

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF COLORADO**

* * * * *

IN THE MATTER OF ADVICE NO. 961-)
GAS OF PUBLIC SERVICE COMPANY)
OF COLORADO TO REVISE ITS)
COLORADO PUC NO. 6-GAS TARIFF)
TO INCREASE JURISDICTIONAL BASE) PROCEEDING NO. 20AL-____G
RATE REVENUES, IMPLEMENT NEW)
BASE RATES FOR ALL GAS RATE)
SCHEDULES, AND MAKE OTHER)
PROPOSED TARIFF CHANGES)
EFFECTIVE MARCH 7, 2020)

DIRECT TESTIMONY AND ATTACHMENTS OF ADAM R. DIETENBERGER

ON

BEHALF OF

PUBLIC SERVICE COMPANY OF COLORADO

February 5, 2020

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

<u>Acronym/Defined Term</u>	<u>Meaning</u>
2016 HTY	2016 Historical Test Year
2017 Gas Phase I	Proceeding No. 17AL-0363G
A&G	Administrative & General
CEO	Chief Executive Officer
Commission	Colorado Public Utilities Commission
FERC	Federal Energy Regulatory Commission
HVAC	Heating, Ventilation and Air Conditioning
O&M	Operations and Maintenance
Test Year	Test Year Ending September 30, 2020
Public Service or the Company	Public Service Company of Colorado
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

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DIRECT TESTIMONY AND ATTACHMENTS OF ADAM R. DIETENBERGER

**I. INTRODUCTION, QUALIFICATIONS, PURPOSE OF TESTIMONY, AND
RECOMMENDATIONS**

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Adam R. Dietenberger. My business address is 401 Nicollet Mall,
Minneapolis, Minnesota 55401.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT POSITION?

A. I am employed by Xcel Energy Services Inc. ("XES") as Director, Business Area
Finance. XES is a wholly-owned subsidiary of Xcel Energy Inc. ("Xcel Energy"),
and provides an array of support services to Public Service Company of
Colorado ("Public Service" or the "Company") and the other utility operating
company subsidiaries of Xcel Energy on a coordinated basis.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THE PROCEEDING?

A. I am testifying on behalf of Public Service.

1 **Q. PLEASE SUMMARIZE YOUR RESPONSIBILITIES AND QUALIFICATIONS.**

2 A. As Director, Business Area Finance, I am responsible for supporting the financial
3 aspects of Xcel Energy's Shared Corporate Business Areas (also known as
4 "Shared Corporate Services" organizations), including the coordination of the
5 Shared Corporate Services organizations' five-year operation and maintenance
6 ("O&M") expense budgets, the five-year capital expenditure budgets, the monthly
7 forecast updates of these five-year plans, and analyzing actual results against
8 these budgets and forecasts. A description of my qualifications, duties, and
9 responsibilities is set forth after the conclusion of my Direct Testimony in my
10 Statement of Qualifications.

11 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?**

12 A. The purpose of my Direct Testimony is to support the Shared Corporate Services
13 Business Areas' capital additions since the Company's last gas Phase I rate case
14 in Proceeding No. 17AL-0363G ("2017 Gas Phase I") which adopted a 2016
15 historical test year with known and measurable adjustments (the "2016 HTY").
16 As discussed by Company witness Ms. Brooke A. Trammell in her Direct
17 Testimony, the Company is requesting to set base rate revenue for the Public
18 Service's Gas Department using a test year ending September 30, 2020 ("Test
19 Year"), which is reflective of Public Service's costs of providing safe and reliable
20 service to customers as of the effective date of new rates established in this
21 proceeding. This Test Year has been constructed based on historical costs for
22 the 12 months ended September 30, 2019, adjusted for known and measurable
23 changes in operations and maintenance ("O&M") expenses through September

1 30, 2020, and capital additions expected to close to plant in-service by
2 September 30, 2020.

3 I will discuss the Company's \$41.7 million (Total Company) in Shared
4 Corporate Services capital additions placed in service from January 1, 2017
5 through September 30, 2019 and the \$41.2 million (Total Company) in plant
6 additions for the Shared Corporate Services business area forecasted for
7 October 1, 2019 through September 30, 2020. These capital additions do not
8 include the capital additions for the Business Systems area; Company witness
9 Mr. Sridhar Koneru will describe those separately.

10 Most of these capital additions are considered common general plant
11 capital additions that are allocated to the Gas Department and, along with the
12 gas general plant capital additions, are both appropriately allocated to Public
13 Service retail gas customers and included in the cost of service that is presented
14 by Ms. Deborah A. Blair as Attachment DAB-1 to her Direct Testimony.
15 Company witness Ms. Laurie J. Wold has calculated the monthly plant balances,
16 which were in turn used by Ms. Blair for the year-end plant in service balances
17 incorporated into the cost of service.

18 I also support the \$52.2 million (Total Company Gas) in Shared Corporate
19 Services O&M expenses for the 12 months ending September 30, 2019 that are
20 included in the cost of service.

1 **Q. ARE YOU SPONSORING ANY ATTACHMENTS AS PART OF YOUR DIRECT**
2 **TESTIMONY?**

3 A. Yes, I am sponsoring Attachments ARD-1 through ARD-3, which were prepared
4 by me or under my direct supervision. The attachments are as follows:

- 5 • Attachment ARD-1: Shared Corporate Services Capital Additions for January
6 1, 2017 to September 30, 2020;
- 7 • Attachment ARD-2: Shared Corporate Services O&M Expenses from
8 October 1, 2018 to September 30, 2019 by Cost Element; and
- 9 • Attachment ARD-3: Shared Corporate Services O&M Expenses from
10 October 1, 2018 to September 30, 2019 by Federal Energy Regulatory
11 Commission ("FERC") Account.

12 **Q. WHAT RECOMMENDATIONS ARE YOU MAKING IN YOUR DIRECT**
13 **TESTIMONY?**

14 A. As part of approving the revenue requirement developed by Ms. Blair, I
15 recommend that the Colorado Public Utilities Commission ("Commission")
16 approve the January 1, 2017 to September 30, 2020 Shared Corporate Services
17 capital additions and the Shared Corporate Services' O&M expenses as adjusted
18 for the 12 months ending September 30, 2019.

1 **II. SHARED CORPORATE SERVICES FUNCTIONS AND ACTIVITIES**

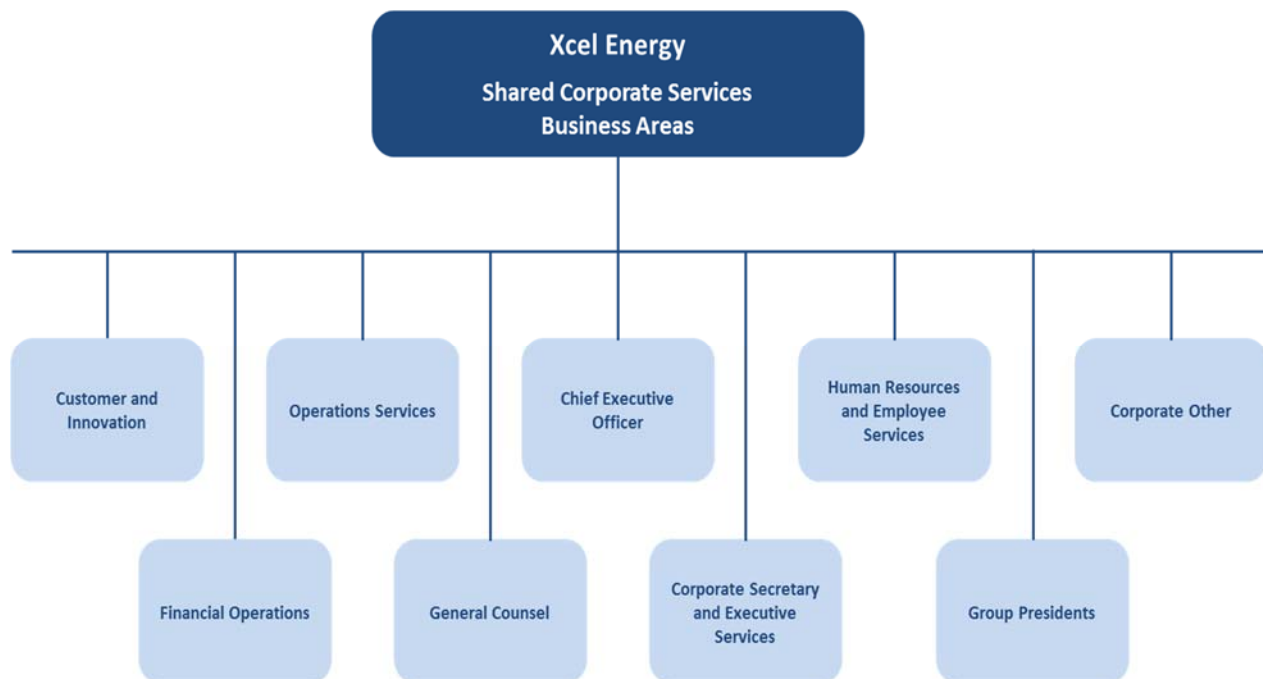
2 **Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR DIRECT**
3 **TESTIMONY?**

4 A. In this section of my Direct Testimony, I provide an overview of the functions and
5 the types of work completed by Shared Corporate Services.

6 **Q. PLEASE DESCRIBE THE KEY FUNCTIONS AND SERVICES OF XCEL**
7 **ENERGY'S SHARED CORPORATE SERVICES.**

8 A. The Shared Corporate Services Business Areas conduct a variety of activities on
9 behalf of Xcel Energy and its operating companies, including Public Service.
10 Figure ARD-D-1 illustrates the nine Business Areas that comprise Shared
11 Corporate Services within XES, which I describe in more detail below:

Figure ARD-D-1: Shared Corporate Services Within XES



- 1 • *Customer and Innovation:* Provides services to meet the technology needs of
2 energy customers of the Xcel Energy system companies, including those of
3 Public Service. Customer and Innovation includes several functional groups,
4 including the Chief Customer and Innovation Office, Customer Care,
5 Customer and Brand, Customer Solutions, and Enterprise Security. The
6 Business Systems area also falls within Customer and Innovation and is
7 addressed separately by Mr. Koneru in his Direct Testimony.
- 8 • *Financial Operations:* Leads financial governance for Xcel Energy and its
9 operating companies, including Public Service, and delivers financial
10 services. Financial Operations consists of several functional groups,
11 including Audit Services, the Controller's organization, Investor Relations,
12 Business Development, Tax Services, Financial Planning and Analysis, Risk
13 Management, Revenue Requirements, and the Treasurer's Organization.
- 14 • *Operations Services:* Provides a single centralized Operations support
15 organization that includes Supply Chain, Commercial Operations, Fuel
16 Supply, and Fleet services with a goal of using standardized processes,
17 shared best practices, and efficiencies of scale to ensure productivity and
18 control operating costs. Operations Services provides support to the Energy
19 Supply, Transmission, and Distribution Business Areas.
- 20 • *General Counsel:* Provides strategic services to Xcel Energy, its operating
21 companies and its subsidiaries, in addition to legal and claims services.
- 22 • *Corporate Secretary and Executive Services:* The Corporate Secretary and
23 Executive Services organization provides the corporate communication

1 services for Xcel Energy. It also includes management and oversight of
2 corporate strategy, corporate compliance, and other corporate governance
3 activities, including Board of Director and shareholder communication and
4 engagement.

- 5 • *Chief Executive Officer (“CEO”)*: The CEO group includes the CEO and
6 support staff, and the budget for the Chairman’s Fund. This group oversees
7 the vision, mission, and values of Xcel Energy, balancing the customer
8 demands for reliable, affordable energy with Xcel Energy’s (and, in turn,
9 Public Service’s) goal of creating a clean energy future.
- 10 • *Human Resources and Employee Services*: Provides services to meet the
11 needs of employees of Xcel Energy and its operating companies, including
12 Public Service. Human Resources and Employee Services includes several
13 functional groups including Human Resources, Property Services, Aviation,
14 Workforce Relations, and Corporate Giving.
- 15 • *Group Presidents*: The Group Presidents organization includes the Operating
16 Company Presidents Area for Xcel Energy’s four operating companies,
17 providing leadership to the individual utility companies as well as customer
18 and community outreach support. The Group Presidents organization also
19 includes the Policy and Federal Affairs area and Regulatory and Resource
20 Planning.
- 21 • *Corporate Other*: Corporate Other includes costs that are not directly
22 attributable to a specific Shared Corporate group. Corporate Other contains
23 the following types of costs, credits, and charges: Company use credits,

1 overhead charges to affiliates, shared assets, Administrative & General
2 ("A&G") charges to capital, non-regulated overheads, and permanent income
3 tax differences.

4 **Q. HOW ARE CAPITAL ADDITIONS AND O&M FOR SHARED CORPORATE**
5 **SERVICES ALLOCATED BETWEEN OPERATING COMPANIES?**

6 A. When certain projects, such as the Lipan Distribution Center Renovation project
7 described later in my Direct Testimony, are developed and implemented solely
8 for Public Service or other individual operating companies, the costs are directly
9 assigned to that operating company. In other cases, common projects are
10 allocated across Xcel Energy's operating companies. In her Direct Testimony,
11 Company witness Ms. Melissa L. Schmidt explains the Company's cost allocation
12 and assignment process for appropriately allocating costs for Shared Corporate
13 Services to the Public Service Gas Department.

14 **Q. HAVE ALL OF THE BUSINESS AREAS WITHIN SHARED CORPORATE**
15 **SERVICES HAD CAPITAL ADDITIONS BETWEEN JANUARY 1, 2017 AND**
16 **SEPTEMBER 30, 2019?**

17 A. No, the only Business Areas within Shared Corporate Services to have capital
18 additions were Business Systems, Property Services, and Operations Services.
19 Mr. Koneru addresses the Business Systems area capital additions in his Direct
20 Testimony, and I address Property Services and Operations Services below.

1 **Q. PLEASE DESCRIBE THE PROPERTY SERVICES AND OPERATIONS**
2 **SERVICES GROUPS.**

3 A. The Property Services group, which is part of the Human Resources and
4 Employee Services group, implements building security features, manages
5 leases, and provides interior and exterior building maintenance for office
6 buildings, service centers, and regional and customer offices. The Operations
7 Services group supports the Gas Systems, Energy Supply, Transmission, and
8 Distribution Business Areas with a variety of services. These services include
9 supply chain, commercial operations, and fuel supply functions. The
10 consolidation of these services allows for the implementation of standard
11 processes and efficiency gains. Effective November 2018, Fleet capital
12 expenditures, which was previously managed by each operations area, was
13 consolidated within the Operations Services group. As a result, these two groups
14 undertake the majority of capital projects within the Shared Corporate Services
15 Business Areas, apart from the Business Systems area capital additions
16 discussed by Mr. Koneru in his Direct Testimony.

III. SHARED CORPORATE SERVICES BUDGET, PROJECT SELECTION, AND FUNDING

Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR DIRECT TESTIMONY?

A. In this section of my Direct Testimony I discuss the factors that influence Xcel Energy's Shared Corporate Services budget and detail the process that Property Services and Operations Services use to develop and refine their budgets each year. I also discuss the methods Public Service uses to evaluate and rank new capital projects proposed within Property Services and Operations Services.

Q. WHAT ARE THE PRIMARY BUSINESS DRIVERS AFFECTING PUBLIC SERVICE'S SHARED CORPORATE SERVICES CAPITAL EXPENDITURES?

A. As I mentioned above, and explain in more detail below, Property Services and Operations Services are two of the primary Shared Corporate Services Business Areas to place capital additions in service since the Company's 2017 Gas Phase I. Property Services has four primary capital budget areas: Office Furniture and Equipment, Building Renovations and Improvements, Miscellaneous Building Projects, and Roads and Gates. Operations Services has one capital budget area: Fleet. All of these capital budget areas are described below:

- *Office Furniture and Equipment:* Includes furniture replacements, audio/visual equipment purchases, and general tools and equipment.
- *Building Renovations and Improvements:* Includes both the acquisition of new buildings and improvements made to existing buildings, which can include remodeling and the build out of new space/capacity, and other

1 necessary improvements to remain in compliance with regulations and normal
2 standards.

- 3 • *Miscellaneous Building Projects:* Includes routine non-customer electrical
4 projects, several garage door replacements, and other mechanical projects.
- 5 • *Roads and Gates:* Includes work related to constructing, improving, and
6 maintaining roads and gates throughout Public Service's service territory.
- 7 • *Fleet:* Includes the necessary replacement of vehicles, trailers, and
8 construction equipment. This category also includes investments to repair
9 existing fleet assets to extend their useful life, investments in garage tools,
10 and replacement of equipment at Company-owned fueling stations.

11 **Q. HAS OPERATIONS SERVICES HISTORICALLY FALLEN WITHIN THE**
12 **SHARED CORPORATE SERVICES BUSINESS AREAS?**

13 A. Historically, the budget for Operations Services was comprised of O&M costs
14 that have been included within the Shared Corporate Services Business Areas.
15 However, prior to 2019, Operations Services did not include capital expenditures
16 as the Fleet capital spend was managed within each operational business area
17 (Energy Supply, Transmission, Distribution, and Gas). During the 2019 budget
18 planning process, Xcel Energy consolidated Fleet capital spend under
19 Operations Services. This change allows for the Fleet spend to be centrally
20 managed across Xcel Energy and provide increased transparency and efficiency
21 opportunities. As such, I discuss Public Service's Fleet capital additions in my
22 Direct Testimony.

1 **Q. PLEASE OUTLINE HOW PROPERTY SERVICES AND OPERATIONS**
2 **SERVICES DEVELOP THEIR CAPITAL BUDGETS.**

3 A. The development of the capital budget for Property Services and Operations
4 Services follows a consistent process each year. The first step in developing
5 each budget is for Xcel Energy's Financial Council to establish spending
6 guidelines for each of the next five years. This process emphasizes setting
7 spend that is prudent from both an operational and financial perspective.

8 Once the guidelines are developed and communicated, the budget
9 managers within the business area develop a bottom-up budget for each of the
10 next five years and create spending plans for input into the Company's Financial
11 Management System. To complete this, the business area evaluates its
12 operating needs and identifies potential capital projects that support those needs.
13 The scope, cost, and timing of these projects are evaluated and prioritized within
14 the business area by operating company and represent the recommended capital
15 expenditures for each of the next five years.

16 The five-year detailed budgets are then presented and approved at the
17 executive management level by the Financial Council, which is composed of the
18 Chief Executive Officer of Xcel Energy, the Operating Company Presidents, and
19 the leaders of each of the business areas. The Financial Council also discusses
20 any cost pressures and emergent issues faced by the business areas, as well as
21 any key strategic decisions that need to be made in the near term.

1 Last, the five-year capital budget is presented to Xcel Energy's Board of
2 Directors after Financial Council review and approval. The review is focused on
3 the upcoming year, as well as major changes to the five-year budget.

4 **Q. PLEASE DESCRIBE THE PROCESS FOR RANKING AND FUNDING**
5 **CAPITAL PROJECTS FOR PROPERTY SERVICES.**

6 A. Early each year, corporate facilities are evaluated to identify projects for inclusion
7 in the capital budget for the following year. New items identified are categorized
8 and prioritized along with existing multi-year capital projects. Projects that are
9 related to safety are the highest priority. Other projects are reviewed with
10 relevant Operating Company staff to verify need and priority. The final list is
11 based on funding all projects impacting safety, code or regulatory requirements
12 (e.g., Environmental Protection Agency, and Occupational Safety and Health Act
13 regulations) or business growth. The balance of projects is based on priority in
14 consideration of overall Xcel Energy capital guidelines.

15 With respect to safety, projects such as new or replacement fire alarm
16 systems, uninterruptible power supply, fire suppressing sprinkler systems, and
17 building code-related projects are all funded to assure safety and compliance
18 with local government jurisdictions.

19 Projects such as office consolidations, mechanical equipment
20 replacements, and structural projects that are not safety-related are prioritized
21 based on business needs. Projects that are more aesthetics-related—such as
22 office furniture, landscaping, and improvements to common building areas—are
23 funded based on comparison to existing building standards. For example,

1 projects that are most likely to bring facilities into compliance with particular
2 standards are funded before those that are aesthetically-driven.

3 **Q. PLEASE DESCRIBE THE NEXT STEP IN THE BUDGETING PROCESS FOR**
4 **RANKING AND FUNDING CAPITAL PROJECTS FOR OPERATIONS**
5 **SERVICES.**

6 A. Each year an analysis is performed during the planning process to identify which
7 Fleet units will be replaced using the approved capital funds. The primary tool
8 used is a financial total cost ownership model, which is applied in evaluating the
9 aged fleet portfolio. This evaluation identifies the units to be replaced with the
10 approved capital funds and the spend is managed to the approved capital
11 budget.

12 **Q. WHAT PROCESS DOES THE COMPANY FOLLOW TO MANAGE AND**
13 **CONTAIN ITS CAPITAL COSTS FOR SHARED CORPORATE SERVICES?**

14 A. The Company uses multiple processes to manage and contain capital costs for
15 Shared Corporate Services. As previously discussed, the budget targets are
16 established and reviewed early in the budgeting process to allow Shared
17 Corporate Services to develop plans to meet those targets. The resulting plans
18 are then reviewed by multiple levels within the Company. Last, the Financial
19 Operations organization continually reviews actual spend versus the budget to
20 determine if costs are exceeding targets and why.

1 **IV. SHARED CORPORATE SERVICES CAPITAL ADDITIONS FROM JANUARY**
2 **1, 2017 TO SEPTEMBER 30, 2019**

3 **Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR DIRECT**
4 **TESTIMONY?**

5 A. This section of my Direct Testimony discusses the major capital investments the
6 Shared Corporate Services Business Areas have made from January 1, 2017 to
7 September 30, 2019. All of these projects have been placed in service and have
8 been used and useful for supporting the provision of gas service to our
9 customers. As the Shared Corporate Services Business Areas support the
10 operations of entire operating company, many of the projects are designated as a
11 common plant asset and the gas utility receives an allocated portion of the asset
12 in the calculation of the revenue requirement.

13 **Q. PLEASE PROVIDE AN OVERVIEW OF SHARED CORPORATE SERVICES**
14 **CAPITAL ADDITIONS SINCE THE 2017 GAS PHASE I.**

15 A. Table ARD-D-1 below provides the total capital additions (Total Company)
16 placed in service for the Shared Corporate Services Business Areas for the years
17 2017, 2018, and 2019 through September 30, 2019. As reflected below, and
18 excluding the Business Systems Business Area discussed by Mr. Koneru, the
19 only capital additions in the Shared Corporate Services Business Areas placed
20 into service from January 1, 2017 to September 30, 2019 have been in the
21 Property Services and Operations Services Business Areas. Ms. Wold uses
22 these capital additions to develop the plant-related roll forward, which in turn is

used by Ms. Blair to incorporate the year-end plant in service balances into the cost of service.

**Table ARD-D-1:
Capital Additions: Shared Corporate Services
Public Service (Total Company)
(Dollars in Millions)**

	2017	2018	2019 (1/1/2019 to 9/30/2019)	2020 (10/1/2019 to 9/30/2020)
Total Property Services	8.3	7.1	7.2	26.6
Total Operations Services	7.7	9.6	1.9	14.6
There may be differences between the sum of individual category amounts and "Total" amounts due to rounding.				

The figures in Table ARD-D-1 are stated on a Public Service Total Company basis, meaning that they include both gas utility-specific projects and common electric/gas projects stated at the total Public Service level. I note that the 2019 column only includes capital additions through September 30, 2019 and thus does not include a full 12-months' worth of capital additions. As many capital projects are placed in service at the end of the year, this contributes to the 2019 column showing a lower total capital additions amount as compared to the other years in this table.

Further, Table ARD-D-1 shows an increase in projected capital additions for both Property Services and Operations Services for October 1, 2019 through September 30, 2020. As discussed in greater detail in Section V, within Property Services, these increases are due to the Lookout Center Reliability project that involved renovating and upgrading the electrical, mechanical, and life safety functions of this data center facility. The increases in capital additions within

1 Operations Services is the result of increased investments in Fleet that are aimed
2 at reducing the age and improving the condition of the Company's current fleet
3 vehicles and construction equipment.

4 **Q. PLEASE DESCRIBE THE OTHER PRIMARY DRIVERS OF SHARED**
5 **CORPORATE SERVICES CAPITAL ADDITIONS SINCE THE COMPANY'S**
6 **2017 GAS PHASE I.**

7 A. The other primary drivers for Property Services and Operations Services capital
8 additions within the Shared Corporate Business Areas since the 2017 Gas Phase
9 I are:

- 10 • *Projects Taken on in the Normal Course of Activity:* Includes necessary
11 improvements, maintenance, and safety and reliability improvements that are
12 completed in the normal course of business.
- 13 • *Service Center Renovations and Replacements:* Construction at service
14 center locations to address aging infrastructure, safety, code changes,
15 productivity, environmental sustainability, and other physical property needs.
- 16 • *Headquarters Locations:* Work related to improvements to operating
17 company headquarters locations.
- 18 • *Fleet:* The majority of the investments in this category relate to the
19 replacement of vehicles, trailers, and construction equipment as necessary
20 based on an assessment of their age and condition. This category also
21 includes investments to replace infrastructure at Company-owned fueling
22 depots, fleet repairs to extend the life of fleet assets, and the purchase of
23 garage tools needed to repair fleet assets.

1 Below, I provide a description of the Company's capital additions for
2 January 1, 2017 to September 30, 2019, as set forth in Attachment ARD-1.
3 Attachment ARD-1 also contains the Company's forecasted capital additions for
4 October 1, 2019 to September 30, 2020, which I describe in more detail in
5 Section V below.

6 **Q. PLEASE DESCRIBE THE MAJOR CAPITAL PROJECTS FOR PROPERTY**
7 **SERVICES AND OPERATIONS SERVICES THAT WERE COMPLETED**
8 **BETWEEN JANUARY 1, 2017 AND SEPTEMBER 30, 2019.**

9 A. As shown in Attachment ARD-1, some of the major capital projects Public
10 Service has placed in service between January 1, 2017 and September 30, 2019
11 include, by budget group:

- 12 • *Office Furniture and Equipment:* Office Furniture and Equipment additions
13 from January 1, 2017 to September 30, 2019 were \$1.4 million for furniture
14 replacements, workstations, audio/visual equipment purchases, and general
15 tools and equipment.
- 16 • *Building Renovations and Improvements:* Building Renovations and
17 Improvements capital additions from January 1, 2017 to September 30, 2019
18 totalled approximately \$14.9 million. The major projects include the following:
 - 19 - Renovation of the second floor at the Lipan Distribution Center to bring
20 the building up to the current code and corporate workplace standards. The
21 renovation addressed the building envelope (windows, exterior wall, and
22 roof), heating, ventilation, and air conditioning ("HVAC"), and asbestos and

1 lead abatement, as well as evaluation of space usage for corporate functions,
2 control center space, and emergency operations.

3 - Projects at the Materials Distribution Center were to build an evidence
4 storage area and a Switch Gear Replacement project. The evidence storage
5 area was constructed to meet the needs of our General Counsel group for a
6 space to store evidence related to ongoing legal matters and complaints.
7 This project included building an insulated metal storage building that was
8 both secure and climate controlled to store this evidence. The Switchgear
9 Replacement project replaced the existing, aging switchgear equipment and
10 reconfigured the power supply to provide more reliable electric service and
11 bring the site up to current standards.

12 - Construction of the Cyber Defense Center, Integrated Operations
13 Center, and Network Operations Center were completed to better maintain
14 reliability of our computer network and mitigate cyber security threats to our
15 systems. These centers provide for centralized monitoring of our network
16 systems, as well as a hub for both communication and decision making
17 during an event response.

18 - Additional projects during the time frame include a renovation at Brighton
19 Service Center to bring the site up to code and corporate standards and the
20 replacement of the roof at the Arvada Service Center.

- 21 • *Roads and Gates:* Roads and Gates capital additions from January 1, 2017
22 to September 30, 2019 totaled approximately \$4.8 million. These projects
23 included multiple paving and asphalt projects at the Materials Distribution

Center, Valentia Service Center, Mesa Operations Center, and Table Mountain. These paving and asphalt projects can vary in size and cost depending on the condition of the parking lot and asphalt and are undertaken to ensure a safe and usable area at our Company sites. There were also other smaller paving and asphalt projects at various locations.

- *Miscellaneous Building Projects:* Miscellaneous Building Projects capital additions from January 1, 2017 to September 30, 2019 totaled approximately \$1.5 million. The primary projects included in this category are routine electrical, mechanical, structural, and security projects. The most common security projects included upgrading the card readers and installing video capabilities to control access at Company locations and provide enhanced security monitoring of those locations. Other projects in this category include smaller HVAC projects, asbestos abatement activities, battery replacements, and lighting replacements and upgrades. All of these projects were completed to ensure that Company locations are secure, properly maintained, and operational.

- *Fleet:* Fleet capital additions from January 1, 2017 and September 30, 2019 totaled approximately \$19.2 million. The costs represent the necessary replacement of vehicles and equipment that have become less reliable and more costly to maintain over time but are essential to utility operations. Public Service utilizes fleet vehicles and equipment to travel to work sites, perform construction work, and to quickly respond to emergencies. Of these additions, \$14.8 million directly support the Public Service Gas Department. The

1 remaining \$4.4 million of additions support both the Gas Department, as well
2 as the Company's other Business Areas (Energy Supply, Transmission, and
3 Distribution). Of the Total Company capital additions of \$19.2 million,
4 approximately \$16.0 million were allocated to Public Service's Gas
5 Department.

6 **Q. WHY ARE THE MAJORITY OF THE TOTAL COMPANY'S FLEET**
7 **INVESTMENTS FROM JANUARY 1, 2017 TO SEPTEMBER 30, 2019 USED**
8 **TO SUPPORT PUBLIC SERVICE'S GAS DEPARTMENT?**

9 A. We determine which fleet assets need replacing based on the age and condition
10 of all of the vehicles and equipment across the Company's operational
11 companies. The fleet assets in the worst condition based on age, miles, and
12 hours, are replaced first. As a result, the annual budget for fleet asset
13 replacements for a particular Company jurisdiction may fluctuate based on the
14 age and condition of their fleet assets. Due to the age and condition of the Gas
15 Department's fleet assets, it was necessary for the Company to focus its efforts
16 during these years on replacing these assets. This focus on replacement of
17 Colorado gas fleet assets will be continuing in 2020.

18 **Q. PLEASE DESCRIBE THE INVESTMENTS IN FLEET THAT WERE MADE**
19 **FROM JANUARY 1, 2017 TO SEPTEMBER 30, 2019.**

20 A. The \$16.0 million in Fleet investments included replacement of 10 passenger
21 cars, 64 light-duty trucks, 49 medium and heavy duty trucks, 33 trailers, and 20
22 pieces of construction equipment.

**V. SHARED CORPORATE SERVICES CAPITAL ADDITIONS FOR THE PERIOD
OCTOBER 1, 2019 TO SEPTEMBER 30, 2020**

Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR DIRECT TESTIMONY?

A. The purpose of this section of my Direct Testimony is to provide an overview of the planned capital additions for Shared Corporate Services for October 1, 2019 to September 30, 2020. Property Services and Operations Services are the only areas within the Shared Corporate Services Business Areas that I am addressing because these are the only areas that have planned capital additions from October 1, 2019 to September 30, 2020.

Q. PLEASE DESCRIBE THE CAPITAL ADDITIONS THAT PROPERTY SERVICES PLANS TO PLACE IN SERVICE BY SEPTEMBER 30, 2020.

A. As reflected in Attachment ARD-1 and Table ARD-D-1, from October 1, 2019 to September 30, 2020, Property Services¹ plans to place \$26.6 million (Total Company) in capital additions into service. Below, I describe these capital additions by budget group, providing an overview of approximately 80 percent of Property Service's forecasted capital additions.

- *Office Furniture and Equipment:* Total capital additions for Office Furniture and Equipment during the period will be \$1.2 million to cover furniture replacements, audio/visual equipment purchases, and general tools and equipment. The remaining additions of \$1.0 million include a placeholder for

¹ Per Attachment ARD-2, Property Services is comprised of the Human Resources ("HR") and Employee Services, and Customer and Innovation Budget Organization IDs.

1 emergent work that becomes needed due to emergencies. This amount is
2 budgeted each year and is used to fund work that is caused by unforeseen
3 events such as weather or property damage caused by a third party. The
4 amount is budgeted based on historical spend for emergency repair work to
5 keep equipment and sites up and running in response to these types of
6 unforeseen events.

- 7 • *Building Renovations and Improvements:* Total capital additions for Building
8 Renovations and Improvements in the period are forecasted to be \$18.6
9 million. Of this amount, \$16.5 million relates to the capital additions for the
10 Lookout Center Reliability project that was placed in service in October 2019.
11 This project is an example of a capital investment that is currently used in the
12 provision of gas service but not included in base rates. The Lookout Center
13 Reliability project involved renovating and upgrading the electrical,
14 mechanical, and life safety functions of this facility to bring it up to standards
15 as a mission critical facility. The Lookout Center houses one of our main data
16 centers and this facility must be maintained in order to support our operations
17 that rely heavily on the ability to quickly access electronic data. The
18 remaining capital additions within this category include an electrical upgrade
19 for the transportation garage at the Lipan Distribution Center and various
20 smaller improvement projects at Public Service's Denver headquarters
21 building located 1800 Larimer Street.

- 22 • *Roads and Gates:* Total capital additions for Roads and Gates for this period
23 will be \$2.4 million. The major projects include routine paving and parking lot

1 projects at various service centers and distribution centers, such as
2 Evergreen, Brighton, and Lipan, as well as, gate replacement projects at the
3 Alamosa Service Center and the Lipan Distribution Center.

- 4 • *Miscellaneous Building Projects:* Total capital additions for Miscellaneous
5 Building Projects for the period will be \$3.3 million. These projects consist
6 primarily of site evaluations, landscaping and irrigation, lighting, boiler and
7 other mechanical replacements, security, and other smaller projects as
8 various sites.

9 **Q. PLEASE DESCRIBE THE CAPITAL ADDITIONS THAT THE OPERATIONS**
10 **SERVICES PLANS TO PLACE IN SERVICE BY SEPTEMBER 30, 2020.**

11 A. As reflected in Attachment ARD-1 and Table ARD-D-1, Operations Services
12 plans to place into service \$14.6 million in capital additions for the period of
13 October 1, 2019 through September 30, 2020. As discussed above, all of the
14 capital additions in the Operations Services area are related to Fleet. Fleet
15 investments include the necessary replacement of vehicles and construction
16 equipment that have become less reliable over time and more costly to maintain
17 and thus are in need of replacement. Fleet investments also include investments
18 in Company-owned fueling depots, fleet repairs, and garage tools. These capital
19 additions have been used to support the Company's Operations Services
20 Business Areas (Gas, Energy Supply, Transmission, and Distribution).

1 **Q. WHAT IS THE DRIVING THE INCREASED INVESTMENT IN FLEET DURING**
2 **THE OCTOBER 1, 2019 TO SEPTEMBER 30, 2020 TIME PERIOD AS**
3 **COMPARED TO PRIOR YEARS?**

4 **A.** As stated earlier, we make decisions about replacing fleet assets based on their
5 age and condition with assets in the worst condition being replaced first. As a
6 result of this condition-based assessment, the Company determined that greater
7 focus and investment needed to be made in replacing fleet assets in the Gas
8 Department in Colorado.

9 **Q. PLEASE DESCRIBE THE INVESTMENTS IN FLEET PLANNED FOR THE**
10 **OCTOBER 1, 2019 TO SEPTEMBER 30, 2020 TIME PERIOD.**

11 **A.** During this time period, we anticipate making investments in three passenger
12 cars, 35 light duty trucks, 42 medium and heavy duty trucks, 38 trailers, and 37
13 pieces of construction equipment.

14 **Q. HAS THE COMPANY, AND WILL THE COMPANY, MANAGE ITS**
15 **PROJECTED CAPITAL ADDITIONS FOR SHARED CORPORATE SERVICES**
16 **TO ENSURE THE FINAL, ACTUAL COSTS ARE CONSISTENT WITH THE**
17 **AMOUNTS SET FORTH ABOVE AND REASONABLE AND PRUDENT?**

18 **A.** Yes.

1 **VI. SHARED CORPORATE SERVICES O&M**

2 **Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR DIRECT**
3 **TESTIMONY?**

4 **A.** The purpose of this section of my Direct Testimony is to provide an overview of
5 Shared Corporate Services O&M expenses since the 2017 Gas Phase I, followed
6 by a discussion of the Shared Corporate Services O&M expenses for the 12
7 months ending September 30, 2019, excluding the O&M expenses related to the
8 Business Systems Business Area that are described by Mr. Koneru.

9 **Q. WHAT ARE THE TYPES OF COSTS THAT SHARED CORPORATE**
10 **SERVICES INCURS FOR O&M?**

11 **A.** As noted earlier in my Direct Testimony, Shared Corporate Services consist of
12 functions largely performed by Xcel Energy Services on behalf of each operating
13 company, with costs allocated to Public Service as discussed by Ms. Schmidt in
14 her Direct Testimony. In addition to employee and consulting expenses incurred
15 by each function, the functions incur the following specific types of O&M costs:

- 16 • *Financial Operations:* insurance costs;
- 17 • *Operations Services:* supply chain and commercial operations related costs,
18 primarily labor and consulting; bad debt expense, marketing costs, and brand
19 advertising (not recovered from customers);
- 20 • *Human Resources and Employee Services:* costs related to property
21 services, (consisting primarily of lease costs, maintenance and janitorial
22 services, snow removal, and utility costs for facilities), human resources, and
23 employee services costs;

- 1 • *Group Presidents:* regulatory fees; and
- 2 • *Corporate Other:* Company use credits, overhead charges to affiliates,
- 3 shared assets, Administrative and General charges to capital, non-regulated
- 4 overheads, and permanent income tax differences.

5 **Q. PLEASE PROVIDE AN OVERVIEW OF PUBLIC SERVICE'S SHARED**
6 **CORPORATE SERVICES O&M EXPENSES SINCE ITS 2017 GAS PHASE I.**

7 A. The O&M expenses Shared Corporate Services incurred in the 12 months
8 ending September 30, 2019 are generally consistent with those expenses
9 included in the 2017 Gas Phase I, both with respect to the overall level of
10 expenses and the types of expenses incurred. Total O&M expenses have
11 increased by \$2.1 million, or just over four percent, and I provide further detail
12 regarding shifts in O&M expenses since the 2017 Gas Phase I below and in
13 Table ARD-D-3.

14 **Q. WHAT IS THE TOTAL DOLLAR AMOUNT OF O&M FOR SHARED**
15 **CORPORATE SERVICES THAT PUBLIC SERVICE IS REQUESTING IN THIS**
16 **CASE?**

17 A. As reflected in Attachments ARD-2 and ARD-3, the Company is seeking \$52.2
18 million in Shared Corporate Services O&M expenses. Table ARD-D-2, below,
19 breaks down the amount of overall O&M costs by the categories I discussed
20 above. Additionally, Attachment ARD-2 provides the O&M expenses by Cost
21 Element, and Attachment ARD-3 provides the O&M by FERC account.

Table ARD-D-2
Shared Corporate Services O&M
Public Service Gas
(Dollars in Millions)

Business Area	2016 HTY O&M	2019 O&M (10/1/2018-9/30/2019)	Variance Amount
Financial Operations	\$6.1	\$8.7	\$2.6
Operations Services	\$0.8	\$2.0	\$1.2
General Counsel	\$2.0	\$1.7	(\$0.3)
Chief Executive Officer	\$0.4	\$0.6	\$0.2
Corporate Secretary and Executive Services	\$0.6	\$0.6	\$ -
Customer and Innovation (excluding Business Systems)	\$24.8	\$27.7	\$2.9
Human Resources and Employee Services	\$10.0	\$10.8	\$0.8
Group Presidents	\$5.0	\$5.3	\$0.3
Corporate Other	\$0.4	(\$5.2)	(\$5.6)
Total*	\$50.1	\$52.2	\$2.1
*There may be differences between the sum of the individual category amounts and "Total" amounts due to rounding.			

- 1 **Q. ARE THE \$52.2 MILLION IN O&M COSTS FOR THE 12 MONTHS ENDING**
 2 **SEPTEMBER 30, 2019 FOR SHARED CORPORATE SERVICES YOU**
 3 **DESCRIBE ABOVE REFLECTED IN THE COST OF SERVICE PRESENTED**
 4 **BY COMPANY WITNESS MS. BLAIR?**
- 5 **A. Yes.**

Q. WHAT ARE THE MAJOR DIFFERENCES BETWEEN THE SHARED CORPORATE SERVICES O&M EXPENSE INCLUDED IN THE 2017 GAS PHASE I AND THE O&M EXPENSES FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2019?

A. As reflected on Table ARD-D-2 above, O&M expenses allocated to Public Service Gas of all the Shared Corporate Services Business Areas increased by \$2.1 million, or just over four percent, between January 1, 2017 and September 30, 2019. Table ARD-D-3 shows the major drivers of this increase:

**Table ARD-D-3:
 Shared Corporate Services Business Area's O&M
 Public Service Gas
 (Dollars in Millions)**

	2016 HTY	Driver Amount	10/1/2018 to 9/30/2019 Actuals
Total O&M	\$50.1		
O&M Credits		(\$5.1)	
Insurance		\$1.6	
Consulting		\$2.0	
Facilities		\$1.4	
Labor		\$1.0	
Other		\$1.2	
Total*	\$50.1	\$2.1	\$52.2
*There may be differences between the sum of the individual category amounts and Total amounts due to rounding.			

1 **Q. FIRST, CAN YOU DESCRIBE ANY DECREASES IN COSTS BETWEEN THE**
2 **2016 HTY AND THE 12 MONTHS ENDING SEPTEMBER 30, 2019?**

3 **A.** Yes. The decrease in costs are primarily due to the following two items:

- 4 • *O&M Credits:* An increase related to various O&M credits has led to a \$5.1
5 million decrease in “Corporate Other” O&M expenses in 2019. The largest of
6 these credits, which account for \$4.5 million of the reduction, is related to the
7 damage prevention program. As described in more detail by Mr. Litteken, the
8 Company’s damage prevention program performs locates of underground gas
9 facilities at the request of customers to prevent damage to these facilities.
10 These damage prevention costs are significant O&M costs that can fluctuate
11 based on the number of locates each year and are largely outside the control
12 of the Company. In the 2017 Gas Phase I, the Commission approved a
13 baseline amount for these O&M costs to be included in the 2016 HTY and
14 approved the Company’s deferred accounting mechanism. Since then the
15 Company has spent above the baseline level set in the 2017 Gas Phase I. In
16 the current case, as discussed by Ms. Blair, the Company is proposing to
17 update this baseline amount to match the actual damage prevention costs
18 incurred and will remove this O&M credit from the cost of service.

19 The remaining variance is due primarily to higher credits related to
20 Company use activity. Company use activity credits are recorded to offset
21 expenses for utility services provided by the Company at Company-owned
22 sites.

1 **Q. WERE THESE DECREASES IN O&M EXPENSES BETWEEN THE 2016 HTY**
2 **AND SEPTEMBER 30, 2019 OFFSET BY ANY INCREASES?**

3 A. Yes. These decreases were partially offset by the following increases:

- 4 • *Insurance:* Insurance costs have increased \$1.6 million. The primary drivers
5 of these increases are policies related to property and general liability
6 coverage.
- 7 • *Consulting:* Costs in this area have increased by \$2.0 million due to the
8 utilization of third-party consulting and services firms to assist in continuous
9 improvement initiatives undertaken by the Company, as well as work on
10 initiatives to improve the customer experience.
- 11 • *Facilities:* Increased by \$1.4 million primarily due to annual rent escalations
12 built into the lease agreements for the buildings, as well as slightly higher
13 O&M costs related activities like general exterior maintenance, janitorial,
14 material, and shared asset costs.
- 15 • *Labor:* Increased by \$1.0 million primarily due to annual merit increases and
16 additional headcount in certain areas, which were offset by open positions
17 being held vacant during the period.

18 **Q. IS PUBLIC SERVICE PROPOSING ANY KNOWN AND MEASURABLE**
19 **ADJUSTMENTS TO ITS SHARED CORPORATE SERVICES O&M**
20 **EXPENSES?**

21 A. As discussed above, an adjustment is being made to remove the damage
22 prevention tracker amounts from FERC Account 874. In addition, an adjustment
23 is being made to eliminate expenses recorded to Administrative and General

1 expenses associated with the City of Boulder municipalization. These expenses
2 were recorded as a common expense and a portion has been allocated to the
3 Gas Department in the Test Year. Company witness Ms. Blair discusses these
4 adjustments in more detail in her Direct Testimony.

5 **Q. IS THE SHARED CORPORATE SERVICES O&M DESCRIBED ABOVE A**
6 **REASONABLE BASIS ON WHICH TO ESTABLISH O&M COSTS FOR THE**
7 **TEST YEAR?**

8 A. Yes.

9 **Q. ARE THE O&M EXPENSES YOU SUPPORT REASONABLE AND**
10 **NECESSARY TO CARRY OUT THE KEY FUNCTIONS OF SHARED**
11 **CORPORATE SERVICES THAT WERE DESCRIBED ABOVE?**

12 A. Yes.

1 **VII. RECOMMENDATIONS AND CONCLUSION**

2 **Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS.**

3 A. In summary, as part of approving the cost of service developed by Ms. Blair, I
4 recommend that the Commission approve the January 1, 2017 to September 30,
5 2020 Shared Corporate Services capital additions and 12 months ended
6 September 30, 2019 Shared Corporate Services O&M expenses, along with the
7 known and measurable adjustments, included in the Company's cost of service
8 presented in this rate case and described above.

9 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

10 A. Yes, it does.

Statement of Qualifications

Adam R. Dietenberger

I received a Bachelor of Science degree, with majors in accounting and finance, from the University of Minnesota in 2004. I also hold an Inactive CPA certificate from the State of Minnesota.

My current position with XES is Director, Business Area Finance, Shared Corporate Services. In this role, my responsibilities include supporting the financial aspects of the shared service organizations including the coordination of the shared service organizations' five-year O&M expense budgets and the five-year capital expenditure budgets, the monthly forecast updates of these five-year plans, and analysis of actual results against these budgets and forecasts. Prior to my current role, I was employed as the Senior Manager, Service Company Accounting and Cash Processes. I was responsible for the general administration of XES, including accounting, billing, allocations, policies and procedures, service agreements, internal audits, external audits and external reporting to state and federal regulatory agencies. Additionally, I managed Xcel Energy's Cash Processes group, which is responsible for monitoring and reconciling the cash activity, long term debt and other related items for all Xcel Energy affiliates and subsidiaries.

I have been employed by XES since May 2008, first as a Senior Accountant, then as a Corporate Accounting Consultant, then as Manager, Corporate Accounting.

Prior to joining XES, I was employed by Deloitte LLP, where I performed financial statement audits for companies in various industries, including energy and utilities, healthcare, and manufacturing.

I have filed testimony previously before the Colorado Public Utilities Commission on behalf of Public Service Company of Colorado in Proceeding Nos. 19AL-0268E, 17AL-0649E and 17A-0363G as part of my role as Senior Manager, Service Company Accounting and Cash Processes. I have also filed testimony before the Public Utility Commission of Texas in Docket Nos. 49831, and 45524, the New Mexico Public Regulation Commission in Case Nos. 15-00139-UT, 15-00296-UT, and 16-00269-UT; and the Minnesota Public Utilities Commission on behalf of Northern States Power Company, a Minnesota corporation, in Docket No. E002/GR-15-826.

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF COLORADO

* * * *

IN THE MATTER OF ADVICE NO. 961-GAS OF)
PUBLIC SERVICE COMPANY OF COLORADO)
TO REVISE ITS COLORADO PUC NO. 6-GAS)
TARIFF TO INCREASE JURISDICTIONAL BASE) PROCEEDING NO. 20AL-____G
RATE REVENUES, IMPLEMENT NEW BASE)
RATES FOR ALL GAS RATE SCHEDULES, AND)
MAKE OTHER PROPOSED TARIFF CHANGES)
EFFECTIVE MARCH 7 , 2020.)

AFFIDAVIT OF ADAM R. DIETENBERGER
ON BEHALF OF
PUBLIC SERVICE COMPANY OF COLORADO

I, Adam R. Dietenberger, being duly sworn, state that the Direct Testimony and attachments were prepared by me or under my supervision, control, and direction; that the Direct Testimony and attachments are true and correct to the best of my information, knowledge and belief; and that I would give the same testimony orally and would present the same attachments if asked under oath.

Dated at Minneapolis, Minnesota, this 30th day of January, 2020.



Adam R. Dietenberger
Director, Business Area Finance

Subscribed and sworn to before me this 30 day of Jan, 2020.



Notary Public

My Commission expires

1/31/2023

