

**BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION**

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

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**DIRECT TESTIMONY**

*of*

**MARK P. MOELLER**

*on behalf of*

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

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

<b><u>Acronym/Defined Term</u></b>	<b><u>Meaning</u></b>
ADIT	Accumulated Deferred Income Tax
AFUDC	Allowance for Funds Used During Construction
Alliance	Alliance Consulting Group
ARAM	Average Rate Assumption Method
Base Period	October 1, 2019 through September 30, 2020
Carlsbad	Carlsbad Generating Station
Commission	New Mexico Public Regulation Commission
CWIP	Construction Work in Progress
FERC	Federal Energy Regulatory Commission
GAAP	Generally Accepted Accounting Principles
Harrington	Harrington Generating Station
IRS	Internal Revenue Service
MACRS	Modified Accelerated Cost Recovery System
Moore County	Moore County Generating Station
Operating Companies	Northern States Power Company - Minnesota; Northern States Power Company - Wisconsin; PSCo; and SPS

<b><u>Acronym/Defined Term</u></b>	<b><u>Meaning</u></b>
PSCo	Public Service Company of Colorado, a Colorado corporation
RFP	Rate Filing Package
RWIP	Removal Work in Progress
Sagamore	Sagamore Wind Project
SPS	Southwestern Public Service Company, a New Mexico corporation
Technical Update	Depreciation update study supported by Dane A. Watson
Test Year	Historical Test Year Period consisting of the Base Period and further incorporating all proper adjustments and capital additions
Tolk	Tolk Generating Station
USOA	Uniform System of Accounts
WBS	Work Breakdown Structure
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

## LIST OF ATTACHMENTS

<b><u>Attachment</u></b>	<b><u>Description</u></b>
MPM-1	Total Company Amounts and Jurisdictional Percentages ( <i>Filename: MPM-1.xlsx</i> )
MPM-2	Capital Additions for the Period from October 1, 2019 through September 30, 2020 ( <i>Filename: MPM-2.xlsx</i> )
MPM-3	Capital Additions for the Period from October 1, 2020 through February 28, 2021 ( <i>Filename: MPM-3.xlsx</i> )
MPM-4	Link between Attachment MPM-3 and Attachment SNN-6 ( <i>Filename: MPM-4.xlsx</i> )
MPM-5	Proposed Depreciation Rates ( <i>Filename: MPM-5.xlsx</i> )
MPM-6	Proposed Depreciation Expense Adjustment ( <i>Filename: MPM-6.xlsx</i> )
MPM-7	Unblending of Depreciation Reserve and Accumulated Deferred Income Taxes ( <i>Filename: MPM-7.xlsx</i> )

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1           **I.       WITNESS IDENTIFICATION AND QUALIFICATIONS**

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

3       A.       My name is Mark P. Moeller. My business address is 401 Nicollet Mall,  
4           Minneapolis, Minnesota 55401.

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

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

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

10      A.       I am employed by Xcel Energy Services Inc. (“XES”), a wholly-owned subsidiary  
11           of Xcel Energy, as Director, Capital Asset Accounting.

12      **Q.       Please outline your responsibilities as Director, Capital Asset Accounting.**

13      A.       I lead the Capital Asset Accounting department, and I am responsible for various  
14           capital asset functions associated with accounting, reporting, tax and rate proposals  
15           involving depreciation for SPS and other Xcel Energy Operating Companies,<sup>1</sup>  
16           including:

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<sup>1</sup> The Xcel Energy Operating Companies are Northern States Power Company, a Minnesota corporation; Northern States Power Company, a Wisconsin corporation; Public Service Company of Colorado, a Colorado corporation (“PSCo”); and SPS.

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- 1           • The capital investment cost recovery process, which includes the  
2           development of detailed actuarial analyses, the preparation of regulatory  
3           filings with the various state and federal rate regulatory commissions, and  
4           the drafting of expert testimony to support recovery levels in rate  
5           proceedings;
- 6           • The accounting for and reporting on the nuclear plant decommissioning  
7           funding process, which includes the development of detailed engineering  
8           cost studies with a complete financial and economic analysis to develop  
9           detailed regulatory filings to establish the ratepayer funding level necessary  
10          to accumulate the total future decommissioning cost requirement;
- 11          • The plant asset-related ratemaking process, which supports the rate filings  
12          for all of the Xcel Energy Operating Companies' retail and wholesale  
13          jurisdictions; and
- 14          • Xcel Energy's capitalization policy, including policy development, policy  
15          interpretation, and alignment with Generally Accepted Accounting  
16          Principles ("GAAP") and Federal Energy Regulatory Commission  
17          ("FERC") principles and requirements.

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

19   A.    I graduated from Saint John's University in Collegeville, Minnesota, with a  
20          Bachelor of Science degree in Accounting in 1989, and I received a Master of  
21          Business Administration degree from the University of Minnesota, Carlson School  
22          of Management, in 1996.

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

24   A.    Since January 2019, I have been employed as Director, Capital Asset Accounting.  
25          Prior to this role, I served in several other financial director and manager roles at

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1 XES, including Corporate Accounting; Financial Process Governance and  
2 Performance; Financial Performance and Reporting; and Financial Controls. I led  
3 the implementation of Xcel Energy's conversion from its JDE general ledger  
4 system to an SAP general ledger system in 2016, and I previously led Xcel Energy's  
5 implementation of Sarbanes-Oxley compliance processes in 2003. I have been  
6 employed at XES since April 2003.

7 **Q. Do you hold any professional licenses?**

8 A. Yes. I am a CPA certificate holder but am not an active CPA.

9 **Q. Have you testified before any regulatory authorities?**

10 A. Yes. I testified before the New Mexico Public Regulation Commission  
11 ("Commission") in Case Nos. 12-00350-UT<sup>2</sup> and 07-00319-UT.<sup>3</sup> I have submitted  
12 pre-filed testimony in several other cases before the Commission and in cases  
13 before the Public Utility Commission of Texas. More recently, I have submitted  
14 pre-filed testimony on behalf of PSCo in several FERC proceedings.

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<sup>2</sup> *In the Matter of Southwestern Public Service Company's Application for Revision of Its Retail Rates Under Advice Notice No. 245*, Case No. 12-00350-UT, Direct Testimony of Mark P. Moeller (Dec. 12, 2012).

<sup>3</sup> *In the Matter of Southwestern Public Service Company's Application for Revision of Its Retail Electric Rates Pursuant to Advice Notice Nos. 208 and 209, and All Associated Approvals*, Case No. 07-00319-UT, Rebuttal Testimony of Mark P. Moeller (Mar. 28, 2008).





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1 In addition, I sponsor or co-sponsor Schedules B-1, B-2, B-3, B-4, B-5, B-6, C-1,  
2 C-2, C-3, F-1, H-7, H-9, H-10, H-12, H-13, J-1, P-2, and P-3 in SPS's Rate Filing  
3 Package ("RFP").

4 **Q. Please summarize the recommendations in your testimony.**

5 A. For the reasons set forth in my testimony, I recommend that the Commission:

- 6 • authorize SPS to increase its New Mexico retail net plant balance by  
7 \$569,598,464 (\$1,734,569,080 total company) to reflect: (1) new capital  
8 investment that closed to plant-in-service during the period from October 1,  
9 2019 through September 30, 2020, and (2) new capital investment that  
10 either has closed or is expected to close to plant-in-service during the period  
11 from October 1, 2020 through February 30, 2021;
- 12 • approve SPS's request to recover New Mexico retail annualized  
13 depreciation and amortization expense of \$116,017,398 (\$383,230,543 total  
14 company), which was calculated using the plant account balances that I  
15 sponsor and the depreciation rates supported by Mr. Watson;
- 16 • approve SPS's proposed restatement of its New Mexico retail accumulated  
17 depreciation reserve to reflect the Commission's authorized depreciation  
18 rates (the unblending adjustment) and the dismantling costs that SPS has  
19 incurred. The Base Period depreciation reserve adjustment, which increases  
20 the New Mexico retail financial depreciation and amortization reserve by  
21 \$34,224,764 (\$121,036,122 total company), is reasonable and reflects the  
22 continued acceptance of a routine adjustment to unblend the depreciation  
23 reserve; and
- 24 • authorize SPS to calculate its New Mexico retail ADIT balance in a way  
25 that incorporates the unblending adjustment and uses a composite federal  
26 and state tax rate.

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

3 A. Throughout this testimony, I quantify the expense and asset amounts on a New  
4 Mexico retail basis based upon the jurisdictional allocation percentages that SPS  
5 witness Stephanie N. Niemi uses to develop the New Mexico retail revenue  
6 requirement reflected in her Attachment SNN-6. Ms. Niemi is responsible for  
7 calculating jurisdictional allocation percentages that apply to the various cost  
8 components in the cost of service. My staff and I conferred with Ms. Niemi and  
9 her staff to determine the New Mexico retail jurisdictional amounts presented in  
10 my testimony and attachments. If the percentages used to allocate amounts to the  
11 New Mexico retail jurisdiction change, those new allocation percentages will need  
12 to be applied to the total company numbers to derive updated New Mexico retail  
13 amounts. Attachment MPM-1 contains the total company numbers and the  
14 jurisdictional percentages used to derive the New Mexico retail amounts in my  
15 testimony.

16 **Q. Were Attachments MPM-1 through MPM-7 prepared by you or under your**  
17 **direct supervision and control?**

18 A. Yes.

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1 **Q. Were the RFP schedules that you sponsor or co-sponsor prepared by you or**  
2 **under your direct supervision and control?**

3 A. Yes.

4 **Q. Do you incorporate into your testimony the RFP schedules that are sponsored**  
5 **or co-sponsored by you?**

6 A. Yes.

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1                                   **III.    ESTABLISHMENT OF PLANT BALANCES**

2   **Q.    Are you involved in the development of net plant balances used to determine**  
3   **the Base Period and Test Year rate bases?**

4   A.    Yes. My department, Capital Asset Accounting, is responsible for all aspects of  
5   the fixed asset accounting for SPS. It has developed and provided the information  
6   regarding plant balances used in the rate base and revenue requirement analyses  
7   presented by Ms. Niemi.

8   **Q.    What standards does SPS use to establish its net plant balance?**

9   A.    To establish the net plant balance, SPS follows the applicable accounting rules  
10   established by GAAP, the Uniform System of Accounts (“USOA”) established by  
11   FERC for public utilities, and the policies and guidelines established by XES’s  
12   Capital Asset Accounting Department. The Commission rules require that SPS  
13   maintain its books and records in compliance with the USOA.<sup>5</sup>

14   **Q.    How do plant additions affect rate base?**

15   A.    Insofar as plant is concerned, rate base has two main components: the plant-  
16   in-service balance and the accumulated-provision-for-depreciation balance. Plant  
17   additions increase the amount of plant in rate base, whereas annual depreciation

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<sup>5</sup> 17.3.510.10(A), NMAC.

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1 expense is added to the accumulated provision for depreciation, which causes rate  
2 base to decrease. If plant additions were equal to depreciation expense in a given  
3 year, the plant-related rate base would remain constant. If plant-related rate base  
4 increases from one year to the next, it is because plant additions exceed the  
5 depreciation expense.

6 **Q. Are the additions to rate base typically equal to the capital expenditures in a**  
7 **given year?**

8 A. No. The changes to plant rate base for a given year reflect the original cost of assets  
9 placed in service during that year, regardless of when the utility spent the capital to  
10 construct or acquire the assets. In contrast, capital expenditures during a given year  
11 include the outlays for capital projects during that year, including amounts spent  
12 for Construction Work in Progress (“CWIP”) and Removal Work in Progress  
13 (“RWIP”). Thus, for example, amounts spent in 2019 for an asset placed in service  
14 in 2020 would be classified as capital expenditures in 2019 but would not be  
15 classified as plant-in-service until 2020.

16 **Q. Please describe what you mean when you refer to CWIP and RWIP.**

17 A. CWIP is an account used to gather all construction-related costs together as those  
18 costs are incurred during the construction of an asset. The accumulation of the  
19 construction expenditures continues until the asset is used and useful, which is

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1 typically when the asset is placed into service. At that time, the accumulated  
2 balance is transferred from the accumulated CWIP balance to the plant-in-service  
3 balance. In short, CWIP expenditures are for future assets that will become plant  
4 additions on the in-service date of the project. RWIP expenditures are for the  
5 removal of assets and are recorded as accumulated depreciation when the costs  
6 occur.

7 **Q. Is CWIP part of SPS's Base Period or Test Year rate base in this case?**

8 A. No. Amounts are not included in rate base until the asset is fully constructed and  
9 closed to plant in-service, at which time the balance ceases to be classified as  
10 CWIP. When an asset is placed in service and thereby deemed used and useful, the  
11 accumulation of construction charges is closed to plant in-service, FERC Account  
12 106, *Construction Completed Not Classified* (a holding account once the asset is in  
13 use but not yet unitized) and FERC Account 101, *Electric Plant in-Service* (the  
14 account where the asset is recorded when unitized).

15 **Q. If CWIP is not included in rate base, why are you discussing it in your  
16 testimony?**

17 A. CWIP is the basis for developing all plant balances and plant-related information  
18 in this case. The process of moving a construction project from CWIP to plant in-  
19 service based on the project's in-service date produces the plant additions that then

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1 form the basis from which all other plant-related information can be derived. Stated  
2 otherwise, even though CWIP and the Allowance for Funds Used During  
3 Construction (“AFUDC”) are not components of rate base or the revenue  
4 requirement in this case, it is necessary to show the development of CWIP and  
5 AFUDC balances because they are instrumental in determining plant additions.

6 **Q. Please describe how closings to plant-in-service are determined.**

7 A. For projects with an individually assigned work order, closings to plant-in-service  
8 are determined based on the actual in-service date on the work order. At the in-  
9 service date, the accumulated CWIP expenditures for the project are moved to plant  
10 in-service, accrual of AFUDC is stopped, and book depreciation begins. Typically,  
11 charges can continue for a short period after the in-service date on a project. These  
12 charges are for recognition of the final bills from vendors, testing of the equipment,  
13 restoration of the ground, settlement of any disputes, and returning unused stock to  
14 inventory.

15 For workorders that are routinely completed, such as the extension of  
16 service to new customers, SPS typically closes them on a monthly or quarterly  
17 basis. These workorders are highly standardized and are typically completed in  
18 days or a few weeks, as opposed to months or years for discrete projects. Thus, for



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1           example, all routine work completed during a month may be closed to plant in  
2           service on the last day of that month.

1                    **IV.    SPS'S REQUESTED CAPITAL ADDITIONS**

2    **Q.    Please describe the capital additions that SPS seeks to include in net plant**  
3           **balances as part of this proceeding.**

4    A.    SPS is seeking Commission authority to adjust its net plant balances to include the  
5           capital additions closed to plant-in-service during the Base Period, which is the  
6           twelve-month period from October 1, 2019 through September 30, 2020. SPS also  
7           seeks to include in net plant balances the capital additions that have closed to plant-  
8           in-service or that are expected to close to plant-in-service during the five-month  
9           period from October 1, 2020 through February 28, 2021.

10                    Each of those capital additions originates from one of five different business  
11                    areas. The witnesses listed in Table MPM-1 (next page) provide direct testimony  
12                    to support SPS's need for the plant additions associated with their respective  
13                    business areas:

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1

**Table MPM-1**

<b>Witness</b>	<b>Types of Capital Additions</b>
Mark Lytal	Production and related general plant
Jared J. Cooley	Transmission and related general plant
Casey S. Meeks	Distribution and related general plant
Lawrence A. Bick	General plant related to facilities and property services and physical security
Michael O. Remington	General plant related to information technology and software

2 **Q. How does your testimony relate to the witnesses who support the specific**  
3 **business area capital additions?**

4 A. My group, which is responsible for all aspects of fixed-asset accounting, compiles  
5 the raw accounting data and provides that information to business area witnesses,  
6 who support the need for, and prudence of, capital additions related to their  
7 individual business areas. Those witnesses discuss the analyses and review  
8 processes that their respective business areas perform to ensure that the capital  
9 expenditures are reasonable and necessary. The capital expenditures incurred or  
10 forecasted by the business areas provide the foundation for the development of

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1 plant amounts. After those witnesses have determined the amounts of capital  
2 investments, my department is responsible for the calculations of plant-related  
3 balances and expenses, such as AFUDC, depreciation expense, and deferred  
4 income taxes.

5 **Q. What is the amount of SPS's requested capital additions?**

6 A. The capital additions closed to the New Mexico retail plant-in-service balance  
7 during the period from October 1, 2019 through September 30, 2020 totaled  
8 \$165,461,863 on a New Mexico retail basis (\$497,979,366 total company). The  
9 capital additions that have closed or are expected to close to the New Mexico retail  
10 plant-in-service balance during the period from October 1, 2020 through  
11 February 28, 2021 total \$404,136,631 on a New Mexico retail basis  
12 (\$1,236,589,713 total company).

13 **Q. Have you prepared a list of SPS's capital additions closed to plant-in-service**  
14 **during the Base Period?**

15 A. Yes. Attachment MPM-2 is a list of SPS's capital additions for the period from  
16 October 1, 2019 through September 30, 2020. Each business area witness provides  
17 the same information that is contained within Attachment MPM-2, but those

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1 witnesses' attachments contain only the information for the plant additions placed  
2 in service by their respective business areas.

3 **Q. Please describe the information contained in Attachment MPM-2.**

4 A. Attachment MPM-2 contains the information listed in the following table:

5 **Table MPM-2**

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

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1 **Q. Columns D and E of Attachment MPM-2 both contain what you have referred**  
2 **to as “Work Breakdown Structure,” or “WBS,” levels. Can you explain what**  
3 **a WBS is and describe the WBS levels in more detail?**

4 A. Yes. A WBS is a hierarchical model for structuring either a project or aggregation  
5 of similar work that allows it to be organized into logical components for planning,  
6 executing and reporting. SPS plans, tracks, and analyzes its capital projects using  
7 WBS levels, with a particular project or sub-project being designated as WBS  
8 Level 1, WBS Level 2, WBS Level 3, or WBS Level 4. WBS Level 1 is the most  
9 high-level project or major category of work, with each of the other WBS levels  
10 being used for more specific sub-projects.

11 **Q. Can you provide an example of how the WBS levels are used?**

12 A. Yes. WBS Level 1 is used for a complete project, such as the Oil Patch  
13 Infrastructure Expansion (OPIE) A.0001189 transmission project. That WBS  
14 Level 1 project includes the entire transmission line project, including the land  
15 purchases for substations, the easement acquisitions for the transmission line, the  
16 construction of substations, the placement of the poles and wires, and many more  
17 piece-parts of the overall WBS Level 1 project.

18 A WBS Level 2 project is a subset of a WBS Level 1 project used for  
19 planning and tracking the different parts of the project. For example, lines 252,

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1           255, 312, and 465 of Attachment MPM-2 list four discrete WBS Level 2 projects  
2           related to the lines and substations for the OPIE project:

- 3                     • A.0001189.011 OPIE Draw-Phantom 345 ROW
- 4                     • A.0001189.009 OPIE Phantom Roadrunner 345 ROW
- 5                     • A.0001189.007 OPIE Phantom Sub Land
- 6                     • A.0001189.005 OPIE PhantomU28retermROW Phan to Re

7           Each part of the OPIE project between the China Draw and Phantom terminals is  
8           budgeted and tracked at this level, but the costs of the WBS Level 2 substation  
9           projects are encompassed within the costs of the WBS Level 1 OPIE transmission  
10          project.

11                 Lower WBS levels are assigned to yet more granular levels of work on the  
12          overall project. For example, WBS Level 4 work orders consist of the Planning,  
13          Procurement, and Construction associated with a single in-serviceable asset or  
14          group of assets within the overall WBS Level 2 projects. Again, these WBS Level  
15          4 project costs are encompassed within their related WBS Level 2 project and roll  
16          up to the WBS Level 1 cost for the overall OPIE transmission project. WBS Level  
17          4 is the lowest level at which individual assets can be placed into service.

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1 **Q. Are the costs for all of the WBS levels incurred at the same time?**

2 A. No. The costs for the entire WBS Level 1 OPIE transmission project span several  
3 years and encompass multiple WBS Level 2 projects. In contrast, the costs incurred  
4 to construct the different WBS Level 2 projects, like the substation work, may  
5 extend over just a few months or up to several years, but on different timelines.  
6 The costs associated with a WBS Level 4 sub-project may be incurred in days,  
7 months, or years, with the actual duration depending on the length of time between  
8 when costs are first recorded under the workorder and when the asset being  
9 constructed becomes used and useful.

10 **Q. Why are different WBS Level 2 projects within the same WBS Level 1 project**  
11 **group completed and placed into service at different points in time?**

12 A. The work on a large WBS Level 1 project is necessarily divided into stages, and  
13 often into separate phases or components. System design considerations will often  
14 dictate that different phases or components have independent in-service dates, i.e.,  
15 the individual portions of the project will be used and useful once in service, even  
16 before the whole WBS Level 1 project is completed.



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1 **Q. Can costs incurred for the same WBS Level 1 project be included in more than**  
2 **one rate case prudence period?**

3 A. Yes. Because of the time necessary to complete a WBS Level 1 project, all of the  
4 smaller WBS Level 2 projects will not necessarily be placed in rate base in the same  
5 rate case. That means that the same WBS Level 1 project can be included in  
6 multiple rate cases until all of the WBS Level 2 projects are placed into service. It  
7 is even possible that a single WBS level 2 can span multiple rate cases if individual  
8 WBS level 4 assets are placed in service and become used and useful in different  
9 periods.

10 **Q. Have you also provided a list of SPS's capital additions for the period October**  
11 **1, 2020 through February 28, 2021?**

12 A. Yes. Attachment MPM-3 is a list of capital additions that SPS either has closed or  
13 expects to close to plant-in-service during the period from October 1, 2020 through  
14 February 28, 2021. Again, each business area witness provides the same  
15 information that is in Attachment MPM-3, but that witness's attachment contains  
16 only the information about the plant additions placed in service by that respective  
17 business area.

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1 **Q. What types of information have been provided in Attachment MPM-3?**

2 A. Attachment MPM-3 contains the information listed in the following table:

3 **Table MPM-3**

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

4 **Q. Are there any new capital additions that need to be called out separately?**

5 A. Yes, because of the need to conserve water resources at the Tolk Generating Station  
6 (“Tolk”), SPS intends to generate power from Tolk only during peak periods until  
7 2032, at which time the generating units will be retired. During the off-peak  
8 periods, Tolk will provide voltage support for the SPS transmission system by

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1 allowing the units to operate as synchronous condensers. Additional equipment  
2 that will allow this capability are in the process of being installed. The synchronous  
3 condenser equipment will be in service before February 28, 2021, and therefore the  
4 costs that SPS incurred to install this equipment are included in Attachment MPM-  
5 3. Mr. Lytal discusses the installation of the synchronous condenser equipment in  
6 more detail in his testimony. Mr. Cooley also addresses the need for the  
7 synchronous condenser equipment in his testimony.

8 **Q. How is the synchronous condenser equipment classified under the FERC**  
9 **USOA?**

10 A. The synchronous condenser assets are classified as electric transmission assets  
11 because they are stabilizing the transmission grid and because the generators do not  
12 generate power when the units are operating as synchronous condensers. Instead,  
13 they reduce reactive power, which increases capacity on the transmission lines and  
14 benefits the overall transmission grid.

15 **Q. Are there any capital additions that are not included in this filing?**

16 A. Yes. Based on a finding in the FERC audit of XES that occurred during the Base  
17 Period, SPS made an adjustment to remove \$377,913 (\$1,257,140 total company)  
18 from rate base for software applications previously allocated to SPS.

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1 **Q. Please describe the XES FERC audit finding.**

2 A. As discussed in the Direct Testimony of SPS witness Ross L. Baumgarten, the  
3 FERC audit of XES addressed the allocation of capital software to XES's non-  
4 utility affiliates, which affects the costs assigned to SPS. Historically, capital  
5 costs related to software applications have been recorded to the four Xcel  
6 Energy Operating Companies, which are the primary users of the  
7 applications. But because other affiliate companies also receive indirect  
8 benefits from certain corporate software applications, the FERC finding  
9 required a retrospective adjustment, as well as a prospective change, in how  
10 software capital costs are recorded. That ensures that all Operating Companies  
11 and affiliates receiving direct or indirect benefits bear a portion of the capital  
12 charges associated with the software.



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1 free to support whatever depreciation rates they deem appropriate in this case for  
2 assets other than Tolk, Mr. Watson has prepared a Technical Update to support  
3 SPS's proposed depreciation rates. SPS deemed a technical update to be the most  
4 appropriate method of calculation because it integrates new agreed-upon  
5 parameters on plant retirements, while remaining consistent with other assumptions  
6 presented in the recently completed 2019 case.

7 **Q. You testified earlier that SPS is proposing new retirement dates for certain**  
8 **assets. Please describe the reasons for proposing those new retirement dates.**

9 A. As explained in more detail by SPS witness William A. Grant, SPS received  
10 approval in Case No. 19-00170-UT to abandon the Tolk generating assets at year-  
11 end 2032 because of groundwater shortages at that station. Therefore, the  
12 Technical Update assumes an ending date of 2032 for the Tolk generating assets.

13 In addition, SPS is proposing in this case to change the service lives of coal-  
14 specific assets at Harrington because of an agreement with the Texas Commission  
15 on Environmental Quality to cease burning coal at Harrington. For purposes of  
16 setting depreciation rates, SPS has assumed that the service lives of the Harrington  
17 coal-specific assets will end in 2024.

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1           Finally, SPS is proposing to abandon Plant X Unit 3, which currently has a  
2           service life extending through 2024. Consistent with these proposals, SPS asked  
3           Mr. Watson to update depreciation rates for the Tolk, Harrington, and Plant X Unit  
4           3 assets consistent with the revised service lives of those assets.

5   **Q. Does the Technical Update reflect any assets for which an initial approval of**  
6   **depreciation rates is being requested?**

7   A. Yes. The Sagamore Wind Project (“Sagamore”), a 522-megawatt wind generating  
8   facility located in Roosevelt County, New Mexico, was placed in service in  
9   December 2020. According to Section XI of the Modified Unanimous  
10   Comprehensive Stipulation from Case No. 17-00044-UT<sup>7</sup>, the depreciation rate  
11   established for the Hale Wind Project in Case No. 19-00170-UT will apply to  
12   Sagamore in the current case. Table MPM-4 summarizes the approved depreciation  
13   rates by FERC account for Hale. The rates are based on a 25-year service life,  
14   adjusted with impacts from applied interim retirement curves estimated at age 25  
15   and a 1.95% negative net salvage value.

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<sup>7</sup> *In the Matter of Southwestern Public Service Company’s Application Requesting: (1) Issuance of a Certificate of Public Convenience and Necessity Authorizing Construction and Operation of Wind Generation and Associated Facilities, and Related Ratemaking Principles Including an Allowance for Funds Used During Construction for the Wind Generation and Associated Facilities; and (2) Approval of a Purchased Power Agreement to Obtain Wind-Generated Energy; Case No. 17-00044-UT; Modified Unanimous Comprehensive Stipulation, Section XI (Mar. 28, 2018).*

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**Table MPM-4**

FERC Account	Description	Total Life	Average Service Life Note (A)	Composite Net Salvage %	Accrual Rate
341	Structures and Improvements	25	24.45	-1.95%	4.17%
342	Fuel Holders and Accessory Equipment	25	24.45	-1.95%	4.17%
343	Prime Movers	25	24.21	-1.95%	4.21%
344	Generators	25	24.06	-1.95%	4.24%
345	Accessory Electric Equipment	25	24.82	-1.95%	4.11%
346	Miscellaneous Power Plant Equipment	25	23.85	-1.95%	4.28%

(A) Average Service Life is affected by account level interim retirement curves estimated at age 25.

1 **Q. How did you develop the total depreciation expense that SPS is requesting in**  
2 **this case?**

3 A. SPS forecasted plant balances that accounted for known and measurable capital  
4 additions and retirements by FERC account through February 28, 2021. For each  
5 FERC account, SPS then applied the annual depreciation rate proposed by Alliance  
6 to the forecasted plant balances at February 28, 2021 to arrive at the annualized  
7 depreciation and amortization expense that SPS is requesting in this case.

8 **Q. What is the total amount of depreciation and amortization expense requested**  
9 **by SPS in this case?**

10 A. SPS requests that the Commission approve New Mexico retail depreciation and  
11 amortization expense of \$115,982,723 (\$383,230,543 total company). That amount



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1 includes depreciation expense associated with capital additions placed in service  
2 through February 28, 2021.

3 **Q. Have you categorized the requested amount of depreciation expense by**  
4 **function?**

5 A. Yes. Table MPM-5 lists the New Mexico retail and total company depreciation  
6 expense by function.

7 **Table MPM-5**

	<b>Depreciation and Amortization Expense New Mexico Retail</b>	<b>Depreciation and Amortization Expense Total Company*</b>
Steam Production	\$26,879,146	\$87,476,477
Other Production	23,222,715	71,351,315
Transmission	25,935,457	104,299,824
Distribution – New Mexico Assets	18,664,879	18,664,879
Distribution – Texas Assets	0	30,674,360
General	13,119,177	43,630,577
Intangible	8,196,024	27,133,111
Total	\$116,017,398	\$383,230,543

8 \*Amounts presented in Table MPM-5 differ from amounts in Attachment SNN-5 to the  
9 Direct Testimony of Stephanie N. Niemi due to the effects of capitalized depreciation  
10 expense for transportation equipment.

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1           **VI.    ACCUMULATED DEPRECIATION RESERVE**

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

3    A.    I describe the adjustments that SPS made to its accumulated depreciation reserve.

4   **Q.    What is an accumulated depreciation reserve?**

5    A.    An accumulated depreciation reserve records the cumulative amount of  
6           depreciation expense for depreciable assets. The reserve amounts are recorded by  
7           FERC account.

8   **Q.    What is the relationship between depreciation rates and the balance of**  
9           **accumulated depreciation?**

10   A.    A higher depreciation rate results in higher annual depreciation expense, and  
11           therefore the balance of accumulated depreciation grows faster. Thus, if the  
12           depreciation rate for an asset is, for example, 4%, there will be more accumulated  
13           depreciation at a point in time than if the depreciation rate were 2.5%.

14   **Q.    Are all rate-setting jurisdictions required to set the same depreciation rates?**

15   A.    No. Each jurisdiction sets its own depreciation rates for assets or classes of assets.  
16           Thus, a utility operating in several jurisdictions, as SPS does, can have a different  
17           depreciation rate in each jurisdiction for the same asset. Consequently, the

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1 accumulated depreciation balance will be different in each jurisdiction, even though  
2 the utility has a blended depreciation reserve for purposes of financial reporting.

3 **Q. Please explain what you mean by a “blended” depreciation reserve.**

4 A. The financial depreciation reserve shown on SPS’s financial books is a blend of all  
5 of the jurisdictional depreciation rates weighted by the jurisdictional allocators for  
6 the applicable time period. Suppose, for example, that SPS had the following  
7 depreciation rates and jurisdictional allocators for a particular FERC account during  
8 the period in question:

9 **Table MPM-6**

<b>Sample Calculation of Blended Depreciation Rate</b>			
Jurisdiction	Jurisdictional Depreciation Rate	Jurisdictional Allocator	Blended Depreciation Rate
Texas Retail	1.8400%	52.396%	.9641%
FERC Wholesale	1.8840%	28.375%	.5345%
New Mexico Retail	2.1116%	19.229%	.4060%
Blended Financial			1.9047%

10 In this example, the blended depreciation rate for this period would be 1.9047%.

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1 **Q. Using the example in Table MPM-6, should New Mexico retail rates be set**  
2 **using the 1.9047% blended jurisdictional allocator for this FERC account?**

3 A. No. Although blending is necessary to derive a single depreciation reserve number  
4 for financial reporting purposes, using that number for ratemaking purposes would  
5 give jurisdictions with low depreciation rates credit for more depreciation than the  
6 customers in those jurisdictions have paid for through rates. Conversely, it would  
7 give customers in jurisdictions with high depreciation rates credit for less  
8 depreciation than they have paid for through rates. In the particular example set  
9 forth in Table MPM-6, using the reserve amount calculated using a blended  
10 depreciation rate would give Texas and FERC customers credit for more  
11 depreciation than they have paid for in prior rates, and it would give New Mexico  
12 retail customers credit for less depreciation than they have paid for in prior rates.  
13 Because the depreciation reserve is an offset to rate base, using a blended  
14 depreciation reserve would cause the Texas and FERC rate bases to be too low and  
15 the New Mexico rate base to be too high.

16 **Q. How can the utility avoid giving too much or too little depreciation credit to**  
17 **the various jurisdictions for ratemaking purposes?**

18 A. The utility can avoid that problem by unblending the financial depreciation reserve  
19 to reflect each jurisdiction's depreciation reserve, which is what SPS has done in

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1           this case. Unblending is necessary to ensure that New Mexico retail customers  
2           receive credit for the depreciation expense that they have paid in prior years.

3   **Q.   Is this a new approach to determining the depreciation reserve in a rate case?**

4   A.   No. SPS used this approach to determine its proposed accumulated depreciation in  
5           its last several New Mexico base rate cases, including SPS's last fully litigated rate  
6           case, which was Case No. 17-00255-UT. SPS uses the same unblending approach  
7           in its Texas base rate cases, and FERC has directed SPS to use this approach in  
8           wholesale rate cases.

9   **Q.   Please explain how SPS unblended the financial depreciation reserve to**  
10       **achieve a New Mexico-only depreciation reserve.**

11   A.   SPS started with the financial depreciation reserve and calculated an adjustment to  
12       produce a depreciation reserve, at a total company level, assuming all three  
13       jurisdictions used the Commission-approved depreciation rates. In other words,  
14       SPS recalculated what the total company depreciation reserve would be if all three  
15       jurisdictions always used the same depreciation rates as those set by the  
16       Commission. The Base Period unblending adjustment increased the New Mexico  
17       retail financial depreciation reserve by \$34,224,764 (\$121,036,122 total company),

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1           which decreased the New Mexico retail rate base by an equivalent amount. The  
2           details of the total company calculation are provided in Attachment MPM-7.

3   **Q.   Has SPS made any other changes to the accumulated depreciation reserve?**

4   A.   Yes.  As discussed in more detail by Mr. Lytal, SPS recently completed its  
5           dismantling of the Carlsbad Generating Station (“Carlsbad”) and the Moore County  
6           Generating Station (“Moore County”).  There is unrecovered investment for both  
7           projects, but the amounts collected through depreciation expense to dismantle each  
8           facility was more than the actual cost to dismantle that facility.  Overall, SPS has a  
9           net under-recovery for Carlsbad investment and dismantling and a net over-  
10          recovery for Moore County investment and dismantling.  The total net over-  
11          recovery related to the two facilities is \$206,828 on a New Mexico retail basis  
12          (\$673,124 total company).  SPS has reallocated that over-recovered depreciation  
13          expense amount to other SPS assets, which reduces depreciation expense.



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1 is added to the previously accumulated differences to create the ADIT balance.  
2 Because depreciation is an expense that reduces taxable income, accelerating  
3 depreciation expense reduces the utility's taxable income relative to what it would  
4 have been in the absence of accelerated depreciation.

5 **Q. Are the tax expense reductions resulting from accelerated depreciation passed**  
6 **through to customers in the form of lower rates?**

7 A. No. As Ms. Koch explains, flowing through the lower tax expense to customers  
8 would result in a violation of the Internal Revenue Service's ("IRS")  
9 "normalization" rules. To ensure the tax benefits arising from accelerated  
10 depreciation are spread over the life of the asset, which ensures that all customers  
11 receive the benefit of that depreciation and avoids a violation of normalization  
12 rules, regulatory commissions typically set rates as though the utility were  
13 recognizing depreciation for tax purposes on a straight-line basis, with the  
14 difference recorded to ADIT. Like most utilities, SPS treats the ADIT balance as  
15 a reduction to rate base.

16 **Q. Does SPS currently have a significant ADIT balance?**

17 A. Yes. The method generally used to calculate federal tax depreciation deductions is  
18 the Modified Accelerated Cost Recovery System ("MACRS"), which is a form of



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1 accelerated depreciation. At various times in recent years, however, Congress has  
2 enacted laws to spur investment that have allowed for further acceleration beyond  
3 the MACRS method. The various laws enacted have allowed for 30%, 50%, and  
4 even 100% of the tax asset to be depreciated in the first year, with the remaining  
5 investment following the MACRS method (at least for the 30% and 50%  
6 accelerations). This additional acceleration over the MACRS method is referred to  
7 as “bonus depreciation.” Because of the bonus depreciation, SPS currently has a  
8 large ADIT balance relative to what it would be without bonus depreciation. That  
9 balance reduces SPS’s rate base and thus reduces the balance on which SPS earns  
10 a return. Part of that ADIT balance is now considered “excess ADIT” as a result  
11 of lower tax rates produced by the Tax Cuts and Jobs Act of 2017, and that excess  
12 ADIT will be returned to customers over the lives of the assets.

13 **Q. What method of calculating ADIT balances has SPS used to prepare the cost**  
14 **of service for this rate case?**

15 A. The ADIT balances presented in this rate case represent fully normalized federal  
16 and state plant ADIT balances calculated using ARAM. Under this method,  
17 deferred tax expense is calculated at the current rate, and the deferred taxes flow  
18 back at the average of all the current rates used to set up the deferred balance. The

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1 calculation occurs for all years in which the tax depreciation (and deductions) is  
2 greater than the book depreciation, and it flows back evenly over the remaining life  
3 of the asset when the reverse occurs.

4 **Q. Why it important for ARAM to flow back evenly over the remaining life of the**  
5 **asset?**

6 A. Using ARAM assures that the impact associated with a tax rate change, either an  
7 increase or decrease, flows back to customers over the entire remaining life of the  
8 particular asset in question. This prevents customers in a single year from being  
9 either disproportionately rewarded or punished by the change in tax rates. When a  
10 tax rate is decreased, as it is in this case, the overall deferred liability is not  
11 immediately adjusted downward, reducing the rate base offset of the deferred  
12 liability in the current period. ARAM ensures the deferred amounts flow back at  
13 consistent established rates.

14 **Q. Does the depreciation unblending adjustment that you discussed earlier have**  
15 **any effect on the ADIT balance?**

16 A. Yes. As explained earlier, ADIT reflects a timing difference between the book  
17 depreciation and tax depreciation. Therefore, a change in the depreciation reserve

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1 to unblend depreciation affects the book depreciation balance, which in turn affects  
2 the ADIT balance.

3 **Q. Have you quantified the effect of unblending on the ADIT balance?**

4 A. Yes. Unblending the depreciation expense adjusts the ADIT balance by \$7,572,458  
5 on a New Mexico retail basis (\$26,842,007 total company). Attachment MPM-7  
6 shows the total company adjustment to the ADIT balance.

7 **Q. Did you calculate that amount by multiplying the “unblended” depreciation  
8 balance by the current tax rate?**

9 A. No. The depreciation reserve unblending adjustment discussed earlier relates to  
10 assets that were installed and depreciated over many years. When an asset is placed  
11 in service, it maintains the year of installation in the tax records and, in turn, the  
12 asset is linked to the tax rules in effect for that year. These in-service years are  
13 known as tax vintages.<sup>9</sup> Deferred tax rules have changed over time and calculating  
14 the depreciation adjustment using only the rules in effect today would ignore all the  
15 rules still applicable to earlier vintages. Thus, it is not nearly as simple as taking  
16 the accumulated depreciation adjustment times the current federal tax rate.

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<sup>9</sup> SPS has tax vintages dating back to 1951.

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1           In addition, adjustments to ADIT in rate base that do not reflect the amounts  
2           on SPS's books could be perceived as not complying with the normalization  
3           requirements of the Internal Revenue Code. As such, it is inaccurate to use a simple  
4           calculation to unblend the ADIT portion of rate base.

5           In its last several rate cases, SPS has used a method to unblend the ADIT  
6           that was designed to greatly minimize any potential normalization violation. The  
7           financial ADIT is the appropriate balance based on the IRS normalization rules.  
8           That said, the ADIT that is on the financial books should be fully allocated to each  
9           jurisdiction to avoid having an over-provision or under-provision of deferred taxes  
10          over the lives of the assets.

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

12   A. Yes.

**BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION**

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

**VERIFICATION**

On this day, December 23, 2021, I, Mark P. Moeller, swear and affirm under penalty of perjury under the law of the State of New Mexico, that my testimony contained in Direct Testimony of Mark P. Moeller is true and correct.

*/s/ Mark P. Moeller*  
\_\_\_\_\_  
MARK P. MOELLER

Southwestern Public Service Company

Total Company Amounts and Jurisdictional Percentages

Line No.	Witness	Description	Page No.	Line No.	Total Company Amount	Number Scale	Allocator (Name)	TY Allocator (%)	NM Amount
1	Moeller	Capital Additions October 1, 2019 through February 28, 2021	5	7	\$ 1,734,569,080	Dollars		(1)	\$ 569,598,494
2	Moeller	Annualized Depreciation and Amortization Expense	5	13	\$ 383,230,543	Dollars		(1)	\$ 116,017,398
3	Moeller	Unblending Adjustment	5	21	\$ 121,036,122	Dollars		(1)	\$ 34,224,764
4	Moeller	Capital Additions October 1, 2020 through September 30, 2020	15	8	\$ 497,979,366	Dollars		(1)	\$ 165,461,863
5	Moeller	Capital Additions October 1, 2020 through February 29, 2021	15	11 & 12	\$ 1,236,589,713	Dollars		(1)	\$ 404,136,631
6	Moeller	Software/FERC Audit Adjustment	22	17	\$ 1,257,140	Dollars		(1)	\$ 377,913
7	Moeller	Total Depreciation and Amortization Expense	27	11	\$ 383,230,543	Dollars		(1)	\$ 115,982,723
8	Moeller	Steam Production Depreciation and Amortization Expense	28	Table MPM-5	\$ 87,476,477	Dollars		(1)	\$ 26,879,146
9	Moeller	Other Production Depreciation and Amortization Expense	28	Table MPM-5	\$ 71,351,315	Dollars		(1)	\$ 23,222,715
10	Moeller	Transmission Depreciation and Amortization Expense	28	Table MPM-5	\$ 104,299,824	Dollars		(1)	\$ 25,935,457
11	Moeller	Distribution Depreciation and Amortization Expense - New Mexico Assets	28	Table MPM-5	\$ 18,664,879	Dollars		(1)	\$ 18,664,879
12	Moeller	Distribution Depreciation and Amortization Expense - Texas Assets	28	Table MPM-5	\$ 30,674,360	Dollars		(1)	\$ -
13	Moeller	Intangible Plant Depreciation and Amortization Expense	28	Table MPM-5	\$ 43,630,577	Dollars		(1)	\$ 13,119,177
14	Moeller	Total Depreciation and Amortization Expense	28	Table MPM-5	\$ 27,133,111	Dollars		(1)	\$ 8,196,024
15	Moeller	Total Depreciation and Amortization Expense	28	Table MPM-5	\$ 383,230,543	Dollars		(1)	\$ 116,017,398
16	Moeller	Unblending Adjustment - Depreciation Reserve	32	17	\$ 121,036,122	Dollars		(1)	\$ 34,244,764
17	Moeller	Net Carlsbad/Moore County Reserve Reallocation	33	11 & 12	\$ 673,107	Dollars	12CP-PROD	30.73%	\$ 206,828
18	Moeller	Unblending Adjustment - ADIT	38	4 & 5	\$ 2,684,007	Dollars		(1)	\$ 7,572,458

(1) Derived by allocating each functional class as described below.  
Production Assets allocated using 12CP-PROD (30.73%), other than Sugamore and Hale which are allocated using ENERGY (32.81%).

Transmission Assets primarily allocated using 12CP-TRAN (24.24%). Radial Line assets direct assigned.

Distribution Assets direct assigned according to location.

General Plant allocated using LABXAG (30.06%).

Intangible Plant primarily allocated using LABXAG (30.06%) with a few projects allocated by CUST-RET (31.26%).

**Southwestern Public Service Company**

**Capital Additions for the Period from October 1, 2019 through September 30, 2020**

<b>Asset Class</b>	<b>Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) Total Company</b>	<b>Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) NM Retail</b>
Steam Production	\$ 35,417,662	\$ 10,882,886
Other Production	13,353,518	4,170,591
Electric Transmission	246,424,312	60,232,564
Electric Distribution	130,469,854	68,423,634
Electric General	54,968,215	16,524,744
Electric Intangible	17,345,806	5,227,446
<b>Grand Total</b>	<b>\$ 497,979,366</b>	<b>\$ 165,461,863</b>

<b>Witness</b>	<b>Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) Total Company</b>	<b>Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) NM Retail</b>
Remington	\$ 41,201,440	\$ 12,399,012
Bick	9,280,517	2,789,943
Lytal	54,918,238	17,058,972
Meeks	142,213,763	71,954,130
Cooley	250,365,409	61,259,805
<b>Grand Total</b>	<b>\$ 497,979,366</b>	<b>\$ 165,461,863</b>

Production Assets allocated using 12CP-PROD (30.73%). Sagamore and Hale are allocated using ENERGY (32.81%).  
Transmission Assets primarily allocated using 12CP-TRAN (24.24%). Sagamore and Hale are allocated using ENERGY (32.81%).  
Radial Line assets direct assigned.  
Distribution Assets direct assigned according to location.  
General Plant allocated using LABXAG (30.06%).  
Intangible Plant primarily allocated using LABXAG (30.06%) with a few projects allocated by CUST-RET (31.26%).

Southwestern Public Service Company

Capital Additions for the Period from October 1, 2019 through September 30, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
1	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.094	NIC3C-CT Structure Unit3	\$ 4,232,762	\$ 1,300,613
2	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001545.131	CHC2C Rpl Boiler Tube	3,961,586	1,217,288
3	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.421	HAR2C Gen Stator Rewind	2,923,890	898,432
4	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.500	PLX4C-Rewind X4 Gen Stat	2,458,540	755,443
5	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.346	HAR2C-H2 Rpl Foxboro FBMs	1,814,085	557,419
6	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.433	TOLIC-Rpl RH Loops	1,516,956	466,119
7	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.104	TOLOC-Rpl RR Ties PH 5 of 5	900,495	276,698
8	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.221	TOLIC-Rpr MillD GearBx & Jml	799,148	245,556
9	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.226	TOL2C-Rpl Mill E GearBx & Jour	764,420	234,886
10	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOLIC-Rpl Mill C Shaft	722,887	220,124
11	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.187	PLX4C-Generator Rewedge	718,361	220,733
12	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.406	HAR2C-Rpl Steam Cooled Spacer Tubes	639,585	196,527
13	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.187	HAR2C-H2 Rpl #5 LP FWH	556,164	170,894
14	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.186	HAR2C-H2 Rpl #6 LP FWH	555,714	170,756
15	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.392	HAR2C-H2 Rpl Burners	522,817	160,647
16	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.345	HAR3C-Mill B Major Overhaul	514,400	158,061
17	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001529.095	MAD0C-Rpl Overhead Crane - NEW	475,677	146,163
18	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.217	TOLOC-Rail Ballast & Alignment	446,278	137,129
19	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001586.263	JONOC-Rpl Oil Circ Breaker JK10-210	412,627	126,789
20	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.124	NIC3C-Rpl Condenser Inlet Circ Pipe	395,220	121,440
21	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.128	NIC3C-Rpl CW Risers at CT	339,149	104,211
22	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.472	HAR2C-Rpl EHC Pump Sys.	323,405	99,374
23	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.413	TOLOC-Rpl TK09 oil circuit breaker	305,101	93,749
24	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.470	HAR2C-Rpl CT Riser Inlet Vibs	297,460	91,401
25	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001586.500	JONOC-Inst In-Line BoostPmp	291,722	89,638
26	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.500	NIC1C Rpl L4 Turb Blades	274,216	84,259
27	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.471	HAR2C-Rpl CT MCCs on F-Bus	268,787	82,591
28	Steam Production	Loyal	Environmental Compliance	A.0001550.235	HAR2C-H2 Rebag Partial 2020	250,224	76,887
29	Steam Production	Loyal	Environmental Compliance	A.0001545.104	CHC2C-Upg CEMs Foxboro Sys	240,737	73,972
30	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C Rpl GSD 230kV Bushings	217,597	66,862
31	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C Rpl ID Fan Disch Dampers	216,948	66,662
32	Steam Production	Loyal	Environmental Compliance	A.0001560.500	NIC0C Rpl Sprinkler Pivot S7	207,605	63,792
33	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.407	HAR2C-Inst Maint Switch on MV Bkrs	193,366	59,416
34	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.133	NIC3C-Rpl FWH Lvl Transmitters	192,858	59,260
35	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001545.500	CHC2C BFP Element	188,158	57,816
36	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.200	PLX4C-X4 East BFP element rebuild	167,057	51,332
37	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.420	TOLIC-A B xfrmr X winding bushings	165,255	50,778
38	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001545.260	CHC0C-Arc flash relay, 480 buss G	130,066	39,966
39	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001529.083	MAD0C-Rpl Waterwells 2020	129,762	39,872
40	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.500	NIC2C Rpl HS Air Comp	126,902	38,994
41	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001586.286	JON2C-Inst Onlin Vib Mnr Sys	124,799	38,347
42	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C-Rebuild 2C SBAC Blower	122,375	37,602
43	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.388	HAR2C-Rpl Gen Hydrogen Purity Monit	121,082	37,205
44	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001545.089	CHC0C-Rep Water Wells 2020	119,055	36,582
45	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.500	NIC3C S Circ Wir Pmp Mir Rwnd	119,049	36,581
46	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.131	NIC3C-Rpl MS Vent Valve	118,759	36,491



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(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Asset Class	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
47	Steam Production	Reliability & Performance Enhancement	A.0001586.302	JONIC-Rpl #9 Fan Shroud	115,377	35,452
48	Steam Production	Environmental Compliance	A.0001550.208	HAR3C-H3 Rebag Partial 2019	113,851	34,983
49	Steam Production	Reliability & Performance Enhancement	A.0001560.132	NIC3C-N3 Rpl UPS Inverter	111,655	34,308
50	Steam Production	Reliability & Performance Enhancement	A.0001590.004	GMS0C-ICCP Replacement-BlackHawk	107,913	33,159
51	Steam Production	Reliability & Performance Enhancement	A.0001560.500	NIC1C-Rpl Gov Vlv Rexa Drive	104,485	32,105
52	Steam Production	Reliability & Performance Enhancement	A.0001555.414	TOL0C-Startup A-B Transformer DGA	104,072	31,979
53	Steam Production	Reliability & Performance Enhancement	A.0001555.299	TOL0C-ICCP Replacement-Tolk	102,052	31,358
54	Steam Production	Reliability & Performance Enhancement	A.0001586.015	JON0C-ICCP Replacement-Jones RR	100,018	30,733
55	Steam Production	Reliability & Performance Enhancement	A.0001550.080	HAR0C-H0 RR Drainage Imprtr Ph2	96,610	29,686
56	Steam Production	Reliability & Performance Enhancement	A.0001555.597	TOL1C-Rpl Coal Pipe & Elbows	95,302	29,284
57	Steam Production	Environmental Compliance	A.0001545.500	CHC0C Rpl Septic Tank	89,413	27,474
58	Steam Production	Reliability & Performance Enhancement	A.0001550.405	HAR2C-Install XFMR DGA	88,008	27,042
59	Steam Production	Reliability & Performance Enhancement	A.0001560.500	NIC1C-Rpl MS Drain Piping	83,682	25,713
60	Steam Production	Reliability & Performance Enhancement	A.0001550.500	HAR2C Instl Sootblwr Blck Vlv	81,254	24,967
61	Steam Production	Reliability & Performance Enhancement	A.0001560.125	NIC3C-Rpl Downcomer Blowdown Vlv	81,053	24,905
62	Steam Production	Reliability & Performance Enhancement	A.0001550.500	HAR3C W BCP Motor Rewind	78,605	24,153
63	Steam Production	Reliability & Performance Enhancement	A.0001550.500	HAR2C Rpl Mercury Analyzer	76,431	23,485
64	Steam Production	Reliability & Performance Enhancement	A.0001550.500	HAR3C Rpl Mercury Analyzer	74,869	23,005
65	Steam Production	Reliability & Performance Enhancement	A.0001586.273	JON0C-Steam Heater Rpl-2.1034	72,126	22,162
66	Steam Production	Reliability & Performance Enhancement	A.0001550.500	HAR2C Rpl HP Heater Drain to DA	67,864	20,853
67	Steam Production	Reliability & Performance Enhancement	A.0001560.500	NIC1C-Rpl Econ Check Valves	66,251	20,357
68	Steam Production	Reliability & Performance Enhancement	A.0001550.270	HAR2C-Rpl Drag Chain 2020	66,144	20,324
69	Steam Production	Reliability & Performance Enhancement	A.0001560.500	NIC1C-Rpl S BFP Recirc Valve	64,954	19,959
70	Steam Production	Reliability & Performance Enhancement	A.0001586.500	JON0C PwrTex OneOK Gas Chromatograp	61,685	18,954
71	Steam Production	Reliability & Performance Enhancement	A.0001560.500	NIC3C-Rpl Gas Valves	61,628	18,936
72	Steam Production	Reliability & Performance Enhancement	A.0001555.043	TOL1C-Rpl Burner Assemblies	59,413	18,256
73	Steam Production	Reliability & Performance Enhancement	A.0001545.500	HAR3C-Rbd E Flyash Vac Pump	58,520	17,982
74	Steam Production	Reliability & Performance Enhancement	A.0001586.500	JON0C RR Gas Chromatograph	56,513	17,365
75	Steam Production	Reliability & Performance Enhancement	A.0001550.500	CHC0C-Rpl Backflow Preventer	55,682	17,110
76	Steam Production	Reliability & Performance Enhancement	A.0001560.500	NIC2C Rpl NE Air Duct Expansion Joi	55,521	17,060
77	Steam Production	Reliability & Performance Enhancement	A.0001550.469	HAR2C-Inst Online Vlb Mntir Sys	55,331	17,002
78	Steam Production	Reliability & Performance Enhancement	A.0001534.205	PLX0C-Replace RO pump drives	54,197	16,653
79	Steam Production	Reliability & Performance Enhancement	A.0001545.272	CHC2C-Rpl StartUp XFMR CA-4 Diff Rly	53,965	16,582
80	Steam Production	Environmental Compliance	A.0001550.395	HAR2C-East Vac Pump Overhaul	49,827	15,310
81	Steam Production	Reliability & Performance Enhancement	A.0001529.500	HAR1C-Inst Online Vlb Mntir Sys	49,785	15,298
82	Steam Production	Reliability & Performance Enhancement	A.0001555.296	TOL2C-Rpl Main Pwr Transformer	49,706	15,273
83	Steam Production	Reliability & Performance Enhancement	A.0001545.262	CHC2C-Arc flash relay, 480 buss E	49,178	15,111
84	Steam Production	Reliability & Performance Enhancement	A.0001534.500	PLX0C Centrifuge on Mobile Skid	48,854	15,011
85	Steam Production	Reliability & Performance Enhancement	A.0001529.500	MAD1 RPL BFP Recirc Vlv	48,652	14,949
86	Steam Production	Reliability & Performance Enhancement	A.0001560.500	NIC1C-CT Rewire 9S, 9N, 10N	48,231	14,820
87	Steam Production	Reliability & Performance Enhancement	A.0001550.500	HAR2C ID Fan Damper Actuator	48,057	14,767
88	Steam Production	Reliability & Performance Enhancement	A.0001545.500	CHC2C Rpl CT Stairs with Ladder	47,640	14,640
89	Steam Production	Reliability & Performance Enhancement	A.0001529.087	MAD1C-Rpl SirlUp XFMR CA-4 Diff Rly	45,221	13,895
90	Steam Production	Reliability & Performance Enhancement	A.0001560.500	NIC1C-Rpl CT Riser Valves	45,119	13,864
91	Steam Production	Reliability & Performance Enhancement	A.0001550.500	HAR2C Rpl TDBFP Discharge Pipe	44,775	13,758
92	Steam Production	Reliability & Performance Enhancement	A.0001545.263	CHC2C-Arc flash relay, CT 480 buss	43,407	13,358

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
93	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.031	TOL0C-TolKX Water Well Ph 8	42,934	13,192
94	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001586.266	JON0C-RO EDI Filler Rpl-20273	42,429	13,037
95	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001545.261	CHC2C-Arc flash relay, 480 buss A	42,087	12,932
96	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.130	NIC3C-Rpl BFP Drive Actuators	41,049	12,613
97	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.500	NIC1C Rpl Ht #4 Ext Exp Jt	41,046	12,612
98	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001545.500	CHC2C-Rpl RH Spray Block Vlv	38,915	11,958
99	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.189	PLX4C-Inst Online Vib Mntr Sys	38,499	11,830
100	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.140	NIC3C-Rpl Gas Firing Valve	36,998	11,368
101	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001586.500	JON1C Rpl Cell 7 Gearbox	36,090	11,089
102	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.500	PLX1C Rpl Battery Charger	36,069	11,083
103	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.500	NIC3C Install Stairs to APH	35,651	10,955
104	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001545.500	CHC0 Rpl N Blowdown Pump	34,835	10,704
105	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOL1C Rpl Drum Vent Vlv	33,909	10,419
106	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOL0C-Gas Line Replacement	32,959	10,127
107	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOL2C Rpl E Rev Gan Fan Damper	32,688	10,044
108	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.212	TOL0C-Rpl Water Well Pmp 2019	32,053	9,849
109	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.500	NIC1C Rpl Gen Diff Relays	31,502	9,680
110	Steam Production	Loyal	Environmental Compliance	A.0001529.086	MAD0C-Rpl Septic System	30,674	9,425
111	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001545.500	CHC2C Rpl CT Gearboxes	29,343	9,016
112	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOL1C-Rpl MillF MainVrt Shaft	29,163	8,961
113	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.257	HAR1C-Rpl SBAC 1A Vib Mon Sys	28,343	8,709
114	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.500	NIC1C-Rpl MS Vent & Drn Vlv	27,245	8,372
115	Steam Production	Loyal	Environmental Compliance	A.0001555.088	TOL1C-Rpl Bighthouse Bags 2018	27,098	8,326
116	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.500	NIC2C Rpl Cond Out Exp Joints	25,590	7,863
117	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.206	PLX0C-Replace Lab Chiller	25,049	7,697
118	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C Rpl O2 Probes E2 and E7	24,656	7,576
119	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.500	PLX1C-Rpl SH Vent RmtVlv Operator	24,312	7,470
120	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C Inst Diss O2 Analyzer	23,415	7,195
121	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C Inst MBFP Wtr in Oil	23,285	7,155
122	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.138	NIC3C-Install FD Fan VFD AC	22,582	6,939
123	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C Rpl 2A Mill Duct Exp Jnt	21,874	6,721
124	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.146	NIC1C-Rpl Battery Charger -24014	21,558	6,624
125	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C Rpl Ext Blk Vlv Actuator	21,298	6,544
126	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOL2C-Intermittent Blowdown Vlv	21,163	6,503
127	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR1C Install Cation Conductivity D	20,316	6,243
128	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C Install Cation Conductivity D	19,338	5,942
129	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOL1C Rpl SUFW Vlv Internals	19,328	5,939
130	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR3C Install Cation Conductivity D	18,937	5,819
131	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.164	PLX4C-Upg DCS Opr Sn and CP-19956	18,743	5,759
132	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C-Rpl FWHS Shell Side PRV	17,160	5,273
133	Steam Production	Loyal	Environmental Compliance	A.0001555.500	TOL1C Rpl Ash Silo Unloader Chute	16,962	5,212
134	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.146	HAR0C-Rpl No3 Inj Well DV Actr	15,966	4,906
135	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR0C BD Recovery Backfill Mod	15,392	4,729
136	Steam Production	Loyal	Environmental Compliance	A.0001586.500	JON0C Rpl Waster Water Pond Motor	15,362	4,720
137	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C-Rpl HP Htr Drains	15,255	4,688
138	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR1C Inst Diss O2 Analyzer	15,176	4,663

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139	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HARIC Rpl Big Blowdowns Vivs	14,903	4,579
140	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.373	HAR0C-Rpl Fire Hydrants & Valves	14,775	4,540
141	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001586.500	JON0C - RO A 1st Pass Pump	14,722	4,524
142	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C Rpl FW3 Steam Separator	14,459	4,443
143	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C-Rpl FWH7 Shell Side PRV	14,048	4,317
144	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C Rpl C Circ Suction Gear	13,816	4,245
145	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C Rpl E6 O2 Probe	12,879	3,957
146	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOLIC Rpl Cnt Ax Circ Suct Vlv	12,759	3,921
147	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HARIC 3A Htr Drains Control Vlv	12,272	3,771
148	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOL2C Rpl No3 Ext Valve Actuator	12,250	3,764
149	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.500	NIC2C Rpl CT Makeup Valve	11,778	3,619
150	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HARIC Rpl E6 O2 Probe	11,344	3,486
151	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOLIC CT Cell 17 Motor	10,835	3,329
152	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C-Rpl FWH2 shell Side PRV	10,806	3,320
153	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOLIC-Rpl Burner Til Actuator	10,647	3,271
154	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C-Rpl Steam Driven BFP	9,983	3,067
155	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HARIC Rpl Acid Tank Lvl Xntr	9,684	2,976
156	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOL0C Rpl E Blr Treatment Supply Pm	9,154	2,813
157	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.500	PLX0C Rpl RO Pump Shaft Assembly	8,783	2,699
158	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR3C Rpl Deluge Vivs Cntrl Pnl	8,716	2,678
159	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOLIC Rpl SH Link Vents	8,696	2,672
160	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C Rpl Deluge Vivs Cntrl Pnl	8,646	2,657
161	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HARIC Rpl Deluge Vivs Cntrl Pnl	8,646	2,657
162	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR3C Rpl No33 Econ Hopper Vlv	8,474	2,604
163	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOL0C Rpl W Blr Treatment Supply Pm	8,012	2,462
164	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C Blowdown Block and Throttle V	7,729	2,375
165	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOL1EH High Pressure Block Valve	7,520	2,311
166	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001560.500	NIC2C Rpl Steam Drum Vent Valves	7,488	2,301
167	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001586.500	JONIC Rpl Gland Stm Seal & Hood Spr	7,363	2,262
168	Steam Production	Loyal	Environmental Compliance	A.0001550.500	HAR0C Rpl Pond 17 Lvl Xntr	6,743	2,072
169	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001586.500	JONIC Rpl Cooling Tower Lvl Transmi	6,522	2,004
170	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C Rpl W Reheat Drain Vlv Actuat	5,253	1,614
171	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.500	PLX4C Rpl W SH Spray Blk Vlv	5,058	1,554
172	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.500	PLX4 Rpl Htr 1 Wtr Side Prv	4,971	1,527
173	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOL0C-Rpl Fire Pump Recirc Valve	4,643	1,427
174	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HARIC Rpl Small Blowdown Throttle V	4,573	1,405
175	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HARIC MBFP Oil Pmp Mir Rwnd	4,573	1,405
176	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C CT 14 Fan Motor Rewind	4,244	1,309
177	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001586.500	JONO W Evap RO VFD	3,933	1,209
178	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001545.500	CHC0C Rpl RO Booster Pump	3,852	1,184
179	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C-C Circ Pmp Mir Var Xfmr	3,694	1,135
180	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR3C-S Circ Pmp Mir Var Xfmr	3,681	1,131
181	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001586.500	JONIC Rpl Boiler Blowdown Throttle	3,035	932
182	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.394	HAR3C-Overhaul Stack Elevator	2,853	877
183	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOL0C Rpl Aux Boiler Feed Pump	2,460	756
184	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.563	TOLIC- Rpl rev gas expansion joints	2,226	684

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
						Total Company	NM Retail
185	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.254	TOLIC-Rpl SSC Chain 2018	2,110	648
186	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOL2C Rpl CT Cell 23 Motor	2,086	641
187	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001586.269	JON2C-SH Header Sealbox Rpl-21240	2,070	636
188	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.071	TOL0C-W SBAC Overhaul 2018	1,731	532
189	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.500	PLX0C-Replace Water Wells	1,651	507
190	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.162	PLX4C-Rpl XK-04 Oil Ckt Bkr-20817	1,384	425
191	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR0C Rpl Welding Slip East OH DR	1,336	410
192	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001586.500	JON01 HT SH Vent Valves	1,260	387
193	Steam Production	Loyal	Environmental Compliance	A.0001560.099	NIC3C-N3 CEM's Upgrade	910	280
194	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR2C CT Cell 15 Mir Rwnd	507	156
195	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001586.500	JON2C-Rwd Normal Src Xfirmr	468	144
196	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.060	TOL0C-Rpl Water Well Pmp 2018	461	142
197	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.500	PLX4C-Rpl Boiler Ignitor Horns	281	86
198	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HARIC-Rpl Generator Breaker FK10	8	3
199	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.242	HAR0C-Purch Hydrogen Generator	4	1
200	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.196	PLX4C-Replace drum level indicator	(52)	(16)
201	Steam Production	Loyal	Environmental Compliance	A.0001555.213	TOLIC-Rpl Baghouse Bags 2019	(151)	(47)
202	Steam Production	Loyal	Environmental Compliance	A.0001550.462	HAR0C-Remove UG Fuel Tanks	(186)	(57)
203	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.500	PLX0C-Rpl CT Gearbox	(543)	(167)
204	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.500	HAR3C Rpl HRH Oil Trip Vlvs	(1,509)	(464)
205	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.154	PLX0C-Rpl Gen Bkr Failure Relay-210	(4,036)	(1,240)
206	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001555.500	TOLIC-A Rpl Vac Pump	(4,893)	(1,503)
207	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001550.308	HAR2C-H2 Upgrd DCS Opr stn	(5,574)	(1,713)
208	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001545.075	CHC0C-Rpl Water Well Valves	(17,468)	(5,368)
209	Steam Production	Loyal	Reliability & Performance Enhancement	A.0001534.063	PLX0C-Boiler Road Paving	(27,988)	(8,600)
210	<b>Steam Production Total</b>					<b>\$ 35,417,662</b>	<b>\$ 10,882,886</b>
211	Other Production	Loyal	Reliability & Performance Enhancement	A.0001545.129	CHC4C-Revind Generator	\$ 8,151,542	\$ 2,504,747
212	Other Production	Loyal	New Generation	A.0001577.001	SPS Wind -Hale County	2,330,340	764,699
213	Other Production	Loyal	New Generation	A.0001577.002	Hale-Land & Land Rights	821,994	269,737
214	Other Production	Loyal	Reliability & Performance Enhancement	A.0001586.308	JON4C-Exhaust Stack Silencer Baffle	693,252	213,017
215	Other Production	Loyal	Reliability & Performance Enhancement	A.0001529.082	MAD3C-Rpl U940 Gen Breaker	316,709	97,316
216	Other Production	Loyal	Reliability & Performance Enhancement	A.0001545.123	CHC3C-Revind Generator	262,212	80,571
217	Other Production	Loyal	Environmental Compliance	A.0001545.112	CHC4C-Upg CEMs Foxboro Sys	250,839	77,076
218	Other Production	Loyal	Reliability & Performance Enhancement	A.0001545.501	CHC3C Generator Bellows Mod	128,034	39,341
219	Other Production	Loyal	New Generation	A.0001563.015	Sagamore-Land & Land Rights	77,031	25,278
220	Other Production	Loyal	Reliability & Performance Enhancement	A.0001545.111	CHC4C-Rpl Station Batt	73,456	22,571
221	Other Production	Loyal	Reliability & Performance Enhancement	A.0001545.109	CHC3C-Rpl Station Battery	66,172	20,333
222	Other Production	Loyal	Reliability & Performance Enhancement	A.0001545.127	CHC4C-Arc flash relay 480 buss	55,741	17,128
223	Other Production	Loyal	Reliability & Performance Enhancement	A.0001545.126	CHC3C-Arc flash relay 480 buss	50,074	15,387
224	Other Production	Loyal	Reliability & Performance Enhancement	A.0001529.501	MAD2C Rpl MP XFMR Diff Relay	39,270	12,067
225	Other Production	Loyal	Reliability & Performance Enhancement	A.0001554.501	QUA0C-Rpl Inst Comp Air Dryer	17,235	5,296
226	Other Production	Loyal	Reliability & Performance Enhancement	A.0001545.501	CHC3C-Rpl Main Gas Valve	14,945	4,592
227	Other Production	Loyal	Reliability & Performance Enhancement	A.0001554.501	QUA1C-Rpl Starting Diesel Rad	4,022	1,236
228	Other Production	Loyal	Reliability & Performance Enhancement	A.0001529.066	MAD3C-Rpl M3 Fire Suppression-21344	648	199
229	Other Production	Loyal	Reliability & Performance Enhancement	A.0001639.001	CHC3C-Major-Upg all hot path	3	1

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Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	
						Total Company	NM Retail
230	Other Production Total					\$ 13,353,518	\$ 4,170,591
231	Electric Transmission	Cooley		A.0000673.021	TUCO-Yoakum 345kV Line_UID 504	\$	\$ 26,801,890
232	Electric Transmission	Cooley		A.0000290.001	Eddy County Dbl Bus Dbl Brkr 230kV	18,557,112	4,498,900
233	Electric Transmission	Cooley		A.0000105.001	R27 Reconnector	8,400,684	2,036,623
234	Electric Transmission	Cooley		A.0000842.004	Plant X Add BFR on All 115 kV	6,886,105	1,669,435
235	Electric Transmission	Cooley		A.0002055.001	W77 Canyon East Tap to Arrowhe	6,161,479	1,493,760
236	Electric Transmission	Cooley		A.0000916.004	Deaf Smith 230kV Breaker ADD S	5,972,551	1,447,958
237	Electric Transmission	Cooley		A.0001369.001	Plant X Rpl Brkr Switch WT Sub	4,743,970	1,150,106
238	Electric Transmission	Cooley		A.0000424.122	N Loving 115kV Bus & S Loving	4,707,462	1,141,255
239	Electric Transmission	Cooley		A.0000514.004	Carlsbad 115kV Switch Replacement	4,606,689	1,116,824
240	Electric Transmission	Cooley		A.0000499.015	SPS 230kV ELR TX 2016	4,019,639	974,503
241	Electric Transmission	Cooley		A.0000635.001	W-26 Cunningham-Monument Tap wreck	3,825,158	927,354
242	Electric Transmission	Lytal	New Generation	A.0001402.009	K21 Deaf Smith Plant X Upgrade	2,881,186	945,459
243	Electric Transmission	Cooley		A.0000640.039	Sundown Brkr/Sw	2,832,177	686,620
244	Electric Transmission	Cooley		A.0000424.119	N Loving-S Loving 115 kV Line	2,808,839	680,962
245	Electric Transmission	Cooley		A.0000499.019	J14 ELR Maintenance	2,405,377	583,148
246	Electric Transmission	Cooley		A.0000776.003	Spare 230 115 250 MVA	2,349,257	569,543
247	Electric Transmission	Cooley		A.0000564.002	Tuco 345 Trsf Rplmnt Sub Portion	2,205,613	534,719
248	Electric Transmission	Cooley		A.0000514.002	Plant X 115kV Switch Replacement	2,119,676	513,884
249	Electric Transmission	Cooley		A.0000499.013	SPS ELR 115kV TX 2016	2,085,733	498,382
250	Electric Transmission	Cooley		A.0000126.005	Artesia Cty Club Line	1,929,959	467,890
251	Electric Transmission	Cooley		A.0001167.004	TUCO SPE relay Upgrades TX	1,831,424	444,002
252	Electric Transmission	Cooley	RE/LI	A.0001189.011	OPIE China Draw-Phantom 345 ROW	1,709,591	414,465
253	Electric Transmission	Cooley		A.0000499.012	SPS ELR 69kV TX 2016	1,635,136	396,415
254	Electric Transmission	Cooley		A.0000303.045	SPS S&E 115kV Line TX	1,521,577	368,884
255	Electric Transmission	Cooley	RE/LI	A.0001189.009	OPIE Phantom Roadrunner 345 ROW	1,470,682	356,545
256	Electric Transmission	Cooley	LI	A.0001137.003	Western St Sub U-30 terminal (Cout	1,384,137	335,564
257	Electric Transmission	Cooley	GI	A.0000350.001	Lost Draw Substation	1,271,601	308,281
258	Electric Transmission	Cooley	SR	A.0000303.064	T53 PPR Schld pole Replacement	1,246,815	302,272
259	Electric Transmission	Cooley	RE	A.0000424.099	China Draw-Wood Draw 115kV Lin	1,198,517	290,563
260	Electric Transmission	Cooley	OT	A.0001383.002	TxDot T 37 Relocate ROW	1,187,912	287,992
261	Electric Transmission	Cooley	SR	A.0000303.062	V04 Structure Replacement	1,092,487	264,857
262	Electric Transmission	Cooley	RE	A.0000424.121	S Loving 115kV Conv From 69kV	1,080,571	261,969
263	Electric Transmission	Cooley	LI	A.0001214.005	U26 LS Malaga 115kV ROW	1,076,668	261,022
264	Electric Transmission	Cooley	SR	A.0000220.006	SPS S&E, Sub	1,061,530	257,352
265	Electric Transmission	Cooley	LI	A.0001384.002	Inst W76 115kV 2-1 Wy Sw_XCEL PORT	1,040,502	252,254
266	Electric Transmission	Lytal	New Generation	A.0001402.011	K42 Tolk Tuco Upgrade	1,006,815	330,385
267	Electric Transmission	Cooley	RE	A.0001030.002	Mustang - Seminole ROW	972,898	235,865
268	Electric Transmission	Cooley	RE	A.0001044.010	Tierra Blanca 115kV Sub Land	930,510	225,589
269	Electric Transmission	Cooley	OT	A.0000795.001	SPS Sub Comm Network Group 1 L	923,507	223,891
270	Electric Transmission	Cooley	SR	A.0000303.040	SPS S&E 69kV Line NM	911,889	221,074
271	Electric Transmission	Cooley	GI/LI	A.0000888.002	XTO Tap 3 Way Switch Transmission	888,603	215,429
272	Electric Transmission	Cooley	RE	A.0000979.005	Yoakum Relay upgrade Sub Port	869,510	210,800
273	Electric Transmission	Cooley	RE	A.0001167.034	Cochran V56 Line SPE Relay Upgrades	863,980	209,459
274	Electric Transmission	Lytal	New Generation	A.0001402.007	K91 Newhart Plant X Upgrade	856,859	281,178

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(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Asset Class	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
275	Electric Transmission	Witness	A.0001030.010	U01 1 U01 14 Circuit/DC with U25	847,861	205,552
276	Electric Transmission	Cooley	A.0001167.033	Indiana V15 SPE Relay Upgrades TX	804,039	194,927
277	Electric Transmission	Cooley	A.0001059.004	Eddy County 4950 Relay Upgrade TPL	768,978	186,427
278	Electric Transmission	Cooley	A.0001137.004	Western St Sub U-31 terminal (S Geo)	745,491	180,733
279	Electric Transmission	Cooley	A.0000303.067	K90 Sir Rpl PPR	739,525	179,287
280	Electric Transmission	Cooley	A.0000499.027	Y79 ELR Maintenance	731,850	171,426
281	Electric Transmission	Cooley	A.0000303.090	K24 Sir Rpl PPR	693,946	168,237
282	Electric Transmission	Cooley	A.0000673.031	Yoakum Sub Xmfr 345KV/230KV_UI	685,846	166,273
283	Electric Transmission	Cooley	A.0000290.010	Eddy County 4K40 ABB Breaker	679,908	164,834
284	Electric Transmission	Cooley	A.0000303.092	K86 Sir Rpl PPR	676,056	163,900
285	Electric Transmission	Cooley	A.0000499.029	Z65 ELR Maintenance	659,860	159,973
286	Electric Transmission	Cooley	A.0000538.008	Z18 Tuco-Plainview Line	650,671	157,746
287	Electric Transmission	Cooley	A.0000401.050	East Plant 2K50 Relay Replacement	648,070	157,115
288	Electric Transmission	Cooley	A.0000979.008	Relay Upg - DVCY Shell Term	619,235	150,124
289	Electric Transmission	Cooley	A.0000781.013	Bushland Relay	595,157	144,287
290	Electric Transmission	Cooley	A.0000673.040	Terry Co Sub Repeater	576,452	139,752
291	Electric Transmission	Cooley	A.0000795.002	SPS Sub Comm Network Group 1 S	537,859	130,396
292	Electric Transmission	Cooley	A.0001079.002	Inst 115kV Quincey Sw Station Xcel P	526,776	127,709
293	Electric Transmission	Cooley	A.0001024.009	Outpost PLC Removal	512,435	124,232
294	Electric Transmission	Cooley	A.0001079.011	Quincey Land	508,551	123,291
295	Electric Transmission	Cooley	A.0000842.002	Hale Co Relay Upgrade for Plan	505,818	122,628
296	Electric Transmission	Cooley	A.0000499.052	T52 Sir Rpl	488,864	118,518
297	Electric Transmission	Cooley	A.0000401.030	Harrington 230kV K44 (FK40)Sub	486,495	117,944
298	Electric Transmission	Cooley	A.0000220.018	SPS NM S&E, Sub	458,937	111,263
299	Electric Transmission	Cooley	A.0001273.005	Facil UpgSub Ancillary Eq2016	447,447	108,477
300	Electric Transmission	Cooley	A.0000795.010	Kirby Jericho T-52 115kV Line	445,493	108,003
301	Electric Transmission	Cooley	A.0001221.002	INST Switch Xcel Portion	416,687	101,020
302	Electric Transmission	Cooley	A.0001359.001	Castro Co Terminal Orion Wind	400,402	97,072
303	Electric Transmission	Lytal	A.0001402.006	J15 Crossroads Tolk Upgrade TX	385,359	126,455
304	Electric Transmission	Cooley	A.0000499.033	T78 Sir Rpl	371,587	90,086
305	Electric Transmission	Cooley	A.0000556.016	Oasis 230 115kV Fault Recorder	362,600	87,907
306	Electric Transmission	Cooley	A.0001244.001	Terry Co Sub V24 Term Upgrade	356,236	86,364
307	Electric Transmission	Cooley	A.0001147.002	V55 Terry Co Terminal	351,384	85,188
308	Electric Transmission	Cooley	A.0000646.002	Perryton Substation Sub	324,133	78,581
309	Electric Transmission	Cooley	A.0000424.136	Monument-Byrd 115kVRecond Line	313,842	76,086
310	Electric Transmission	Cooley	A.0000303.057	SPS Priority Defects 115kV Line TX	302,810	73,412
311	Electric Transmission	Cooley	A.0000303.053	SPS Priority Defects 69kV Line TX	302,140	73,249
312	Electric Transmission	RE/LI	A.0001189.007	OPIE Phantom Sub Land	296,449	71,870
313	Electric Transmission	Cooley	A.0000635.002	Cunningham W-26 line terminal upgra	293,852	71,240
314	Electric Transmission	Cooley	A.0000499.031	T68 ELR Maintenance	288,284	69,890
315	Electric Transmission	Cooley	A.0000673.023	Yoakum-TX/NM Border 345kV Line	271,866	65,910
316	Electric Transmission	Cooley	A.0000350.001	Lost Draw TOIF	271,299	65,773
317	Electric Transmission	Cooley	A.0001079.001	Inst 115kV Quincey Sw Station TOIF P	267,103	64,755
318	Electric Transmission	EC/TI	A.0000665.005	TUCO Mooreland Woodward TX RO	258,822	62,748
319	Electric Transmission	Cooley	A.0001054.001	Coulter Switch Replacements	256,159	62,102
320	Electric Transmission	Cooley	A.0001126.001	Inst Temp Switch Reimb TOIF	248,449	60,233

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(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Asset Class	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) NM Retail
321	Electric Transmission		A.0000514.006	Pecos Sub Relay Upgr-Carlsbad	245,510	59,520
322	Electric Transmission	SR	A.0000286.005	Horz Cap and Pin Replacement TX	240,244	58,244
323	Electric Transmission	Cooley	A.0000424.242	J14 Eddy Return Line	228,887	55,490
324	Electric Transmission	Cooley	A.0000424.037	OPIE 3_Hobbs-Kiowa 34.5k V Line_	222,377	53,912
325	Electric Transmission	Cooley	A.0001267.001	345/115kV 448MVA XimspareSub	212,904	51,616
326	Electric Transmission	Cooley	A.0001137.001	U-31 return Western St Sub	212,890	51,612
327	Electric Transmission	Cooley	A.0000640.033	Eddy Co 4K80 Bkr Replace	202,200	49,020
328	Electric Transmission	Cooley	A.0000795.009	Kirby Fiber Ring Sub	201,982	48,968
329	Electric Transmission	Cooley	A.0000303.061	345 kV Emergency H Frame Structures	199,248	48,305
330	Electric Transmission	Loyal	A.0001402.013	J14 Eddy Co Crossroads Upgrade NM	194,244	63,741
331	Electric Transmission	Cooley	A.0000424.150	OPIE PTJU Innepid Term Sub	187,333	45,416
332	Electric Transmission	Cooley	A.0001244.003	V24 T Line	183,185	44,411
333	Electric Transmission	Cooley	A.0000303.044	SPS S&E 69kV Line TX	174,521	42,310
334	Electric Transmission	Cooley	A.0001137.002	U-30 return Western St Sub	170,828	41,415
335	Electric Transmission	Loyal	A.0001577.004	Hale-Xansn Serving Generation	167,878	55,089
336	Electric Transmission	Cooley	A.0000303.083	T79 Str Rpl PPR	165,915	40,224
337	Electric Transmission	Cooley	A.0000424.274	K23 Term Str Replacement	165,201	40,051
338	Electric Transmission	Cooley	A.0001137.006	CLTR, U-30 terminal	151,751	36,790
339	Electric Transmission	Cooley	A.0002055.003	Wreckout and Rebuild ROW	143,862	34,877
340	Electric Transmission	Cooley	A.0000303.063	V04 Structure Replacement ROW	142,396	34,522
341	Electric Transmission	Cooley	A.0001042.002	T30 Structure Replacement	140,280	34,009
342	Electric Transmission	Cooley	A.0000303.041	SPS S&E 115kV Line NM	131,850	31,965
343	Electric Transmission	Cooley	A.0001319.009	Canyon West Sub W40 Term Upgr	131,498	31,880
344	Electric Transmission	Cooley	A.0000781.014	Coulter Relay	127,528	30,917
345	Electric Transmission	Cooley	A.0000303.027	SPS 2019 S&E B 230KV Line	121,695	29,503
346	Electric Transmission	Cooley	A.0001041.009	K53 Term Upgrade Grapevine Nichols	111,186	26,956
347	Electric Transmission	Cooley	A.0000303.069	W07 Str Rpl PPR	110,362	26,756
348	Electric Transmission	Cooley	A.0000842.008	Plant X-Bailey Carrier Equipment	109,000	26,426
349	Electric Transmission	Cooley	A.0001285.001	NEF-Targa Reconductor	108,144	26,218
350	Electric Transmission	Cooley	A.0000842.006	Plant X-Lamton Carrier Equipment	107,338	26,023
351	Electric Transmission	Cooley	A.0001137.005	SOGE, U-31 terminal	107,098	25,964
352	Electric Transmission	Cooley	A.0000290.005	Cunningham Intg. Upgrade Eddy 230KV	105,304	25,529
353	Electric Transmission	Cooley	A.0001399.001	Yuma CT/PT Metering	102,505	24,851
354	Electric Transmission	Cooley	A.0000499.030	Z36 ELR Maintenance	101,113	24,513
355	Electric Transmission	Cooley	A.0000842.007	Plant X-Castro Carrier Equipment	100,076	24,262
356	Electric Transmission	Cooley	A.0000663.001	Sundown Sub, Amoco Terminal	97,570	23,654
357	Electric Transmission	Cooley	A.0000424.095	Road Runner Sub Xfnr 345kV UID	91,110	22,088
358	Electric Transmission	Cooley	A.0000424.237	Roadrunner 115kV Bus Expansion	89,592	21,720
359	Electric Transmission	Cooley	A.0000303.046	SPS S&E 345kV Line TX	88,741	21,514
360	Electric Transmission	Cooley	A.0001041.008	K73 Terminal Upgrade Grapevine	87,283	21,160
361	Electric Transmission	Cooley	A.0000220.007	SPS 2017 S&E Sub	86,930	21,075
362	Electric Transmission	Cooley	A.0001028.001	Upgr Nichols 230KV (K62) Term to Am	85,726	20,783
363	Electric Transmission	Cooley	A.0000481.001	ink basin substation	80,485	19,512
364	Electric Transmission	Loyal	A.0001577.005	Hale-Sub Serving Generation	77,034	25,279
365	Electric Transmission	Loyal	A.0001563.016	Sagamore-Collector Sub North Land	77,031	25,278
366	Electric Transmission	Loyal	A.0001563.017	Sagamore-Collector Sub South Land	77,031	25,278

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Capital Additions for the Period from October 1, 2019 through September 30, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Asset Class	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
					Total Company	NM Retail
367	Electric Transmission	Witness	A.0001042.004	T30 Structures RPLMT Full Cond TX	73,575	17,857
368	Electric Transmission	Cooley	A.0001227.001	NW LCEC 115KV Term JODW	71,180	17,257
369	Electric Transmission	Cooley	A.0000494.002	Seminole Xfmr 2	67,452	16,353
370	Electric Transmission	Cooley	A.0000424.257	W 72 U 18 Common Structure	58,765	14,247
371	Electric Transmission	Cooley	A.0000663.002	Amoco Sub, Sundown Terminal	57,605	13,966
372	Electric Transmission	Cooley	A.0000424.085	Kiowa-North Loving 345KV Line_	55,165	13,374
373	Electric Transmission	Cooley	A.0000616.001	Soney Dist. Transformer Conv.	53,053	12,862
374	Electric Transmission	Cooley	A.0001189.026	China Draw Land	52,372	12,697
375	Electric Transmission	Cooley	A.0000303.059	SPS Priority Defects 230KV Line TX	47,211	11,446
376	Electric Transmission	Cooley	A.0000303.056	SPS Priority Defects 115KV Line NM	46,105	11,178
377	Electric Transmission	Cooley	A.0000401.033	Potash Junction 115KV 4920	46,018	11,156
378	Electric Transmission	Cooley	A.0001078.001	Yoakum UPLC Upgrade	42,858	10,390
379	Electric Transmission	Cooley	A.0000194.001	Cochran 115 Cap Bank	41,501	10,061
380	Electric Transmission	Cooley	A.0001227.002	NW LCEC 115KV TERM JODW TOIF	41,221	9,993
381	Electric Transmission	Cooley	A.0000511.021	Carl-Wolf Sundown Relay at Wo	40,468	9,811
382	Electric Transmission	Cooley	A.0000303.055	SPS Priority Defects 69KV Line NM	39,929	9,680
383	Electric Transmission	Cooley	A.0000979.010	Shell Substation Sub Portion	36,476	8,843
384	Electric Transmission	Cooley	A.0000424.165	N Loving Sub Xfmr 345KV/115KV_	35,882	8,699
385	Electric Transmission	Cooley	A.0000424.231	W87 China Draw Chevron Tap 115KV Li	35,325	8,564
386	Electric Transmission	Cooley	A.0000401.047	Hale Co 3911 Relay Replacement	33,483	8,118
387	Electric Transmission	Cooley	A.0000427.016	W14 Y98 Clearance Violations	32,669	7,920
388	Electric Transmission	Cooley	A.0000481.002	New Ink Basin 230/115KV Transformer	31,868	7,726
389	Electric Transmission	Cooley	A.0000424.143	IMC1-Intrepid West 115kv Reed	31,716	7,689
390	Electric Transmission	Cooley	A.0000673.026	TX/NM Border-Hobbs 345KV ROW_U	30,217	7,326
391	Electric Transmission	Cooley	A.0000519.001	Roosevelt County Substation	29,652	7,189
392	Electric Transmission	Cooley	A.0000481.012	New 230/115KV Transformer	28,520	6,914
393	Electric Transmission	Cooley	A.0000979.007	Mustang Sub Sub Portion Sub	28,043	6,799
394	Electric Transmission	Cooley	A.0000220.038	PCA Land Lease	25,986	6,300
395	Electric Transmission	Cooley	A.0000673.039	Hobbs Sub 345KV Yoakum Reator	24,773	6,006
396	Electric Transmission	Cooley	A.0000401.048	TUCO N912 Relay Replacement	24,755	6,001
397	Electric Transmission	Cooley	A.0000424.087	N Loving-China Draw 345KV Line	23,587	5,718
398	Electric Transmission	Cooley	A.0000484.002	Allen Sub, Lubbock S. Term	23,311	5,651
399	Electric Transmission	Cooley	A.0001008.002	Inst 230kV Sw Station XcellPortion	22,293	5,405
400	Electric Transmission	Cooley	A.0000424.044	Hobbs Sub Xfmr 345KV/230KV_UID	22,058	5,348
401	Electric Transmission	Cooley	A.0000736.001	Needmore Substation TOIF	21,613	5,240
402	Electric Transmission	Cooley	A.0000424.145	Potash-Intrepid West 115kv Reed	21,547	5,224
403	Electric Transmission	Cooley	A.0001041.007	T71 Terminal upgrade Yuma	21,015	5,095
404	Electric Transmission	Cooley	A.0001421.004	Spearmen Land	20,660	5,009
405	Electric Transmission	Cooley	A.0000484.001	Lubbock S. Sub, Allen Term	20,087	4,870
406	Electric Transmission	Cooley	A.0000303.007	SPS S&E B 230KV Line	19,668	4,768
407	Electric Transmission	Cooley	A.0000303.058	SPS Priority Defects 230KV Line NM	19,565	4,743
408	Electric Transmission	Cooley	A.0000710.003	SPS Physical Security Sub Infrastru	19,414	4,707
409	Electric Transmission	Cooley	A.0000540.001	Atoka-Eagle Creek 115 kv Line	18,749	4,545
410	Electric Transmission	Cooley	A.0000290.003	K23 Re termination, Eddy Co Sub	18,578	4,504
411	Electric Transmission	Cooley	A.0001003.001	Lighthouse Switch Install Transmiss	17,139	4,155
412	Electric Transmission	Cooley	A.0000401.022	Blackhawk 115KV T48 (1H70)Sub	16,464	3,991



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(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
413	Electric Transmission	Cooley	RE	A.0000424.093	Road Runner Sub 345kV Conv_UID	15,906	3,856
414	Electric Transmission	Cooley	RE	A.0001271.004	Cardinal-Teague Recond 115kV	15,349	3,721
415	Electric Transmission	Cooley	SR	A.0000220.024	SPS 2015 KS SE Sub	13,394	3,247
416	Electric Transmission	Cooley	RE	A.0001284.001	Lynn Co 115.69 Xlfr #1 Upgrade	13,287	3,221
417	Electric Transmission	Cooley	RE	A.0000673.022	TUCO-Yoakum 345kV ROW_UID_5044	10,740	2,604
418	Electric Transmission	Cooley	EC/TT	A.0000417.015	TUCO-Mooreland Woodward TX ROW 2017	10,084	2,445
419	Electric Transmission	Cooley	SR	A.0000401.032	Hutchinson 115kV T48 (1936)Sub	9,825	2,382
420	Electric Transmission	Cooley	RE	A.0000424.033	ChinaDraw 115kV Sub Y Hill Ter	9,396	2,278
421	Electric Transmission	Cooley	SR	A.0001273.008	V40 Switches and Jumpers at Carlisle	9,073	2,200
422	Electric Transmission	Cooley	RE	A.0000463.001	Portales 115kV Loop Line	8,663	2,100
423	Electric Transmission	Cooley	RE	A.0000860.003	Curry Co Dist Xlfr Conversion	8,386	2,053
424	Electric Transmission	Cooley	RE	A.0000663.005	K03 Structure Upgrade	8,315	2,016
425	Electric Transmission	Cooley	RE	A.0000424.058	T38 Potash Re-Term_UID_50924	8,129	1,971
426	Electric Transmission	Cooley	LI	A.0001156.001	Int 1 Way 115kV Switch Tap	7,996	1,939
427	Electric Transmission	Cooley	LI	A.0001024.008	U24 Return Hillside	7,937	1,924
428	Electric Transmission	Cooley	RE	A.0001059.005	Roswell 4910 Relay Upgrade TPL	7,581	1,838
429	Electric Transmission	Cooley	LI	A.0000175.001	Install 3 Way Switch, Chevron, Trans	6,883	1,669
430	Electric Transmission	Cooley	RE	A.0000296.005	NE Hereford to New Center St	6,833	1,657
431	Electric Transmission	Cooley	RE	A.0000673.030	Yoakum 345kV Sub Reactor/Hobbs	6,755	1,638
432	Electric Transmission	Cooley	RE	A.0000424.120	N Loving-S Loving 115 kVROW	6,228	1,510
433	Electric Transmission	Cooley	SR	A.0000640.021	W07 Tx City SS Fr DCB to DCUB Rpt SE	5,955	1,444
434	Electric Transmission	Cooley	RE	A.0000616.006	69kV Line Tap to Soney Line	5,932	1,438
435	Electric Transmission	Cooley	RE	A.0000424.029	V21_Quahada 115kV Reconnector	5,799	1,406
436	Electric Transmission	Cooley	LI	A.0001002.001	115kV N loving Sub TOIF Lucid Porti	5,083	1,232
437	Electric Transmission	Cooley	RE	A.0000424.088	Kiowa-Road Runner 345kV Line_U	4,984	1,208
438	Electric Transmission	Cooley	RE	A.0000296.008	NE Hereford Sub	4,882	1,184
439	Electric Transmission	Cooley	LI	A.0001008.001	Inst 230kV Sw Station TOIFPortion	4,867	1,180
440	Electric Transmission	Cooley	RE	A.0000635.004	W26 Cunningham Monument Tap ROW	4,480	1,086
441	Electric Transmission	Cooley	RE	A.0001300.013	Roswell Intg 115kVBkr One Half	4,016	974
442	Electric Transmission	Cooley	RE	A.0000511.020	Carl-Wolf Lubbock S Relay at	3,945	956
443	Electric Transmission	Cooley	SR	A.0000427.001	SPS Line Capacity Line	3,752	910
444	Electric Transmission	Cooley	RE	A.0001325.007	W77 Reconnector Arrowhead to Randal	3,578	867
445	Electric Transmission	Cooley	RE	A.0000513.005	Denver City Breaker W900 Replacement	3,414	828
446	Electric Transmission	Cooley	RE	A.0000424.110	Eddy Co 345kV Sub Land	3,386	821
447	Electric Transmission	Cooley	SR	A.0000427.014	K2J Clearance Violations	3,268	792
448	Electric Transmission	Cooley	LI	A.0001024.001	Hillside, high side	3,140	761
449	Electric Transmission	Cooley	GI	A.0000637.001	Novus Wind IV - Hitchland Sub	2,818	683
450	Electric Transmission	Cooley	RE	A.0000767.008	East Plant Relay Sub	2,718	659
451	Electric Transmission	Cooley	RE	A.0001310.003	Walkemeyer 345/115 Sub	2,544	617
452	Electric Transmission	Cooley	GI	A.0001183.002	Less Terminal Upgrade Sub	2,520	611
453	Electric Transmission	Cooley	RE	A.0000424.109	Kiowa-Eddy Co 345kV ROW	2,417	586
454	Electric Transmission	Cooley	GI	A.0000621.005	Lubbock So-Repl Switches 6951&	1,987	482
455	Electric Transmission	Cooley	RE	A.0001300.024	Z09 Removal from S Main St to RIAC	1,884	457
456	Electric Transmission	Cooley	RE	A.0000482.001	k32 terminal upgrades potter & harr	1,675	406
457	Electric Transmission	Cooley	RE	A.0000511.026	K39 LPL Line Reterm at Carlisle	1,496	363
458	Electric Transmission	Cooley	RE	A.0000511.004	Carlisle to Wolforth Wolforth	1,463	355

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(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Asset Class	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
	Witness				Total Company	NM Retail
459	Electric Transmission		A.0000286.015	Tuco Replace 69KV Cap and Pin Switc	1,411	342
460	Electric Transmission	SR	A.0001002.002	115kV N loving Sub Ter Upg Xcel Por	1,384	336
461	Electric Transmission	Cooley	A.0000481.005	V-80 Return Out, Line	1,292	313
462	Electric Transmission	Cooley	A.0001061.009	XIT 115kV Sub TOIF	1,237	300
463	Electric Transmission	Cooley	A.0001008.009	R11 230kV BRU Mahoney TLJNE	1,156	280
464	Electric Transmission	Cooley	A.0000781.015	Modify V44 at Colter for SL335	1,116	270
465	Electric Transmission	RE/LI	A.0001189.005	OPIE PhantomU28retermROW Phan to Re	1,101	267
466	Electric Transmission	RE	A.0001316.001	TUCO S. 230/115 Xfmr Upgrade	1,080	262
467	Electric Transmission	Cooley	A.0001079.010	U22 FRFD QUIN 115kV Line	1,009	245
468	Electric Transmission	Cooley	A.0000499.011	SPS ELR 115kV NM 2016	838	203
469	Electric Transmission	Cooley	A.0000640.035	Spearman Int Breaker IH08 Replaceme	816	198
470	Electric Transmission	Cooley	A.0000646.020	Perryton South Sub Removal	785	190
471	Electric Transmission	Cooley	A.0001390.001	Z08 Line CVEC Mobile Connect TOIF	476	115
472	Electric Transmission	Cooley	A.0000220.026	SPS 2015 OK SE Sub	390	94
473	Electric Transmission	Cooley	A.0001079.009	U21 MURP QUIN 115kV Line	369	89
474	Electric Transmission	Cooley	A.0000846.001	Denver City 115 kV Breaker Add	321	78
475	Electric Transmission	Cooley	A.0001050.003	Upgr Enter Rural 115kV (V63) Term t	275	67
476	Electric Transmission	Cooley	A.0000553.001	Diamondback Lyntegar Terminals	261	63
477	Electric Transmission	Cooley	A.0000996.004	SPS SPIRE	255	62
478	Electric Transmission	Cooley	A.0000290.006	Seven Rivers Ing, Upgrade Eddy 230	251	61
479	Electric Transmission	Cooley	A.0000499.026	Z50.1 Retire	162	39
480	Electric Transmission	Lytal	A.0001402.015	Talk J15 Return Line	159	52
481	Electric Transmission	Cooley	A.0000463.015	Market St.-South Portales ROW	144	35
482	Electric Transmission	Cooley	A.0001273.016	Tolk Ground Grid Testing	96	23
483	Electric Transmission	Cooley	A.0000094.001	Noble Substation 345kV	84	20
484	Electric Transmission	Cooley	A.0000640.020	Texas Co Rpl Breakers 800, 804	70	17
485	Electric Transmission	Cooley	A.0000514.008	Denver City Sw W932/982/991/992	29	7
486	Electric Transmission	Cooley	A.0000866.027	V13 Tap to W Littlefield ROW	(1)	(0)
487	Electric Transmission	Cooley	A.0001283.004	Lea Plains Metering	(130)	(31)
488	Electric Transmission	Cooley	A.0000768.001	GEN-2011-025 Fiber Wind Blanco	(195)	(47)
489	Electric Transmission	Cooley	A.0000401.039	Wipp Cap Bank Volt Diff NM	(222)	(54)
490	Electric Transmission	Cooley	A.0000513.004	Denver City Breaker W970 Replacement	(253)	(61)
491	Electric Transmission	Cooley	A.0000153.006	V02 Switch 2915 Replacement	(276)	(67)
492	Electric Transmission	Cooley	A.0000866.001	Bailey County-New Amherst 115k	(454)	(110)
493	Electric Transmission	Cooley	A.0000481.006	K-93 Return In, Line	(570)	(138)
494	Electric Transmission	Cooley	A.0001067.004	Lubbock South K64 Relay Upgrade	(714)	(173)
495	Electric Transmission	Cooley	A.0001079.006	Murphy Substation Relay Replacement	(760)	(184)
496	Electric Transmission	Cooley	A.0001272.001	Cargill 14.4 Mvar Cap Bank	(887)	(215)
497	Electric Transmission	Cooley	A.0001300.009	Return 115KV Roswell City	(1,131)	(274)
498	Electric Transmission	Cooley	A.0001008.006	BRU Relay Upgrade Sub	(1,168)	(283)
499	Electric Transmission	Cooley	A.0000424.163	N Loving Sub Kiowa/C Draw Term	(1,312)	(318)
500	Electric Transmission	Cooley	A.0000303.047	SPS S&E 115kV Line OK	(1,875)	(455)
501	Electric Transmission	Cooley	A.0001300.025	Wreckout Rebuild Z09 Dbble Ckt	(1,883)	(457)
502	Electric Transmission	Cooley	A.0000424.068	L Ridge Sub 115KV Conv/S Brush	(1,963)	(476)
503	Electric Transmission	Cooley	A.0000481.010	Yoakum Co Ing, K-93 Terminal Upgra	(2,429)	(589)
504	Electric Transmission	Cooley	A.0000616.002	115KV Line Tap to Soncy Line	(2,820)	(684)

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(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Asset Class	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) NM Retail
505	Electric Transmission	RE	A.0000489.003	Install Capacitor Bank at Kiser Sub	(3,326)	(806)
506	Electric Transmission	Cooley	A.0001041.006	T71 Terminal upgrade Carlisle	(3,473)	(842)
507	Electric Transmission	Cooley	A.0001076.002	Sendero Install TOIF	(3,532)	(856)
508	Electric Transmission	Cooley	A.0000482.002	Potter Co. K32 Terminal Upgrade to	(3,873)	(939)
509	Electric Transmission	Cooley	A.0001319.011	Deaf Smith W40 Term Upgr	(4,185)	(1,015)
510	Electric Transmission	Cooley	A.0000290.004	K38 Retermination, Eddy Co Sub	(4,716)	(1,143)
511	Electric Transmission	Cooley	A.0001300.022	Relay Upgr Roswell City Rosw Ing	(4,919)	(1,193)
512	Electric Transmission	Cooley	A.0001300.014	Wreckout Rebuild 115KV LineT24	(5,589)	(1,355)
513	Electric Transmission	Cooley	A.0001326.001	Yoakum 230/115 Xfmr 1 Upgrade	(6,708)	(1,626)
514	Electric Transmission	Cooley	A.0000640.023	AMOCO Breaker Rplmnt	(7,090)	(1,719)
515	Electric Transmission	Cooley	A.0000424.144	OPIE Potash-Livingston Ridge	(7,669)	(1,859)
516	Electric Transmission	Cooley	A.0000287.035	Potash 4920 Breaker Rplmnt	(7,918)	(1,920)
517	Electric Transmission	Cooley	A.0000424.040	Kiowa 345KV Sub H Term/Reactor	(8,046)	(1,951)
518	Electric Transmission	Cooley	A.0000401.049	Seven Rivers BPRO Upgrade	(8,193)	(1,986)
519	Electric Transmission	Cooley	A.0000424.265	K23 Structure Raise	(8,679)	(2,104)
520	Electric Transmission	Cooley	A.0001283.001	Len Co. Plains Sw. Cap Bank	(8,820)	(2,138)
521	Electric Transmission	Cooley	A.0001403.001	Y 92 Replace Stub Pole	(10,654)	(2,583)
522	Electric Transmission	Cooley	A.0000175.003	Chevron S Eddy Fields 115KV TOIF	(14,557)	(3,529)
523	Electric Transmission	Cooley	A.0000916.010	Plant X 230KV LRU to Deaf Smith	(19,932)	(4,832)
524	Electric Transmission	Cooley	A.0000979.003	Yoakum-Shell Reterm Tran Porti	(20,789)	(5,040)
525	Electric Transmission	Cooley	A.0000979.002	Denver City - Shell Reterm Tran	(22,908)	(5,554)
526	Electric Transmission	Cooley	A.0001273.015	Deaf Smith Breaker 2K20 Replacement	(22,959)	(5,566)
527	Electric Transmission	Cooley	A.0000463.011	Kilgore-South Portales ROW	(23,342)	(5,659)
528	Electric Transmission	Cooley	A.0000424.070	Potash Sub Rly Mods Livingston	(23,497)	(5,697)
529	Electric Transmission	Cooley	A.0000736.002	Needmore Substation	(23,614)	(5,725)
530	Electric Transmission	Cooley	A.0000589.011	Roswell Int 115KV Buss Diff	(24,837)	(6,021)
531	Electric Transmission	Cooley	A.0000481.008	Denver City Sub, V-80 Terminal Upgr	(25,002)	(6,061)
532	Electric Transmission	Cooley	A.0000673.025	TX/NM Border-Hobbs 345KV Line_	(28,305)	(6,862)
533	Electric Transmission	Cooley	A.0000481.004	V-80 Reterm In. Line	(32,165)	(7,798)
534	Electric Transmission	Cooley	A.0000194.005	Cochran Z26 Terminal	(34,959)	(8,475)
535	Electric Transmission	Cooley	A.0000974.012	Optima Land	(35,120)	(8,514)
536	Electric Transmission	Cooley	A.0001325.011	K62 Line crossing Upgrade	(37,942)	(9,199)
537	Electric Transmission	Cooley	A.0000979.001	115Line Mustang-Shell Trans Po	(40,912)	(9,919)
538	Electric Transmission	Cooley	A.0000886.008	Asset Sale to Oncor	(41,883)	(10,154)
539	Electric Transmission	Cooley	A.0000481.009	Hobbs Generating Sub, K-93 Terminal	(44,467)	(10,780)
540	Electric Transmission	Cooley	A.0000658.001	Yoakum	(48,109)	(11,663)
541	Electric Transmission	Cooley	A.0000296.006	New Centre St 115KV Sub	(54,330)	(13,171)
542	Electric Transmission	Cooley	A.0001126.002	Inst. 3 1 Way 115KV Switch	(61,667)	(14,950)
543	Electric Transmission	Cooley	A.0000866.033	Lamb County Land	(62,143)	(15,066)
544	Electric Transmission	Cooley	A.0000902.001	Hale Co Wind 230KV Terminal at	(64,371)	(15,606)
545	Electric Transmission	Cooley	A.0000194.008	Cochran Whiteface Z26 Rebuild	(77,253)	(18,729)
546	Electric Transmission	Cooley	A.0000736.005	Tolk Needmore Retermination	(81,847)	(19,843)
547	Electric Transmission	Cooley	A.0000303.043	SPS S&E 345KV Line NM	(82,273)	(19,946)
548	Electric Transmission	Cooley	A.0000481.007	K-93 Reterm Out. Line	(85,467)	(20,720)
549	Electric Transmission	Cooley	A.0001106.001	WIPP W38 Structure Relocate	(91,591)	(22,205)
550	Electric Transmission	Cooley	A.0000469.015	SPS Major Line Refurb 69KV TX	(118,900)	(28,826)

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
551	Electric Transmission	Cooley	LI	A.0001221.001	INST 3 1 Way SW KEMP	(120,341)	(29,175)
552	Electric Transmission	Cooley	SR	A.0000640.008	Tolk-Repl Bkrs TK12TK39TK43TK5	(129,426)	(31,377)
553	Electric Transmission	Cooley	RE	A.0002049.001	Potash Sub 115 kV Terminal Sub	(140,208)	(33,991)
554	Electric Transmission	Cooley	RE	A.0001310.002	Reterm 345KV Line Old J7	(143,802)	(34,863)
555	Electric Transmission	Cooley	RE	A.0001325.006	W77-175Recond ArrowheadRandall	(151,006)	(36,609)
556	Electric Transmission	Cooley	SR	A.0000499.020	Z05 ELR Maintenance	(193,476)	(46,905)
557	Electric Transmission	Cooley	GI	A.0000350.008	Lea County Plains 115kV Sub Term Up	(205,283)	(49,768)
558	Electric Transmission	Cooley	GI	A.0000105.005	Tolk Terminal Upgrades	(235,662)	(57,133)
559	Electric Transmission	Cooley	GI	A.0000768.002	Crosby-Blanco Retermination-11	(261,400)	(63,373)
560	Electric Transmission	Cooley	GI	A.0000350.006	Lost Draw to Lea Co Plains Retermin	(273,592)	(66,328)
561	Electric Transmission	Cooley	GI	A.0000350.005	Lost Draw to Cochran Retermination	(297,876)	(72,216)
562	Electric Transmission	Cooley	SR	A.0000798.012	Cole Rpl Breaker 0845	(387,136)	(93,855)
563	Electric Transmission	Cooley	RE	A.0001326.003	Yoakum 230/115 Transformer 2 Upgrad	(395,023)	(95,767)
564	Electric Transmission	Cooley	LI	A.0001061.008	Purnell Sub	(871,832)	(211,363)
565	Electric Transmission	Cooley	LI	A.0001215.001	Inst W39 Switch Poker Cowboy Temp	(982,424)	(238,174)
566	Electric Transmission	Cooley	RE	A.0000424.137	Monument-Byrd ROW	(1,005,341)	(243,730)
567	Electric Transmission	Cooley	GI	A.0000105.007	Plant X Terminal Upgrades TX	(1,115,579)	(270,456)
568	Electric Transmission	Cooley	GI	A.0000105.008	K45 Recondutor Transmission Portio	(3,986,673)	(966,511)
569	<b>Electric Transmission Total</b>					<b>\$ 246,424,312</b>	<b>\$ 60,232,564</b>
570	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.007	TX - Pole Blanket	15,873,786	-
571	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.001	TX - OH Rebuild Blanket	7,827,194	-
572	Electric Distribution	Meeks	Purchases	D.0005014.009	TX Electric Distribution Transforme	7,683,797	-
573	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.261	TAM: Convert South Loving 69KV	7,221,150	7,221,150
574	Electric Distribution	Meeks	New Business	A.0010002.001	NM - OH Extension Blanket	5,532,085	5,532,085
575	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010138.002	Install Western Street Sub	5,461,885	-
576	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.001	NM - OH Rebuild Blanket	4,342,465	4,342,465
577	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.013	Recondutor Cardsbud Feeders	4,338,356	4,338,356
578	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005507.089	SPS - TX LED Street Lighting C	4,042,307	-
579	Electric Distribution	Meeks	New Business	A.0010001.001	TX - OH Extension Blanket	3,594,637	-
580	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.238	Install Roadrunner Substation	3,551,158	3,551,158
581	Electric Distribution	Meeks	Purchases	D.0005014.011	NM Electric Distribution Transforme	3,360,469	3,360,469
582	Electric Distribution	Meeks	Purchases	A.0005517.013	NM-Elec-Easement	3,001,171	3,001,171
583	Electric Distribution	Meeks	New Business	A.0010001.002	TX - UG Extension Blanket	2,763,798	-
584	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147	SPS-NM Convert Obsolete Vig	2,413,610	2,413,610
585	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005507.090	NM - LED Street Light Conversi	2,346,337	2,346,337
586	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000126.016	Artesia Country Club DCP Subs	2,267,376	2,267,376
587	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.008	20180517_PEARL_4D25	2,247,063	2,247,063
588	Electric Distribution	Meeks	Purchases	D.0005014.028	TX-Electric Meter Blanket	2,073,187	-
589	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.006	Install Ponderosa 3rd Fdr	2,073,069	2,073,069
590	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.272	Artesia Country Club TAM Conve	2,068,544	2,068,544
591	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.009	JAL EO/Stage Brush 4520 / RoadRunner	2,063,160	2,063,160
592	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.007	NM - Pole Blanket	1,926,459	1,926,459
593	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	1,891,452	1,891,452
594	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.007	JAL/Serrano RP Site / 10Mi Recon	1,755,518	1,755,518
595	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010076.006	CBAD/LIVING RIDGE 4A0551 RECONS	1,663,583	1,663,583

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
596	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004	Tx N-Dist Substation Equip Rep	1,445,225	-
597	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001024.004	Install Hillside #2 115/13.2kV - Fd	1,404,829	-
598	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.001	TX - OH Relocation Blanket	1,370,835	-
599	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085	Feeder breaker degradation - S	1,199,842	-
600	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001408.002	Purchase Land @ Sisko	1,103,944	1,103,944
601	Electric Distribution	Meeks	New Business	A.0010001.004	TX - UG New Services Blanket	997,659	-
602	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.241	Install roadrunner Fdr2	970,836	970,836
603	Electric Distribution	Meeks	New Business	A.0010076.003	CBAD/STRATA RECONDUCTORS/GNOME	882,975	882,975
604	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010124.004	Replace Navajo #3 Transformer 11.5/4	870,974	870,974
605	Electric Distribution	Meeks	New Business	A.0010076.002	XTO Chistera PME Reconnector	784,344	784,344
606	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001408.004	FDRS Sisko	776,350	776,350
607	Electric Distribution	Meeks	New Business	A.0010002.003	NM - OH New Services Blanket	770,954	770,954
608	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.240	Install roadrunner Fdr1	749,430	749,430
609	Electric Distribution	Meeks	New Business	A.0010002.002	NM - UG Extension Blanket	730,907	730,907
610	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001	TEXAS MAJOR STORM RECOVERY	715,396	-
611	Electric Distribution	Meeks	New Business	A.0010076.007	EUNICE/DODGER FIELD/EXT	702,656	702,656
612	Electric Distribution	Meeks	New Business	A.0010002.004	NM - UG New Services Blanket	701,981	701,981
613	Electric Distribution	Meeks	New Business	A.0010092.014	Hobbs/Snyder #1 Fenway Reconnect	683,295	683,295
614	Electric Distribution	Meeks	New Business	A.0010092.010	JAL/SAGEBRUSH 4515/BELL LAKE NORTH	659,993	659,993
615	Electric Distribution	Meeks	New Business	A.0010092.020	HOBBS /BATX 3470/ RCND 556 - PIPELI	617,114	617,114
616	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.001	NM - OH Reinforcement Blanket	604,320	604,320
617	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.002	TX - UG Conversion/Rebuild Blanket	572,584	-
618	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.152	Plant X Distribution Relay Equ	557,999	-
619	Electric Distribution	Meeks	New Business	A.0010076.004	CBAD/STRATA CONVERSION/GNOME P2	557,040	557,040
620	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.006	Replace Plainview South XFMR	551,106	-
621	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153	SPS-TX Convert Obsolete Vlig D	530,265	-
622	Electric Distribution	Meeks	New Business	A.0010001.003	TX - OH New Services Blanket	472,835	-
623	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.002	Repl Failed Kite Transfrm 69/13.2	450,180	-
624	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010067.003	PLV/24TH,QUINCY-COLUMBIA/24TH ST RE	429,723	-
625	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.003	Install Loving South T2 Feeders	393,546	393,546
626	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010010.001	NM - OH Relocation Blanket	330,221	330,221
627	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.003	TX - OH Services Renewal Blanket	329,936	-
628	Electric Distribution	Meeks	Purchases	D.0005014.030	NM-Electric Meter Blanket	301,915	301,915
629	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010138.003	Install Western Street Feeders	283,731	-
630	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.005	Purc 28mva mobile XFMR Delta Star	282,530	-
631	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.001	TX - OH Reinforcement Blanket	269,707	-
632	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010018.005	NM - OH Street Light Rebuild Blanke	261,434	-
633	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200	NM - Subs Equipment Replace	255,287	255,287
634	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.003	NM - OH Services Renewal Blanket	234,237	234,237
635	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.004	NM - UG Services Renewal Blanket	186,601	186,601
636	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.009	TX Sub Breaker TAM	144,931	-
637	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010017.000	TX - UG Street Light Rebuild Blanke	140,602	-
638	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010017.005	TX - OH Street Light Rebuild Blanke	134,028	-
639	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.002	NM - UG Conversion/Rebuild Blanket	127,719	127,719
640	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.218	Convert Livingston Ridge #1 69	109,617	109,617
641	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.246	Install Medanos Substation LAND	109,201	109,201

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
642	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.002	TX - UG Reinforcement Blanket	102,354	-
643	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.005	TX Mixed Work Adjustment	97,680	-
644	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010025.002	TX ? FPIP/REMS Blanket	92,469	-
645	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010018.006	NM - UG Street Light Rebuild Blanket	84,834	84,834
646	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.279	Purchase land for new Lynch Sub	70,772	70,772
647	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000126.015	Artesia Country Club TAM Conve	68,003	68,003
648	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001214.008	Purchase land for New Malaga Sub	65,164	65,164
649	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005522.006	Replace Existing Substation Breaker	62,632	62,632
650	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010002.005	NM - OH New Street Light Blanket	54,115	54,115
651	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010010.002	NM - UG Relocation Blanket	52,521	52,521
652	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.259	Convert Centre Street Replace	47,466	-
653	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.130	Convert Soney to 115/13.2kV 50	47,443	-
654	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.004	TX - UG Services Renewal Blanket	43,691	-
655	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.003	NEW MEXICO POLE INSPECTIONS	40,296	40,296
656	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.260	Install Medanos Fdr3	37,432	37,432
657	Electric Distribution	Meeks	Purchases	A.0005517.015	TxN-Elec Easement	34,294	-
658	Electric Distribution	Meeks	New Business	A.0006062.010	Distribution CIAC TX Elec	29,267	-
659	Electric Distribution	Meeks	Purchases	A.0005583.003	SPS-TX CAPITALIZED ELECTRIC LOCATES	28,440	-
660	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000549.005	Inst CohumCK 115/13.2 kV 14MV	26,032	-
661	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.003	Order new system spare replace spur	25,582	-
662	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.087	ELR - Substation Regulators -	24,045	-
663	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000646.015	Build Lipscomb Substation /s	21,981	-
664	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001163.004	Install Hunsley Substation - Land	21,648	-
665	Electric Distribution	Meeks	Purchases	A.0005584.004	SPS-NM CAPITALIZED ELECTRIC LOCATES	21,295	21,295
666	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.233	Convert Springlake - 115/12.5k	18,427	-
667	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.002	TX - UG Relocation Blanket	17,436	-
668	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010124.006	Loving South Retirement	13,040	-
669	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001024.006	Order new system spare Hillside T2	9,415	-
670	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.370	NM - UG Reinforcement Blanket	8,708	8,708
671	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.002	TXS-Elec Easement	6,851	6,851
672	Electric Distribution	Meeks	Purchases	A.0005517.017	Land purchase for Western St Sub	4,724	-
673	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010138.001	Install Hillside #2 115/13.2kV	4,317	-
674	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001024.003	ELR - Substation Relays - SPS	4,202	-
675	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.086	NMOH Rebuilds-NM	3,620	-
676	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.007	NMOH Street Lights-NM	2,982	2,982
677	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0005506.008	Substation Land - TX	2,685	2,685
678	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005517.025	NMUG Services-NM	1,871	-
679	Electric Distribution	Meeks	New Business	A.0005505.007	TXOH Street Lights-TX	1,774	1,774
680	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0005506.009	Install Sage Brush #1 Feeders	954	-
681	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005502.258	Tx Blink-Overhead Extensions	774	774
682	Electric Distribution	Meeks	New Business	A.0005500.023	Replace 14mva Cedar Lake XFER	604	-
683	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.007	TXOH Services-TX	320	-
684	Electric Distribution	Meeks	New Business	A.0005504.008	Retire Wherry Substation	190	-
685	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010124.003	Replace Failed 16MVA Westingho	101	-
686	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.194	Convert 4kV Load out of RIAC East a	83	-
687	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.001			

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
						Total Company	NM Retail
688	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.258	Install New 34.5KV Source book	51	-
689	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.002	TEXAS POLE INSPECTIONS	51	-
690	Electric Distribution	Meeks	New Business	A.0005505.009	Txn-(0025) Ug Services	23	-
691	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001022.003	Purchase Land @ Whitedeer Sub	8	-
692	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005521.021	Convert Livingston Ridge #1 69 to 1	4	4
693	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000866.032	Convert Bailey Co. Pump 69/12.	0	-
694	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.154	Purchase 115/25KV 50 MVA rsrv	(2)	-
695	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005502.261	Convert Soney T1 69 to 115/13.	(24)	-
696	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.022	Txn - Oh Street Light	(46)	-
697	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005510.021	Txn Blanket-Oh Relocations	(84)	-
698	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005507.047	Nm Blanket-Ug Street Lights	(95)	(95)
699	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.033	0022 Cap. Blanket - New Mexico	(147)	(147)
700	Electric Distribution	Meeks	New Business	A.0005500.025	NM Blanket-Oh Extension	(151)	(151)
701	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.015	Outpost Substation 115-13.2KV 28MVA	(201)	-
702	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010002.006	NM - UG New Street Light Blanket	(289)	(289)
703	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.023	Txs Blanket- Oh Street Lights	(1,614)	-
704	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.184	Conv Market St to 115/12.5KV 2	(1,928)	(1,928)
705	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.101	Inspect/Replace Poles_Texas	(3,121)	-
706	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010001.005	TX - OH New Street Light Blanket	(3,653)	-
707	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005509.035	Tx Blanket-Ug Convers/Rebuilds	(4,755)	-
708	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005510.060	NM Pole Transfers	(6,021)	(6,021)
709	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.032	Txs-(022) Oh Rebuilds	(6,485)	-
710	Electric Distribution	Meeks	New Business	A.0005505.008	TXUG Services-TX	(7,425)	-
711	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.031	Txn-(022) Oh Rebuilds	(8,142)	-
712	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.183	Conv Portales So to 115/4.2KV	(10,303)	(10,303)
713	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.024	NM Blanket-Oh Street Lights	(10,783)	(10,783)
714	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.182	Convert Centre Street - Remova	(25,662)	-
715	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.006	NM Mixed Work. Adjustment	(30,461)	(30,461)
716	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.211	Convert Curry Co. Interchange	(201,742)	(201,742)
717	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010001.006	TX - UG New Street Light Blanket	(205,808)	-
718	Electric Distribution	Meeks	New Business	A.0006062.011	Distribution CIAC NM Elec	(448,452)	(448,452)
719	<b>Electric Distribution Total</b>					<b>\$ 1,304,699,854</b>	<b>\$ 68,423,634</b>
720	Electric General	Remington	Aging Technology	D.0001839.371	Purch SPS Quantar Repeater HW	9,913,096	2,980,111
721	Electric General	Bick	Building & Infrastructure	D.0001810.097	Amarillo Tech Center Bldg Acquisitio	6,059,770	1,821,710
722	Electric General	Remington	Aging Technology	D.0002192.017	ITC - Purch ITINFS Valkyrie HW SPS	4,152,825	1,248,437
723	Electric General	Remington	Aging Technology	D.0002014.012	ITC-Purch WAN Circuit HW TX	3,743,287	1,125,321
724	Electric General	Meeks	Purchases	A.0006056.213	TX-DIST Fleet New Unit Purchases	3,533,401	1,062,224
725	Electric General	Meeks	Purchases	A.0006059.006	TX-Dist Electric Tools and Equip	2,219,717	667,299
726	Electric General	Bick	Building & Infrastructure	D.0001810.096	Amarillo Tech Center Land Acquisitio	2,007,640	603,544
727	Electric General	Remington	Aging Technology	D.0002014.013	ITC-Purch WAN Circuit HW NM	1,909,667	574,091
728	Electric General	Remington	Aging Technology	D.0002018.004	Purch 10GBackhaul HW SPS-BSPRJ00011	1,830,011	550,145
729	Electric General	Cooley	OT	A.0001118.006	Lock and Key System TX	1,418,859	426,543
730	Electric General	Meeks	Purchases	A.0006056.214	NM-DIST Fleet New Unit Purchase El	1,407,908	423,250
731	Electric General	Remington	Aging Technology	D.0002014.003	ITC-Purch WAN Generator TX	1,196,499	359,696
732	Electric General	Cooley	OT	A.0006056.224	Fleet New Unit El Trans TX	1,103,388	331,704

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733	Electric General	Purchases	A.0006059.007	NM-Dist Electric Tools and Equip	879,281	264,333
734	Electric General	LI	A.0001061.003	Purnell 115kV Sub	845,034	254,037
735	Electric General	Office Furniture & Equipment	A.0005014.101	Office Furn & Equipment - Electric	814,901	244,979
736	Electric General	OT	A.0000795.003	SPS Sub Comm Network Group I C	770,999	231,781
737	Electric General	Aging Technology	D.0002014.009	ITC-Purch WAN Generator NM	709,967	213,433
738	Electric General	Aging Technology	D.0002014.001	Purch WAN HW SPS-BSR0001170	681,794	204,963
739	Electric General	RE	A.0000842.001	Plant X BFR RTU	649,400	195,225
740	Electric General	OT	A.0000588.031	Eddy County RTU	554,773	166,778
741	Electric General	OT	A.0001118.007	Lock and Key System NM	531,727	159,850
742	Electric General	Aging Technology	D.0002014.014	ITC - WAN Routine HW SPS	466,979	140,385
743	Electric General	Aging Technology	D.0002203.008	ITC-Purch PTT Mobile HW SPS	398,059	119,666
744	Electric General	OT	A.0006059.063	SPS Sub Comm Tool Blanket	397,452	119,484
745	Electric General	Aging Technology	D.0002235.004	ITC-PC Refreshes-Routine HW-SPS	371,109	111,564
746	Electric General	Cyber Security	D.0001840.114	Purch Sec Camera HW TX	367,337	110,430
747	Electric General	RE	A.0000673.032	Yokum 345kV Sub Comms_ UID 504	336,259	101,087
748	Electric General	SR	A.0001273.014	Coulter RTU Replacement	332,015	99,812
749	Electric General	OT	A.0000556.020	Tuco A&B DFR	330,059	99,223
750	Electric General	Aging Technology	D.0002014.002	Purch WAN HW NM	315,000	94,697
751	Electric General	OT	A.0000556.022	Eddy County 115kV DFR NM	304,721	91,606
752	Electric General	Enhance Capabilities	D.0002015.002	Purch-Satellite Network HW SPS	294,919	88,660
753	Electric General	OT	A.0000556.017	Jones #1 DFR	286,639	86,170
754	Electric General	Purchases	A.0010138.004	Install Western Street Subs Comm	283,824	83,324
755	Electric General	OT	A.0006059.432	Tool Blanket TX Line	262,746	78,988
756	Electric General	OT	A.0006059.100	Tools Blanket TX Subs	250,919	75,432
757	Electric General	SR	A.0000220.032	Taylor Switching Station RTU Comm N	233,511	70,199
758	Electric General	Tools & Equipment	A.0006059.488	Tools & Equipment - Electric - TX	216,672	65,137
759	Electric General	Purchases	A.0010100.004	Convert South Loving COMM	199,511	59,978
760	Electric General	Enhance Capabilities	D.0002015.003	Purch Satellite HW NM SPS	189,624	57,005
761	Electric General	Aging Technology	D.0002193.004	ITC-Purch 2019 Plan PC HW SPS	189,356	56,925
762	Electric General	Aging Technology	D.0002014.010	ITC-Purch WAN Generator SC NM	176,675	53,113
763	Electric General	Aging Technology	D.0001822.058	Purch Sub Frame BAU Sites NM SPS	167,463	50,343
764	Electric General	Aging Technology	D.0002194.004	ITC-Purch 2019 Plan Server HW SPS	157,738	47,420
765	Electric General	Purchases	A.0005549.009	SPS-Dist Sub Communication Equ	130,684	39,287
766	Electric General	OT	A.0000588.033	Seven Rivers RTU Rplcmnt	114,623	34,459
767	Electric General	OT	A.0006059.088	SPS Sys Protect Comm Eng Testing Eq	111,981	33,664
768	Electric General	Aging Technology	D.0002193.008	ITC-Purch 2019 Printer SPS	111,836	33,621
769	Electric General	OT	A.0006056.223	Fleet New Units El Trans NM	108,650	32,663
770	Electric General	OT	A.0006059.168	SPS Transmission Tool Blanket	107,957	32,454
771	Electric General	Purchases	A.0006059.016	TX-Dist Subs Tools and Equip	107,113	32,201
772	Electric General	Reliability & Performance Enhancement	A.0003000.674	MAD0C-Purchase Cap Tools	106,052	31,882
773	Electric General	Purchases	A.0000126.011	Comm Equip @ Artesia Country Club	102,049	30,678
774	Electric General	Reliability & Performance Enhancement	A.0006056.227	GSMOC Purchase Vehicles	100,085	30,088
775	Electric General	OT	A.0000588.032	Cunningham Station RTU Rplcmnt	98,316	29,556
776	Electric General	OT	A.0006059.258	SPS Training Center Equipment	85,776	25,786
777	Electric General	OT	A.0006059.246	Tools Training Center SPS	83,567	25,122
778	Electric General	OT	A.0006059.436	SPS Ops Engineering Tools	83,387	25,068



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(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
779	Electric General	Remington	Aging Technology	D.0002014.004	ITC- WAN Generator Borger SC TX	70,581	21,218
780	Electric General	Meeks	Purchases	A.0000424.239	Install Roadrunner Sub Comm	67,167	20,192
781	Electric General	Loyal	Reliability & Performance Enhancement	A.0003000.668	HAROC-Purch Plant Tools	65,093	19,569
782	Electric General	Loyal	Reliability & Performance Enhancement	A.0003000.684	TOLOC - Purch Misc Tools	64,691	19,448
783	Electric General	Remington	Aging Technology	D.0002014.007	ITC- WAN Generator Plainview SC TX	64,213	19,304
784	Electric General	Cooley	OT	A.0006059.434	SPS Training Center Tools	62,186	18,695
785	Electric General	Cooley	RE	A.0000194.006	Cochran RTU, Comm	56,301	16,925
786	Electric General	Remington	Aging Technology	D.0002014.006	ITC- WAN Generator Levelland SC TX	55,971	16,826
787	Electric General	Bick	Building & Infrastructure	D.0001810.087	790 Buchanan OH Door Rplc	55,177	16,588
788	Electric General	Bick	Building & Infrastructure	D.0001806.080	Mechanical - Lubbock - Routine	53,037	15,944
789	Electric General	Cooley	SR	A.0000514.007	Carlsbad Comm Replacement	50,586	15,207
790	Electric General	Cooley	Purchases	A.0006056.245	SPS - NM E Dist Fleet Transp Tools	50,224	15,099
791	Electric General	Cooley	SR	A.0000153.003	SPS Trans Switch Comm	49,164	14,780
792	Electric General	Cooley	OT	A.0001218.008	Bowers Com Checkpoint FW TX	48,607	14,612
793	Electric General	Remington	Aging Technology	D.0002014.005	ITC- WAN Generator Hereford SC TX	46,992	14,127
794	Electric General	Cooley	RE	A.0000424.094	Road Runner 345KV Sub Comms_UI	41,475	12,468
795	Electric General	Bick	Building & Infrastructure	D.0001810.090	Amarillo Trans Cir OH Doors Rplc	38,441	11,556
796	Electric General	Loyal	Reliability & Performance Enhancement	A.0003000.675	NICOC-Purch Plant Tools	38,120	11,460
797	Electric General	Remington	Aging Technology	D.0002016.017	Purch T&D MPLS - Unplanned (2017) N	36,828	11,071
798	Electric General	Loyal	Reliability & Performance Enhancement	A.0003000.673	JONOC-Capital Tools	36,393	10,941
799	Electric General	Remington	Cyber Security	D.0001840.116	Purch Sec Camera HW NM	32,014	9,624
800	Electric General	Cooley	RE	A.0000979.009	Shell Sub Comm Sub Portion S	31,441	9,452
801	Electric General	Cooley	OT	A.0001063.003	TX.Synchrophasors	30,396	9,138
802	Electric General	Cooley	SR	A.0000401.051	East Plt 2K50 Relay Rplmnt Comm	29,482	8,863
803	Electric General	Remington	Aging Technology	D.0001822.010	Purch Sub Frame Relay Equip SP	28,871	8,679
804	Electric General	Remington	Aging Technology	D.0002191.004	ITC- Purch 2019 EMS Ref HW SPS	28,801	8,658
805	Electric General	Meeks	Purchases	A.0005549.010	NM-Dist Sub Communication Equi	26,784	8,052
806	Electric General	Remington	Enhance Capabilities	D.0002270.004	ITC - eSOMS HW SPS	26,561	7,985
807	Electric General	Remington	Aging Technology	D.0002190.004	ITC- Purch 2019 Handheld Mobile HW S	24,009	7,218
808	Electric General	Bick	Security - Controls & Monitoring	D.0001781.042	Security Projects - Electric -	23,058	6,932
809	Electric General	Cooley	OT	A.0001218.003	Pecos Com Checkpoint FW NM	22,999	6,914
810	Electric General	Cooley	OT	A.0001218.005	Carlsbad Intg Com Checkpoint FW NM	22,834	6,865
811	Electric General	Cooley	OT	A.0001218.019	Happy Interchange Comm Checkpoint F	22,294	6,702
812	Electric General	Cooley	OT	A.0001218.010	Cox Com Checkpoint FW TX	21,583	6,488
813	Electric General	Cooley	OT	A.0001218.012	Hasings Com Checkpoint FW TX	19,696	5,921
814	Electric General	Cooley	OT	A.0001218.013	Hereford Com Checkpoint FW TX	19,141	5,754
815	Electric General	Cooley	OT	A.0001063.002	NM Synchrophasors	18,760	5,640
816	Electric General	Cooley	OT	A.0001218.018	Lantom Com Checkpoint FW TX	17,975	5,404
817	Electric General	Cooley	RE	A.0000842.005	Plant X Hale Co Relaying Comm	16,891	5,078
818	Electric General	Cooley	OT	A.0000588.011	Moone Co 115KV RTU Rplmnt	15,662	4,708
819	Electric General	Cooley	OT	A.0006059.509	Cell Phone Boosters SPS	14,527	4,367
820	Electric General	Cooley	OT	A.0001218.001	Red Bluff Com Checkpoint Firewall N	14,169	4,260
821	Electric General	Cooley	OT	A.0001118.009	Lock and Key System OK	14,098	4,238
822	Electric General	Remington	Aging Technology	D.0001822.057	Purch Sub Frame BAU Sites TX SPS	13,972	4,200
823	Electric General	Loyal	Reliability & Performance Enhancement	A.0003000.663	CHCOC-Cunningham Tools	13,028	3,916
824	Electric General	Cooley	SR	A.0000401.053	Blackhawk 1H70 Relay Upg COMM	12,945	3,892

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(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Asset Class	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
825	Electric General	OT	A.0001218.004	Maddox Com Checkpoint FW NM	12,917	3,883
826	Electric General	Office Furniture & Equipment	A.0005014.102	Office Furn & Equipment - Electric	12,832	3,858
827	Electric General	RE	A.0000916.008	Bushland Comm	11,592	3,485
828	Electric General	Cyber Security	D.0002165.010	ITC-Purch OT Monitor DRAGOS HW SPS	11,449	3,442
829	Electric General	OT	A.0001218.002	Pleasant Hill Com Checkpoint FW NM	9,360	2,814
830	Electric General	RE	A.0000194.007	Cochran Comm Equip	8,632	2,595
831	Electric General	OT	A.0001218.016	Muleshoe Valley Com Checkpoint FW T	7,901	2,375
832	Electric General	LI	A.0001008.004	Inst 2.30kV Sw Station Comm	7,798	2,344
833	Electric General	Aging Technology	D.0001822.008	Purch Sub Frame Relay Equip NM	7,453	2,241
834	Electric General	OT	A.0000710.008	SPS Physical Security Comm	6,971	2,096
835	Electric General	OT	A.0001218.014	Kress Com Checkpoint FW TX	6,932	2,084
836	Electric General	OT	A.0005014.084	New Mexico Substation Furnitur	6,792	2,042
837	Electric General	Aging Technology	D.0002255.004	ITC-Printer Refreshes-Routine HW-SP	5,191	1,560
838	Electric General	OT	A.0000710.007	NM Physical Security Comm	4,642	1,395
839	Electric General	Purchases	A.0000126.023	Artesia Country Club Furniture	4,572	1,375
840	Electric General	OT	A.0006059.506	SPS Training Center Equipmen	4,435	1,333
841	Electric General	Aging Technology	D.0001822.063	Purch Sub Frame Hardesty OK	3,979	1,196
842	Electric General	SR	A.0000153.016	U12 SCHLD REPL CTRL BRD SW 4J194	3,519	1,058
843	Electric General	OT	A.0005014.109	Gen Plt Ofc Furn TX	3,465	1,042
844	Electric General	Enhance Capabilities	D.0001804.327	Purch Wireless HW SPS	3,451	1,037
845	Electric General	SR	A.0000153.015	T131 SCHLD MOD REPL SOLAR AT STR 11	3,447	1,036
846	Electric General	Purchases	A.0005014.049	SPS-Subs Furniture Blanket	3,043	915
847	Electric General	Enhance Capabilities	D.0001804.397	Purch Wireless HW SPS	2,750	827
848	Electric General	RE	A.0000481.003	New Ink Basin 230/115kV Substation	2,701	812
849	Electric General	Building & Infrastructure	D.0001813.026	Clovis SC Reno & Consolid - Ba	2,402	722
850	Electric General	Aging Technology	D.0001839.063	2015 IT INFS Network Refresh S	1,637	492
851	Electric General	OT	A.0001063.004	Yoakum Synchronphasers	1,535	461
852	Electric General	Aging Technology	D.0001839.853	Purch SCCM HW TX	1,316	396
853	Electric General	Enhance Capabilities	A.0001577.006	Purch Bus Sys Net Equip Hale Wind S	1,271	382
854	Electric General	Cyber Security	D.0001804.126	Purch Network Appl Camera Upgr SPS	913	274
855	Electric General	Enhance Capabilities	D.0001804.396	Purch Wireless HW NM	865	260
856	Electric General	SR	A.0000153.018	Z052 SCHLD REPL BATT SW 4794 STR 2	842	253
857	Electric General	Aging Technology	D.0001821.311	2018 Planned PC SPS	820	247
858	Electric General	Aging Technology	D.0001839.148	2018 Storage Annual Refresh SP	737	222
859	Electric General	Building & Infrastructure	D.0001810.057	Amarillo NESC Evidence Storage Faci	650	195
860	Electric General	Aging Technology	D.0002195.004	ITC-Purch 2019 Storage HW SPS	614	185
861	Electric General	Aging Technology	D.0001783.021	Purch LMR Radio HW TX	575	173
862	Electric General	LI	A.0001079.008	Quincy Substation Communication	456	137
863	Electric General	Aging Technology	D.0001783.020	Purch LMR Radio HW NM	421	127
864	Electric General	RE	A.0001300.020	Roswell Img New 115kV Terminal Com	290	87
865	Electric General	SR	A.0001067.003	Lubbock East Communication	179	54
866	Electric General	Aging Technology	D.0002014.008	ITC- Purch WAN Generator OK	178	53
867	Electric General	RE	A.0000574.007	Coulter Relay Mod. Sub. COMM	102	31
868	Electric General	Meeks	A.0001024.005	Hillside T2 Install 115/13.2kV-COMM	81	24
869	Electric General	LI	A.0001079.007	Frankford Substation Communication	31	9
870	Electric General	RE	A.0000424.168	China Draw 34.5kV Sub Comms_UID	23	7

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Line No.	(A) Asset Class	(B) Witness	(C) Project Category	(D) WBS Level 2	(E) Project Description (WBS Level 2 Description)	(F) Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) Total Company	(G) Additions to Plant-in-Service (October 1, 2019 - September 30, 2020) NM Retail
871	Electric General	Remington	Aging Technology	D.0001821.527	Purch 2017 Handheld SPS	22	7
872	Electric General	Cooley	RE	A.0000781.019	Outpost Comm	10	3
873	Electric General	Remington	Aging Technology	D.0001839.663	Purch Amarillo HQ Net Equip SPS	1	0
874	Electric General	Remington	Aging Technology	D.0001839.840	Purch Property LAN Canyon TX	(0)	(0)
875	Electric General	Remington	Aging Technology	D.0001804.324	Purch Wireless HW NM SPS	(0)	(0)
876	Electric General	Cooley	RE	A.0001310.009	Finney J 25 Terminal UPLC	(22)	(7)
877	Electric General	Remington	Aging Technology	D.0001839.375	Purch 2015 VOIP HW SPS	(68)	(20)
878	Electric General	Cooley	RE	A.0000658.007	Seagraves Comm	(471)	(142)
879	Electric General	Cooley	RE	A.0001310.008	Walkemeyer 345/115 Sub Comm	(496)	(149)
880	Electric General	Cooley	OT	A.0001218.017	Swisher Com Checkpoint FW TX	(697)	(209)
881	Electric General	Cooley	RE	A.0000296.009	NE Hereford Comm	(1,474)	(443)
882	Electric General	Cooley	RE	A.0000540.017	Atoka Comm Sub Portion Comm	(3,502)	(1,053)
883	Electric General	Cooley	OT	A.0001218.006	Atoka Com Checkpoint FW NM	(3,751)	(1,128)
884	Electric General	Remington	Aging Technology	D.0001821.232	2017 Unplanned PC Refresh SPS	(3,804)	(1,144)
885	Electric General	Bick	Building & Infrastructure	D.0001810.035	Amarillo Tower - Structural	(4,064)	(1,222)
886	Electric General	Cooley	RE	A.0000424.222	Quahada Communication	(5,002)	(1,504)
887	Electric General	Cooley	GI	A.0000706.002	Hitchland Firewheel Comm	(5,067)	(1,523)
888	Electric General	Cooley	OT	A.0000948.004	TX Frame Relay Comm	(5,765)	(1,733)
889	Electric General	Remington	Aging Technology	D.0002016.004	Purch T&D MPLS - Unplanned (2017) S	(9,414)	(2,830)
890	Electric General	Cooley	OT	A.0000948.003	NM Frame Relay Comm	(12,809)	(3,851)
891	Electric General	Cooley	RE	A.0000979.006	Mustang Communications Sub Por	(17,661)	(5,309)
892	Electric General	Cooley	RE	A.0000290.008	Cunningham Intg Upgr Eddy Term Comm	(59,828)	(17,986)
893	Electric General	Cooley	RE	A.0000290.009	Seven Rivers Upgr Eddy Term COMM	(112,313)	(33,764)
894	Electric General	Cooley	GI	A.0000902.002	TUCO RTU Addition Comm	(115,625)	(34,759)
895	Electric General	Cooley	GI	A.0000350.004	Lost Draw Comm	(151,366)	(45,504)
896	Electric General	Remington	Aging Technology	D.0002192.004	ITC-Purch 2019 ITINFS Ref HW SPS	(1,218,228)	(366,228)
897	<b>Electric General Total</b>					<b>\$ 54,968,215</b>	<b>\$ 16,524,744</b>
898	Electric Intangible	Meeks	Purchases	A.0005516.002	SPS Landworks - Convert docs to dig	\$	\$ 820,267
899	Electric Intangible	Remington	Enhance Capabilities	D.0001839.628	ESB Environment SW SPS-10646	2,192,834	659,218
900	Electric Intangible	Remington	Aging Technology	D.0001805.016	Next Gen MSFT Deploy SW SPS -10693	2,124,182	638,579
901	Electric Intangible	Remington	AGIS	D.0001723.048	ADMS Data - SPS	1,078,669	337,160
902	Electric Intangible	Remington	Enhance Capabilities	D.0001728.007	Sub Asset Mgmt SW SPS	793,095	238,423
903	Electric Intangible	Remington	Enhance Capabilities	D.0001804.293	ESOM Ph2 SW SPS-10687	788,078	236,915
904	Electric Intangible	Remington	Aging Technology	D.0002018.011	VMCM SW SPS-10714	581,689	174,869
905	Electric Intangible	Remington	Aging Technology	D.0002265.004	ITC - 2020 Oracle Licenses SW - TX	487,413	146,528
906	Electric Intangible	Remington	Aging Technology	D.0002244.001	ITC-PCI SPP Settlement SW SPS	458,619	137,872
907	Electric Intangible	Remington	Enhance Capabilities	D.0001787.021	ITC-BS-WS 19 SW Releases - TX 10792	443,482	133,321
908	Electric Intangible	Remington	Aging Technology	D.0002279.004	ITC - Upgr Pro, Visio, & Adobe Pro S	438,048	131,688
909	Electric Intangible	Remington	Aging Technology	D.0002184.000	IIB Lic ESB SW SPS-10742	424,640	127,657
910	Electric Intangible	Remington	Enhance Capabilities	D.0002364.006	ITC-BS Resiliency SW 2000074 SPS	400,386	120,366
911	Electric Intangible	Remington	Enhance Capabilities	D.0001787.014	SAP S&O SW Rel 19 SPS-10733	383,270	115,220
912	Electric Intangible	Remington	Enhance Capabilities	D.0002185.006	Net Auto Platform SW SPS-10741	343,591	103,292
913	Electric Intangible	Remington	Enhance Capabilities	D.0002045.015	Operation Monitor SW SPS-10728	315,369	94,807
914	Electric Intangible	Remington	Aging Technology	D.0001805.020	ITC-Pandemic-Next Gen MSFT SW SPS	270,539	81,330
915	Electric Intangible	Remington	Cyber Security	D.0002165.007	OT Monitor DRAGOS SW SPS-10772	263,884	79,330

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(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Asset Class	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
916	Electric Intangible	Remington	D.0002282.004	ITC-Mainframe Modernization-SW SPS	262,392	78,881
917	Electric Intangible	Remington	D.0002143.004	Technology Lic SW SPS	259,083	77,887
918	Electric Intangible	Remington	D.0002001.020	Sailpoint Ph4 SW SPS-10760	227,707	68,454
919	Electric Intangible	Remington	D.0002202.006	Multi Auth SW SPS-10759	226,806	68,183
920	Electric Intangible	Remington	D.0001796.034	Net Tools CISCO SW SPS-10718	223,542	67,202
921	Electric Intangible	Remington	D.0002068.004	ITC-Powerplan Upgrade SW SPS-10768	210,004	63,132
922	Electric Intangible	Remington	D.0002135.004	Unix Config SW SPS-10770	207,815	62,474
923	Electric Intangible	Remington	D.0002020.004	SAP Cont Improve SolMan SW SPS-1070	173,087	52,034
924	Electric Intangible	Remington	D.0002189.006	ITC-Virtual Emergency SW TX-10745	153,862	46,254
925	Electric Intangible	Remington	D.0002274.004	2019 Advertising & Brand Content Li	115,499	34,722
926	Electric Intangible	Remington	D.0002252.006	ITC-Strategist Replacement SW TX -	82,733	24,871
927	Electric Intangible	Remington	D.0002100.031	Private Cloud Realize SW SPS-10767	82,175	24,704
928	Electric Intangible	Remington	D.0002008.012	Enterprise Data Ph3 SW SPS-10762	81,556	24,518
929	Electric Intangible	Remington	D.0002072.004	Replace Meeting Planner SW SPS-1073	68,197	20,502
930	Electric Intangible	Remington	D.0001796.045	Net Tools-Solar Wind SW SPS 10736	66,602	20,022
931	Electric Intangible	Remington	D.0002245.006	AutoSys Ref SW SPS-10776	63,148	18,984
932	Electric Intangible	Remington	D.0002243.005	Settlement Tracker Elim SW SPS-1077	62,797	18,878
933	Electric Intangible	Remington	D.0002307.004	ITC-Unifier PPM Tool-SW-SPS	59,336	17,838
934	Electric Intangible	Remington	D.0002166.007	SUM Total Upgrade SW SPS-10734	52,673	15,835
935	Electric Intangible	Remington	D.0002101.018	eGRC Standard SW SPS-10751	52,303	15,723
936	Electric Intangible	Remington	D.0002268.005	ITC-Endpoint Srv Security Suite-SW	50,456	15,168
937	Electric Intangible	Remington	D.0002101.012	eGRC Continuity SW SPS-10750	46,696	14,038
938	Electric Intangible	Remington	D.0002123.008	ITC-Security Camera Verint-SW SPS	44,663	13,427
939	Electric Intangible	Remington	D.0002200.006	ITC-Endpoint Privilege SW SPS-10757	38,449	11,559
940	Electric Intangible	Remington	D.0001792.169	EMAIL_SW_SPS-10697	32,315	9,715
941	Electric Intangible	Remington	D.0001796.050	Net Tools Infovista SW SPS-10755	29,692	8,926
942	Electric Intangible	Remington	D.0002369.004	ITC-Blue Prism Licenses SW 200074 S	27,708	8,330
943	Electric Intangible	Remington	D.0001770.026	Secure File MFT SW SPS-10754	26,712	8,030
944	Electric Intangible	Remington	D.0002368.004	ITC-Propensity to Pay SW 200171 SPS	23,752	7,141
945	Electric Intangible	Remington	D.0002295.004	ITC-FME Upgrade-SW SPS	20,659	6,211
946	Electric Intangible	Remington	D.0002290.004	ITC-Field Collect Sys Upg-SW SPS	19,868	5,973
947	Electric Intangible	Remington	D.0002068.010	ITC-Powerplan Upg Phase1b-SW-SPS	18,175	5,464
948	Electric Intangible	Remington	D.0002205.006	Cust Mobile App SW SPS-10765	13,983	4,204
949	Electric Intangible	Remington	D.0002287.004	ITC - EasyPower Lic Purchase SW SPS	13,661	4,107
950	Electric Intangible	Remington	D.0002098.004	CyberArk PAM SW SPS-10694	6,549	1,969
951	Electric Intangible	Remington	D.0002043.004	Enterprise Learning Upgrade SW SPS1	4,196	1,261
952	Electric Intangible	Remington	D.0001839.186	Mobile Computing Infra SW SPS	2,980	896
953	Electric Intangible	Remington	D.0001770.014	Secure File&Transfer Ph 2 SW SPS-10	2,496	750
954	Electric Intangible	Remington	D.0001726.058	Work and Asset Phase 1 SW SPS	2,169	652
955	Electric Intangible	Remington	D.0001748.007	Corp Email SW SPS	1,923	578
956	Electric Intangible	Remington	D.0002084.034	RIS CREY SW SPS-10732	1,187	357
957	Electric Intangible	Remington	D.0001796.025	Network Tools Mgmt SW SPS-10700	1,008	303
958	Electric Intangible	Remington	D.0001770.007	Electronic Data SW SPS	807	243
959	Electric Intangible	Remington	D.0001770.020	Sec File Ph3 SW SPS-10716	453	136
960	Electric Intangible	Remington	D.0001796.014	Network Tools LNI Smallworld SW TX -	416	125
961	Electric Intangible	Remington	D.0002100.007	Private Cloud Infra SW SPS-10710	354	106

Southwestern Public Service Company

Capital Additions for the Period from October 1, 2019 through September 30, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line No.	Asset Class	Witness	Project Category	WBS Level 2	Project Description (WBS Level 2 Description)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)	Additions to Plant-in-Service (October 1, 2019 - September 30, 2020)
						Total Company	NM Retail
962	Electric Intangible	Remington	Enhance Capabilities	D.0001826.247	2015 RPAM Phase 3 Amort SW SPS	265	80
963	Electric Intangible	Remington	Enhance Capabilities	D.0002090.004	IT Service Request SW SPS-10699	243	73
964	Electric Intangible	Remington	Cyber Security	D.0002099.007	Firewall Rule Mgmt SW SPS-10707	218	65
965	Electric Intangible	Remington	Cyber Security	D.0001818.108	Emergency Mass SW SPS-10709	175	53
966	Electric Intangible	Remington	Enhance Capabilities	D.0001744.035	Corporate Giving SW SPS	162	49
967	Electric Intangible	Remington	Aging Technology	D.0002033.011	Commodity XL SW SPS -10681	146	44
968	Electric Intangible	Remington	Aging Technology	D.0002002.007	NMS 1.12 Upgrade SW SPS-10669	105	32
969	Electric Intangible	Remington	Aging Technology	D.0002090.013	Microfocus SW SPS-10721	85	26
970	Electric Intangible	Remington	Cyber Security	D.0001771.007	Certificate Key Mgmt SW SPS	34	10
971	Electric Intangible	Remington	Aging Technology	D.0001744.014	Powerplan Upgrade SW (Ph 2) SP	30	9
972	Electric Intangible	Remington	Cyber Security	D.0002101.006	eGRC Ph3 SW SPS-10719	30	9
973	Electric Intangible	Remington	Aging Technology	D.0001839.792	WebSphere-BSPPRJ000932 SW SPS	6	2
974	Electric Intangible	Remington	Enhance Capabilities	D.0002084.027	Blue Prism SW SPS-10731	5	2
975	Electric Intangible	Remington	Enhance Capabilities	D.0001804.369	Integrated Talent Ph4 SWS SPS-10637	(37)	(11)
976	Electric Intangible	Remington	Cyber Security	D.0001818.018	Security Incident SW SPS	(513)	(154)
977	Electric Intangible	Remington	Enhance Capabilities	D.0001787.009	Customer Mgmt SPS	(334,131)	(100,448)
978	<b>Electric Intangible Total</b>					<b>\$ 17,345,806</b>	<b>\$ 5,227,446</b>
979	<b>Grand Total</b>					<b>\$ 497,979,366</b>	<b>\$ 165,461,863</b>

**Southwestern Public Service Company  
Capital Additions  
October 1, 2020 through February 28, 2021**

<b>Asset Class</b>	<b>Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) Total Company</b>	<b>Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) NM Retail</b>
Steam Production	\$ 27,852,391	\$ 8,558,283
Other Production	826,861,250	270,986,154
Electric Transmission	253,826,125	65,842,047
Electric Distribution	85,367,535	45,889,678
Electric General	30,578,323	9,192,566
Electric Intangible	12,104,090	3,667,902
<b>Grand Total</b>	<b>\$ 1,236,589,713</b>	<b>\$ 404,136,631</b>

<b>Witness</b>	<b>Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) Total Company</b>	<b>Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) NM Retail</b>
Remington	\$ 19,581,724	\$ 5,915,855
Bick	11,475,613	3,451,506
Lytal	926,105,009	301,186,782
Meeks	88,235,371	46,751,818
Cooley	191,191,997	46,830,670
<b>Grand Total</b>	<b>\$ 1,236,589,713</b>	<b>\$ 404,136,631</b>

Production Assets allocated using 12CP-PROD (30.73%). Sagamore and Hale are allocated using ENERGY (32.81%).  
Transmission Assets primarily allocated using 12CP-TRAN (24.24%). Sagamore and Hale are allocated using ENERGY (32.81%). Radial Line assets direct assigned.  
Distribution Assets direct assigned according to location.  
General Plant allocated using LABXAG (30.06%) with a one project allocated by CUST-RET (31.26%)  
Intangible Plant primarily allocated using LABXAG (30.06%) with a few projects allocated by CUST-RET (31.26%).

Southwestern Public Service Company

Capital Additions for the Period from October 1, 2020 through February 28, 2021

(A) Line No.	(B) Asset Class	(C) Witness	(D) Project Category	(E) Project Description	(F) Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) Total Company	(F) Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) NM Retail
1	Steam Production	Lytal	Reliability & Performance Enhancement	TOL2C-Prch & Install New GSU XFMR	3,873,343	1,190,173
2	Steam Production	Lytal	Reliability & Performance Enhancement	JON0C-Effluent Water Optimization	3,856,980	1,185,145
3	Steam Production	Lytal	Environmental Compliance	JON0C NOX Controls Enhancement	1,673,356	514,177
4	Steam Production	Lytal	Reliability & Performance Enhancement	JON1C-Rewind Exciter Rotor	1,508,930	463,653
5	Steam Production	Lytal	Reliability & Performance Enhancement	MAD1C-Rpl SH Term Tubes	1,119,851	344,100
6	Steam Production	Lytal	Reliability & Performance Enhancement	PLX3C Rpl East Waterwall Tubes	827,516	254,273
7	Steam Production	Lytal	Reliability & Performance Enhancement	PLX4 Rpl GSU Xfmr	740,536	227,547
8	Steam Production	Lytal	Reliability & Performance Enhancement	PLX0C-Floating pump w piping for pi	718,277	220,707
9	Steam Production	Lytal	Reliability & Performance Enhancement	HAR0C-Baseament Winterization	711,746	218,700
10	Steam Production	Lytal	Reliability & Performance Enhancement	TOL2C-Rbld T2 Mill B Gearbox	710,059	218,182
11	Steam Production	Lytal	Reliability & Performance Enhancement	MAD1C-Rpl #2 HP FWB	654,136	200,998
12	Steam Production	Lytal	Reliability & Performance Enhancement	TOL2C-T2 Burners 2020	653,178	200,704
13	Steam Production	Lytal	Reliability & Performance Enhancement	HAR Small Routine	635,116	195,154
14	Steam Production	Lytal	Reliability & Performance Enhancement	MAD1C-Upg DCS Opr Sim-19969	524,538	161,176
15	Steam Production	Lytal	Reliability & Performance Enhancement	TOL2C-Rpl TK32 oil circuit breaker	523,090	160,731
16	Steam Production	Lytal	Reliability & Performance Enhancement	TOL Small Routine	517,842	159,119
17	Steam Production	Lytal	Reliability & Performance Enhancement	TOL2C-Rpr MillF GearBx & Journ	387,424	119,045
18	Steam Production	Lytal	Reliability & Performance Enhancement	TOL1C-Rpl TK02 oil circuit breaker	384,001	117,993
19	Steam Production	Lytal	Reliability & Performance Enhancement	PLX1 Turbine Sm Shield	362,550	111,402
20	Steam Production	Lytal	Reliability & Performance Enhancement	JON Small Routine	359,951	110,603
21	Steam Production	Lytal	Reliability & Performance Enhancement	PLX Small Routine	348,688	107,142
22	Steam Production	Lytal	Reliability & Performance Enhancement	TOL0C-Rpl Water Treatment Bldg	336,643	103,441
23	Steam Production	Lytal	Reliability & Performance Enhancement	CHC2 North BFP Element	307,599	94,517
24	Steam Production	Lytal	Reliability & Performance Enhancement	NIC Small Routine	304,085	93,437
25	Steam Production	Lytal	Reliability & Performance Enhancement	TOL0C Rpl Gas Line at PLX	295,503	90,800
26	Steam Production	Lytal	Reliability & Performance Enhancement	HAR1 Cooling Tower Storm Repairs	290,741	89,337
27	Steam Production	Lytal	Reliability & Performance Enhancement	NIC1C-Rpl U1 Volt Reg	271,143	83,315
28	Steam Production	Lytal	Reliability & Performance Enhancement	TOL0C-Inst Secondary RO Feed Supply	265,914	81,708
29	Steam Production	Lytal	Reliability & Performance Enhancement	TOL2 MDDBFP Rpl Element	262,728	80,729
30	Steam Production	Lytal	Reliability & Performance Enhancement	TOL02 Upgrade TV & IV	261,695	80,412
31	Steam Production	Lytal	Reliability & Performance Enhancement	TOL2C-Replace SSC Chain	260,408	80,016
32	Steam Production	Lytal	Reliability & Performance Enhancement	TOL1C-Rpl UPS Inverters	259,799	79,829
33	Steam Production	Bick	Cybersecurity	Firewall Upgrade	250,504	76,973
34	Steam Production	Lytal	Environmental Compliance	MAD1C-Upg CEMS Foxboro Sys	225,905	69,414
35	Steam Production	Lytal	Reliability & Performance Enhancement	MAD Small Routine	222,521	68,375
36	Steam Production	Lytal	Reliability & Performance Enhancement	HAR2C S Main Circuit Shaft	220,922	67,883
37	Steam Production	Lytal	Reliability & Performance Enhancement	TOL2C-Rpl UPS Inverters	220,537	67,765
38	Steam Production	Lytal	Reliability & Performance Enhancement	HAR1C - SUBFP Mtr Rwnd	212,614	65,330
39	Steam Production	Lytal	Reliability & Performance Enhancement	TOL2C-Rpl Diesel Gen Controls	202,564	62,242
40	Steam Production	Lytal	Reliability & Performance Enhancement	CHC0C-Rpl Fuel Gas Press Cntrl Viv	192,900	59,273
41	Steam Production	Lytal	Environmental Compliance	HAR0C-Install CEMS Compressor	182,261	56,004
42	Steam Production	Lytal	Reliability & Performance Enhancement	TOL1-Refurbish ctr boiler circ pump	175,598	53,956
43	Steam Production	Lytal	Reliability & Performance Enhancement	JON01 - SH Header Sealbox Rpl	174,017	53,471
44	Steam Production	Lytal	Reliability & Performance Enhancement	NIC3C-Rpl Boiler Bldg Elevator	160,210	49,228
45	Steam Production	Lytal	Reliability & Performance Enhancement	TOL0C-Rpl Water Well Pmp 2020	159,651	49,057

Southwestern Public Service Company

Capital Additions for the Period from October 1, 2020 through February 28, 2021

Line No.	(A) Asset Class	(B) Witness	(C) Project Category	(D) Project Description	(E) Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) Total Company	(F) Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) NM Retail
46	Steam Production	Lytal	Reliability & Performance Enhancement	CHC Small Routine	154,773	47,558
47	Steam Production	Lytal	Reliability & Performance Enhancement	NIC0C Rpl RO 1st & 2nd Pass Pump & Motor	153,628	47,206
48	Steam Production	Lytal	Environmental Compliance	JON0C-Replace Section 13 Pivot	145,229	44,625
49	Steam Production	Lytal	Reliability & Performance Enhancement	CHC0C-Rpr Water Well Mir 2019	134,165	41,225
50	Steam Production	Lytal	Reliability & Performance Enhancement	TOL0C- Install Gas Chromatograph	122,665	37,692
51	Steam Production	Lytal	Reliability & Performance Enhancement	PLX0 Inverter Replacement	115,208	35,400
52	Steam Production	Lytal	Environmental Compliance	HAR Small Routine - Environmental	90,112	27,689
53	Steam Production	Lytal	Reliability & Performance Enhancement	CHC Emergent Fund - Steam prod	73,428	22,562
54	Steam Production	Lytal	Reliability & Performance Enhancement	NIC Emergent Fund - Steam prod	54,917	16,875
55	Steam Production	Lytal	Reliability & Performance Enhancement	GMS Small Routine	695	213
56	<b>Steam Production Total</b>				<b>\$ 27,852,391</b>	<b>\$ 8,558,283</b>
57	Other Production	Lytal	New Generation	SPS Wind - Sagamore	804,157,822	\$ 263,883,681
58	Other Production	Lytal	Reliability & Performance Enhancement	JON3C Jones 3&4 Hot Gas Path Replac	12,075,514	3,710,477
59	Other Production	Lytal	New Generation	SPS Wind -Hale County	5,859,984	1,922,949
60	Other Production	Lytal	Reliability & Performance Enhancement	CHC4C-Rpl Combustor Components -238	2,419,370	743,407
61	Other Production	Lytal	Reliability & Performance Enhancement	CHC34C CT Control Upgrade	1,105,310	339,632
62	Other Production	Lytal	Reliability & Performance Enhancement	JON03-Gen Pole Crossover	342,809	105,336
63	Other Production	Lytal	Reliability & Performance Enhancement	JON3-J3 Aerodynamic Upgrade	214,512	65,914
64	Other Production	Lytal	Environmental Compliance	CHC3C-Upg CEMs Foxboro Sys	170,300	52,329
65	Other Production	Lytal	New Generation	Sagamore-Land & Land Rights	166,969	54,791
66	Other Production	Lytal	Reliability & Performance Enhancement	JON3 Rpl Evap Media	160,802	49,410
67	Other Production	Lytal	Reliability & Performance Enhancement	CHC4C-Inst Onln Vib Mntn Sys	103,336	31,752
68	Other Production	Lytal	Reliability & Performance Enhancement	JON Small Routine	57,546	17,682
69	Other Production	Lytal	Reliability & Performance Enhancement	Hale - Small Routine	21,250	6,973
70	Other Production	Lytal	Reliability & Performance Enhancement	Sagamore Emergent Fund	3,013	989
71	Other Production	Lytal	Reliability & Performance Enhancement	GMS Small Routine	2,786	856
72	Other Production	Lytal	Reliability & Performance Enhancement	CHC Small Routine	(72)	(22)
73	<b>Other Production Total</b>				<b>\$ 826,861,250</b>	<b>\$ 270,986,154</b>
74	Electric Transmission	Cooley	RE	OPIE 2 Kiowa-Eddy Co 345KV	61,045,496	\$ 14,799,588
75	Electric Transmission	Lytal	New Generation	Sagamore Collector Sub	26,606,048	8,730,751
76	Electric Transmission	Cooley	LI	OPIE 3 Malaga Bend	16,707,482	4,050,485
77	Electric Transmission	Cooley	SR	S&E - SPS Line	14,229,570	3,449,751
78	Electric Transmission	Cooley	RE	Mustang - Seminole 115KV Ck11 New Line	14,117,278	3,422,528
79	Electric Transmission	Cooley	RE/LI	OPIE 3 Roadrunner-China Draw 345KV	12,994,540	3,150,336
80	Electric Transmission	Cooley	RE	OPIE TUCCO-Hobbs 345KV PID 30376	10,541,508	2,555,634
81	Electric Transmission	Lytal	Reliability & Performance Enhancement	TOLJC-Synchronous Condenser	10,421,155	2,526,457
82	Electric Transmission	Lytal	Reliability & Performance Enhancement	TOL2C-Synchronous Condenser	10,211,809	2,475,704
83	Electric Transmission	Lytal	New Generation	Sagamore TSG	9,200,055	3,018,990
84	Electric Transmission	Lytal	New Generation	Sagamore Wind Network Upgrades	8,663,255	2,842,840
85	Electric Transmission	Cooley	LI	OPIE 3 W 39 Rebuild	6,507,571	1,577,665
86	Electric Transmission	Cooley	RE	Sundown 230/115 Auto Upgrade	5,987,736	1,451,639
87	Electric Transmission	Cooley	SR	ELR - Breakers - SPS	3,911,147	948,200
88	Electric Transmission	Lytal	New Generation	Sagamore Crossroads	3,778,559	1,239,931



Southwestern Public Service Company

Capital Additions for the Period from October 1, 2020 through February 28, 2021

(A)	(B)	(C)	(D)	(E)	(F)	
Line No.	Asset Class	Witness	Project Category	Project Description	Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) Total Company	Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) NM Retail
89	Electric Transmission	Cooley	OT	SPS Sub Communication Network Group 1	3,320,758	805,069
90	Electric Transmission	Cooley	LI	Hunsley Substation	2,954,430	716,258
91	Electric Transmission	Cooley	RE	SPS SFE Fault Clearing Relay Rplmnts	2,537,476	615,174
92	Electric Transmission	Cooley	OT	Physical Security	2,221,650	538,607
93	Electric Transmission	Lytal	New Generation	Hale	1,984,556	651,230
94	Electric Transmission	Cooley	SR	Spearman Breaker Replacements	1,976,873	479,264
95	Electric Transmission	Cooley	SR	SPS Group 1 Switch Replacements	1,960,035	475,182
96	Electric Transmission	Cooley	SR	Carlisle Cap Bank Rplmt	1,851,273	448,814
97	Electric Transmission	Cooley	SR	Tuco SVC Control and Protection Rep	1,840,556	446,216
98	Electric Transmission	Cooley	OT	TxDot Relocate	1,799,734	436,319
99	Electric Transmission	Cooley	RE	Hale to Cox Y07 Rebuild	1,764,511	427,780
100	Electric Transmission	Cooley	LI	OPIE 3 Medanos Sub	1,704,432	413,215
101	Electric Transmission	Cooley	SR	ELR RFL9300 Relays SPS	1,621,198	393,036
102	Electric Transmission	Cooley	SR	S&E - SPS Sub	1,620,846	392,950
103	Electric Transmission	Cooley	SR	Line ELR SPS	1,475,045	357,603
104	Electric Transmission	Cooley	LI	DCP - White Deer Sub	1,443,869	350,045
105	Electric Transmission	Cooley	SR	Sundown 115kV Capacitor Bank	1,172,314	284,210
106	Electric Transmission	Cooley	RE	NERC TPL Relay Improvements	929,108	225,249
107	Electric Transmission	Cooley	SR	Z18 Tuco Plainview Rebuild	827,052	200,507
108	Electric Transmission	Cooley	SR	ELR - Relay - SPS	712,074	172,632
109	Electric Transmission	Cooley	RE	Cardinal Teague Recond 115KV Line	489,776	118,739
110	Electric Transmission	Cooley	SR	SPS Major Line Refurbishment	451,011	109,341
111	Electric Transmission	Cooley	OT	Pole Treatment Program	338,295	82,015
112	Electric Transmission	Cooley	GI	GEN-2011-025 Fiber Wind	315,044	76,378
113	Electric Transmission	Cooley	SR	SPIRe	267,183	64,775
114	Electric Transmission	Cooley	RE	SPS Facility Rating Mitigation	217,429	52,712
115	Electric Transmission	Cooley	OT	Agreement Merrick	207,184	50,229
116	Electric Transmission	Cooley	LI	Interconnection XTO BEU	194,216	47,085
117	Electric Transmission	Cooley	RE	Tierra Blanca 115KV Substation	186,700	45,263
118	Electric Transmission	Cooley	RE	McDowell Creek 230/115KV Sub	186,643	45,249
119	Electric Transmission	Cooley	RE	W27 Oil Center-Lea Road Reconnector	100,000	24,244
120	Electric Transmission	Cooley	OT	Breaker Failure Monitoring	99,578	24,141
121	Electric Transmission	Cooley	RE	V72 Terminal Upgrades at Hale	98,545	23,891
122	Electric Transmission	Cooley	GI/LI	Interconnection XTO Cornell	69,554	16,862
123	Electric Transmission	Cooley	SR	Texas County 115kV Capacitor Bank	67,930	16,469
124	Electric Transmission	Cooley	LI	Agreement Oxy Hess Amerada Hess	65,285	15,827
125	Electric Transmission	Cooley	OT	SPS Sub Communication Network Group 2	63,950	15,504
126	Electric Transmission	Cooley	LI	Sisko Substation	25,000	6,061
127	Electric Transmission	Cooley	RE	Atoka-Eagle Creek	16,219	3,932
128	Electric Transmission	Cooley	LI	Legacy Robertson Conversion	16,100	3,903
129	Electric Transmission	Cooley	RE	OPIE Hobbs-Kiowa 345KV_PID 30637	15,008	3,638
130	Electric Transmission	Cooley	RE	W-26 Cooper Ranch-Oil Cir wreck out rebuild	6,000	1,455
131	Electric Transmission	Cooley	RE/LI	OPIE 2 DCP Zia 2 Quahada Project	4,151	1,006
132	Electric Transmission	Cooley	RE	V24 Terry & Wolforth Terminal Upgrades	3,330	807
133	Electric Transmission	Cooley	RE	Plant X Transformer 2 Addition	3,117	756

Southwestern Public Service Company

Capital Additions for the Period from October 1, 2020 through February 28, 2021

(A) Line No.	(B) Asset Class	(B) Witness	(C) Project Category	(D) Project Description	(E) Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) Total Company	(F) Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) NM Retail
134	Electric Transmission	Cooley	SR	CVA Mitigation	1,113	270
135	Electric Transmission	Cooley	RE	OPIE 3 Ponderosa-Custer Mt115kV_PID 30694	564	137
136	Electric Transmission	Cooley	RE	OPIE N Loving-S Loving 115kV	477	116
137	Electric Transmission	Cooley	EC/TI	TUCO Mooreland (Woodward)	466	113
138	Electric Transmission	Cooley	RE	Z66 Booker/Wade Conversion	253	61
139	Electric Transmission	Cooley	OT	Fault Recorders - SPS	139	34
140	Electric Transmission	Cooley	RE	OPIE 1 Road Runner (Interc Potash Conn)	76	19
141	Electric Transmission	Cooley	GI	GEN 2014 033 Roswell Solar	43	10
142	Electric Transmission	Cooley	RE	Curry to Bailey 115kV	31	8
143	Electric Transmission	Cooley	RE	STEP Newhart Interchange	5	1
144	Electric Transmission	Cooley	LI	Interconnection Milwaukee	1	0
145	Electric Transmission	Cooley	EC/TI	Hitchland to Woodward	(10,811)	(2,621)
146	Electric Transmission	Cooley	OT	Agreement Westmount Ford Development	(19,554)	(4,741)
147	Electric Transmission	Cooley	SR	Unserviceable - Breakers - SPS	(19,636)	(4,760)
148	Electric Transmission	Cooley	GI	Gen Upgrade Tolk X Reconnector	(46,294)	(11,223)
149	Electric Transmission	Cooley	OT	SPS Asset Sales	(63,673)	(15,437)
150	Electric Transmission	Cooley	RE	Eddy County Dbl Bus Dbl Brkr 230kV	(165,321)	(40,080)
151	<b>Electric Transmission Total</b>				<b>\$ 253,826,125</b>	<b>\$ 65,842,047</b>
152	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install New Malaga Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve general oil and gas load in the Malaga area.	\$ 12,020,814	\$ 12,020,814
153	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install New Medanos Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve general oil and gas load in SENM.	6,811,588	6,811,588
154	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install New Hunsley Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve general load growth in the Hereford Area.	6,203,429	-
155	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	TX Pole Replacement and Reinforcement: This project is to replace and reinforce existing poles.	5,061,296	-
155	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	TX OH Relocations, Rebuilds, and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.	4,068,576	-
156	Electric Distribution	Meeks	Purchases	TX Transformer Purchase: This project is for distribution transformer purchases.	3,858,984	-
157	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install New Whitedeer Substation and Feeders: This project is to install a new substation transformer and associated feeders to relieve Kingsmill Substation and serve new oil and gas load.	3,834,462	-
158	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Rebuilding Lawrence Park Substation: This project is to rebuild the aging Lawrence park Substation	3,360,000	-
159	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Purchase spare transformer to be used in the event of a transformer failure.	2,694,331	2,694,331
160	Electric Distribution	Meeks	New Business	Extend service to serve new load in the Sage Brush/Pearl area	2,065,073	2,065,073
161	Electric Distribution	Meeks	Distribution Line and Substation Capacity	Install New Sisko Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve oil patch growth in the Carlsbad Area	2,056,542	2,056,542
162	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	NM OH Relocations, Rebuilds and Conversions: This project consists of costs to relocate, rebuild or convert existing distribution line facilities.	2,035,768	2,035,768
163	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	Purchase spare transformer to be used in the event of a transformer failure.	2,021,941	-

Southwestern Public Service Company

Capital Additions for the Period from October 1, 2020 through February 28, 2021

(A) Line No.	(B) Asset Class	(C) Project Category	(D) Project Description	(E) Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) Total Company	(F) Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) NM Retail
164	Electric Distribution	Distribution Line and Substation Capacity	Install Ponderosa 3rd Fdr: this project is install a new Ponderosa feeder to serve multiple new oil patch loads.	1,979,991	1,979,991
165	Electric Distribution	New Business	NM OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.	1,969,977	1,969,977
166	Electric Distribution	Outdoor/Area Lighting	TX LED- Project used to convert street lights to LED lights in TX	1,818,392	-
167	Electric Distribution	New Business	TX OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load.	1,534,875	-
168	Electric Distribution	Distribution Line and Substation Capacity	Install New Centerport Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve load growth in the Amarillo area and provide back up capacity for switching.	1,515,000	-
169	Electric Distribution	Outdoor/Area Lighting	NM LED- Project used to convert street lights to LED lights in NM	1,425,717	1,425,717
170	Electric Distribution	New Business	Extend service west of Sagebrush to feed multiple new customer requests	1,375,926	1,375,926
171	Electric Distribution	Purchases	NM Transformer Purchase: This project is for distribution transformer purchases.	1,287,386	1,287,386
172	Electric Distribution	New Business	TX UG Extension and Services: This project is to extend new UG distribution lines and services in order to serve new load.	1,142,822	-
173	Electric Distribution	New Business	Extend Ponderosa feeder to serve 4 new customers	995,000	995,000
174	Electric Distribution	New Business	Extend service to serve new Salt Creek Midstream PME	900,399	900,399
175	Electric Distribution	Distribution Line and Substation Reconstruction	Rebuild and convert Mesquite line to improve reliability and capacity	843,421	843,421
176	Electric Distribution	Purchases	TX Meter Purchase: This project is for the purchase of new electric meters.	802,714	-
177	Electric Distribution	New Business	Extend service to feed new oil field load	742,169	742,169
178	Electric Distribution	Distribution Line and Substation Reconstruction	NM Pole Replacement and Reinforcement: This project is to replace and reinforce existing poles.	722,240	722,240
179	Electric Distribution	New Business	Reconductor and extend new service to feed new customer request	616,929	616,929
180	Electric Distribution	New Business	Reconductor and UG extension to feed PHASE 1 of the OASIS Subdivision	614,208	614,208
181	Electric Distribution	Purchases	NM Easement This project contains costs for securing easement and permitting in support of capital projects.	582,897	582,897
182	Electric Distribution	New Business	Extend service to serve new Cimarex Energy Load	570,011	570,011
183	Electric Distribution	Distribution Line and Substation Reconstruction	Retire existing substation assets	538,857	-
184	Electric Distribution	Distribution Line and Substation Reconstruction	SPS Storm Recovery Project - TX: This project is for costs associated with SPS's Storm response.	511,205	-
185	Electric Distribution	Distribution Line and Substation Reconstruction	TX Substation Asset Replacement: This blanket project involves the replacement of Substation equipment and the money properly spent on those assets that can be capitalized.	510,458	-
186	Electric Distribution	Outdoor/Area Lighting	TX UG Street Light: This project is to install new UG street lights.	503,450	-
187	Electric Distribution	New Business	Reconductor to serve new Solaris Midstream load	470,142	470,142
188	Electric Distribution	New Business	NM UG Extension and Services: This project is to extend new UG distribution lines and services in order to serve new load.	405,697	405,697
189	Electric Distribution	Distribution Line and Substation Reconstruction	TX Line Working Capital fund to fund emergent asset health work	392,000	-
190	Electric Distribution	Distribution Line and Substation Reconstruction	NM Line Working Capital fund to fund emergent asset health work	392,000	392,000
191	Electric Distribution	Distribution Line and Substation Reconstruction	Replace end of life transformer to continue serving load from Lariat Substation	387,354	-
192	Electric Distribution	Outdoor/Area Lighting	TX ST LT Rebuilds: This project is to replace or rebuild street light facilities	335,710	-
193	Electric Distribution	Distribution Line and Substation Reconstruction	Substation Breaker Replacement: Replace existing substation relay equipment that has reached end of life.	313,761	-
194	Electric Distribution	New Business	Extend service to feed new load for BTA OIL PRODUCERS VACA DRAW	260,000	260,000

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195	Electric Distribution	Distribution Line and Substation Reconstruction	NM OH Line Rebuild and Obsolete Voltage Conversion: Rebuild and Convert OH lines to address reliability issues with aged infrastructure and obsolete voltage equipment	256,653	256,653
196	Electric Distribution	Distribution Line and Substation Reconstruction	TX UG Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.	251,391	-
197	Electric Distribution	Distribution Line and Substation Capacity	NM OH Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.	238,813	238,813
198	Electric Distribution	New Business	Extend service to serve new oil field battery load	222,000	222,000
199	Electric Distribution	Distribution Line and Substation Reconstruction	NM Substation Asset Replacement: This blanket project involves the replacement of Substation equipment and the money properly spent on those assets that can be capitalized.	196,677	196,677
200	Electric Distribution	Purchases	NM ROW: This project contains costs for securing ROW and permitting in support of capital projects.	189,000	189,000
201	Electric Distribution	Distribution Line and Substation Capacity	Install New Four Way Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve new oil field loads in the Dumas Area.	181,552	-
202	Electric Distribution	Purchases	NM Meter Purchase: This project consists of costs for the purchase of new electric meters.	165,391	165,391
203	Electric Distribution	Outdoor/Area Lighting	NM ST LT Rebuilds: This project is to replace or rebuild street light facilities	157,759	157,759
204	Electric Distribution	Distribution Line and Substation Reconstruction	NM UG Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.	154,025	154,025
205	Electric Distribution	Distribution Line and Substation Capacity	TX OH Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.	148,589	-
206	Electric Distribution	Distribution Line and Substation Reconstruction	TX OH Line Rebuild and Obsolete Voltage Conversion: Rebuild and Convert OH lines to address reliability issues with aged infrastructure and obsolete voltage equipment	141,291	-
207	Electric Distribution	Distribution Line and Substation Reconstruction	TX FPIP/REMS: Feeder Performance Improvement program and REMS to monitor and improve reliability of worst performing feeders.	135,071	-
208	Electric Distribution	Distribution Line and Substation Capacity	Install Loving South T2 and Feeders: This project is to install a second transformer and feeders at Loving South Substation to serve new load growth in the area.	123,002	123,002
209	Electric Distribution	Distribution Line and Substation Capacity	NM Line Working Capital fund to fund emergent work	117,437	117,437
210	Electric Distribution	Distribution Line and Substation Capacity	Install conductor to complete loop, increase line integrity and reliability	114,036	114,036
211	Electric Distribution	Distribution Line and Substation Reconstruction	SPS Storm Recovery Project - NM: This project is for costs associated with SPS's Storm response.	99,810	99,810
212	Electric Distribution	Distribution Line and Substation Capacity	NM Substation Working Capital fund to fund emergent work	82,574	82,574
213	Electric Distribution	Distribution Line and Substation Capacity	Install New Ponderosa Substation and feeders: This project is to install a new substation transformer and associated feeders to serve new oil patch growth.	76,863	76,863
214	Electric Distribution	Distribution Line and Substation Reconstruction	Convert Plainview City substation to 115kv by building new Kiser Substation	65,504	-
215	Electric Distribution	Distribution Line and Substation Capacity	Install Millen #2: This project is to install a second transformer at Millen substation to relieve overloads of existing transformers due to load growth in the Hobbs area.	59,481	59,481
216	Electric Distribution	Distribution Line and Substation Capacity	Install New Cavenham Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve load growth and oil field growth in the Carlsbad area	50,000	50,000
217	Electric Distribution	Distribution Line and Substation Reconstruction	NM FPIP/REMS: Feeder Performance Improvement program and REMS to monitor and improve reliability of worst performing feeders.	48,069	48,069

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218	Electric Distribution	Distribution Line and Substation Reconstruction	Substation Relay Replacement: Replace existing substation relay equipment that has reached end of life.	46,974	-
219	Electric Distribution	Distribution Line and Substation Capacity	TX UG Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.	46,591	-
220	Electric Distribution	Distribution Line and Substation Reconstruction	SPS NM Targeted OH Rebuild: Project to proactively rebuild aging OH lines in NM	43,054	43,054
221	Electric Distribution	Distribution Line and Substation Capacity	TX Substation Working Capital fund to fund emergent work	41,287	-
222	Electric Distribution	Distribution Line and Substation Capacity	TX Line Working Capital fund to fund emergent work	41,184	-
223	Electric Distribution	Purchases	SPS SCRAP: Project used to sell scrap equipment	31,898	-
224	Electric Distribution	Purchases	TX Locates: This project contains costs for underground facility locates.	29,711	-
225	Electric Distribution	Distribution Line and Substation Capacity	Substation Land - Texas: This project is for the purchase of Land and ROW for new substations.	29,264	-
226	Electric Distribution	Outdoor/Area Lighting	NM OH Street Light: This project is to install new OH street lights.	28,416	28,416
227	Electric Distribution	Distribution Line and Substation Reconstruction	SPS TX Targeted OH Rebuild: Project to proactively rebuild aging OH lines in TX	27,802	-
228	Electric Distribution	Purchases	TX ROW: This project contains costs for securing ROW and permitting in support of capital projects.	27,000	-
229	Electric Distribution	Outdoor/Area Lighting	NM UG Street Light: This project is to install new UG street lights.	26,530	26,530
230	Electric Distribution	Distribution Line and Substation Capacity	Substation Land - New Mexico: This project is for the purchase of Land and ROW for new substations.	25,842	25,842
231	Electric Distribution	Purchases	NM Locates: This project contains costs for underground facility locates.	23,906	23,906
232	Electric Distribution	New Business	SPS CIAC in Support Reconstruction Work: This project consists of payments due to facility damage.	16,357	-
233	Electric Distribution	Distribution Line and Substation Reconstruction	Convert Bookers Substation: This project includes costs to install a new substation and associated feeders to convert Booker Substation from 69kV to 115kV.	14,220	-
234	Electric Distribution	Distribution Line and Substation Reconstruction	Substation Regulator Replacement: Replace existing substation regulators that have reached end of life.	5,376	-
235	Electric Distribution	Distribution Line and Substation Reconstruction	Capital spend adjustment to account for mischarges to O&M	2,281	-
236	Electric Distribution	Distribution Line and Substation Reconstruction	Retire existing substation assets at TMC substation	1,126	1,126
237	Electric Distribution	Distribution Line and Substation Capacity	NM UG Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.	1,019	1,019
238	Electric Distribution	Distribution Line and Substation Reconstruction	Replace end of life transformer to continue serving load at Dalhart Substation	947	-
239	Electric Distribution	Distribution Line and Substation Capacity	Environmental Work SPS - NM- Project to improve power factor on NM feeders	901	901
240	Electric Distribution	Distribution Line and Substation Reconstruction	Substation Fence Improvements: Replace or install substation fences to mitigate public safety and reliability impacts.	658	-
241	Electric Distribution	Outdoor/Area Lighting	TX OH Street Light: This project is to install new OH street lights.	573	-
242	Electric Distribution	Distribution Line and Substation Capacity	Environmental Work SPS - TX- Project to improve power factor on TX feeders	268	-
243	Electric Distribution	Distribution Line and Substation Capacity	Install New Sage Brush Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve oil patch growth.	78	78
244	Electric Distribution	New Business	Reconductor to serve Ring Energy Load	0	-
245	Electric Distribution	New Business	Extend service to serve new Cypress SWD load	(0)	(0)
246	Electric Distribution	Distribution Line and Substation Capacity	Convert Portales South Substation: Convert Portales South Substation from 69kV to 115kV	(3)	(3)
247	Electric Distribution	Distribution Line and Substation Capacity	Convert Littlefield West Substation: Convert Littlefield West Substation from 69kV to 115kV	(6)	-
248	Electric Distribution	Distribution Line and Substation Capacity	Reconductor OH line to provide capacity to transfer load between Tweedy and Sierra Substation	(26,007)	(26,007)

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249	Electric Distribution	New Business	NM CIAC in Support Reconstruction or customer-driven work: This project consists of customer payments for work performed.	(425,000)	(425,000)
250	Electric Distribution	New Business	TX CIAC in Support Reconstruction or customer-driven work: This project consists of customer payments for work performed.	(523,211)	-
251	<b>Electric Distribution Total</b>			<b>\$ 85,367,535</b>	<b>\$ 45,889,678</b>
252	Electric General	Building & Infrastructure	Amarillo Ops Renovation	9,887,760	2,972,494
253	Electric General	OT	Transportation - SPS	1,908,569	573,761
254	Electric General	OT	Security Access Control System	1,530,771	460,186
255	Electric General	Aging Technology	Purch FTT Canyon SC HW SPS	1,512,099	454,573
256	Electric General	Purchases	TX Fleet: This project is to purchase fleet vehicles and equipment in support of distribution work.	1,204,462	362,090
257	Electric General	Aging Technology	ITC - WAN Routine HW SPS	1,034,564	311,014
258	Electric General	Aging Technology	ITC-Purch WAN Circuit HW TX	905,942	272,348
259	Electric General	Security - Controls & Monitoring	Card Readers, Cabling, and Video Monitoring at Multiple Locations	884,246	265,825
260	Electric General	Aging Technology	ITC - SPS Purch Quantar Repeat Rpl HW	839,533	252,384
261	Electric General	OT	RTU - EMS Upgrade - SPS	804,039	241,713
262	Electric General	Aging Technology	ITC-Purch 2020 Planned PC HW SPS	756,038	227,283
263	Electric General	Aging Technology	ITC-VoIP Refresh-HW SPS	696,317	209,329
264	Electric General	Aging Technology	BUD-ITC-Purch 2020 IT INFES Ref HW SPS	649,536	195,266
265	Electric General	Emergent Demand	Emergent Demand	639,431	192,228
266	Electric General	OT	Physical Security	620,596	186,566
267	Electric General	OT	SPS Sub Communication Network Group 1	599,157	180,121
268	Electric General	RE	SPS SPE Fault Clearing Relay Rplmnts	577,468	173,601
269	Electric General	Purchases	Substation Communication Equipment for new Hunsley Substation	470,278	141,377
270	Electric General	OT	Fault Recorders - SPS	464,959	139,778
271	Electric General	Aging Technology	ITC-Purch 2020 Plan PC Pandemic SPS	398,556	119,815
272	Electric General	Aging Technology	ITC-PC Refreshes-Routine HW-SPS	397,742	119,571
273	Electric General	Reliability & Performance Enhancement	GMS Purchase Vehicles	384,552	115,605
274	Electric General	Enhance Capabilities	ITC-Bus Sys Purch Sugamore Net Equip NM	376,838	113,286
275	Electric General	Enhance Capabilities	Purch Satellite HW Sun Ed 1 NM SPS	375,562	112,903
276	Electric General	Enhance Capabilities	Purch Satellite HW Canyon TX	329,258	98,983
277	Electric General	Purchases	TX Tools and Equipment: This project provides the funds to purchase tools and equipment necessary to support distribution work.	268,944	80,851
278	Electric General	Building & Infrastructure	Lubbock Substation Roof Replacement	222,496	66,887
279	Electric General	RE/LE	GSEC GB NP Howard-Miami	211,838	63,683
280	Electric General	RE/LE	OPE 3 Roadrunner-China Draw 345KV	197,789	59,460
281	Electric General	Reliability & Performance Enhancement	GMS Lab Instruments	169,320	50,901
282	Electric General	Purchases	Substation Communication Equipment for new Whitedeer Substation	164,153	49,348
283	Electric General	Purchases	Substation Communication Equipment for new Malaga Substation	163,670	49,203
284	Electric General	RE	OPE 2 Kiowa-Eddy Co 345KV	160,631	48,290
285	Electric General	Purchases	Substation Communication Equipment for new Sisko Substation	149,454	44,930
286	Electric General	OT	Tools Line Field Ops	145,141	43,633
287	Electric General	Purchases	Substation Communication Equipment for new Medanos Substation	145,007	43,593
288	Electric General	OT	Tools - Engineering	141,729	42,607

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(A)	(B)	(C)	(D)	(E)	(F)	
Line No.	Asset Class	Witness	Project Category	Project Description	Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) Total Company	Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) NM Retail
289	Electric General	Cooley	RE	Sundown 230/115 Auto Upgrade	138,062	41,505
290	Electric General	Cooley	SR	Tuco SVC Control and Protection Repl	110,430	33,198
291	Electric General	Bick	Outdoor / Area Lighting	SPS Energy Management	106,484	32,012
292	Electric General	Cooley	OT	Tools COM Substation	98,266	29,541
293	Electric General	Remington	Aging Technology	ITC-Purch Verint HW SPS	93,539	28,120
294	Electric General	Meeks	Purchases	NM Fleet: This project is to purchase fleet vehicles and equipment in support of distribution work.	91,770	27,588
295	Electric General	Cooley	SR	SPS Group 1 Switch Replacements	81,034	24,361
296	Electric General	Meeks	Purchases	NM Tools and Equipment: This project provides the funds to purchase tools and equipment necessary to support distribution work.	78,972	23,741
297	Electric General	Remington	Aging Technology	ITC - Infoblox Ref HW SPS	75,232	22,616
298	Electric General	Lytal	Reliability & Performance Enhancement	HAR Small Routine	74,312	22,340
299	Electric General	Meeks	Purchases	TX-Dist Line Communication Equipment: This project includes all of the communication assets installed or replaced on distribution lines in Texas.	73,896	22,215
300	Electric General	Cooley	OT	Tools, Training Center	70,879	21,308
301	Electric General	Remington	Aging Technology	ITC-2020 EMS Infrastructure CE SPS	68,052	20,458
302	Electric General	Cooley	SR	S&E - SPS Sub	66,082	19,866
303	Electric General	Remington	Aging Technology	ITC-Windows OS Upgrade-Nutanix HW SPS	61,548	18,503
304	Electric General	Cooley	LI	OPIE Enterprise S Eddy Tap	60,078	18,061
305	Electric General	Bick	Office Furniture & Equipment	Office Furniture and Equipment	53,870	16,195
306	Electric General	Cooley	RE	Mustang - Seminole 115KV Ckt1 New Line	53,055	15,950
307	Electric General	Lytal	Reliability & Performance Enhancement	JON Small Routine	47,696	14,339
308	Electric General	Meeks	Purchases	NM-Dist Line Communication Equipment: This project includes all of the communication assets installed or replaced on distribution lines in New Mexico.	44,420	13,354
309	Electric General	Cooley	LI	Interconnection XTO BEU	43,275	13,010
310	Electric General	Cooley	SR	ELR RFL9300 Relays SPS	42,744	12,850
311	Electric General	Bick	Tools & Equipment	Tools & Equipment	40,177	12,078
312	Electric General	Cooley	OT	Tools System Protection Comm Eng	36,974	11,115
313	Electric General	Remington	Cyber Security	ITC OT Monitoring 2020 HW SPS	34,179	10,275
314	Electric General	Lytal	Reliability & Performance Enhancement	NIC Small Routine	31,409	9,442
315	Electric General	Cooley	SR	ELR - Relay - SPS	30,286	9,105
316	Electric General	Bick	Tools & Equipment	SPS-Legal Drones	29,890	8,986
317	Electric General	Lytal	Reliability & Performance Enhancement	PLX Small Routine	27,097	8,146
318	Electric General	Remington	AGIS	ADMS-BS-Workstation Furniture-SPS	24,075	7,238
319	Electric General	Remington	Aging Technology	ITC-Planned Printer Ref HW SPS	17,750	5,336
320	Electric General	Lytal	Reliability & Performance Enhancement	CHC Small Routine	17,311	5,204
321	Electric General	Remington	Enhance Capabilities	Purch LMR Radio HW China Draw NM	14,801	4,449
322	Electric General	Cooley	OT	SPS Checkpoint Firewalls	14,700	4,419
323	Electric General	Cooley	OT	Synchrophasors	12,255	3,684
324	Electric General	Meeks	Purchases	NM Sub Furniture: Project used to purchase furniture needed at NM substations	12,064	3,627
325	Electric General	Cooley	OT	SPS Sub Communication Network Group 2	10,048	3,021
326	Electric General	Lytal	Reliability & Performance Enhancement	GMS Small Routine	9,610	2,889
327	Electric General	Lytal	Reliability & Performance Enhancement	MAD Small Routine	9,088	2,732
328	Electric General	Cooley	SR	Carlisle Cap Bank Rplmt	9,036	2,717
329	Electric General	Remington	Aging Technology	ITC - FTI Plainview Reno HW SPS	7,150	2,149

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330	Electric General	Remington	Aging Technology	ITC-Primer Refreshes-Routine HW-SPS	7,139	2,146
331	Electric General	Remington	Enhance Capabilities	ITC-Application Performance Mon HW SPS	6,335	1,904
332	Electric General	Lytal	Reliability & Performance Enhancement	TOL Small Routine	6,041	1,816
333	Electric General	Cooley	OT	General Furniture	808	243
334	Electric General	Meeks	Purchases	SPS-Dist. Sub Communication Equipment: This project includes all of the communication assets installed or replaced in distribution substations in Texas.	723	217
335	Electric General	Cooley	SR	Spearman Breaker Replacements	384	115
336	Electric General	Bick	Building & Infrastructure	Amarillo Transportation Roof Rplc	185	56
337	Electric General	Remington	Aging Technology	ITC-Purch FITI Santa Fe HW NM	40	12
338	Electric General	Meeks	Purchases	NM-Dist Sub Communication Equipment: This project includes all of the communication assets installed or replaced in distribution substations in New Mexico.	20	6
339	Electric General	Meeks	Purchases	TX-Dist Sub Communication Equipment: This project includes all of the communication assets installed or replaced in distribution substations in Texas.	3	1
340	Electric General	Cooley	RE	OPIE TUCO-Hobbs 345KV_PID 30376	(968)	(291)
341	Electric General	Remington	Aging Technology	Purch SPS Quantar Repeater HW	(3,317)	(997)
342	Electric General	Cooley	GI/LI	Interconnection XTO Comell	(8,806)	(2,647)
343	Electric General	Remington	Savings Target	Savings Target	(1,840,306)	(553,239)
344	<b>Electric General Total</b>				<b>\$ 30,578,323</b>	<b>\$ 9,192,566</b>
345	Electric Intangible	Remington	AGIS	SPS Planning and Forecasting Tool	1,008,886	315,348
346	Electric Intangible	Remington	AGIS	Meter Data Mgmt (MDM) SW SPS	719,086	224,765
347	Electric Intangible	Remington	Cyber Security	ITC Email Advanced Threat Protect SW SPS	715,471	215,088
348	Electric Intangible	Remington	Aging Technology	ITC-Kafka Data Streaming SW 200148 SPS	595,029	178,880
349	Electric Intangible	Remington	Enhance Capabilities	ITC-M&D Center thermal SW 200137 SPS	543,935	163,520
350	Electric Intangible	Remington	Enhance Capabilities	CXT-Mobile App PHI SW SPS-10780	518,944	156,007
351	Electric Intangible	Remington	Enhance Capabilities	ITC-Application Performance SW 200171 SPS	514,977	154,814
352	Electric Intangible	Remington	Aging Technology	ITC-F5 Renewal SW SW 200172 SPS	512,060	153,937
353	Electric Intangible	Remington	Cyber Security	Host Intrusion SW SPS-10684	511,111	153,652
354	Electric Intangible	Remington	Aging Technology	ITC-Meridium Upgrade-SW SPS	488,179	146,758
355	Electric Intangible	Remington	Aging Technology	Active Directory 2016 SW SPS-10737	403,788	121,388
356	Electric Intangible	Remington	Aging Technology	ITC-Emptoris Replacement-SW SPS	379,036	113,947
357	Electric Intangible	Remington	Aging Technology	ITC- Tech Licenses - Microsoft SW SPS	365,282	109,812
358	Electric Intangible	Remington	AGIS	Advanced Distribution Management System Data	336,540	105,192
359	Electric Intangible	Remington	Enhance Capabilities	Net Tools Tel Wireless SW SPS-10761	335,301	100,799
360	Electric Intangible	Remington	Enhance Capabilities	ITC Operational Reporting SW SPS	298,678	89,790
361	Electric Intangible	Remington	Enhance Capabilities	Software Asset Mgmt SW SPS-10729	293,150	88,128
362	Electric Intangible	Remington	Aging Technology	GRS Tech Stack 2019 SPS SW-10746	289,266	90,416
363	Electric Intangible	Remington	Enhance Capabilities	XE1 Wave 5 - Distribution SW-10796	270,513	81,322
364	Electric Intangible	Remington	Aging Technology	ITC-RationalLic2020 SW 200074 SPS	265,050	79,680
365	Electric Intangible	Remington	Cyber Security	ITC OT Monitoring 2020 SW SPS	247,397	74,373
366	Electric Intangible	Remington	Aging Technology	ITC-Oracle Java Licensing SW 200148 SPS	221,378	66,551
367	Electric Intangible	Remington	Enhance Capabilities	ITC-General Counsel Doc Mgmt-SW SPS	211,811	63,675
368	Electric Intangible	Remington	Enhance Capabilities	ITC-Data Discovery-SW SPS	207,840	62,482
369	Electric Intangible	Remington	Emergent Demand	Emergent Demand	176,474	53,052
370	Electric Intangible	Remington	Enhance Capabilities	RPA Release 1 & 2 SW SPS - 10788	173,600	52,188



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Capital Additions for the Period from October 1, 2020 through February 28, 2021

(A)	(B)	(C)	(D)	(E)	(F)	
Line No.	Asset Class	Witness	Project Category	Project Description	Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) Total Company	Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) NM Retail
371	Electric Intangible	Remington	Cyber Security	Ent DataBase Security Ph4 SW SPS-10774	144,333	43,390
372	Electric Intangible	Remington	Aging Technology	ITC-Legal Hold Custodian SW 200071 SPS	138,843	41,740
373	Electric Intangible	Remington	Aging Technology	ITC-Upg XpressRequest SW SPS	136,662	41,084
374	Electric Intangible	Remington	Enhance Capabilities	BUD-Video Conf SW SPS	134,733	40,504
375	Electric Intangible	Remington	Cyber Security	ITC-CloudSAST_DAST-SW SPS	132,288	39,769
376	Electric Intangible	Remington	Cyber Security	CyberArk CIP SW SPS-10749	129,746	39,005
377	Electric Intangible	Remington	Aging Technology	eGRC Phase IV SOX Corp Com.SW SPS-10763	121,979	36,670
378	Electric Intangible	Remington	Cyber Security	Security AMAG SW SPS-10766	109,971	33,060
379	Electric Intangible	Remington	Cyber Security	ITC-MFA-Maturation-SW SPS	100,239	30,134
380	Electric Intangible	Remington	Cyber Security	Axio Risk Dashboards SPS	96,423	28,987
381	Electric Intangible	Remington	Aging Technology	ITC-LMS SW 200165 SPS	86,463	25,993
382	Electric Intangible	Remington	Enhance Capabilities	ITC-PI Integration-SW SPS	84,678	25,456
383	Electric Intangible	Remington	Enhance Capabilities	CRS Voice Agent SW SPS-10753	84,247	26,333
384	Electric Intangible	Remington	Aging Technology	ITC-UI Stabilization FMS-SW SPS	80,748	24,275
385	Electric Intangible	Remington	Enhance Capabilities	ITC-SAP Test Automation SW 200074 SPS	77,987	23,445
386	Electric Intangible	Remington	Cyber Security	ITC-Archer 2020-SW SPS	75,187	22,603
387	Electric Intangible	Remington	Aging Technology	eGRC Ph IV SOX SW SPS-10764	74,976	22,540
388	Electric Intangible	Remington	Aging Technology	Purge and Archive Ph 2 SW SPS	73,294	22,034
389	Electric Intangible	Remington	Enhance Capabilities	ITC-Data Science Models SPS	68,674	20,645
390	Electric Intangible	Remington	Aging Technology	ITC-Vertex SW 200074 SPS	65,427	19,669
391	Electric Intangible	Remington	Aging Technology	ITC-Vernit Call Log SW SPS-10777	57,019	17,141
392	Electric Intangible	Remington	Aging Technology	ITC-Hitachi Password ID SW 200074 SPS	35,545	10,686
393	Electric Intangible	Remington	Aging Technology	ITC-Planned Printer Ref SW SPS	29,873	8,980
394	Electric Intangible	Remington	Aging Technology	ITC-Pandemic-Next Gen MSFT SW SPS	29,640	8,910
395	Electric Intangible	Remington	Aging Technology	ITC-Risk Master Upgr-SW SPS	29,351	8,824
396	Electric Intangible	Remington	Aging Technology	ITC Watt Net Meter Sw Upg SW SPS-200117	27,115	8,151
397	Electric Intangible	Remington	Cyber Security	ITC-Cloud Access Security Broker SW SPS	25,984	7,811
398	Electric Intangible	Remington	Aging Technology	ITC-Unifiter PPM Tool-SW SPS	23,182	6,969
399	Electric Intangible	Remington	Enhance Capabilities	CEC-Builders Call SW SPS-10723	16,393	4,928
400	Electric Intangible	Remington	Aging Technology	ITC-Upgrade Identity Manag SW 200165 SPS	14,478	4,352
401	Electric Intangible	Remington	Enhance Capabilities	Customer Identity Access SW SPS-10688	11,413	3,431
402	Electric Intangible	Remington	Aging Technology	BUD-Mainframe Modernization SW SPS	7,282	2,189
403	Electric Intangible	Remington	Aging Technology	ITC - VDI Refresh SW SPS	6,702	2,015
404	Electric Intangible	Remington	Aging Technology	ITC- Tech Licenses - VMWare SW SPS	4,733	1,423
405	Electric Intangible	Remington	Aging Technology	ITC-T-Recs SW 200097 SPS	4,218	1,268
406	Electric Intangible	Remington	Aging Technology	ITC-Field Collect Sys Upg-SW SPS	2,458	739
407	Electric Intangible	Remington	Enhance Capabilities	ITC-BS Resiliency SW 200074 SPS	2,362	710
408	Electric Intangible	Remington	Aging Technology	ITC-Powerplan Upg Phase 1b-SW SPS	2,077	624
409	Electric Intangible	Remington	Aging Technology	ITC-Birdcam SW 200074 SPS	1,862	560
410	Electric Intangible	Remington	Aging Technology	ITC-CCQR SW 200171 SPS	644	194
411	Electric Intangible	Remington	Aging Technology	ITC-uPerform SW 200165 SPS	410	123
412	Electric Intangible	Remington	Aging Technology	ITC-PowerPlan App Upg-SW SPS	29	9
413	Electric Intangible	Remington	Enhance Capabilities	CXT Contact Center SW SPS-10790	12	3
414	Electric Intangible	Remington	Enhance Capabilities	CXT Analytics, AI and NLU SW SPS-10	6	2
415	Electric Intangible	Remington	Aging Technology	ITC - Site Scope & BSM SW SPS	5	1

Southwestern Public Service Company

Capital Additions for the Period from October 1, 2020 through February 28, 2021

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Asset Class	Witness	Project Category	Project Description	Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) Total Company	Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) NM Retail
416	Electric Intangible	Remington	Cyber Security	BUDG-Security Tech Refresh SW SPS	(340,485)	(102,358)
417	Electric Intangible	Remington	Savings Target	Savings Target	(507,897)	(152,686)
418	<b>Electric Intangible Total</b>				<b>\$ 12,104,090</b>	<b>\$ 3,667,902</b>
419	<b>Grand Total</b>				<b>\$ 1,236,589,713</b>	<b>\$ 404,136,631</b>

Southwestern Public Service Company

Link between Attachment MPM-3 and Attachment SNN-6

Asset Class	Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) Total Company	Plant Retirements (October 1, 2020 - February 28, 2021) Total Company	SPS Eliminate Non-Reg Software Total Company	Total Plant-in-Service Adjustment Total Company
Steam Production	\$ 27,852,391			
Other Production	826,861,250			
<b>Total Production</b>	<b>854,713,641</b>			<b>854,713,641</b>
Electric Transmission	253,826,125	(8,194,754)		245,631,371
Electric Distribution	85,367,535	(7,894,259)		77,473,276
Electric General	30,578,323			30,578,323
Electric Intangible	12,104,090		(94,223)	12,009,867
<b>Grand Total</b>	<b>\$ 1,236,589,713</b>	<b>\$ (16,089,013)</b>	<b>\$ (94,223)</b>	<b>\$ 1,220,406,478</b>

Asset Class	Additions to Plant-in-Service (October 1, 2020 - February 28, 2021) NM Retail	Plant Retirements (October 1, 2020 - February 28, 2021) NM Retail	SPS Eliminate Non-Reg Software Total Company	Total Plant-in-Service Adjustment NM Retail
Steam Production	\$ 8,558,283			
Other Production	270,986,154			
<b>Total Production</b>	<b>279,544,438</b>	<b>-</b>		<b>279,544,438</b>
Electric Transmission	65,671,943	(1,308,596)		64,363,347
Electric Distribution	45,889,678	(2,439,700)		43,449,978
Electric General	9,192,566			9,192,566
Electric Intangible	3,667,902		(28,363)	3,639,539
<b>Grand Total</b>	<b>\$ 403,966,527</b>	<b>\$ (3,748,297)</b>	<b>\$ (28,363)</b>	<b>\$ 400,189,867</b>

Southwestern Public Service Company

New Mexico Proposed Depreciation Rates  
for Test Year Ending  
September 30, 2020

Line No.	Production Unit	FERC Account	Description	Approved Depreciation Rate <sup>(A)</sup>	Proposed Depreciation Rate
<b><u>Intangible Plant</u></b>					
		303	Miscellaneous Intangible Plant		
1		303	Software - 3 Year	33.3333%	33.3333%
2		303	Software - 5 Year	20.0000%	20.0000%
3		303	Software - 7 Year	14.2860%	14.2860%
4		303	Software - 10 Year	10.0000%	10.0000%
5		303	Software - 15 Year	6.6667%	6.6667%
<b><u>Steam Production</u></b>					
6	Cunningham Common Facilities	310	Land Rights	1.2694%	1.6356%
7	Cunningham Common Facilities	311	Structures and Improvements	4.1865%	4.5560%
8	Cunningham Common Facilities	312	Boiler Plant Equipment	3.8763%	4.2665%
9	Cunningham Common Facilities	314	Turbogenerators	4.9634%	5.3792%
10	Cunningham Common Facilities	315	Accessory Electric Equipment	2.9279%	3.9044%
11	Cunningham Common Facilities	316	Miscellaneous Power Plant Equipment	3.0287%	3.5069%
12	Cunningham Unit 1	311	Structures and Improvements	0.8969%	0.8969%
13	Cunningham Unit 1	312	Boiler Plant Equipment	5.0349%	5.0349%
14	Cunningham Unit 1	314	Turbogenerators	2.1491%	2.1491%
15	Cunningham Unit 1	315	Accessory Electric Equipment	6.1966%	6.1966%
16	Cunningham Unit 1	316	Miscellaneous Power Plant Equipment	12.2307%	12.2307%
17	Cunningham Unit 2	311	Structures and Improvements	4.9565%	6.8668%
18	Cunningham Unit 2	312	Boiler Plant Equipment	5.8752%	7.8856%
19	Cunningham Unit 2	314	Turbogenerators	4.2680%	6.2046%
20	Cunningham Unit 2	315	Accessory Electric Equipment	5.8123%	7.8701%
21	Cunningham Unit 2	316	Miscellaneous Power Plant Equipment	9.6574%	11.2796%

(B)

Southwestern Public Service Company

New Mexico Proposed Depreciation Rates  
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Line No.	Production Unit	FERC Account	Description	Depreciation Rate	
				Approved Depreciation Rate <sup>(A)</sup>	Proposed Depreciation Rate
22	Harrington Common Facilities Coal	310	Land Rights	1.9507%	0.0000%
23	Harrington Common Facilities Coal	311	Structures and Improvements	4.1947%	7.6721%
24	Harrington Common Facilities Coal	312	Boiler Plant Equipment	4.6495%	6.9125%
25	Harrington Common Facilities Coal	314	Turbogenerators	4.0827%	7.0943%
26	Harrington Common Facilities Coal	315	Accessory Electric Equipment	5.6793%	7.0943%
27	Harrington Common Facilities Coal	316	Miscellaneous Power Plant Equipment	3.6109%	7.0943%
28	Harrington Unit 1 Coal	311	Structures and Improvements	1.9094%	4.7255%
29	Harrington Unit 1 Coal	312	Boiler Plant Equipment	3.1006%	4.7255%
30	Harrington Unit 1 Coal	314	Turbogenerators	3.3905%	4.7255%
31	Harrington Unit 1 Coal	315	Accessory Electric Equipment	2.8305%	4.7255%
32	Harrington Unit 1 Coal	316	Miscellaneous Power Plant Equipment	2.4483%	4.7255%
33	Harrington Unit 2 Coal	311	Structures and Improvements	2.3866%	4.5611%
34	Harrington Unit 2 Coal	312	Boiler Plant Equipment	2.9133%	4.5611%
35	Harrington Unit 2 Coal	314	Turbogenerators	3.2797%	4.5611%
36	Harrington Unit 2 Coal	315	Accessory Electric Equipment	2.8462%	4.5611%
37	Harrington Unit 2 Coal	316	Miscellaneous Power Plant Equipment	2.1525%	4.5611%
38	Harrington Unit 3 Coal	311	Structures and Improvements	2.0405%	4.0609%
39	Harrington Unit 3 Coal	312	Boiler Plant Equipment	2.6372%	4.0609%
40	Harrington Unit 3 Coal	314	Turbogenerators	2.6994%	4.0609%
41	Harrington Unit 3 Coal	315	Accessory Electric Equipment	2.6491%	4.0609%
42	Harrington Unit 3 Coal	316	Miscellaneous Power Plant Equipment	2.2265%	4.0609%
43	Harrington Common Facilities Gas	310	Land Rights	1.9507%	2.2450%
44	Harrington Common Facilities Gas	311	Structures and Improvements	4.1947%	4.6219%
45	Harrington Common Facilities Gas	312	Boiler Plant Equipment	4.6495%	5.2593%
46	Harrington Common Facilities Gas	314	Turbogenerators	4.0827%	4.5580%
47	Harrington Common Facilities Gas	315	Accessory Electric Equipment	5.6793%	6.1134%
48	Harrington Common Facilities Gas	316	Miscellaneous Power Plant Equipment	3.6109%	4.1869%

Southwestern Public Service Company

New Mexico Proposed Depreciation Rates  
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Line No.	Production Unit	FERC Account	Description	Approved Depreciation Rate <sup>(A)</sup>		Proposed Depreciation Rate
				Account	Rate	
49	Harrington Unit 1 Gas	311	Structures and Improvements		1.9094%	2.4685%
50	Harrington Unit 1 Gas	312	Boiler Plant Equipment		3.1006%	3.6565%
51	Harrington Unit 1 Gas	314	Turbogenerators		3.3905%	3.9118%
52	Harrington Unit 1 Gas	315	Accessory Electric Equipment		2.8305%	3.5725%
53	Harrington Unit 1 Gas	316	Miscellaneous Power Plant Equipment		2.4483%	3.0170%
54	Harrington Unit 2 Gas	311	Structures and Improvements		2.3866%	2.8021%
55	Harrington Unit 2 Gas	312	Boiler Plant Equipment		2.9133%	3.3861%
56	Harrington Unit 2 Gas	314	Turbogenerators		3.2797%	3.8132%
57	Harrington Unit 2 Gas	315	Accessory Electric Equipment		2.8462%	3.4418%
58	Harrington Unit 2 Gas	316	Miscellaneous Power Plant Equipment		2.1525%	2.6300%
59	Harrington Unit 3 Gas	311	Structures and Improvements		2.0405%	2.5693%
60	Harrington Unit 3 Gas	312	Boiler Plant Equipment		2.6372%	3.0530%
61	Harrington Unit 3 Gas	314	Turbogenerators		2.6994%	3.1619%
62	Harrington Unit 3 Gas	315	Accessory Electric Equipment		2.6491%	3.0298%
63	Harrington Unit 3 Gas	316	Miscellaneous Power Plant Equipment		2.2265%	2.6349%
64	Jones Common Facilities	311	Structures and Improvements		2.4376%	2.5784%
65	Jones Common Facilities	312	Boiler Plant Equipment		2.6182%	2.8128%
66	Jones Common Facilities	314	Turbogenerators		2.2822%	2.4558%
67	Jones Common Facilities	315	Accessory Electric Equipment		2.6107%	2.8207%
68	Jones Common Facilities	316	Miscellaneous Power Plant Equipment		2.5798%	2.7481%

Southwestern Public Service Company

New Mexico Proposed Depreciation Rates  
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Line No.	Production Unit	FERC Account	Description	Approved Depreciation Rate <sup>(A)</sup>	Proposed Depreciation Rate
69	Jones Unit 1	310	Land Rights	2.7235%	3.3091%
70	Jones Unit 1	311	Structures and Improvements	3.1139%	3.9439%
71	Jones Unit 1	312	Boiler Plant Equipment	4.8138%	5.5613%
72	Jones Unit 1	314	Turbogenerators	4.9105%	5.6898%
73	Jones Unit 1	315	Accessory Electric Equipment	5.1949%	5.8628%
74	Jones Unit 1	316	Miscellaneous Power Plant Equipment	2.0919%	3.0661%
75	Jones Unit 2	311	Structures and Improvements	3.1232%	3.6749%
76	Jones Unit 2	312	Boiler Plant Equipment	3.3355%	4.7460%
77	Jones Unit 2	314	Turbogenerators	4.0856%	5.0987%
78	Jones Unit 2	315	Accessory Electric Equipment	4.8107%	5.6533%
79	Jones Unit 2	316	Miscellaneous Power Plant Equipment	2.4115%	3.1164%
80	Maddox	310	Land Rights	1.8039%	2.7765%
81	Maddox	311	Structures and Improvements	5.0911%	6.3836%
82	Maddox	312	Boiler Plant Equipment	5.8509%	7.0129%
83	Maddox	314	Turbogenerators	4.9468%	6.6253%
84	Maddox	315	Accessory Electric Equipment	5.2637%	6.3460%
85	Maddox	316	Miscellaneous Power Plant Equipment	4.8604%	5.9504%
86	Moore County	310.2	Land Rights	0.0000%	0.0000%
87	Moore County	310.3	Water Rights	0.0000%	0.0000%

Southwestern Public Service Company

New Mexico Proposed Depreciation Rates  
for Test Year Ending  
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Line No.	Production Unit	FERC Account	Description	Approved Depreciation Rate <sup>(A)</sup>	Proposed Depreciation Rate
88	Nichols Common Facilities	310	Land Rights	3.8670%	4.4109%
89	Nichols Common Facilities	311	Structures and Improvements	4.6381%	5.4793%
90	Nichols Common Facilities	312	Boiler Plant Equipment	6.2788%	7.0446%
91	Nichols Common Facilities	314	Turbogenerators	4.1903%	5.0654%
92	Nichols Common Facilities	315	Accessory Electric Equipment	4.2386%	5.0910%
93	Nichols Common Facilities	316	Miscellaneous Power Plant Equipment	3.4324%	4.3762%
94	Nichols Unit 1	311	Structures and Improvements	4.0872%	8.7750%
95	Nichols Unit 1	312	Boiler Plant Equipment	4.7543%	10.1332%
96	Nichols Unit 1	314	Turbogenerators	3.3031%	9.4363%
97	Nichols Unit 1	315	Accessory Electric Equipment	4.7349%	11.1924%
98	Nichols Unit 1	316	Miscellaneous Power Plant Equipment	4.3092%	8.8413%
99	Nichols Unit 2	311	Structures and Improvements	1.9188%	5.1665%
100	Nichols Unit 2	312	Boiler Plant Equipment	5.1808%	9.6306%
101	Nichols Unit 2	314	Turbogenerators	5.7138%	9.0376%
102	Nichols Unit 2	315	Accessory Electric Equipment	3.5184%	6.6589%
103	Nichols Unit 2	316	Miscellaneous Power Plant Equipment	1.2444%	24.9944%
104	Nichols Unit 3	311	Structures and Improvements	2.2774%	3.7418%
105	Nichols Unit 3	312	Boiler Plant Equipment	3.4829%	4.5126%
106	Nichols Unit 3	314	Turbogenerators	3.7045%	5.7246%
107	Nichols Unit 3	315	Accessory Electric Equipment	3.9731%	5.1567%
108	Nichols Unit 3	316	Miscellaneous Power Plant Equipment	5.0193%	8.2419%



Southwestern Public Service Company

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Line No.	Production Unit	FERC Account	Description	Approved Depreciation Rate <sup>(A)</sup>		Proposed Depreciation Rate
				Account	Rate	
109	Plant X Common Facilities	310	Water Rights		1.0612%	2.2574%
110	Plant X Common Facilities	311	Structures and Improvements		6.4158%	8.7273%
111	Plant X Common Facilities	312	Boiler Plant Equipment		9.2505%	11.1734%
112	Plant X Common Facilities	314	Turbogenerators		12.5462%	14.1909%
113	Plant X Common Facilities	315	Accessory Electric Equipment		6.5734%	16.2256%
114	Plant X Common Facilities	316	Miscellaneous Power Plant Equipment		5.5672%	7.4570%
115	Plant X Unit 1	311	Structures and Improvements		1.4982%	1.4982%
116	Plant X Unit 1	312	Boiler Plant Equipment		1.1962%	1.1962%
117	Plant X Unit 1	314	Turbogenerators		0.6365%	0.6365%
118	Plant X Unit 1	315	Accessory Electric Equipment		9.6185%	9.6185%
119	Plant X Unit 1	316	Miscellaneous Power Plant Equipment		1.5961%	1.5961%
120	Plant X Unit 2	311	Structures and Improvements		1.0992%	1.0992%
121	Plant X Unit 2	312	Boiler Plant Equipment		2.2705%	2.2705%
122	Plant X Unit 2	314	Turbogenerators		0.7577%	0.7577%
123	Plant X Unit 2	315	Accessory Electric Equipment		0.5188%	0.5188%
124	Plant X Unit 2	316	Miscellaneous Power Plant Equipment		0.1087%	0.1087%
125	Plant X Unit 3	311	Structures and Improvements		2.9079%	7.5564%
126	Plant X Unit 3	312	Boiler Plant Equipment		3.7582%	8.6267%
127	Plant X Unit 3	314	Turbogenerators		3.3425%	7.9685%
128	Plant X Unit 3	315	Accessory Electric Equipment		4.1595%	8.7771%
129	Plant X Unit 3	316	Miscellaneous Power Plant Equipment		3.7466%	8.2197%
130	Plant X Unit 4	311	Structures and Improvements		4.8386%	6.3454%
131	Plant X Unit 4	312	Boiler Plant Equipment		3.6371%	6.2033%
132	Plant X Unit 4	314	Turbogenerators		4.4329%	7.3034%
133	Plant X Unit 4	315	Accessory Electric Equipment		3.3492%	6.8236%
134	Plant X Unit 4	316	Miscellaneous Power Plant Equipment		5.4649%	7.0696%

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New Mexico Proposed Depreciation Rates  
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Line No.	Production Unit	FERC Account	Description	Approved Depreciation Rate <sup>(A)</sup>	Proposed Depreciation Rate
135	Riverview	310	Land Rights	0.0000%	0.0000%
136	Tolk Common Facilities	310	Water Rights	3.7627%	4.9879%
137	Tolk Common Facilities	311	Structures and Improvements	8.7098%	11.6777%
138	Tolk Common Facilities	312	Boiler Plant Equipment	7.3341%	11.8728%
139	Tolk Common Facilities	314	Turbogenerators	7.6190%	9.9485%
140	Tolk Common Facilities	315	Accessory Electric Equipment	7.3546%	10.3817%
141	Tolk Common Facilities	316	Miscellaneous Power Plant Equipment	4.6681%	6.4380%
142	Tolk 1	310	Land Rights	1.6271%	2.3444%
143	Tolk 1	311	Structures and Improvements	2.0523%	2.9708%
144	Tolk 1	312	Boiler Plant Equipment	2.6698%	3.8697%
145	Tolk 1	314	Turbogenerators	2.1659%	3.0978%
146	Tolk 1	315	Accessory Electric Equipment	2.1188%	3.3514%
147	Tolk 1	316	Miscellaneous Power Plant Equipment	2.4228%	3.4111%
148	Tolk 2	310	Land Rights	1.6271%	2.3444%
149	Tolk 2	311	Structures and Improvements	2.1854%	3.1064%
150	Tolk 2	312	Boiler Plant Equipment	2.6956%	3.8083%
151	Tolk 2	314	Turbogenerators	2.2737%	3.2293%
152	Tolk 2	315	Accessory Electric Equipment	3.1026%	4.3841%
153	Tolk 2	316	Miscellaneous Power Plant Equipment	2.1043%	3.0121%
154	Tolk Common Facilities Retiring 2055	310	Water Rights TX	0.0000%	0.0000%
155	Tolk Common Facilities Retiring 2055	311	Structures and Improvements	2.9885%	3.1435%
156	Tolk Common Facilities Retiring 2055	312	Boiler Plant Equipment	3.2454%	3.4553%
157	Tolk Common Facilities Retiring 2055	314	Turbogenerators	3.2522%	3.3722%
158	Tolk Common Facilities Retiring 2055	315	Accessory Electric Equipment	3.3957%	3.4750%
159	Tolk Common Facilities Retiring 2055	316	Miscellaneous Power Plant Equipment	2.7119%	2.9426%
160	Tolk 1 Retiring 2055	310	Land Rights TX	0.0000%	0.0000%
161	Tolk 1 Retiring 2055	311	Structures and Improvements	1.7564%	1.9616%

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Line No.	Production Unit	FERC Account	Description	Depreciation Rate	
				Approved Depreciation Rate <sup>(A)</sup>	Proposed Depreciation Rate
162	Tolk 1 Retiring 2055	312	Boiler Plant Equipment	1.9805%	2.2574%
163	Tolk 1 Retiring 2055	314	Turbogenerators	1.8750%	2.0835%
164	Tolk 1 Retiring 2055	315	Accessory Electric Equipment	1.9658%	2.2203%
165	Tolk 1 Retiring 2055	316	Miscellaneous Power Plant Equipment	1.8681%	2.1124%
166	Tolk 2 Retiring 2055	310	Land Rights TX	0.0000%	0.0000%
167	Tolk 2 Retiring 2055	311	Structures and Improvements	1.6951%	1.9044%
168	Tolk 2 Retiring 2055	312	Boiler Plant Equipment	1.9622%	2.2255%
169	Tolk 2 Retiring 2055	314	Turbogenerators	2.2377%	2.3915%
170	Tolk 2 Retiring 2055	315	Accessory Electric Equipment	2.1070%	2.3760%
171	Tolk 2 Retiring 2055	316	Miscellaneous Power Plant Equipment	1.9604%	2.1820%

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for Test Year Ending  
September 30, 2020

Line No.	Production Unit	FERC Account	Description	Approved Depreciation Rate <sup>(A)</sup>	Proposed Depreciation Rate
172	Blackhawk	342	Fuel Holders and Accessory Equipment	2.7210%	2.9833%
<b>Other Production</b>					
173	Cunningham	341	Structures and Improvements	2.7036%	2.9031%
174	Cunningham	342	Fuel Holders and Accessory Equipment	3.0880%	3.2739%
175	Cunningham	343	Prime Movers	2.6147%	2.7931%
176	Cunningham	344	Generators	4.0304%	4.5252%
177	Cunningham	345	Accessory Electric Equipment	2.3674%	2.6117%
178	Cunningham	346	Miscellaneous Power Plant Equipment	3.1719%	3.3312%
179	Hale Wind Project	340.45	Wind Rights	0.0000%	4.0000%
180	Hale Wind Project	341	Structures and Improvements	4.1700%	4.1594%
181	Hale Wind Project	342	Fuel Holders and Accessory Equipment	4.1700%	4.2184%
182	Hale Wind Project	343	Prime Movers	4.2100%	4.2184%
183	Hale Wind Project	344	Generators	4.2400%	4.2270%
184	Hale Wind Project	345	Accessory Electric Equipment	4.1100%	4.0904%
185	Hale Wind Project	346	Miscellaneous Power Plant Equipment	4.2800%	4.2817%
186	Jones Unit 3	341	Structures and Improvements	2.2823%	2.3413%
187	Jones Unit 3	342	Fuel Holders and Accessory Equipment	2.3381%	2.3988%
188	Jones Unit 3	343	Prime Movers	2.7945%	2.8313%
189	Jones Unit 3	344	Generators	2.3522%	2.4112%
190	Jones Unit 3	345	Accessory Electric Equipment	2.2523%	2.3149%
191	Jones Unit 3	346	Miscellaneous Power Plant Equipment	2.4725%	2.5425%

Southwestern Public Service Company

New Mexico Proposed Depreciation Rates  
for Test Year Ending  
September 30, 2020

Line No.	Production Unit	FERC Account	Description	Approved Depreciation Rate (A)	Proposed Depreciation Rate
192	Jones Unit 4	341	Structures and Improvements	2.3039%	2.3524%
193	Jones Unit 4	342	Fuel Holders and Accessory Equipment	2.3577%	2.4112%
194	Jones Unit 4	343	Prime Movers	2.3577%	2.4112%
195	Jones Unit 4	344	Generators	2.3741%	2.4282%
196	Jones Unit 4	345	Accessory Electric Equipment	2.2746%	2.3262%
197	Jones Unit 4	346	Miscellaneous Power Plant Equipment	2.4972%	2.5553%
198	Maddox	341	Structures and Improvements	2.7441%	3.2552%
199	Maddox	342	Fuel Holders and Accessory Equipment	0.8591%	1.5189%
200	Maddox	343	Prime Movers	1.9361%	2.8511%
201	Maddox	344	Generators	1.7149%	2.7087%
202	Maddox	345	Accessory Electric Equipment	3.3083%	3.9049%
203	Maddox	346	Miscellaneous Power Plant Equipment	4.3056%	6.0754%
204	Quay County	341	Structures and Improvements	4.5798%	4.7784%
205	Quay County	342	Fuel Holders and Accessory Equipment	2.8572%	3.1175%
206	Quay County	343	Prime Movers	1.6427%	2.0046%
207	Quay County	344	Generators	4.4136%	4.6233%
208	Quay County	345	Accessory Electric Equipment	4.1156%	4.3739%
209	Quay County	346	Miscellaneous Power Plant Equipment	4.2745%	4.4949%
210	Riverview	340	Land and Water Rights	0.0000%	0.0000%
211	Sagamore Wind Project	340.45	Wind Rights	NA	4.0000% (B)
212	Sagamore Wind Project	341	Structures and Improvements	NA	4.1700% (D)
213	Sagamore Wind Project	342	Fuel Holders and Accessory Equipment	NA	4.1700% (D)
214	Sagamore Wind Project	343	Prime Movers	NA	4.2100% (D)
215	Sagamore Wind Project	344	Generators	NA	4.2400% (D)
216	Sagamore Wind Project	345	Accessory Electric Equipment	NA	4.1100% (D)
217	Sagamore Wind Project	346	Miscellaneous Power Plant Equipment	NA	4.2800% (D)

Southwestern Public Service Company

New Mexico Proposed Depreciation Rates  
for Test Year Ending  
September 30, 2020

Line No.	Production Unit	FERC Account	Description	Approved Depreciation Rate <sup>(A)</sup>	Proposed Depreciation Rate
<b>Transmission</b>					
218		3502	Land Rights	1.4205%	1.2759%
219		352	Structures & Improvements	2.1126%	1.8982%
220		353	Station Equipment	2.3783%	2.3193%
221		354	Towers & Fixtures	1.5997%	1.5293%
222		355	Poles & Fixtures	3.5727%	3.5206%
223		356	Overhead Conductors & Devices	2.9698%	3.0047%
224		357	Underground Conduit	1.5732%	1.6080%
225		358	Underground Conductor & Devices	2.6008%	2.7402%
226		359	Roads and Trails	2.1126%	1.5590%
<b>Distribution</b>					
227		3602	Land Rights	1.6228%	1.4517%
228		361	Structures & Improvements	2.0222%	1.5910%
229		362	Station Equipment	2.0351%	2.3487%
230		364	Poles, Towers & Fixtures	2.6138%	3.4152%
231		365	Overhead Conductors & Devices	2.6322%	3.3187%
232		366	Underground Conduit	1.8172%	1.8981%
233		367	Underground Conductor & Devices	2.3020%	2.5566%
234		368	Line Transformers	2.2507%	2.5249%
235		369.01	Services - Overhead	3.2291%	3.1066%
236		369	Services - Underground	3.2291%	3.1066%
237		370	Meters	2.5886%	4.1144%
238		371	Installations on Customer's Premises	4.4034%	5.4086%
239		373	Street Lighting & Signal Systems	2.9467%	4.3711%

Southwestern Public Service Company

New Mexico Proposed Depreciation Rates  
for Test Year Ending  
September 30, 2020

Line No.	Production Unit	FERC Account	Description	Approved Depreciation Rate <sup>(A)</sup>	Proposed Depreciation Rate
		<b>General</b>			
240		389.002	Land Rights	1.7123%	1.8843%
241		390	Structures & Improvements	1.9628%	2.1738%
242		390.007	Structures & Improvements - Tower Lease	(E)	(E)
243		390.007	Structures & Improvements - Amarillo Technical Center	(E)	(E)
244		390.007	Structures & Improvements - Remodel Lease	(E)	(E)
245		391	Office Furniture & Equipment	4.1194%	5.0000%
246		391.004	Network Equipment	17.7892%	20.0000%
247		392.01	Transportation Equipment - Autos	7.3806%	9.0000%
248		392.02	Transportation Equipment - Light Trucks	7.3806%	8.8000%
249		392.030	Transportation Equipment - Trailers	7.3806%	5.9333%
250		392.040	Transportation Equipment - Heavy Trucks	7.3806%	7.4167%
251		393	Stores Equipment	2.1739%	2.8571%
252		394	Tool, Shop & Garage Equipment	2.9099%	2.8571%
253		395	Laboratory Equipment	4.3679%	4.0000%
254		396	Power Operated Equipment	6.3322%	5.0000%
255		397	Communication Equipment	4.4759%	6.6667%
256		397.03	Communication Equipment - EMS	4.4759%	6.6667%
257		398	Miscellaneous Equipment	3.6024%	4.1667%

(A) Approved rates from Case No. 19-00170-UT in Certification of Stipulation, unless noted otherwise.

(B) There is currently no balance in this account. When plant is recorded to this account, SPS requests authorization to use the depreciation rate listed, which represents the whole life rate.

(C) SPS owns the Blackhawk pipeline, but does not own the Blackhawk plant. SPS has a purchase power agreement for power from the Blackhawk plant.

(D) Depreciation rate based on Hale Wind Project settled depreciation parameters and rates from Case 19-00170-UT in Certification of Stipulation.

(E) Assets amortized over the lease term

Southwestern Public Service Company  
 Annualized Depreciation Expense Impact  
 For Year ended September 30, 2020 and February 28, 2021

Functional Class	Depreciable Plant Balance			Annualized Depreciation					
	[A]	[B]	[C] = [B] - [A]	Approved Rates (Note 1)		Proposed Rates		Change	
	9/30/2020	2/28/2021	Change	[D]	[E]	[F]	[G]	Adjustment: Current Rates at 9/30/2020 to Proposed Rates at 9/30/2020	Adjustment: Requested Test Year at 9/30/2020 to Requested Test Year 2/28/2021
<b>Depreciation</b>									
Steam Production	\$ 1,910,413,432	\$ 1,938,265,823	\$ 27,852,391	\$ 64,031,012	\$ 65,061,979	\$ 85,528,345	\$ 86,894,882	\$ 21,497,333	\$ 1,366,537
Other Production	980,249,595	1,806,943,951	826,694,356	36,700,573	71,784,235	37,219,181	71,351,315	518,608	34,132,135
Electric Transmission	3,272,073,679	3,512,868,592	240,794,912	97,027,118	103,904,844	95,481,905	102,229,100	(1,545,213)	6,747,195
Electric Distribution - New Mexico Assets	567,519,479	610,062,236	42,542,758	13,967,111	14,973,156	17,258,097	18,488,186	3,290,986	1,230,089
Electric Distribution - Texas Assets	977,842,607	1,006,753,089	28,910,482	24,155,588	24,833,996	29,794,812	30,630,942	5,639,223	836,130
Electric General	529,207,125	559,785,448	30,578,323	33,934,944	36,103,472	41,121,099	43,629,710	7,186,156	2,508,611
<b>Total Depreciation Change</b>	<b>\$ 8,237,305,916</b>	<b>\$ 9,434,679,139</b>	<b>\$ 1,197,373,224</b>	<b>\$ 269,816,346</b>	<b>\$ 316,661,682</b>	<b>\$ 306,403,439</b>	<b>\$ 353,224,135</b>	<b>\$ 36,587,092</b>	<b>\$ 46,820,697</b>
<b>Amortization</b>									
Electric Intangibles	\$ 175,139,933	\$ 187,244,023	\$ 12,104,090	\$ 24,611,531	\$ 27,133,110	\$ 24,611,531	\$ 27,133,110	\$ -	\$ 2,521,579
Steam Production	12,722,831	12,722,831	(0)	433,776	433,776	581,595	581,595	147,820	(0)
Other Production	676	676	-	-	-	-	-	-	-
Electric Transmission	161,758,136	162,292,752	534,616	2,297,774	2,305,369	2,063,902	2,070,724	(233,872)	6,821
Electric Distribution - New Mexico Assets	11,399,922	12,171,819	771,897	184,998	197,524	165,487	176,693	(19,511)	11,205
Electric Distribution - Texas Assets	2,963,957	2,990,957	27,000	48,099	48,537	43,026	43,418	(5,073)	392
Electric General	3,709,361	381,132,419	377,423,057	787	787	866	866	79	-
<b>Total Amortization Change</b>	<b>\$ 367,694,816</b>	<b>\$ 758,555,476</b>	<b>\$ 390,860,660</b>	<b>\$ 27,576,965</b>	<b>\$ 30,119,103</b>	<b>\$ 27,466,409</b>	<b>\$ 30,006,406</b>	<b>\$ (110,557)</b>	<b>\$ 2,539,998</b>

(Note 1) Depreciation rates by functional class reflect the composite rate from Case No. 19-00170-UT in Certification of Stipulation.  
 (Note 2) Amounts at 9/30/2020 and 2/28/2021 were adjusted by (\$115,342) to reflect the FERC SW Audit Adjustment.



Southwestern Public Service Company

Unblending of Depreciation Reserve and Accumulated Deferred Income Taxes

Line No.	Financial (FIN)	Jurisdiction (JUR)			Notes
		Texas (B)	Mexico (C)	FERC (D)	
<b>Electric Steam Production Plant Total</b>					
1	Jurisdictional Percent (1)	53.94%	26.88%	19.18%	Each Jurisdiction represents Total Company Sum of B, C, D = A Allocate Difference Between Financial Lines 3 and 4  Sum of B, C, D = A Gross up so each Jurisdiction represents Total Company. Lines 3 + 6 = Line 8 Unblended Adjustment = Financial Accumulated Depreciation [Col. A, Line 7] - Jurisdiction Total Company Accumulated Depreciation Adjusted (Line 8, Col. B, C, or D)
2	Total Company Accumulated Depreciation	1,179,525,328	1,257,449,669	1,393,233,082	
3	Accumulated Depreciation * Juris %	1,179,358,096	338,020,075	267,266,689	
4	Adjustment (Gross-up)	167,232	35,058	140,227	
5	Adjustment (Gross-up)	(14,932)	130,419	730,991	
6	Jurisdictional Accumulated Depreciation Adjusted	1,179,525,328	338,055,134	267,406,916	
7	Total Company Accumulated Depreciation Adjusted (Gross-up)	1,064,353,427	1,257,580,088	1,393,964,073	
8	Total Company Accumulated Depreciation Adjusted (Gross-up)	(115,171,901)	78,054,760	214,438,745	
9	Unblended Adjustment				
<b>Electric Other Production Plant Total</b>					
10	Jurisdictional Percent (1)	53.94%	26.88%	19.18%	Each Jurisdiction represents Total Company Sum of B, C, D = A Allocate Difference Between Financial Lines 12 and 13  Sum of B, C, D = A Gross up so each Jurisdiction represents Total Company. Lines 13 + 16 = Line 18 Unblended Adjustment = Financial Accumulated Depreciation [Col. A, Line 17] - Jurisdiction Total Company Accumulated Depreciation Adjusted (Line 18, Col. B, C, or D)
11	Total Company Accumulated Depreciation	141,286,294	146,798,487	154,985,239	
12	Accumulated Depreciation * Juris %	141,265,413	39,461,489	29,731,128	
13	Adjustment (Gross-up)	20,881	23,631	(1,346)	
14	Adjustment (Gross-up)	(2,605)	87,910	(7,014)	
15	Total Company Accumulated Depreciation Adjusted	141,286,294	39,485,120	29,729,783	
16	Total Company Accumulated Depreciation Adjusted (Gross-up)	133,625,395	146,886,397	154,978,224	
17	Total Company Accumulated Depreciation Adjusted (Gross-up)	(7,660,899)	5,600,103	13,691,930	
18	Unblended Adjustment				
<b>Electric Transmission Plant Total</b>					
19	Jurisdictional Percent (1)	43.31%	21.60%	35.09%	Each Jurisdiction represents Total Company Sum of B, C, D = A Allocate Difference Between Financial Lines 21 and 22  Sum of B, C, D = A Gross up so each Jurisdiction represents Total Company. Lines 23 + 26 = Line 28 Unblended Adjustment = Financial Accumulated Depreciation [Col. A, Line 27] - Jurisdiction Total Company Accumulated Depreciation Adjusted (Line 28, Col. B, C, or D)
20	Total Company Accumulated Depreciation	526,785,870	579,879,936	460,638,326	
21	Accumulated Depreciation * Juris %	526,785,837	125,273,782	161,644,437	
22	Adjustment (Gross-up)	33	1,479	(3,739)	
23	Adjustment (Gross-up)	239,869,911	6,847	(10,654)	
24	Total Company Accumulated Depreciation Adjusted	526,785,870	125,275,261	161,640,699	
25	Total Company Accumulated Depreciation Adjusted (Gross-up)	553,905,560	579,886,783	460,627,671	
26	Total Company Accumulated Depreciation Adjusted (Gross-up)	27,119,690	53,100,912	(66,158,199)	
27	Unblended Adjustment				

Southwestern Public Service Company

Unblending of Depreciation Reserve and Accumulated Deferred Income Taxes

Line No.		Jurisdiction (JUR)			Notes
		Financial (FIN)	Texas	New Mexico	
28	Electric Distribution Plant Total (2)				
29					
30	Total Company Accumulated Depreciation	394,231,304	394,231,304	394,231,304	Each Jurisdiction represents Total Company
31	Electric General Plant Total				
32	Jurisdictional Percent (1)		57.00%	27.24%	15.75%
33	Total Company Accumulated Depreciation	245,167,780	241,238,397	223,270,954	252,134,883
34	Accumulated Depreciation * Juris %	238,060,587	137,517,707	60,820,794	39,722,086
35	Adjustment	4,015,337	2,239,941	840,465	934,931
36	Adjustment (Gross-up)		3,929,383	3,085,316	5,934,451
37	Total Company Adjusted	242,075,924	139,757,648	61,661,259	40,657,017
38	Total Company Adjusted (Gross-up)		245,167,780	226,356,270	258,069,334
39	Unblended Adjustment		3,091,856	(15,719,653)	15,993,410
40	Electric Intangible Plant Total				
41	Jurisdictional Percent (1)		57.00%	27.24%	15.75%
42	Total Company Accumulated Depreciation	144,258,211	144,258,211	144,258,211	144,258,211
43	Accumulated Depreciation * Juris %	144,258,211	82,234,249	39,297,091	22,726,871
44	Adjustment	0	0	0	0
45	Adjustment (Gross-up)		0	0	0
46	Total Company Adjusted	144,258,211	82,234,249	39,297,091	22,726,871
47	Total Company Adjusted (Gross-up)		144,258,211	144,258,211	144,258,211
48	Unblended Adjustment		-	-	-
49	Total Company - Utility				
50	Jurisdictional Percent	N/A	N/A	N/A	N/A
51	Total Company Accumulated Depreciation	2,631,254,788	2,531,624,537	2,745,888,562	2,799,481,044
52	Less: Electric Distribution Accumulated Depreciation	(394,231,304)	(394,231,304)	(394,231,304)	(394,231,304)
53	Total Co. Accumulated Depreciation excluding Distribution	2,237,023,484	2,137,393,233	2,351,657,258	2,405,249,740
54	Total JUR Accumulated Depreciation	2,229,728,144	1,105,763,702	602,873,231	521,091,211
55	Jurisdictional Accumulated Depreciation as % of Total	N/A	N/A	N/A	N/A
56	Adjustment	4,203,483	2,232,775	900,634	1,070,074
57	Adjustment (Gross-up)		3,917,141	3,310,492	6,647,773
58	Total Company Adjusted	2,233,931,628	1,107,996,477	603,773,865	522,161,286
59	Total Company Adjusted (Gross-up)		2,141,310,374	2,354,967,749	2,411,897,513
60	Unblended Adjustment		(92,621,254)	121,036,122	177,965,885
61	(1) Jurisdictional Percent used in forecast system to calculate unblending adjustment. It does not match the final jurisdictional allocators calculated for the rate case.				
62	(2) Electric Distribution Accumulated Depreciation is not subject to an unblending adjustment since all assets are directly assigned to each jurisdiction.				

(1) Jurisdictional Percent used in forecast system to calculate unblending adjustment. It does not match the final jurisdictional allocators calculated for the rate case.

(2) Electric Distribution Accumulated Depreciation is not subject to an unblending adjustment since all assets are directly assigned to each jurisdiction.

Southwestern public Service Company

Unblending of Depreciation Reserve and Accumulated Deferred Income Taxes

Line No.		Jurisdiction (JUR)		
		Financial (FIN)	Texas	New Mexico FERC
1	Normalized Timing Difference	3,563,747,354	3,656,509,679	3,445,792,189
2	Perm Difference/Flow Through Timing Difference	126,718,786	129,788,163	123,682,986
3	Total Timing Difference	3,690,466,139	3,786,297,842	3,569,475,175
4		3.43%	3.43%	3.47%
5				3.44%
6	ADIT Impact	1,217,546,969	1,237,650,217	1,190,891,817
7				Total
8	Jurisdictional ADIT using Financial Reserve		595,759,019	296,135,401
9	Jurisdictional ADIT using Unblended Book Reserve		607,220,830	289,623,379
10	Difference between Jurisdictionalization Actual & Theoretical		(11,461,811)	6,512,021
11	Adjustment to Tie to Financial Total		(114,085)	(50,500)
12	Unblended Jurisdictional Accumulated Deferred		607,106,745	289,572,880
13				320,867,344
14	Unblended Adjustment to ADIT		11,347,726	(6,562,521)
15				(4,785,205)
16	<i>Jurisdictional Percent</i>	100.000%	48.931%	24.322%
17				26.747%
18				
19	Adjustment to Tie to Financial Total Company		(209,282)	(186,856)
20	ADIT Total Company		1,237,440,935	1,190,704,961
21				1,179,627,701
22	Unblended Jurisdictional Accumulated Deferred Income Taxes		607,106,745	289,572,880
23	Items that are not unblended:			
24	Texas Gross Margin Tax			
25	Restructuring Meters			
26	CIAC			
27	Non-Utility			
28	Unblended ADIT Adjustment Total Company		19,893,966	(26,842,007)
				(37,919,268)