.88**	**$ (11.76)**	**$ 614,833.12**	**$ (7,403.16)**	**$ 607,429.96**	**100.00%**
11	Distribution Electric Engineering	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	$ 4,159.01	$ 3,623.48	$ 535.53	$ -	$ 535.53	$ 16.07	$ 551.60	0.22%
12	Distribution Electric Engineering	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	4,855.13	4,225.72	629.41	-	629.41	18.88	648.29	0.25%
13	Distribution Electric Engineering	200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	1,407,493.08	1,240,629.39	166,863.69	(56.45)	166,807.24	(5,513.46)	161,293.78	63.15%
14	Distribution Electric Engineering	200117 - Distribution Elec FERC 586	Electric Distribution Plant	1,188.88	1,047.45	141.43	-	141.43	4.24	145.67	0.06%

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	**Affliate Class**	**Billing Method (Cost Center)**	**Allocation Method**	**Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)**	**XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)**	**XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)**	**Exclusions**	**Per Book**	**Pro Formas**	**Requested Amount (Total Company)**	**% of Class Charges**
15	Distribution Electric Engineering	200122 - Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	1,042.23	733.47	308.76	-	308.76	9.26	318.02	0.12%
16	Distribution Electric Engineering	200125 - Transm Elec 560 NSPM & NSPW	Electric Transmission Plant	10,226.80	10,226.80	-	-	-	-	-	0.00%
17	Distribution Electric Engineering	200126 - Customer & Field Operations Constr, Oper & Maint	ElcTrn ElcDst GasTrn GasDst Plnt	2,660.32	2,223.86	436.46	-	436.46	13.09	449.55	0.18%
18	Distribution Electric Engineering	200127 - Distribution Gas FERC 870 (E&S)	Gas Distribution Plant	2,030.81	2,030.81	-	-	-	-	-	0.00%
19	Distribution Electric Engineering	Direct	Direct	1,788,518.68	1,690,419.17	98,099.51	(18.36)	98,081.15	(6,065.74)	92,015.41	36.02%
20	**Distribution Electric Engineering Total**			**$ 3,222,174.94**	**$ 2,955,160.15**	**$ 267,014.79**	**$ (74.81)**	**$ 266,939.98**	**$ (11,517.65)**	**$ 255,422.33**	**100.00%**
21	Distribution Planning & Performance	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	$ 1,910.26	$ 1,664.28	$ 245.98	$ -	$ 245.98	$ 7.38	$ 253.36	0.17%
22	Distribution Planning & Performance	200126 - Customer & Field Operations Constr, Oper & Maint	ElcTrn ElcDst GasTrn GasDst Plnt	189,536.01	158,615.13	30,920.88	(3,935.19)	26,985.69	(2,920.12)	24,065.57	16.13%
23	Distribution Planning & Performance	Direct	Direct	1,837,301.66	1,711,871.08	125,430.58	-	125,430.58	(584.66)	124,845.92	83.70%
24	**Distribution Planning & Performance Total**			**$ 2,028,747.93**	**$ 1,872,150.49**	**$ 156,597.44**	**$ (3,935.19)**	**$ 152,662.25**	**$ (3,497.39)**	**$ 149,164.86**	**100.00%**
25	Gas Operations	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	$ 22,382.44	$ 19,496.76	$ 2,885.68	$ -	$ 2,885.68	$ 86.57	$ 2,972.25	2.39%
26	Gas Operations	200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	4,816.44	4,120.86	695.58	-	695.58	20.87	716.45	0.58%
27	Gas Operations	200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	603.02	531.66	71.36	-	71.36	(71.36)	-	0.00%
28	Gas Operations	200126 - Customer & Field Operations Constr, Oper & Maint	ElcTrn ElcDst GasTrn GasDst Plnt	2,488.77	2,083.76	405.01	-	405.01	(45.59)	359.42	0.29%
29	Gas Operations	200127 - Distribution Gas FERC 870 (E&S)	Gas Distribution Plant	3,151,632.90	3,151,632.90	-	-	-	-	-	0.00%
30	Gas Operations	200130 - Transmission Gas FERC 850 (E&S)	Gas Transmission Plant	1,507,658.43	1,507,658.43	-	-	-	-	-	0.00%

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	**Affliate Class**	**Billing Method (Cost Center)**	**Allocation Method**	**Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)**	**XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)**	**XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)**	**Exclusions**	**Per Book**	**Pro Formas**	**Requested Amount (Total Company)**	**% of Class Charges**
31	Gas Operations	200178 - Rates & Regulation	Revenue	68.34	57.99	10.35	-	10.35	(10.35)	-	0.00%
32	Gas Operations	Direct	Direct	8,252,581.37	8,126,591.75	125,989.62	(94.15)	125,895.47	(5,499.77)	120,395.70	96.75%
33	**Gas Operations Total**			**$ 12,942,231.71**	**$ 12,812,174.11**	**$ 130,057.60**	**$ (94.15)**	**$ 129,963.45**	**$ (5,519.64)**	**$ 124,443.81**	**100.00%**
34	VP Distribution Operations	200126 - Customer & Field Operations Constr, Oper & Maint	ElcTrn ElcDst GasTrn GasDst Plnt	$ 822,442.19	$ 688,391.29	$ 134,050.90	$ (73.28)	$ 133,977.62	$ (3,622.65)	$ 130,354.97	33.64%
35	VP Distribution Operations	200153 - Customer Safety Advertising/Information Costs	Number of Customers	15,058.00	14,005.95	1,052.05	-	1,052.05	-	1,052.05	0.27%
36	VP Distribution Operations	Direct	Direct	2,939,816.44	2,671,624.82	268,191.62	-	268,191.62	(12,048.88)	256,142.74	66.09%
37	**VP Distribution Operations Total**			**$ 3,777,316.63**	**$ 3,374,022.06**	**$ 403,294.57**	**$ (73.28)**	**$ 403,221.29**	**$ (15,671.53)**	**$ 387,549.76**	**100.00%**
38	Vegetation Management & Pole Program	Direct	Direct	$ 1,641,311.43	$ 1,270,473.71	$ 370,837.72	$ (6.63)	$ 370,831.09	$ (4,925.28)	$ 365,905.81	100.00%
39	**Vegetation Management & Pole Program Total**			**$ 1,641,311.43**	**$ 1,270,473.71**	**$ 370,837.72**	**$ (6.63)**	**$ 370,831.09**	**$ (4,925.28)**	**$ 365,905.81**	**100.00%**
40	**Total - Witness Casey Meeks**			**$ 33,132,458.90**	**$ 31,189,811.90**	**$ 1,942,647.00**	**$ (4,195.82)**	**$ 1,938,451.18**	**$ (48,534.66)**	**$ 1,889,916.52**	
	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

Casey S. Meeks

2019 TX Rate Case

APPLICATION OF
SOUTHWESTERN PUBLIC SERVICE COMPANY
FOR AUTHORITY TO CHANGE RATES

CSM-RR-B(CD)

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

(A)	(B)	(C)	(D)	(E)
Line No.	**Affiliate Class**	**FERC Account**	**Explanation for Exclusions**	**Exclusions (Total Company)**
1	Distribution Business Operations	426.5 - Other Deductions	Below the line	$ (11.76)
2	**Distribution Business Operations Total**			**$ (11.76)**
3	Distribution Electric Engineering	426.5 - Other Deductions	Below the line	$ (74.81)
4	**Distribution Electric Engineering Total**			**$ (74.81)**
5	Distribution Planning & Performance	426.5 - Other Deductions	Below the line	$ (3,935.19)
6	**Distribution Planning & Performance Total**			**$ (3,935.19)**
7	Gas Operations	426.5 - Other Deductions	Below the line	$ (94.15)
8	**Gas Operations Total**			**$ (94.15)**
9	VP Distribution Operations	426.5 - Other Deductions	Below the line	$ (73.28)
10	**VP Distribution Operations Total**			**$ (73.28)**
11	Vegetation Management & Pole Program	426.5 - Other Deductions	Below the line	$ (6.63)
12	**Vegetation Management & Pole Program Total**			**$ (6.63)**
13		**Total - Witness Casey Meeks**		**$ (4,195.82)**
	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
Meeks

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Affiliate Class**	**FERC Account**	**Explanation for Pro Formas**	**Sponsor**	**Pro Formas (Total Company)**
1	Dist Bus Ops	580 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	$ (1,358.05)
2	Dist Bus Ops	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,660.76
3	Dist Bus Ops	580 - Operation supervision and engineering	Business Area Adjustment	Casey Meeks	(937.87)
4	Dist Bus Ops	586 - Meter expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(2,809.20)
5	Dist Bus Ops	586 - Meter expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,613.83
6	Dist Bus Ops	588 - Miscellaneous distribution expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(662.04)
7	Dist Bus Ops	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	938.48
8	Dist Bus Ops	588 - Miscellaneous distribution expenses	Business Area Adjustment	Casey Meeks	(96.52)
9	Dist Bus Ops	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(1,486.50)
10	Dist Bus Ops	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,720.33
11	Dist Bus Ops	920 - Administrative and general salaries	Business Area Adjustment	Casey Meeks	55.59
12	Dist Bus Ops	921 - Office supplies and expenses	Business Area Adjustment	Casey Meeks	(2,208.46)
13	Dist Bus Ops	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(6,833.53)
14	**Distribution Business Operations Total**				**$ (7,403.16)**
15	Dist Elec Eng	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	$ 9.26
16	Dist Elec Eng	568 - Maintenance supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(133.64)
17	Dist Elec Eng	580 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(2,990.79)
18	Dist Elec Eng	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	873.51
19	Dist Elec Eng	580 - Operation supervision and engineering	Business Area Adjustment	Casey Meeks	(4,689.79)
20	Dist Elec Eng	586 - Meter expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4.24
21	Dist Elec Eng	588 - Miscellaneous distribution expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(96.39)

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

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Affiliate Class	FERC Account	Explanation for Pro Formas	Sponsor	Pro Formas (Total Company)
22	Dist Elec Eng	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	48.04
23	Dist Elec Eng	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(4,528.16)
24	Dist Elec Eng	930.1 - General advertising expenses	Business Area Adjustment	Casey Meeks	(13.94)
25	**Distribution Electric Engineering Total**				**$ (11,517.65)**
26	Dist Plan & Perform	580 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	$ (1,610.74)
27	Dist Plan & Perform	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,269.46
28	Dist Plan & Perform	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(198.13)
29	Dist Plan & Perform	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	324.13
30	Dist Plan & Perform	921 - Office supplies and expenses	Business Area Adjustment	Casey Meeks	(2,610.37)
31	Dist Plan & Perform	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(1,671.75)
32	**Distribution Planning & Performance Total**				**$ (3,497.39)**
33	Gas Operations	580 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	$ (2,067.89)
34	Gas Operations	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	721.11
35	Gas Operations	580 - Operation supervision and engineering	Business Area Adjustment	Casey Meeks	(1,073.04)
36	Gas Operations	588 - Miscellaneous distribution expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(25.83)
37	Gas Operations	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	117.91
38	Gas Operations	920 - Administrative and general salaries	Business Area Adjustment	Casey Meeks	(10.35)
39	Gas Operations	923 - Outside services employed	Business Area Adjustment	Casey Meeks	(56.06)
40	Gas Operations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(3,125.47)
41	**Gas Operations Total**				**$ (5,519.64)**

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

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Affiliate Class**	**FERC Account**	**Explanation for Pro Formas**	**Sponsor**	**Pro Formas (Total Company)**
42	VP Dist Ops	580 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	$ (4,079.63)
43	VP Dist Ops	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	174.81
44	VP Dist Ops	588 - Miscellaneous distribution expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	312.28
45	VP Dist Ops	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(9.34)
46	VP Dist Ops	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(1,191.99)
47	VP Dist Ops	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,566.67
48	VP Dist Ops	921 - Office supplies and expenses	Business Area Adjustment	Casey Meeks	(1,353.35)
49	VP Dist Ops	923 - Outside services employed	Business Area Adjustment	Casey Meeks	(1,058.30)
50	VP Dist Ops	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(9,902.49)
51	VP Dist Ops	930.1 - General advertising expenses	Advertising	Arthur Freitas	(130.18)
52	**VP Distribution Operations Total**				**$ (15,671.53)**
53	Veg Mgmt & Pole Pgrm	571 - Maintenance of overhead lines	116.5% Incentive	Arthur Freitas/Michael Knoll	$ (582.06)
54	Veg Mgmt & Pole Pgrm	571 - Maintenance of overhead lines	3% Wage Adjustment	Arthur Freitas/Michael Knoll	801.09
55	Veg Mgmt & Pole Pgrm	571 - Maintenance of overhead lines	Business Area Adjustment	Casey Meeks	(11.50)
56	Veg Mgmt & Pole Pgrm	583 - Overhead line expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(1,102.65)
57	Veg Mgmt & Pole Pgrm	583 - Overhead line expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,639.86
58	Veg Mgmt & Pole Pgrm	583 - Overhead line expenses	Business Area Adjustment	Casey Meeks	(218.83)
59	Veg Mgmt & Pole Pgrm	593 - Maintenance of overhead lines	116.5% Incentive	Arthur Freitas/Michael Knoll	(2,049.16)
60	Veg Mgmt & Pole Pgrm	593 - Maintenance of overhead lines	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,800.62
61	Veg Mgmt & Pole Pgrm	593 - Maintenance of overhead lines	Business Area Adjustment	Casey Meeks	(630.84)

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

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Affiliate Class**	**FERC Account**	**Explanation for Pro Formas**	**Sponsor**	**Pro Formas (Total Company)**
62	Veg Mgmt & Pole Pgrm	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(4,321.81)
63	Veg Mgmt & Pole Pgrm	930.2 - Miscellaneous general expenses	Business Area Adjustment	Casey Meeks	(1,250.00)
64	**Vegetation Management & Pole Program Total**				**$ (4,925.28)**
65	**Total Witness - Casey Meeks**				**$ (48,534.66)**
	Amounts may not add or tie to other schedules due to rounding				