DOCKET NO. _____

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

DIRECT TESTIMONY
of
CASEY S. MEEKS

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(Filename: MeeksRRDirect.doc)

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

Acronym/Defined Term	Meaning
AGIS	Advanced Grid Intelligence and Security
Commission	Public Utility Commission of Texas
CWIP	Construction Work in Progress
FERC	Federal Energy Regulatory Commission
GIS	Geographic Information System
LED	light-emitting diode
Native SPS Costs	Costs incurred directly by SPS associated with the provision of electric service to customers
NESC	National Electrical Safety Code
O&M	Operation and Maintenance
Operating Companies	Northern States Power Company, a Minnesota corporation; Northern States Power Company, a Wisconsin corporation; Public Service Company, a Colorado corporation; and SPS
PTT	Productivity Through Technology
RFP	Rate Filing Package
SAIDI	System Average Interruption Duration Index
SAIFI	System Average Interruption Frequency Index
SPS	Southwestern Public Service Company, a New Mexico corporation
TAC	Texas Administrative Code
Test Year	October 1, 2019 through September 30, 2020

Acronym/Defined Term	Meaning
Total Company or total company	Total SPS (before jurisdictional allocation)
Update Period	October 1, 2020 through December 31, 2020
Updated Test Year	January 1, 2020 through December 31, 2020
VP	Vice President
WAM	Work Asset Management
WBS	Work Breakdown Structure
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

LIST OF ATTACHMENTS

Attachment	Description
CSM-RR-1	Distribution Capital Additions from July 1, 2019 through September 30, 2020 (*Filename:* CSM-RR-1.xlsx)
CSM-RR-2	Distribution Capital Additions from October 2020 through December 31, 2020 (*Filename:* CSM-RR-2.xlsx)
CSM-RR-3	SPS Distribution Operation and Maintenance Expense (*Filename:* CSM-RR-3.xlsx)
CSM-RR-4	Organization Chart – Distribution Operations (*Non-native format*)
CSM-RR-5	Organization Chart – Gas Operations (*Non-native format*)
CSM-RR-A (Updated Test Year)	Summary of XES Expenses to SPS by Affiliate Class and Allocation method (*Filename:* CSM-RR-ABCD.xlsx)
CSM-RR-B(CD) (Updated Test Year)	XES Expenses by Affiliate Class, Activity, Allocation method and FERC Account (*Filename:* CSM-RR-ABCD.xlsx)
CSM-RR-C (Updated Test Year)	Exclusions from XES Expenses to SPS by Affiliate Class and FERC Account (*Filename:* CSM-RR-ABCD.xlsx)
CSM-RR-D (Updated Test Year)	Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account (*Filename:* CSM-RR-ABCD.xlsx)

DIRECT TESTIMONY
OF
CASEY S. MEEKS

I. WITNESS IDENTIFICATION AND QUALIFICATIONS

Q. Please state your name and business address.

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

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

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

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

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

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

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

Q. Please describe your educational background.

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

Q. Please describe your professional experience.

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

Q. Do you hold a professional license?

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

Q. Are you a member of any professional organizations?

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

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

A. Yes. I submitted pre-filed written testimony in SPS's last base rate case before the Public Utility Commission of Texas ("Commission"), which was Docket No. 49831. I have also submitted pre-filed written testimony to the New Mexico Public Regulation Commission.

II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND RECOMMENDATIONS

Q. What is your assignment in this proceeding?

A. My testimony addresses the following topics:

- I explain how SPS's Distribution function prioritizes its capital expenditures and how SPS manages the costs of the Distribution capital projects;
- I present the Distribution capital additions from July 1, 2019 through December 31, 2020, with separate attachments showing: (1) costs of the capital additions that closed to plant-in-service during the period from July 1, 2019 through September 30, 2020, and (2) estimated costs of the capital additions that closed or were expected to close to plant-in-service during the period from October 1, 2020 through December 31, 2020;
- I discuss the overall Operation and Maintenance ("O&M") expenses for the Distribution organization for the Updated Test Year, including both native and affiliate costs.[1] I explain that the level of O&M expenses that SPS seeks to recover is reasonable and necessary to support the electric service SPS provides to its Texas retail customers, and it is representative of future costs; and
- I explain that SPS's distribution system is reliable, as measured by the System Average Interruption Frequency Index ("SAIFI") and System Average Interruption Duration Index ("SAIDI") metrics.

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

Q. Please summarize the conclusions and recommendations in your testimony.

A. I recommend that the Commission approve SPS's request to include $238,762,095 (total company) of new Distribution capital additions in rate base. Those capital additions, which were placed in service or were expected to be

[1] The Test Year in this case is October 1, 2019 through September 30, 2020, and the Update Period is October 1, 2020 through December 31, 2020. The Updated Test Year, which is calendar year 2020, consists of the last nine months of the Test Year and the three months in the Update Period.

placed in service during the period from July 1, 2019 through December 31, 2020, are reasonable and necessary to serve new customers and to maintain the safety and reliability of SPS's distribution system in Texas. The capitalized affiliate charges included within the total amount of capital additions are reasonable and necessary to provide safe and reliable electric service to Texas retail customers.

I also recommend that the Commission approve SPS's request to recover $38,978,558 (total company) of O&M expense for Distribution operations and Customer Accounts operations. Those costs, which include both native and affiliate charges, are necessary to operate and maintain the distribution system used to provide safe and reliable electric service to customers.

Q. You testified earlier that certain of the capital additions for the Update Period are estimates. Why is SPS presenting estimates of capital additions?

A. As discussed in more detail in the direct testimony of SPS witness William A. Grant, SPS is providing the actual capital additions in two steps. First, in my direct testimony, I present the actual dollar amount of Distribution-related capital additions that closed to plant-in-service during the period from July 1, 2019 through September 30, 2020, which was the end of the Test Year in this case. I also present the estimated dollar amounts of Distribution-related capital additions that SPS closed or expected to close to plant-in-service during the Update Period.

Second, as part of SPS's 45-day case update filing, I will provide the actual dollar amount of Distribution-related capital additions that closed to plant-in-service during the Update Period. Together, these two pieces of testimony will

provide the actual dollar amount of Distribution-related capital additions closed to plant-in-service during the period July 1, 2019 through December 31, 2020.

In addition, my Attachment CSM-RR-2 contains only a total estimated amount of affiliate charges. That estimate of affiliate charges is based on historic percentages for the different asset classes, as explained in more detail by SPS witness Mark P. Moeller. The updated version of Attachment CSM-RR-2 will reflect actual affiliate charges for each project in the period.

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

A. My staff and I prepared Attachments CSM-RR-4 and CSM-RR-5. Mr. Moeller and his staff prepared the cost information contained in Attachments CSM-RR-1 and CSM-RR-2. SPS witness Stephanie N. Niemi and her staff prepared Attachment CSM-RR-3 based on the cost of service study that Ms. Niemi sponsors. SPS witness Ross L. Baumgarten and his staff prepared Attachments CSM-RR-A through CSM-RR-D. My staff and I have reviewed all of those attachments, and I believe them to be accurate.

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

A. Yes.

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

A. Yes.

III. RFP SCHEDULES SPONSORED

Q. What RFP schedules do you sponsor or co-sponsor?

A. I sponsor or co-sponsor Schedules H-13.1 through H-13.3 of the RFP. The following list describes the information contained in those schedules.

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

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

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

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

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

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

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

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

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

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

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

- Distribution Business Operations;
- Distribution Electric Engineering;
- Distribution Planning and Performance;
- Vice President Distribution Operations;
- Gas Operations;
- Distribution Scheduling;
- Distribution Control Centers; and
- Distribution Operations.

Distribution Operations has the primary responsibility in the distribution area, including siting and land rights, design, work coordination, construction, and contract and utility services. The other areas provide necessary support functions such as engineering, scheduling, mapping system maintenance and updates,

system reliability and control, and a number of other roles required for end-to-end operations.

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

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

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

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

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

- Distribution Line and Substation Capacity – These projects include infrastructure work related to increasing feeder and substation capacity to deal with equipment overloads, contingencies, and voltage support. This work is usually necessitated by increased load from existing and new customers.

- Distribution Line and Substation Reconstruction – These are projects constructed to satisfy customers' requests, to comply with city or state requirements, or to adhere to code guidelines. These projects include relocating facilities that are in direct conflict with street expansions within public rights-of-way and safety-related work required by a governing authority. These projects also include the replacement of failed, imminently failing, or damaged equipment. Examples include the replacement of a wood pole that is damaged by a vehicle and the replacement of substation components such as circuit breakers, voltage regulators, or lightning arrestors.

- Outdoor Lighting – These projects include the installation, removal, and replacement of street and area lighting as required by SPS's tariffs and construction standards. Examples of these projects are the replacement of failing or damaged equipment and new installations made at customers' requests. SPS also replaces existing outdoor lighting with more reliable and cost-effective light-emitting diode ("LED") lighting fixtures when requested by customers.

Collectively, these types of projects consume most of SPS's distribution capital budget.

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

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

Q. Please describe what you mean when you refer to "risks" and "mitigations."

A. Risks are problems that can result in negative consequences to SPS's customers, the environment, or SPS's ability to provide safe and reliable service. Mitigations

are solutions that address the risks. For example, the following lists both a risk and a possible mitigation for that risk:

Risk: Overload of 12.5 kV Livingston Ridge Substation Transformer

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

Q. What process does SPS follow to identify and rank the discretionary distribution capital projects?

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

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

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

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

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

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

Step 6 - Risks and mitigations are assigned a capital work structure based on the type of work involved. Capital projects are classified either as "discrete" or "blanket."

Step 7 - In-service dates are projected for large, "discrete" capital projects. "Blanket" work structures are placed in service based on monthly closing patterns.

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

Step 9 - Approved projects are constructed during the year.

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

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

Q. In Step No. 6, you refer to the assignment of work structures. Please describe how SPS assigns work structures.[2]

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

If a project cost is less than $250,000, it is typically considered a routine project whose cost is tracked and recorded under a "blanket" work structure number that includes many other small projects. For example, all new overhead service-wire extensions to new customers in Texas may be recorded to a single work structure. That avoids the need to create a new unique work structure number for each small project, most of which are completed within a single day and cost only a few hundred dollars.

[2] Although this question refers to Step No. 6 of the process of ranking discretionary projects, the process that I describe for assigning project numbers applies to both discretionary and non-discretionary projects.

Q. In Step No. 7, you refer to closing patterns for capital work structures. Please explain what that term means.[3]

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

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

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

[3] Although this question refers to Step No. 6 of the process of ranking discretionary projects, non-discretionary projects may also close to plant-in-service based on closing patterns.

[4] Mr. Moeller discusses the process of moving capital expenditures from CWIP to plant-in-service in more detail.

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

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

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

V. DISTRIBUTION CAPITAL ADDITIONS

Q. As part of this rate case, is SPS asking to include Distribution capital additions in its rate base?

A. Yes. SPS seeks to include in rate base Distribution capital additions that closed or were expected to close to plant-in-service during the period from July 1, 2019 through December 31, 2020. In Subsection A, I address the capital additions that closed to plant-in-service during the period from July 1, 2019 through September 30, 2020. In Subsection B, I discuss the capital additions that closed to plant-in-service or were expected to close to plant-in-service during the three-month period from October 1, 2020 through December 31, 2020. All of these Distribution capital additions support SPS's ability to provide safe and reliable electric service to its customers.

A. Distribution Capital Additions for the from Period July 1, 2019 through September 30, 2020

Q. What amount of Distribution capital additions is SPS requesting to include in rate base for the period from July 1, 2019 through September 30, 2020?

A. SPS is requesting to include $167,755,439 of Distribution capital additions for the period from July 1, 2019 through September 30, 2020. This amount consists of $155,259,816 of Distribution plant capital additions, $9,767,072 of General plant capital additions, and $2,728,550 of Intangible plant capital additions.

Q. Have you prepared a list of SPS's requested Distribution capital additions closed to plant-in-service during the period from July 1, 2019 through September 30, 2020?

A. Yes. Attachment CSM-RR-1 is a list of SPS's requested Distribution capital additions for the period from July 1, 2019 through September 30, 2020. Table

CSM-RR-1 lists the information about Distribution capital projects that appears in Attachment CSM-RR-1:

Table CSM-RR-1
Capital Asset Information Listed in Attachment CSM-RR-1

Column A —	Work Breakdown Structure ("WBS") Level 4 Number[5]	Provides the WBS Level 4 number for the project.
Column B —	WBS Level 4 Description	Provides a short title for the WBS Level 4 number for the project.
Column C —	Asset Class	Identifies the type of asset.
Column D —	Witness	Identifies the witness supporting the project.
Column E —	Project Category	Provides the project category that is descriptive of the project's type.
Column F —	WBS Level 2 Number	Provides a short title for the WBS Level 2 number for the project.
Column G —	WBS Level 2 Description	Provides a short title for the WBS Level 2 number for the project.
Column H —	In-Service Date	Provides the in-service date of the WBS Level 2 Number part of the project.
Column I —	Additions to Plant-in-Service (July 1, 2019 – September 30, 2020)	The total company dollar amount of the addition to plant-in-service for the project.
Column J —	XES Charges (Included in Column I)	The amount of charges from XES that are included in the total company dollar amount of addition to plant-in-service for the project in Column I.

[5] Mr. Moeller discusses the WBS terminology in his testimony.

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

Q. Please describe the types of Distribution capital additions placed in service for the period of July 1, 2019 through September 30, 2020.

A. As shown in Table CSM-RR-2 below, the plant additions for this period fall within the following categories: (1) New Business; (2) Distribution Line and Substation Capacity; (3) Purchases; (4) Distribution Line and Substation Reconstruction; and (5) Outdoor/Area Lighting.

Table CSM-RR-2
Distribution – Capital Investment
for the period from July 1, 2019 through September 30, 2020

Type of Work	Distribution Capital Additions	General and Intangible Capital Additions	Total Capital Additions for Distribution Function
New Business	$26,079,096		$26,079,096
Distribution Line and Substation Capacity	$44,250,819		$44,250,819
Purchases	$19,796,758	$12,495,625	$32,292,381
Distribution Line and Substation Reconstruction	$57,354,632		$57,354,632
Outdoor/Area Lighting	$7,778,511		$7,778,511
Total	**$155,259,816**	**$12,495,625**	**$167,755,439**

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

A. As I explained earlier, these projects are in response to customer requests for new or additional service. They include the installation of all primary and secondary extensions and service laterals, as well as the replacement and removal of existing electric services. As shown in Table CSM-RR-2, New Business projects total $26,079,096 on a total company basis. The projects described below, which are all located in Texas, are representative of the types of projects in this category.

- **TX - OH Extension Blanket.** $4,759,375 (WBS Level 2 A0010001.001). This project includes all routine, high-volume work orders required to extend new overhead lines and equipment to serve customers in Texas.

- **TX - UG Extension Blanket.** $3,326,507 (WBS Level 2 A0010001.002). This project includes all routine, high-volume work orders required to extend new underground lines and equipment to serve customers in Texas.

- **TX – UG New Services Blanket.** $1,225,400 (WBS Level 2 A0010001.004). This project includes all high-volume work orders required to extend underground service wires from transformers or pedestals to customer premises in Texas.

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

A. These projects typically increase feeder and substation capacity to deal with equipment overloads, contingencies, and voltage support. Typically, this work is necessitated by increased load from existing and new customers. As shown in Table CSM-RR-2, Distribution Line and Substation Capacity projects total $44,250,819 on a total company basis, although the great majority of those

projects were located in New Mexico and therefore the costs were direct-assigned to the New Mexico retail jurisdiction. The project described below, which is located in Texas, is representative of the types of projects in this category.

- **Install Western Street Sub.** $5,461,885 (WBS Level 2 A.0010138.002). This project was required to provide additional operational support and capacity for customer loads in Amarillo, Texas. The project involved the installation of the new 115kV-13.2kV 28MVAWestern Street Substation with 3-1200A breakers near 45th and Western Street.

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

A. These projects include the purchase of distribution line transformers and distribution meters, which are acquired to provide timely service in accordance with tariff requirements, to carry out standard construction projects necessary to meet customer requirements, and to replace failed or damaged equipment. Federal Energy Regulatory Commission ("FERC") guidelines require that transformers and meter purchases be capitalized upon receipt of material and not upon the installation or in-service date of the equipment, like other capital property. As shown in Table CSM-RR-2, Purchases total $32,292,381 on a total company basis. The projects described below, which are all located in Texas, are representative of the types of projects in this category.

- **TX Electric Distribution Transformer.** $9,292,441 (WBS Level 2 D.0005014.009). This project represents all pre-capitalized distribution transformer purchases to serve new and existing customers.

- **TX-Dist Fleet New Unit Purchases.** $3,841,944 (WBS Level 2 A.0006056.213). This project includes all costs to purchase fleet

vehicles and equipment to support distribution construction and maintenance.

- **TX – Electric Meter Blanket.** $2,312,923 (WBS Level 2 D.0005014.028). This project represents all pre-capitalized distribution meter purchases to serve new and existing customers.

- **TX-Dist Electric Tools and Equipment.** $2,219,717 (WBS Level 2 A.0006059.006). This project includes all costs to purchase large capital tools and equipment to support distribution construction and maintenance.

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

A. These are projects constructed to satisfy customers' requests, to comply with city or state requirements, or to adhere to code guidelines. As shown in Table CSM-RR-2, Distribution Line and Substation Reconstruction projects total $57,354,632 on a total company basis. The projects described below, which are all located in Texas, are representative of the types of projects in this category.

- **TX- Pole Blanket.** $19,473,955 (WBS Level 2 A.0010017.007). This project includes all costs to replace and reinforce rejected distribution poles identified through the Xcel Energy priority pole inspection program.

- **TX – OH Rebuild Blanket.** $10,496,734 (WBS Level 2 A001017.001). This project includes all costs to rebuild existing overhead distribution lines and equipment.

- **Tx N-Dist Substation Equip Rep.** $1,666,888 (WBS Level 2 A.0005521.004). This project includes all costs to rebuild routine substation capital equipment.

- **TX – OH Relocation Blanket.** $1,385,055 (WBS Level 2 A.0010009.001). This project includes all costs to relocate existing overhead distribution lines and equipment.

- **Feeder Breaker Degradation.** $1,334,777 (WBS Level 2 A.000521.085). The project includes all costs to replace substation feeder breakers.

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

A. These projects include the installation, removal, and replacement of street and area lighting as required by SPS's tariffs and construction standards. As shown in Table CSM-RR-2, Distribution Line and Substation Reconstruction projects total $7,778,511 on a total company basis. The projects described below, which are all located in Texas, are representative of the types of projects in this category.

- **SPS- TX LED Street Lighting Conversion.** $4,479,082 (WBS Level 2 A.0005507.089). This project includes all costs for the conversion of existing streetlights from mercury-vapor or high-pressure sodium to LED.

- **TX – OH Street Light Rebuild Blanket.** $328,723 (WBS Level 2 A0010017.005). This project includes all costs for the replacement of overhead-fed streetlighting fixtures.

- **TX – UG Street Light Rebuild Blanket.** $140,602 (WBS Level 2 A.0010017.006). This project includes all costs for the replacement of underground-fed streetlighting fixtures.

Q. The amounts shown in Attachment CSM-RR-1 include capitalized affiliate costs. Were those affiliate costs necessary to complete the Distribution-related capital projects?

A. Yes. These affiliate charges are for engineering, construction, technical supervision, management, safety, and other related work to develop, upgrade, and construct distribution facilities. Many employees in the distribution organization, as well as employees in other departments that support distribution activities, perform work that results in their labor and expenses being capitalized, rather than expensed. For example, distribution engineers who do design work routinely charge their time to specific capital projects, and these costs are charged back to

SPS as part of the capital project cost. In addition, the capital projects include overhead charges that reflect costs for labor, goods, and services as discussed by Mr. Moeller. When those projects are complete, the costs, including the labor charges, are recorded as new assets. The affiliate charges included in Attachment CSM-RR-1 total $541,459, which is approximately 0.3% of SPS's total Distribution-related capital costs for projects placed in service during the period from July 1, 2019 through September 30, 2020.

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

A. Yes. Later in my testimony I address the reasonableness of the Updated Test Year O&M affiliate charges to SPS for the affiliate classes that contain these capitalized costs. I discuss the services provided and explain that:

- those services are reasonable and necessary for SPS's operation;
- the costs for those services are reasonable and necessary;
- the services do not duplicate services that SPS provides to itself or that are provided from any other source; and
- the XES charges to SPS for those services are no higher than the charges to SPS affiliates for the same or similar services.

All of that is also true of the capitalized affiliate costs. Thus, my testimony supports the reasonableness and necessity of these capitalized affiliate costs for the period from July 1, 2019 through September 30, 2020. In addition, Mr. Baumgarten and Mr. Moeller explain that charges for labor, goods, and services charged to SPS by the Operating Companies and XES are reasonable and necessary, and that the processes for including those capitalized charges are appropriate and meet regulatory standards.

Q. Are the Distribution capital additions for the period from July 1, 2019 through September 30, 2020 presented in Attachment CSM-RR-1 reasonable and necessary?

A. Yes. The Distribution capital additions presented in Attachment CSM-RR-1, including the capitalized affiliate charges, are reasonable and necessary to provide safe and reliable electric service to SPS's customers. The process for developing costs and managing projects ensures that the expenditures are reasonable and necessary, and that the costs were prudently incurred.

B. Distribution Capital Additions for the Period October 1, 2020 through December 31, 2020

Q. What amount of Distribution capital additions is SPS requesting to include in rate base for the period from October 1, 2020 through December 31, 2020?

A. SPS is requesting to include in rate base $71,006,656 (total company) in Distribution capital additions for the period from October 1, 2020 through December 31, 2020. This amount consists of $68,734,498 in Distribution plant capital additions and $2,272,158 in General plant capital additions. Attachment CSM-RR-2 provides all of the Distribution and General capital additions to plant-in-service during this time period.

Q. Please describe the information included in Attachment CSM-RR-2.

A. Table CSM-RR-3 identifies the information provided in Attachment CSM-RR-2:

Table CSM-RR-3
Capital Asset Information Listed in Attachment CSM-RR-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—	Additions to Plant-in-Service (October 1, 2020 through December 31, 2020 Total Company	Provides the total company dollar amount for the plant additions for the period October 1, 2020 through December 31, 2020.
Column E —	Total Affiliate Charges (Included in Column D)	Quantifies the affiliate charges included in the plant additions.
Column F —	Project Description	Provides a short description of the project.

Q. Please describe the Distribution capital additions placed in service for the period of October 1, 2020 through December 31, 2020.

A. The capital additions that were placed in service or were expected to be placed in service during the period from October 1, 2020 through December 31, 2020 are similar to the projects that were closed to plant-in-service during the period from October 1, 2019 through September 30, 2020, which I discussed in the previous subsection of my testimony. As with the projects above, these projects support SPS's ability to provide safe and reliable electric service to its customers. Table CSM-RR-4 shows the project categories and amounts.

Table CSM-4
Distribution – Capital Investment
for the Period October 1, 2020 through December 31, 2020
(All amounts total company)

Type of Work	Distribution Capital Additions	General Capital Additions	Total Capital Additions for Distribution Function
New Business	$10,922,064		$10,922,064
Distribution Line and Substation Capacity	$33,582,145		$33,582,145
Purchases	$4,047,734	$2,272,158	$6,319,892
Distribution Line and Substation Reconstruction	$16,791,621		$16,791,621
Outdoor/Area Lighting	$3,390,935		$3,390,935
Total	**$68,734,498**	**$2,272,158**	**$71,006,656**

Q. Please describe the types of projects included in the "New Business" category.

A. The general description of the New Business category provided in the previous subsection of this testimony also applies to the projects included for the period from October 1, 2020 through December 31, 2020 and identified as "New Business" on Attachment CSM-RR-2. The total planned investment in this category is $10,922,064 on a total company basis during the period. The projects described below, which are all located in Texas, are representative of the types of projects in this category.

- **TX OH Extension and Services** - $934,756 – This project is necessary to extend new overhead distribution lines and services to serve new customers in Texas.

- **TX UG Extension and Services** - $690,588 – This project is necessary to extend new underground distribution lines and services to serve new customers in Texas.

Q. Please describe the types of projects included in the "Distribution Line and Substation Capacity" category.

A. The general description of the Distribution Line and Substation Capacity category provided in the previous subsection of this testimony also applies to the projects included for the period from October 1, 2020 through December 31, 2020, and identified as "Distribution Line and Substation Capacity" on Attachment CSM-RR-2. The total planned investment in this category is $33,582,145 on a total company basis during the period. The projects described below, which are all located in Texas, are representative of the types of projects in this category. As I explained earlier in my testimony, this work typically is necessitated by increased load from existing and new customers.

- **Install New Hunsley Substation and Feeders** - $6,203,429 – This project is to install a new substation transformer and associated feeders to serve general load growth in the area between Canyon and Amarillo, Texas.

- **Install New Whitedeer Substation and Feeders** - $3,834,462 – This project is to install a new substation transformer and associated feeders to relieve Kingsmill Substation near Pampa, Texas and to serve new and existing loads near White Deer, Texas.

Q. Please describe the types of projects included in the "Purchases" category.

A. The general description of the Purchases category provided in the previous subsection of this testimony also applies to the projects included for the period from October 1, 2020 through December 31, 2020 and identified as "Purchases"

on Attachment CSM-RR-2. The total planned investment in this category is $6,319,892 on a total company basis during the period. The projects described below, which are all located in Texas, are representative of the types of projects in this category.

- **TX Transformer Purchase** - $2,290,830 – This project is for distribution transformer purchases.

- **TX Fleet** - $762,021 – This project is to purchase fleet vehicles and equipment to support distribution work.

- **TX Meter Purchase** - $496,080 – This project is for the purchase of new electric meters to be used for Texas customers.

- **Hunsley Substation** - $470,278 – This project is necessary to acquire new communication equipment for the Hunsley Substation.

- **TX Tools and Equipment** - $198,132 – This project is necessary to purchase tools and equipment necessary to support distribution work.

- **Whitedeer Substation** - $164,153 – This project is necessary to acquire new communication equipment for the Whitedeer Substation.

Q. Please describe the types of projects included in the "Distribution Line and Substation Reconstruction" category.

A. The general description of the Distribution Line and Substation Reconstruction category provided in the previous subsection of this testimony also applies to the projects included for the period from October 1, 2020 through December 31, 2020 and identified as "Distribution Line and Substation Reconstruction" on Attachment CSM-RR-2. The total planned investment in this category is $16,791,621 on a total company basis during the period. The projects described below, which are all located in Texas, are representative of the types of projects in this category.

- **Spare Transformer** - $4,716,272 – This project is to purchase a spare transformer to be used in the event of a transformer failure.

- **TX Pole Replacement and Reinforcement** - $3,639,599 – This project is necessary to replace and reinforce existing distribution poles in Texas.

- **TX OH Relocations, Rebuilds and Conversions** - $2,765,240 – This project is necessary to relocate, rebuild, or convert existing distribution line facilities in Texas.

Q. Please describe the types of projects included in the "Outdoor/Area Lighting" category.

A. The general description of the Outdoor/Area Lighting category provided in the previous subsection of this testimony also applies to the projects included for the period from October 1, 2020 through December 31, 2020, identified as "Outdoor/Area Lighting" on Attachment CSM-RR-2. The total planned investment in this category is $3,390,935 on a total company basis during the period. The projects described below, which are all located in Texas, are representative of the types of projects in this category.

- **TX LED** - $1,437,941 – This project is necessary to convert streetlights in Texas to LED.

- **TX UG Street Light** - $499,301 – This project is necessary to install new underground infrastructure to serve streetlights in Texas.

- **TX ST LT Rebuilds** - $155,211 – This project is necessary to rebuild failing or damaged streetlights in Texas.

Q. Are the Distribution capital additions presented in Attachment CSM-RR-2 consistent with what is expected to be placed in service during the period from October 1, 2020 through December 31, 2020?

A. Yes. Although the actual cost of any single capital project may vary somewhat from the estimated amount on Attachment CSM-RR-2, it is possible that other

projects will emerge or replace those listed. Therefore, Attachment CSM-RR-2 is a reasonable estimate of the total costs of the Distribution capital investment that will be placed in service during the period October 1, 2020 through December 31, 2020.

Q. Are the affiliate costs for these projects reasonable and necessary?

A. Yes. Affiliate costs associated with these projects are incurred for the same reasons they were incurred on the projects placed in service during the period from July 1, 2019 through September 30, 2020. As initially filed, Attachment CSM-RR-2 contains the total amount of estimated affiliate charges, which is based on historical percentages for the different classes of assets. This is explained in more detail by Mr. Moeller. The updated version of Attachment CSM-RR-2 will reflect actual affiliate charges for the period. These costs satisfy the standards for inclusion of affiliate costs in rates for the reasons presented later in my testimony.

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

A. Yes. Affiliate costs were incurred for the same reasons they were incurred on the projects placed in service between July 1, 2019 and September 30, 2020, which I discussed earlier in my testimony.

Q. Are these capitalized affiliate charges reasonable?

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

Q. Are the Distribution capital additions for the period presented in Attachment CSM-RR-2 reasonable and necessary?

A. Yes. As discussed in my testimony above, the Distribution capital additions presented in Attachment CSM-RR-2 are reasonable and necessary to provide and maintain distribution facilities needed for SPS's operations and for the safe, secure, and functional operation of these facilities, which is necessary to provide safe and reliable utility service to SPS's customers. The process for developing costs and managing projects discussed above ensures that the expenditures are reasonable and necessary and that the costs were prudently incurred.

VI. DISTRIBUTION O&M EXPENSE

Q. What amount of distribution O&M expenses does SPS seek to recover?

A. SPS seeks to recover $31,817,377 (total company) of distribution-related expense. Native costs comprise $26,675,843 of the total, whereas affiliate costs comprise the remaining $5,520,604. In addition, I support SPS's request to recover $6,782,111 of customer-related expense. Of that amount, native costs comprise $2,284,638 of the total, and affiliate costs comprise the remaining $4,497,473.

Q. Please explain the difference between native costs and affiliate costs.

A. SPS's native costs are those costs incurred directly by SPS to provide electric service to customers, including labor, materials, and other non-fuel O&M costs. For example, the salaries of the approximately 350 SPS employees who perform distribution functions are native costs. The SPS employees include design engineers, journeyman linemen, journeyman metermen, operation specialists, surveyors, and usually their immediate supervisors.

Affiliate costs arise from charges to SPS from XES or one of the other Xcel Energy Operating Companies. I discuss affiliate costs in more detail in later sections of my testimony.

Q. Please describe the distribution-related expenses that SPS seeks to recover in its base rates.

A. Those costs, which are provided in my Attachment CSM-RR-3, relate to the FERC accounts and descriptions in Table CSM-RR-5:

Table CSM-RR-5

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

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

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

A. All of these accounts relate to Distribution operation activities:

- FERC Account 580 includes costs that relate to the general supervision and direction of the operation of the distribution system.

- FERC Account 581 includes costs and expenses incurred in load dispatching operations, such as directing switching, controlling voltages, and communication service for system control purposes.

- FERC Account 582 relates to the operation of distribution substations.

- FERC Accounts 583 and 584 include costs that relate to the operation of overhead and underground distribution lines, such as inspecting and patrolling line as well as tools and supplies related to the work.

- FERC Account 585 includes expenses incurred for the operation of street lighting and signal systems, such as replacing lamps, patrolling for lamp outages, and testing lines and equipment.

- FERC Account 586 relates to the operations of meters, such as meter reading.

- FERC Account 587 relates to customer installations, such as changing customers' equipment due to changes in service characteristics and installing, removing, renewing, and changing lamps and fuses.

- FERC Account 588 relates to miscellaneous distribution expense, which can include miscellaneous meetings and office supplies.

- FERC Account 589 relates to rents, such as rental payments SPS distribution pays for facility attachments.

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

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

Q. Please explain the credit work and move-in and move-out services costs that are recorded as customer-related expenses.

A. SPS distribution employees perform "shut offs" and "turn ons" of electric service (also referred to as "credit work") due to non-payment of bills, and those employees perform meter readings when customers move in or out of residences. Prior to 2016, SPS assigned the work orders charged by the distribution employees for these activities to distribution operation expense and not to customer operations FERC accounts. Beginning January 1, 2016, these expenses were charged to FERC Account 903, which is a Customer Operations account. However, because distribution employees perform this work, I am supporting the services provided and the related costs as reasonable and necessary for SPS to provide distribution services to customers.

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

A. SPS journeyman linemen perform this work.

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

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

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

A. FERC Account 904 expenses are driven primarily by costs incurred from make-ready, damage claims, and third-party attachments to Distribution facilities. Make-ready is the process of altering existing Distribution facilities to safely accommodate third-party attachments. In most cases, both make-ready and facility attachments are legally obligatory, and SPS has no right of refusal. Make-ready costs are recovered through direct billing to the responsible party, and third-party attachments primarily drive rent payments from the attaching parties. Refusal to pay facility attachment rents, damage claims, or make-ready costs results in bad debt expense within FERC Account 904. In this case, the FERC Account 904 balance is a credit of $(588,242).

Q. Are the costs that you support necessary and reasonable for SPS's operations?

A. Yes. The services provided by SPS distribution employees relate to reliability, safety, customer service, operational efficiency, and the fiscal oversight necessary to construct, operate, and maintain SPS's electric distribution systems in New Mexico and Texas. If SPS did not perform these functions, it would be unable to provide reliable, safe electric service to its customers. These costs include labor, materials, and other non-fuel O&M costs. SPS witnesses Michael P. Deselich and Richard R. Schrubbe provide testimony regarding labor costs, SPS witness Robert H. Kunze provides testimony about sourcing and procurement of goods and services, and Mr. Baumgarten provides testimony regarding the methodology of billings for labor and labor overheads. Starting in the next section of my testimony, I discuss affiliate O&M charges to SPS for distribution-related activities in more detail.

VII. AFFILIATE CLASSES SPONSORED

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

A. Some of the costs in the cost of service arise from charges for services provided by a supplying affiliate, such as XES or one of the other Xcel Energy Operating Companies. SPS has grouped those affiliate charges into various affiliate classes, based upon the business area, organization or department that provided the service.[6] In his direct testimony, Mr. Baumgarten provides a detailed explanation of how SPS developed and organized the affiliate classes for this case.

Q. Which affiliate classes do you sponsor?

A. I sponsor the following affiliate classes:

- Distribution Business Operations;
- Distribution Electric Engineering;
- Distribution Planning and Performance;
- Vegetation Management and Pole Program;
- Vice President ("VP") Distribution Operations; and
- Gas Operations.

The first five classes listed are within the Distribution Operations business area, whereas the Gas Operations class of affiliate services is in the Gas Systems business area.

[6] In a few instances, the charges are allocated to affiliate classes based on the accounts that captured the costs.

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

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

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

A. Attachment RLB-RR-6 to Mr. Baumgarten's direct testimony provides a list and a pictorial display of all affiliate classes, dollar amounts for those classes, and sponsoring witness for each class. As shown on that attachment, the Distribution Business Operations affiliate class was part of the Distribution Operations business area during the Updated Test Year. Attachment CSM-RR-4 to my testimony is an organization chart showing the Distribution Operations organization.

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

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

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

- Productivity Through Technology ("PTT") Project;[7] and
- Facility Attachments.

Q. What amount of Updated Test Year XES charges is SPS requesting for the Distribution Business Operations affiliate class?

A. Table CSM-RR-6 summarizes the dollar amount of the estimated Updated Test Year XES charges for the Distribution Business Operations affiliate class.

Table CSM-RR-6[8]

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Distribution Business Operations	$11,573,854	$774,115	81.62%	18.38%

I will update Table CSM-RR-6 as part of SPS's 45-day case update filing to reflect the actual Updated Test Year costs for the Distribution Business Operations affiliate class.

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

[8] **Total XES Class Expenses** is the Dollar amount of total Updated Test Year expenses that XES charged to all Xcel Energy companies for the services provided by this affiliate class. This is the amount from Column E in Attachment CSM-RR-A. **Requested Amount** is SPS's requested amount after exclusions and pro forma adjustments. **% Direct Billed** is the percentage of SPS's requested XES expenses for the class that were billed 100% to SPS. **% Allocated** is the percentage of SPS's requested XES expenses for the class that were allocated to SPS.

Q. Please describe the attachments that support the information provided on Table CSM-RR-6.

A. Four attachments to my testimony present information about the requested SPS affiliate expenses for the Distribution Business Operations affiliate class.

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

Column A —	Line No.	Lists the Attachment line numbers.
Column B —	Affiliate Class	Lists the affiliate class.
Column C —	Billing Method (Cost Center)	Shows the billing method that XES uses to charge the expenses to the affiliates, and the billing method short title. In his direct testimony, Mr. Baumgarten explains the allocation methods and defines the codes.
Column D —	Allocation Method	Shows the allocation method applicable to the billing method (cost center).
Column E —	Total XES Billings for Class to all Legal Entities (Total Company) (FERC Acct. 400-935)	Shows XES billings to all legal entities for the affiliate class.
Column F —	XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	Shows XES billings to all legal entities except SPS for the affiliate class.

Column G —	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Shows XES billings to SPS (total company) for the affiliate class.
Column H —	Exclusions	Shows the total dollars to be excluded from Column G. Exclusions reflect expenses not requested, such as expenses not allowed or other expenses excluded from the cost of service.
Column I —	Per Book	Shows XES billings to SPS (total company), for the affiliate class, after the exclusions shown in Column H. The dollar amount in Column I is Column G plus Column H.
Column J —	Pro Formas	Shows the total dollar amount of pro forma adjustments to the dollar amount in Column I. Pro forma adjustments reflect revisions for known and measurable changes to the Updated Test Year expenses.
Column K —	Requested Amount (Total Company)	Shows the requested amount (total company) for the affiliate class. The dollar amount in Column K is Column I plus Column J.
Column L —	% of Class Charges	Shows the percentage of affiliate class charges billed using the cost center.

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

Attachment CSM-RR-B(CD): Provides the detail of the XES expenses for the Distribution Operations affiliate class that are summarized on Attachment CSM-RR-A. The detail shows the XES expenses billed to SPS for the Distribution Business Operations affiliate class, itemized by the amount, with

each expense listed by individual activity and billing method (cost center). When summed, these amounts tie to the amounts shown on Attachment CSM-RR-A and the detail regarding the expenses is organized to support that attachment. Specifically, the columns on this attachment provide the following information.

Column A —	Line No.	Lists the Attachment line numbers.
Column B —	Legal Entity Receiving XES Expenses	Shows the legal entity (Xcel Energy or one of its subsidiaries) that received the XES expense.
Column C —	Affiliate Class	Lists the affiliate class.
Column D —	Cost Element	Provides the cost element number.
Column E —	Activity	Provides a short title for the activity.
Column F —	Billing Method (Cost Center)	Identifies the billing method and short title. In his direct testimony, Mr. Baumgarten the billing methods and defines the codes.
Column G —	FERC Account	Shows the FERC Account in which the expense was recorded.
Column H —	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	Shows the itemized amount of the listed XES expense that was billed to all legal entities for the affiliate class.
Column I —	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	Shows the itemized amount of the listed XES expense that was billed to all legal entities except SPS for the affiliate class.
Column J —	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Shows the itemized amount of the listed XES expense that was billed to SPS for the affiliate class. Therefore, the sum of this column provides total billings to SPS and ties to the total dollar amount for the affiliate class in Column G of Attachment CSM-RR-A.

Column K —	Exclusions	Shows the total dollars excluded from Column J. The total dollar amount for the affiliate class in Column K ties to the total dollar amount for the affiliate class in Column H of Attachment CSM-RR-A.
Column L —	Per Book	Shows XES billings to SPS (total company) for the affiliate class after the exclusions shown in Column K. The dollar amount in Column L is Column J plus Column K. The total dollar amount for the affiliate class in Column L ties to the total dollar amount for the affiliate class in Column I of Attachment CSM-RR-A.
Column M —	Pro Formas	Shows the dollar amount of pro forma adjustments to the dollar amount in Column L. The total dollar amount for the affiliate class in Column M ties to the total dollar amount for the affiliate class in Column J of Attachment CSM-RR-A.
Column N —	Requested Amount (Total Company)	Shows the requested amount (total company) for the affiliate class. The dollar amount in Column N is Column L plus Column M. The total dollar amount for the affiliate class in Column N ties to the total dollar amount for the affiliate class in Column K of Attachment CSM-RR-A.

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

Attachment CSM-RR-C: Both Attachments CSM-RR-A and CSM-RR-B(CD) show exclusions to the XES expenses billed to SPS for the Distribution Operations affiliate class (Attachment CSM-RR-A, Column H; Attachment CSM-RR-B(CD), Column K). Attachment CSM-RR-C provides

detail about those exclusions listed on Attachments CSM-RR-A and CSM-RR-B(CD). The columns on Attachment CSM-RR-C provide the following information.

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

In his direct testimony, Mr. Baumgarten describes the calculations underlying the exclusions.

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

Column A —	Line No.	Lists the Attachment line numbers.
Column B —	Affiliate Class	Lists the affiliate class.
Column C —	FERC Account	Identifies the FERC Account and FERC Account description affected by the pro forma adjustment.

Column D —	Explanations for Pro Formas	Provides a brief rationale for the pro forma adjustment.
Column E —	Sponsor	Identifies the witness or witnesses who sponsor the pro forma adjustment.
Column F —	Pro Formas (total company)	Shows the dollar amount of the pro forma adjustment.

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

A. Yes. As discussed by Mr. Baumgarten, XES uses the same method to bill and allocate costs to SPS that it uses to bill and allocate costs to affiliates other than SPS.

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

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

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

A. Yes. As I mentioned earlier, pro forma adjustments are revisions to the Updated Test Year expenses for known and measurable changes. Pro forma adjustments are shown on Attachment CSM-RR-A, Column J, and on Attachment

CSM-RR-B(CD), Column M. The details for the pro forma adjustments, including the witness or witnesses who sponsor each pro forma adjustment, are provided in Attachment CSM-RR-D. Given the time of SPS's initial filing, only the first nine months of the Updated Test Year cost data have been through the full pro forma adjustment review process. In SPS's 45-day case update, I will present an updated Attachment CSM-RR-D that will complete the full pro forma adjustment review process for the last three months of the Updated Test Year.

Q. Attachment CSM-RR-D shows that you sponsor pro forma adjustments for the Distribution Business Operations affiliate class that result in a net decrease of $653.07. Please explain the adjustments.

A. The adjustments were made to remove "Life Events" costs, which the Commission has disallowed in the past. In addition, some of the excluded costs are attributable to contributions and dues that should not be charged to Texas retail customers.

B. The Distribution Business Operations Services are Necessary

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

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

- establishes and implements consistent meter engineering and performance standards for regulatory and operational compliance;
- provides consistent governance and oversight practices to preserve integrity and accuracy of commercial and industrial meter field installations;
- establishes and maintains a long-term metering strategy;

- executes the operations meter testing program effectively, and provides customer contact services;

- reports and tracks outages and supervises the lighting;

- manages the facility attachment agreements and requests/activities associated with these agreements;

- establishes SPS policies based on tariffs and provides documentation of and training on these policies to internal and external stakeholders;

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

- provides consistent scheduling practices and monitors performance metrics.

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

Q. What specific services does the Distribution Business Operations affiliate class provide to SPS?

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

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

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

- Customer Operations – responsible for inventory, parts, repair, replacement, and customer contact and billing regarding outdoor lighting, and establishes and tracks performance metrics to ensure quality outdoor lighting service. This includes outage reporting and tracking and service supervision of the street lighting business. It also is responsible for service line extensions requested by builders, electricians through a

dedicated Builders' Call Line, which establishes and tracks performance metrics to ensure quality service regarding these service extensions, and ensures compliance with the tariffs, rules, and regulations related to line and service extensions;

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

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

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

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

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

A. Yes. The services of the Distribution Business Operations affiliate class benefit SPS's customers by focusing on the identification and implementation of best

practices, and by improving operational effectiveness and customer satisfaction through process standardization and implementation.

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

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

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

1. Additional Evidence

Q. Does any testimony other than yours support the reasonableness of the expenses that you present in this testimony?

A. Yes. Of the requested costs for the Distribution Business Operations class, 74.07% are compensation and benefits costs for XES personnel. Mr. Deselich and Mr. Schrubbe establish that the level of Xcel Energy's compensation and benefits is reasonable and necessary. Consequently, the combination of reasonable labor costs, economies of scale, and the ability to spread consolidated costs among multiple legal entities supports the reasonableness of the costs for the Distribution Business Operations class.

2. Budget Planning

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

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

Q. Does the Distribution Business Operations organization monitor its actual expenditures versus its budget?

A. Yes. Managers in each department of the Distribution Business Operations organization monitor actual-versus-expected expenditures on a monthly basis, and they evaluate any deviations to ensure they are appropriate. If necessary, managers develop action plans to mitigate variations between actual and budgeted expenditures. These mitigation plans may either reduce or delay other expenditures so that overall spending complies with the authorized budget.

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

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

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

3. Cost Trends

Q. What are the actual per book charges from XES to SPS for the Distribution Business Operations class of services for 2017-2019 and the estimated charges for the Updated Test Year?

A. Table CSM-RR-7 shows the per book affiliate charges (Column I on Attachment CSM-RR-A) from XES to SPS for the services grouped in the Distribution Business Operations affiliate class for 2017-2019 and for the Updated Test Year:

Table CSM-RR-7

Class of Services	2017	2018	2019	Updated Test Year (Estimated)
Distribution Business Operations	$585,762	$1,590,956	$546,010	$759,834

Q. What factors contributed to the trend reflected in Table CSM-RR-7?

A. The increase in 2018 is due primarily to increased costs associated with mutual aid efforts in Puerto Rico. Those expenses totaled $1,188,370. The decrease between 2018 and 2019 reflects a return to normalized spending levels and the reduction of the mutual aid expenses. Increases between 2019 and the Updated Test Year are primarily driven by labor related to reorganization efforts and advanced metering initiatives.

4. Staffing Trends

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

A. Table CSM-RR-8 shows the average end-of-month staffing levels for the Distribution Business Operations class of services for 2017-2019 and for the Updated Test Year.

Table CSM-RR-8

	Average End-of-Month Headcount			
Class of Services	2017	2018	2019	Updated Test Year (Estimated)
Distribution Business Operations	86	104	98	106

Q. What factors contributed to the trend reflected in Table CSM-RR-8?

A. The increase in headcount between 2017 and 2018 occurred because the Builder's Call Line was moved from SPS to the XES Distribution Business Operations Organization in 2018. The Builder's Call Line consists of 14 individuals who are now XES employees within the Distribution Business Operations Organization, rather than SPS employees. Additionally, there were also reorganizational impacts that lead to the creation of the Center of Excellence, a group that primarily creates urgent work orders on a 24/7 basis. There were also increases for advanced metering support.

5. Cost Control and Process Improvement Initiatives

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

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

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

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

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

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

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

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

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

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

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

- Direct Billing – 81.62% of XES charges to SPS – $631,842;
- Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant – 13.69% of XES charges to SPS –$105,993; and
- Electric Distribution Plant – 4.68% of XES charges to SPS – $36,280.

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

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

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

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

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

A. Cost Center 200116, which uses the "Electric Distribution Plant" method as the allocator, captures costs of engineering services related to the electric distribution

systems of the Operating Companies and supervision of the electric distribution organization. For example, the labor costs associated with Distribution Business Operations are collected in Cost Center 200116 and allocated using this allocation method. These costs are driven by the distribution plant assets of all of the Operating Companies. Thus, the costs in this cost center are allocated among the Operating Companies based on each Operating Company's proportionate share of total Operating Company distribution plant assets (i.e., the distribution plant assets of a particular Operating Company as a percentage of the total distribution plant assets of all of the Operating Companies). This allocation reflects cost causation and the distribution of the benefits of the services received. For the cost centers that assign costs based upon this allocation method, the per unit amounts charged by XES to SPS as a result of the application of this allocation method are no higher than the unit amounts billed by XES to other affiliates for the same or similar services and represent the actual costs of the services.

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

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

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

A. Attachment RLB-RR-6 to Mr. Baumgarten's direct testimony provides a list and a pictorial display of all affiliate classes, dollar amounts for those classes, and sponsoring witness for each class. As shown on that attachment, the Distribution Electric Engineering affiliate class was part of the Distribution Operations business area during the Updated Test Year. Attachment CSM-RR-4 to my testimony is an organization chart showing the Distribution Operations organization.

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

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

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

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

Q. What amount of Updated Test Year XES charges is SPS requesting for the Distribution Electric Engineering affiliate class?

A. Table CSM-RR-9 summarizes the dollar amount of the Updated Test Year XES charges for the Distribution Electric Engineering affiliate class.

Table CSM-RR-9

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Distribution Electric Engineering	$3,374,529	$376,104	23.90%	76.10%

I will update Table CSM-RR-9 as part of SPS's 45-day case update filing to reflect the actual Updated Test Year costs for the Distribution Electric Engineering affiliate class.

Q. Please describe the attachments that support the information provided on Table CSM-RR-9.

A. Four attachments to my testimony present information about the requested SPS affiliate expenses for the Distribution Electric Engineering affiliate class. I explained these attachments in detail in Section VIII.A of my testimony.

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

A. Yes. As discussed by Mr. Baumgarten, XES uses the same method to bill and allocate costs to SPS that it uses to bill and allocate costs to affiliates other than SPS.

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

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

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

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

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

Q. Attachment CSM-RR-D shows that you are a sponsor for pro forma adjustments that result in a decrease of $4,019.40 for Distribution Electric Engineering affiliate class. Please explain the adjustments.

A. The adjustments were made to remove "Life Events" costs, which the Commission has disallowed in the past. In addition, some of the excluded costs are attributable to contributions and dues that should not be charged to Texas retail customers.

B. The Distribution Electric Engineering Services are Necessary

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

A. Yes. The services grouped in the Distribution Electric Engineering affiliate class are necessary to ensure that: (1) the SPS Distribution plant is operated and maintained appropriately; (2) infrastructure for new customers is appropriately designed and built; (3) existing distribution assets are replaced and/or maintained as necessary; and (4) the level of reliability and service expected by customers is maintained. The Distribution Electric Engineering affiliate class also develops enterprise-wide engineering processes and design documents. Thus, the

Distribution Electric Engineering affiliate class provides functions that are required by all utilities, and without them SPS would not be able to provide electric service to its customers.

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

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

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

- System Planning and Strategy – provides overall monitoring and planning to ensure the distribution system has adequate capacity to meet regional and localized demand. This department also provides budgetary oversight for the annual capital funding required to cover new customer connections as well as the asset renewal and modernization of the distribution system;

- Area Engineering – provides technical support, reliability management, and power quality investigations;

- Electric Distribution Standards – provides engineering support and technical expertise for electric overhead, underground, and outdoor lighting distribution systems; responsible for compliance with regulations, codes, and standards in distribution design and construction;

- Electric Distribution System Performance – provides administration and support for SPS's reliability strategy and maintenance practices including providing reliability monitoring and tracking; also provides asset improvement initiatives and managerial reporting;

- Distribution Grid Management and Advanced Grid Intelligence and Security ("AGIS") – develops and deploys new technology and information technology tools to modernize the electric grid and build toward a 'smarter' system. A 'smart' system will increase grid security, reliability, efficiency, distributed resources, and improve upon customer offerings and experience.

- Electric Distribution Engineering Senior Director and Administration – provides oversight of all of the services of the Distribution Electric Engineering class and coordinates engineering services related to the distribution systems of the Operating Companies, including SPS.

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

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

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

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

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

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

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

1. Additional Evidence

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

A. Yes. SPS witness Richard D. Starkweather presents a comparison of SPS's distribution O&M expenses with other utilities' distribution O&M expenses, as reported in the FERC Form 1. The costs of the Distribution Electric Engineering class are reflected within those distribution O&M expenses. In addition, of the requested costs for the Distribution Electric Engineering class, 37.30% are compensation and benefits costs for XES personnel. Mr. Deselich and Mr. Schrubbe establish that the level of Xcel Energy's compensation and benefits is reasonable and necessary. Consequently, the combination of reasonable labor

costs, economies of scale, and the ability to spread consolidated costs among multiple legal entities supports the reasonableness of the costs for this class.

2. Budget Planning

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

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

Q. Does the Distribution Electric Engineering organization monitor its actual expenditures versus its budget?

A. Yes. Managers in each department of the Distribution Electric Engineering organization monitor actual-versus-expected expenditures are monitored on a monthly basis, and they evaluate deviations to ensure that costs are appropriate. As necessary, they develop action plans to mitigate variations between actual and budgeted expenditures. These mitigation plans may either reduce or delay other expenditures so that overall spending complies with the authorized budget.

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

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

3. Cost Trends

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

A. Table CSM-RR-10 shows the per book affiliate charges (Column I on Attachment CSM-RR-A) from XES to SPS for the services grouped in the Distribution Electric Engineering affiliate class for 2017-2019 and the estimate charges for the Updated Test Year:

Table CSM-RR-10

Class of Services	2017	2018	2019	Updated Test Year (Estimated)
Distribution Electric Engineering	$262,989	$184,202	$200,589	$376,138

Q. What factors contributed to the trend reflected in Table CSM-RR-10?

A. The increase in costs from 2018 to the Updated Test Year is primarily due to labor associated with the AGIS initiative.

4. Staffing Trends

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

A. Table CSM-RR-11 shows the average end-of-month staffing levels for the Distribution Electric Engineering class of services for 2017-2019 and for the Updated Test Year.

Table CSM-RR-11

	Average End of Month Headcount			
Class of Services	2017	2018	2019	Updated Test Year (Estimated)
Distribution Electric Engineering	50	59	68	70

Q. What factors contributed to the trend reflected in Table CSM-RR-11?

A. The increase in average headcount over the course of 2017 to the Updated Test Year is primarily a result of the grid modernization effort. From 2017 to the Updated Test Year, the grid management and AGIS efforts have required an average of approximately 20 additional employees.

5. Cost Control and Process Improvement Initiatives

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

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

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

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

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

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

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

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

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

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

- Electric Distribution Plant – 76.10% of XES charges to SPS – $286,216; and
- Direct Billing – 23.90% of XES charges to SPS – $89,888.

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

A. Cost Center 200116 which uses the "Electric Distribution Plant" method as the allocator, captures costs of engineering services related to the electric distribution systems of the Operating Companies and supervision of the electric distribution organization. For example, the labor costs associated with Distribution Electric Engineering are collected in Cost Center 200116 and allocated using this allocation method. These costs are driven by the distribution plant assets of all of the Operating Companies. Thus, the costs in this cost center are allocated among the Operating Companies based on each Operating Company's proportionate share of total Operating Company distribution plant assets (i.e., the distribution plant assets of a particular Operating Company as a percentage of the total distribution plant assets of all of the Operating Companies). This allocation reflects cost causation and the distribution of the benefits of the services received. For the cost centers that assign costs based upon this allocation method, the per unit amounts charged by XES to SPS as a result of the application of this allocation method are no higher than the unit amounts billed by XES to other affiliates for the same or similar services and represent the actual costs of the services.

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

A. For the cost centers that are assigned using the "Direct Billing" method, the costs normally reflect work that was performed specifically for SPS only. In some

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

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

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

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

A. Attachment RLB-RR-6 to Mr. Baumgarten's direct testimony provides a list and a pictorial display of all affiliate classes, dollar amounts for those classes, and sponsoring witness for each class. As shown on that attachment, the Distribution Planning & Performance affiliate class was part of the Distribution Operations business area during the Updated Test Year. Attachment CSM-RR-4 to my testimony is an organization chart showing the Distribution Operations organization.

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

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

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

Q. What amount of Updated Test Year XES charges is SPS requesting for the Distribution Planning & Performance affiliate class?

A. Table CSM-RR-12 summarizes the dollar amount of the Updated Test Year XES charges for the Distribution Planning & Performance affiliate class.

Table CSM-RR-12

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Distribution Planning & Performance	$1,400,053	$185,465	73.55%	26.45%

I will update the Table CSM-RR-12 as part of SPS's 45-day case update filing to reflect the actual Updated Test Year costs for the Distribution Planning & Performance affiliate class.

Q. Please describe the attachments that support the information provided on Table CSM-RR-12.

A. Four attachments to my testimony present information about the requested SPS affiliate expenses for the Distribution Planning and Performance affiliate class. I explained these attachments in detail in Section VIII.A of my testimony.

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

A. Yes. As discussed by Mr. Baumgarten, XES uses the same method to bill and allocate costs to SPS that it uses to bill and allocate costs to affiliates other than SPS.

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

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

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

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

CSM-RR-D that will complete the full pro forma adjustment review process for the last three months of the Updated Test Year.

Q. Attachment CSM-RR-D shows that you are a sponsor for a pro forma adjustment for Distribution Planning and Performance that results in a decrease of $1,417. Please explain the adjustment.

A. The adjustments were made to remove "Life Events" costs, which the Commission has disallowed in the past. In addition, some of the excluded costs are attributable to contributions and dues that should not be charged to Texas retail customers.

B. The Distribution Planning & Performance Class of Services are Necessary Services

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

A. Yes. The services grouped in the Distribution Planning & Performance affiliate class are necessary to ensure that SPS conducts annual business planning and scorecard development, conducts annual O&M budgeting and current-year financial management, and is trained in and adheres to the WAM Process for the Distribution Operations organization. The functions performed by the Distribution Planning & Performance affiliate class are required by all utilities, and without them SPS would not be able to provide electric service to its customers.

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

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

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

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

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

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

A. Yes. The services of the Distribution Planning & Performance affiliate class benefit SPS's customers in many ways. For example, the services provided by Distribution Planning & Performance assure that annual business planning and scorecard measures are established for the overall Distribution Operations organization, as well as each major business unit within distribution. In addition,

the Distribution Planning & Performance, in partnership with Distribution Finance, leads the annual process to create distribution O&M budgets and then facilitates the current-year O&M budget management process.

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

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

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

1. Additional Evidence

Q. Does any additional support a portion of the expenses that you present in this testimony?

A. Yes. Of the requested costs for the Distribution Planning & Performance class, 98.82% are compensation and benefits for XES personnel. Mr. Deselich and Mr. Schrubbe establish that the level of Xcel Energy's compensation and benefits is reasonable and necessary. Consequently, the combination of reasonable labor costs, economies of scale, and the ability to spread consolidated costs across multiple legal entities supports the reasonableness of the costs for this class.

2. Budget Planning

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

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

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

A. Yes. Managers in each department of the Distribution Planning & Performance organization monitor actual-versus-expected expenditures on a monthly basis, and they evaluate deviations each month to ensure that costs are appropriate. As necessary, they develop action plans to mitigate variations between actual and budgeted expenditures. These mitigation plans may either reduce or delay other expenditures so that overall spending complies with the authorized budget.

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

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

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

3. Cost Trends

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

A. Table CSM-RR-13 shows the per book affiliate charges (Column I on Attachment CSM-RR-A) from XES to SPS for the services grouped in the Distribution Planning & Performance affiliate class for 2017-2019 and the estimated charges for the Updated Test Year:

Table CSM-RR-13

Class of Services	2017	2018	2019	Updated Test Year (Estimated)
Distribution Planning & Performance	$58,411	$11,896	$149,032	$183,262

Q. What factors contributed to the trend reflected in Table CSM-RR-13?

A. The decrease from 2017 to 2018 is due to the difference in the work scope of a few employees and the associated charging of their time. In 2018, those employees were working on PTT project deployment, and they charged a large

majority of their time to that capital project. When they completed the PTT project in late 2018, they resumed splitting their time between capital and O&M accounts. The increase between 2018 and the Updated Test Year is due to a more normal allocation of labor toward sustained Distribution Planning & Performance functions, i.e., the sustainment of process and technology, rather than creation and implementation. The sustainment included the reorganization of several groups to create dedicated change management, reporting, and support departments.

4. Staffing Trends

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

A. Table CSM-RR-14 shows the average end-of-month staffing levels for the Distribution Planning & Performance class of services for 2017-2019 and for the Updated Test Year.

Table CSM-RR-14

	Average End-of-Month Headcount			
Class of Services	2017	2018	2019	Updated Test Year (Estimated)
Distribution Planning & Performance	6	6	24	24

Q. What factors contributed to the trend reflected in Table CSM-RR-14?

A. The increase in staffing levels between 2018 and 2019 is related to sustainment of the PTT WAM deployment. These individuals offered key process and software

support and improvements in relation to the recent PTT initiative. Additional changes from 2018 to the Updated Test Year are largely attributable to an overall realignment of the group, which has brought additional dedicated Change Management and Reporting personnel into the affiliate class.

5. Cost Control and Process Improvement Initiatives

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

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

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

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

A. No. The XES charges to SPS for any particular service are no higher than the XES charges to any other Xcel Energy affiliate. The costs charged for particular services are the actual costs that XES incurred in providing those services to SPS. A single, specific allocation method, rationally related to the cost drivers

associated with the service being provided, is used with each cost center (billing method). Mr. Baumgarten discusses the selection of billing methods and XES's method of charging for services in more detail.

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

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

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

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

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

- Electric Transmission Plant/Electric Distribution Plant/Gas Transmission Plant/Gas Distribution Plant – 26.45% of XES charges to SPS – $49,063 and

- Direct Billing – 73.55%% of XES charges to SPS – $136,402.

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

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

XES to other affiliates for the same or similar services and represent the actual costs of the services.

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

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

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

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

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

A. Attachment RLB-RR-6 to Mr. Baumgarten's direct testimony provides a list and a pictorial display of all affiliate classes, dollar amounts for those classes, and sponsoring witness for each class. As shown on that attachment, the Vegetation Management & Pole Program affiliate class was part of the Distribution Operations business area during the Updated Test Year. Attachment CSM-RR-4 to my testimony is an organization chart showing the Distribution Operations organization.

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

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

Q. What amount of Updated Test Year XES charges is SPS requesting for the Vegetation Management & Pole Program affiliate class?

A. Table CSM-RR-15 summarizes the Updated Test Year XES charges for the Vegetation Management & Pole Program affiliate class.

Table CSM-RR-15

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Vegetation Management & Pole Program	$1,365,370	$301,975	100%	0%

I will update Table CSM-RR-15 as part of SPS's 45-day case update filing to reflect the actual Updated Test Year costs for the Vegetation Management & Pole Program affiliate class.

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

A. Four attachments to my testimony present information about the requested SPS affiliate expenses for the Vegetation Management & Pole Program affiliate class. I explained these attachments in detail in Section VIII.A of my testimony.

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

A. Yes. As discussed by Mr. Baumgarten, XES uses the same method to bill and allocate costs to SPS that it uses to bill and allocate costs to affiliates other than SPS.

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

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

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

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

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

Q. Attachment CSM-RR-D shows that you are a sponsor for pro forma adjustments for the Vegetation Management and Pole Program affiliate class that result in a decrease of $98. Please explain the adjustments.

A. The adjustments were made to remove "Life Events" costs, which the Commission has disallowed in the past. In addition, some of the excluded costs are attributable to contributions and dues that should not be charged to Texas retail customers.

B. The Vegetation Management & Pole Program Services are Necessary

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

A. Yes. The services grouped in the Vegetation Management & Pole Program affiliate class are necessary to:

- ensure compliance with applicable vegetation management regulatory standards (e.g., North American Electric Reliability Corporation Standard FAC-003-1, National Electrical Safety Code ("NESC"));
- minimize the impact of vegetation-related outage events on electric facilities;
- ensure public safety;
- reduce the potential for wildfire ignition; and

- ensure the structural integrity of distribution wood poles throughout the distribution systems.

These functions are required by all utilities, and without them SPS would not be able to provide electric service to its customers.

Q. What specific services does the Vegetation Management & Pole Program affiliate class provide to SPS?

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

- developing standards and protocols for vegetation management programs;
- negotiating pricing and establishing Supplier Relationship Management agreements with contractors;
- supervising, monitoring, and evaluating contractor and overall program performance, including ensuring that contractors comply with XES's safety practices;
- developing budgets and providing budget monitoring services;
- providing quality control services and program oversight;
- providing communication programs, for example, "Plant A Better Future-Right Tree-Right Place";
- ensuring regulatory compliance;
- providing management of pole maintenance-related activities such as pole replacement and reinforcement;
- providing support to the Supply Chain Organization to ensure wood pole procurement specifications are met by vendors; and
- providing administration of quality control programs for inspection and treatment activities related to wood poles as well as pole procurement.

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

Vegetation Management

- transmission and distribution line clearance (tree removal, pruning, mowing, and herbicide applications);
- substation weed control (application of herbicides to prevent the growth of vegetation within the equipment yard fence);
- other facility vegetation management (mowing at various company-owned properties); and
- execution of formal "overhead safety inspection program" performed in concert with vegetation management activity.

Pole Program

- inspection of distribution wood poles to determine compliance with NESC strength requirements; and
- remedial treatment of poles that meet specific criteria to increase the poles' ability to resist decay and insect damage.

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

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

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

A. Yes. The services of the Vegetation Management & Pole Program affiliate class benefit SPS's customers in many ways. For example, this affiliate class develops

common specifications and standards that are used across all Xcel Energy Operating Companies for vegetation management, pole testing, and pole inspection. The Vegetation Management & Pole Program affiliate class also provides contractor management, program oversight, and quality assurance that benefits all the Xcel Energy Operating Companies.

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

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

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

1. Additional Evidence

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

A. Yes. Of the requested costs for the Vegetation Management & Pole Program class, 61.52% are compensation and benefits for XES personnel. Mr. Deselich and Mr. Schrubbe establish that the level of Xcel Energy's compensation and benefits is reasonable and necessary. Consequently, the combination of

reasonable labor costs, economies of scale, and the ability to spread consolidated costs among multiple legal entities supports the reasonableness of the costs for this class.

2. Budget Planning

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

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

Q. Does the Vegetation Management & Pole Program organization monitor its actual expenditures versus its budget?

A. Yes. Managers in each department of the Vegetation Management & Pole Program organization monitor actual-versus-expected expenditures on a monthly basis, and they evaluate deviations to ensure that costs are appropriate. As necessary, managers develop action plans to mitigate variations between actual and budgeted expenditures. These mitigation plans may either reduce or delay other expenditures so that overall spending complies with the authorized budget.

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

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

3. Cost Trends

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

A. Table CSM-RR-16 shows the per book affiliate charges (Column I on Attachment CSM-RR-A) from XES to SPS for the services grouped in the Vegetation Management & Pole Program affiliate class for 2017-2019 and the estimated for the Updated Test Year:

Table CSM-RR-16

Class of Services	2017	2018	2019	Updated Test Year (Estimated)
Vegetation Management & Pole Program	$267,824	$320,216	$27,652	$295,848

Q. What factors contributed to the trend reflected in Table CSM-RR-16?

A. The increase in costs between 2017 and 2018 resulted from an increase in staffing through adding a new position, backfilling a position, and transitioning a vegetation management employee from SPS to XES. The decrease in costs during 2019 is purely an administrative anomaly. Actual costs were similar to previous years, but costs were booked directly to Operations in 2019, creating the appearance of a large decrease in that year. The Updated Test Year costs were consistent with cost amounts in 2017 and 2018.

4. Staffing Trends

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

A. Table CSM-RR-17 shows the average end-of-month staffing levels for the Vegetation Management & Pole Program class of services for 2017- 2019, and for the Updated Test Year.

Table CSM-RR-17

	Average End-of-Month Headcount			
Class of Services	2017	2018	2019	Updated Test Year (Estimated)
Vegetation Management & Pole Program	9	9	9	9

Q. Did the staffing change over that period?

A. No. The staffing level remained constant between 2017 and the Updated Test Year.

5. Cost Control and Process Improvement Initiatives

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

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

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

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

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

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

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

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

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

- All of the XES charges to SPS for this class were charged using the Direct Billing allocation method: Direct Billing – 100% of XES charges to SPS – $301,975.

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

A. For the cost centers that are assigned using the "Direct Billing" method, the costs normally reflect work that was performed specifically for SPS only. In some

cases, however, the direct billing occurred after the application of an off-line allocator that tracks the relevant cost drivers. In either situation, the cost centers charged using the "Direct Billing" method are appropriate because the assignment of costs is in accordance with the distribution of benefits for the services received. For example, the costs related to Vegetation Management and Pole Program, which are collected in Cost Center 300328, were assigned using the "Direct Billing" method. The cost of these services benefitted SPS, the work was performed specifically for SPS alone. Thus, the "Direct Billing" method is appropriate because it assigns costs in accordance with cost causation and benefits received. For the cost centers that assign costs using Direct Billing, the per unit amounts charged by XES to SPS are no higher than the unit amounts billed by XES to other affiliates for the same or similar services and represent the actual costs of the services.

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

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

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

A. Attachment RLB-RR-6 to Mr. Baumgarten's direct testimony provides a list and a pictorial display of all affiliate classes, dollar amounts for those classes, and sponsoring witness for each class. As shown on that attachment, the VP Distribution Operations affiliate class was part of the Distribution Operations business area during the Updated Test Year. Attachment CSM-RR-4 to my testimony is an organization chart showing the Distribution Operations organization.

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

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

Q. What amount of Updated Test Year XES charges is SPS requesting for the VP Distribution Operations affiliate class?

A. Table CSM-RR-18 summarizes the dollar amount of the Updated Test Year XES charges for the VP Distribution Operations affiliate class.

Table CSM-RR-18

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
VP Distribution Operations	$(742,829)	$116,599	8.74%	91.26%

I will update Table CSM-RR-18 as part of SPS's 45-day case update filing to reflect the actual Updated Test Year costs for the VP Distribution Operations Class of Services affiliate class.

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

A. Four attachments to my testimony present information about the requested SPS affiliate expenses for the VP Distribution Operations affiliate class. I explained these attachments in detail in Section VIII.A of my testimony.

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

A. Yes. As discussed by Mr. Baumgarten, XES uses the same method to bill and allocate costs to SPS that it uses to bill and allocate costs to affiliates other than SPS.

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

A. Yes. As I mentioned earlier, exclusions reflect expenses not requested, such as non-recoverable expenses or other below-the-line items. Exclusions are shown on

Attachment CSM-RR-A, Column H, and on Attachment CSM-RR-B(CD), Column K. The details for the exclusions are provided in Attachment CSM-RR-C. As I also mentioned earlier, Mr. Baumgarten describes how the exclusions were calculated. In SPS's 45-day case update, I will present an updated Attachment CSM-RR-C that will provide actual exclusions to replace my estimated exclusions included in my original attachment.

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

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

Q. Attachment CSM-RR-D shows that you are a sponsor for pro forma adjustments that result in a decrease for the VP Distribution Operations affiliate class of $7,460. Please explain the adjustments.

A. The adjustments were made to remove "Life Events" costs, which the Commission has disallowed in the past. In addition, some of the excluded costs

are attributable to contributions and dues that should not be charged to Texas retail customers.

B. The VP Distribution Operations Services are Necessary

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

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

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

A. The specific services that are provided to SPS by the VP Distribution Operations affiliate class are those provided by the office of the Vice President of Distribution Operations. The office provides leadership in the areas of employee and public safety, service reliability, and customer satisfaction. It also directs the development and implementation of business plans. The services are concentrated in the following areas:

- Business Strategy – responsible for business strategies and associated business plans that effectively utilize resources and position the organization to meet future business needs;
- Distribution System Management – responsible for the development, operation, and maintenance of SPS's electric distribution systems, including ensuring that operating policies, practices, and procedures are compliant with Xcel Energy standards and regulatory requirements;
- Labor Strategy Development – responsible for development and implementation of cost-effective labor strategies that align resources to

support distribution business needs. The VP approves all headcount additions;

- Human Asset Management – responsible for attracting, recruiting, and retaining a highly motivated and engaged workforce; and
- Relationship Management – responsible for providing a liaison between the distribution business area and the SPS senior executives.

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

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

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

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

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

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

A. Yes. The costs of the VP Distribution Operations class of services are reasonable. XES provides executive leadership on a consolidated basis for multiple Xcel

Energy legal entities. As a result, SPS benefits from sophisticated services provided by a pool of talented professionals, the consolidated costs of which are shared by all Xcel Energy Operating Companies. The economies of scale inherent in this system result in reasonable costs for SPS for these services.

1. Additional Evidence

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

A. Yes. Of the requested costs for the VP Distribution Operations class, 68.71% are compensation and benefits for XES personnel. Mr. Deselich and Mr. Schrubbe establish that the level of Xcel Energy's compensation and benefits is reasonable and necessary.

2. Budget Planning

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

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

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

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

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

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

3. Cost Trends

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

A. Table CSM-RR-19 shows the per book affiliate charges (Column I on Attachment CSM-RR-A) from XES to SPS for the services grouped in the VP Distribution Operations affiliate class for 2017-2019 and the estimated charges for the Updated Test Year:

Table CSM-RR-19

Class of Services	2017	2018	2019	Updated Test Year (Estimated)
VP Distribution Operations	$138,171	$423,987	$142,524	$121,976

Q. What factors contributed to the trend reflected in Table CSM-RR-19?

A. Costs were roughly flat except for 2018. The abnormally high costs in 2018 were primarily driven by costs related to Customer Centricity realignment and focus. Most of these expenses were outside vendor costs related to customer experience surveys and studies. The knowledge SPS obtained from these efforts will be transformational in realigning the Distribution Organization to customers' needs. Actions already taken as a result of these insights include the automation of Electric Service Work Orders, added customer communication documents, new metrics related to customer experience, and many others.

4. Staffing Trends

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

A. Table CSM-RR-20 shows the average end-of-month staffing levels for the VP Distribution Operations class of services for 2017-2019 and for the Updated Test Year.

Table CSM-RR-20

	Average End-of-Month Headcount			
Class of Services	2017	2018	2019	Updated Test Year (Estimated)
VP Distribution Operations	9	7	6	5

Q. What factors contributed to the trend reflected in Table CSM-RR-20?

A. The decrease in average staffing levels between 2017 and the Updated Test Year was primarily a result of a reorganization of the Customer Strategy department from the VP of Distribution Operations to the Distribution Business Operations Organization. Additionally, reorganization recently moved employees to the Centralized Control Center organization.

5. Cost Control and Process Improvement Initiatives

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

A. Yes. XES provides the services and functions in the VP Distribution Operations class of services on a consolidated basis for multiple Xcel Energy legal entities.

As a result, SPS benefits from sophisticated services provided by a pool of talented professionals, the consolidated costs of which are shared among the Xcel Energy Operating Companies. The economies of scale inherent in this system results in reasonable costs for SPS for these services.

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

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

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

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

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

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

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

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

- Electric Transmission Plant/Electric Distribution Plant/Gas Transmission Plant/Gas Distribution Plant – 91.25% of XES charges to SPS – $106,401; and
- Direct Billing– 8.74% of XES charges to SPS – $10,188.

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

A. Cost Center 200126, which uses the "Electric Transmission Plant/Electric Distribution Plant/Gas Transmission Plant/Gas Distribution Plant" method as the allocator, captures costs related to management and support services provided to the distribution and transmission operations of all of the Xcel Energy affiliates.

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

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

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

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

XIII. AFFILIATE EXPENSES FOR THE GAS OPERATIONS CLASS OF SERVICES

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

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

A. Attachment RLB-RR-6 to Mr. Baumgarten's direct testimony provides a list and a pictorial display of all affiliate classes, dollar amounts for those classes, and sponsoring witness for each class. As shown on that attachment, the Gas Operations affiliate class was part of the Gas Systems business area during the Updated Test Year. Attachment CSM-RR-5 to my testimony is an organization chart showing the Gas Operations organization.

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

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

Q. What amount of Updated Test Year XES charges is SPS requesting for the Gas Operations affiliate class?

A. Table CSM-RR-21 summarizes the dollar amount of the Updated Test Year XES charges for the Gas Operations affiliate class.

Table CSM-RR-21

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Gas Operations	$11,245,958	$70,208	100%	0%

I will update Table CSM-RR-21 as part of SPS's 45-day case update filing to reflect the actual Updated Test Year costs for the Gas Operations Class of Services affiliate class.

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

A. Four attachments to my testimony present information about the requested SPS affiliate expenses for the Gas Operations affiliate class. I explained these attachments in detail in Section VIII.A of my testimony.

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

A. Yes. As discussed by Mr. Baumgarten, XES uses the same method to bill and allocate costs to SPS that it uses to bill and allocate costs to affiliates other than SPS.

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

A. Yes. As I mentioned earlier, exclusions reflect expenses not requested, such as non-recoverable expenses or other below-the-line items. Exclusions are shown on

Attachment CSM-RR-A, Column H, and on Attachment CSM-RR-B(CD), Column K. The details for the exclusions are provided in Attachment CSM-RR-C. As I also mentioned earlier, Mr. Baumgarten describes how the exclusions were calculated. In SPS's 45-day case update, I will present an updated Attachment CSM-RR-C that will provide actual exclusions to replace my estimated exclusions included in my original attachment.

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

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

Q. Attachment CSM-RR-D shows that you are a sponsor for pro forma adjustments that result in a net decrease of $606 for the Gas Operations affiliate class. Please explain the adjustments.

A. The adjustments were made to remove "Life Events" costs, which the Commission has disallowed in the past. In addition, some of the excluded costs

are attributable to contributions and dues that should not be charged to Texas retail customers.

B. The Gas Operations Class of Services are Necessary Services

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

A. Yes. Although SPS does not provide gas service, the Gas Operations organization provides both gas and electric services, of which the electric services are applicable to SPS's electric distribution service. The services grouped in the Gas Operations affiliate class are necessary to ensure that electric Distribution facilities in SPS are properly recorded in the geographic information system ("GIS") and that electric Distribution maps are properly maintained. This information is used in maintaining SPS's Distribution and Transmission facilities. The Gas Operations organization also performs electric facility location services for SPS to ensure that SPS's facilities are properly located during excavation, as required by local governments and other authorities. They are functions required by all utilities, and without them SPS would not be able to provide electric service to its customers.

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

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

- Gas / Electric Damage Prevention and Facility Location Services;

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

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

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

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

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

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

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

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

the consolidated costs of which are shared among the Xcel Energy Operating Companies. The economies of scale inherent in this system result in reasonable costs for SPS for these services.

1. Budget Planning

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

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

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

A. Yes. Managers in the Gas Operations organization monitor actual-versus-expected expenditures on a monthly basis, and they evaluate deviations to ensure that costs are appropriate. In addition, they develop action plans to mitigate variations between actual and budgeted expenditures. These mitigation plans may either reduce or delay other expenditures so that overall spending complies with the authorized budget.

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

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

2. Cost Trends

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

A. Table CSM-RR-22 shows the per book affiliate charges (Column I on Attachment CSM-RR-A) from XES to SPS for the services grouped in the Gas Operations affiliate class for 2017-2019 and for the Updated Test Year:

Table CSM-RR-22

Class of Services	2017	2018	2019	Updated Test Year (Estimated)
Gas Operations	$73,698	$74,283	$56,983	$69,396

Q. What factors contributed to the trend reflected in Table CSM-RR-22?

A. The trend remained basically flat for the four-year period.

3. Staffing Trends

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

A. Table CSM-RR-22 shows the average end-of-month staffing levels for the Gas Operations class of services for 2017-2019 and for the Updated Test Year.

Table CSM-RR-23

	Average End-of-Month Headcount			
Class of Services	2017	2018	2019	Updated Test Year (Estimated)
Gas Operations	119	121	128	140

Q. What factors contributed to the trend reflected in Table CSM-RR-23?

A. The net increase in staffing levels from 2017 to 2018 reflects: (1) the filling of vacant positions for gas system strategy to support compliance and gas regulations; (2) the realignment of gas capacity planning and geospatial mapping under XES with the goal of increasing efficiency through economies of scale; and (3) the addition of necessary positions to strengthen oversight and ensure consistent approaches to adhere to changing gas compliance regulations in the other three operating companies. The continued increase in average staffing levels from 2018 to the Updated Test Year is related to the filling of vacant engineering positions and other support functions necessary to support compliance and gas regulations, which as previously stated is primarily for the

other three operating companies. The majority of these costs are not allocated to SPS.

4. Cost Control and Process Improvement Initiatives

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

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

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

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

A. No. The XES charges to SPS for any particular service are no higher than the XES charges to any other Xcel Energy affiliate. The costs charged for particular services are the actual costs that XES incurred in providing those services to SPS. A single, specific allocation method, rationally related to the costs drivers associated with the service being provided, is used with each cost center (billing

method). Mr. Baumgarten discusses the selection of billing methods and XES's method of charging for services in more detail.

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

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

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

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

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

- Direct Billing – 100.0% of XES charges to SPS – $70,208.

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

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

XIV. SYSTEM RELIABILITY

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

A. I explain that SPS's distribution system is very reliable, as measured by the SAIFI and SAIDI metrics over the last several years.

Q. Please explain what SAIFI and SAIDI represent.

A. SAIFI refers to the average total number of sustained interruption events that customers have experienced during the year.[9] SAIDI is a measure of the average total number of minutes of sustained electric service interruption that customers experienced during the year. In effect, SAIFI and SAIDI are tools to measure how utilities perform in terms of reliability compared to their peers.[10]

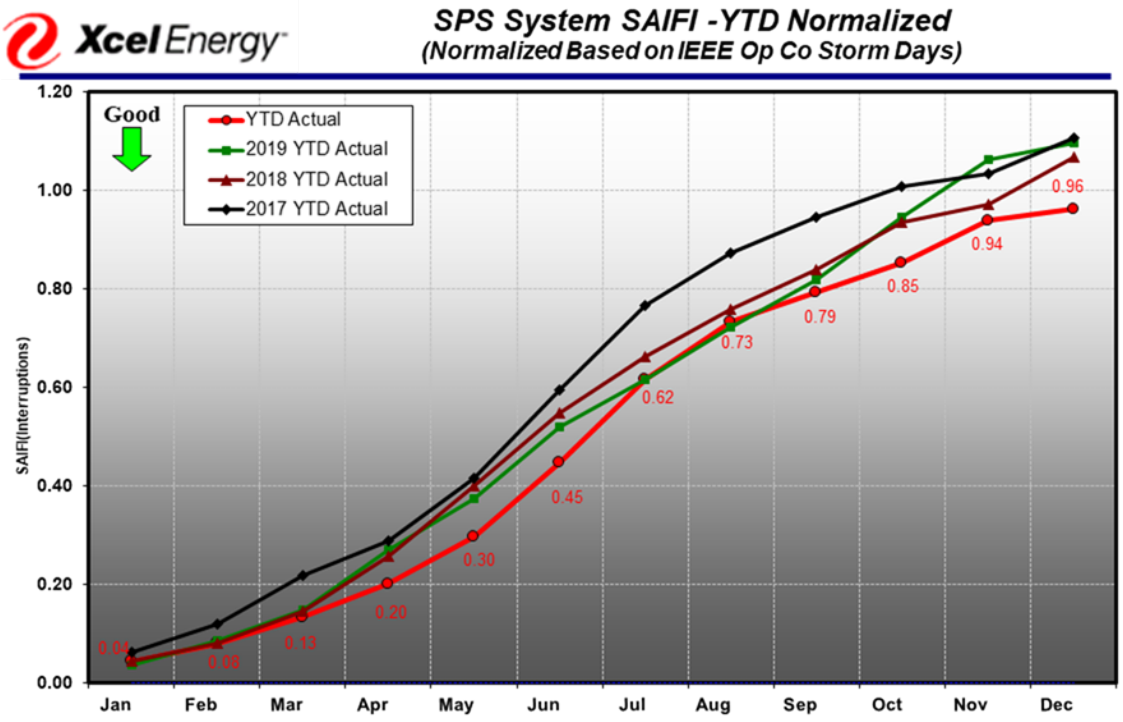
Q. Please describe SPS's SAIFI metrics in recent years.

A. Figure CSM-RR-1 (next page) shows that, over the last four years, SPS's SAIFI has been at approximately 1.10, except for 2020, when it was 0.96.

[9] A "sustained interruption event" is one that lasts more than five minutes.

[10] Major events such as hurricanes and major ice storms are excluded from the SAIFI and SAIDI indices to prevent the indices from being skewed by anomalous conditions.

Figure CSM-RR-1



Q. How do those SAIFI metrics compare to those of SPS's peer utilities?

A. According to IEEE, SPS's SAIFI values for 2017 through 2019 are in the second quartile of performance when compared to SPS's mid-sized peers,[11] and the 2020 value appears to be in or close to the first quartile for mid-sized utilities.[12]

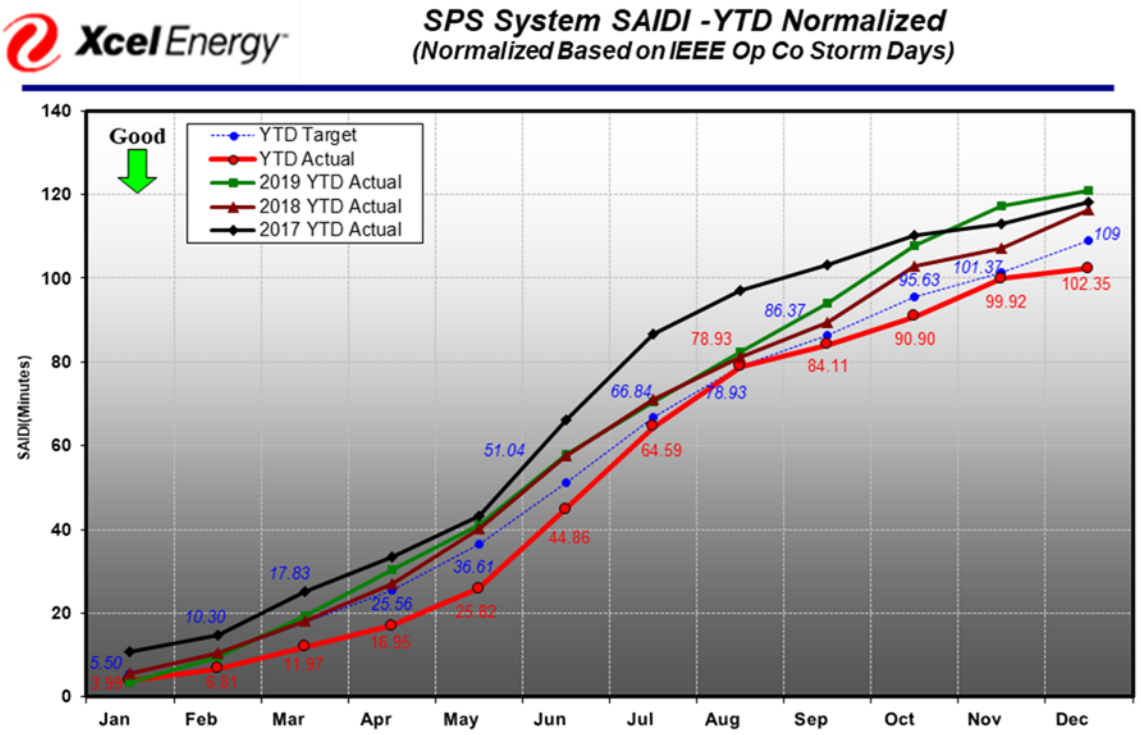
Q. Please describe SPS's SAIDI metrics in recent years.

A. Figure CSM-RR-2 shows that, over the last four years, SPS's SAIDI has been at approximately 118, except for 2020, when it was 102.35.

[11] https://cmte.ieee.org/pes-drwg/wp-content/uploads/sites/61/2020-IEEE-DRWG-Benchmarking-Results.pdf

[12] A SAIFI of 0.96 would be in the first quartile based on the 2019 SAIFI ranges. IEEE has not yet published the 2020 ranges.

Figure CSM-RR-2



Q. How do those SAIDI metrics compare to those of SPS's peer utilities?

A. According to IEEE, those metrics place SPS in the second quartile for mid-sized utilities, except for 2020, when SPS's SAIDI was on the cusp of the first quartile of peer utilities (assuming the as-yet-unpublished 2020 ranges are the same as the 2019 ranges).

Q. Is SPS's service area comparable to the service areas of other mid-sized utilities?

A. Generally speaking, no. Compared to most utilities, SPS has a very large service area relative to the number of customers it has. That means SPS has more miles of distribution lines per customer than most utilities, and the distances that crews have to travel to restore service after outages is often much larger than the

distances other utilities have to travel. It is important to bear those differences in mind when comparing SAIFI and SAIDI values among utilities.

Q. What is your assessment of SPS's system reliability performance?

A. Achieving such high levels of system reliability performance with significant improvements over the Update Test Year time period, while also managing a higher ratio of line miles to customers, is a significant measure demonstrating SPS's commitment to and achievement of high standards of service that is highly beneficial to its customers.

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

A. Yes.

AFFIDAVIT

STATE OF TEXAS)
)
COUNTY OF Lubbock)

CASEY S. MEEKS, first being sworn on his oath, states:

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

CASEY S. MEEKS

Subscribed and sworn to before me this 2nd day of February, 2021 by CASEY S. MEEKS.

JOHN DAVYD CURTIS
Notary Public, State of Texas
Comm. Expires 10-23-2024
Notary ID 132744351

Notary Public, State of Texas

My Commission Expires: 10/23/2024

Southwestern Public Service Company

Distribution Capital Additions
July 1, 2019 through September 30, 2020

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category	WBS Level 2 Number
1	A.0000549.005.001.001	COBURN CREEK DCP - NEW 115-13.2KV S	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000549.005
2						A.0000549.005 Total
3	A.0000646.015.001.001	LIPSCOMB - NEW 115-34.5KV SUB DCP	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000646.015
4						A.0000646.015 Total
5	A.0005500.007.001.001	TXOH Extension-TX-186-NOTX	Electric Distribution	Meeks	New Business	A.0005500.007
6						A.0005500.007 Total
7	A.0005500.023.001.091	AMA TX/ RPL X ARM / 8500 N BROADWAY	Electric Distribution	Meeks	New Business	A.0005500.023
8	A.0005500.023.001.024	AMARILLO/2400 SW 24 AVE/REPLACE 8 F	Electric Distribution	Meeks	New Business	A.0005500.023
9	A.0005500.023.001.175	AMARILLO/ 16TH AT HARRISON / BCS -	Electric Distribution	Meeks	New Business	A.0005500.023
10	12216575	STRATFORD / 400 S POPLAR / UGRADE T	Electric Distribution	Meeks	New Business	A.0005500.023
11						A.0005500.023 Total
12	12088316	CARLSBAD/ 2618 IOWA ST / EO TRANSF.	Electric Distribution	Meeks	New Business	A.0005500.025
13	10749027	ROSWELL/ 5600 OMAHA RD./ LEPRINO	Electric Distribution	Meeks	New Business	A.0005500.025
14	A.0005500.025.001.402	HOBBS/ 1120 W BENDER BLVD/ CELL TOW	Electric Distribution	Meeks	New Business	A.0005500.025
15						A.0005500.025 Total
16	A.0005502.225.001.001	SENM	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005502.225
17						A.0005502.225 Total
18	A.0005502.258.001.001	Install Sage Brush #1 Feeders	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005502.258
19						A.0005502.258 Total
20	A.0005504.008.001.002	TXOH Services-TX-187-SOTX	Electric Distribution	Meeks	New Business	A.0005504.008
21						A.0005504.008 Total
22	A.0005505.007.001.001	NMUG Services-NM-111-NEWM	Electric Distribution	Meeks	New Business	A.0005505.007
23						A.0005505.007 Total
24	A.0005505.008.001.001	TXUG Services-TX-186-NOTX	Electric Distribution	Meeks	New Business	A.0005505.008
25						A.0005505.008 Total
26	A.0005506.008.001.001	NMOH Street Lights-NM-111-NEWM	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0005506.008
27						A.0005506.008 Total
28	A.0005506.009.001.001	TXOH Street Lights-TX-186-NOTX	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0005506.009
29						A.0005506.009 Total
30	A.0005506.022.001.107	16 CACTUS OUTSIDE CITY / REPLACE LI	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.022
31	A.0005506.022.001.131	16 STINNETT OUTSIDE CITY REPLACE ST	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.022
32	A.0005506.022.001.169	16 PAMPA, ROBERT CTY REPL STREETLI	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.022
33	A.0005506.022.001.108	16 DALHART OUTSIDE CITY/HARTLEY CO.	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.022
34	A.0005506.022.001.150	16 DALHART- DALLAM - OUTSIDE - REPL	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.022
35	11438772	11 DUMAS OUTSIDE CITY REPLACE LIGH	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.022
36						A.0005506.022 Total
37	A.0005506.024.001.047	CLOVIS / MABRY - PRINCE TO NORRIS /	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.024
38						A.0005506.024 Total
39	A.0005508.007.001.001	NMOH Rebuilds-NM-111-NEWM	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.007
40						A.0005508.007 Total
41	A.0005508.008.001.003	TXOH Rebuilds-TX-187-SOTX	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.008

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	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
1	A.0000549.005.001.001	Inst CoburnCk 115/13.2 kV 14MV	201704	$ 26,032.26	$ -	$ -	$ -	$ 26,032.26
2				26,032.26	-	-	-	26,032.26
3	A.0000646.015.001.001	Build Lipscomb Substation /s	201612	21,981.42	-	-	-	21,981.42
4				21,981.42	-	-	-	21,981.42
5	A.0005500.007.001.001	TXOH Extension-TX	201802	(2,417.15)	-	264.72	264.72	(2,681.87)
6				(2,417.15)	-	264.72	264.72	(2,681.87)
7	A.0005500.023.001.091	Tx Blnkt-Overhead Extensions	200401	133.36	-	-	-	133.36
8	A.0005500.023.001.024	Tx Blnkt-Overhead Extensions	200401	1,014.59	-	-	-	1,014.59
9	A.0005500.023.001.175	Tx Blnkt-Overhead Extensions	201612	75.00	-	-	-	75.00
10	12216575	Tx Blnkt-Overhead Extensions	201506	(619.11)	-	-	-	(619.11)
11				603.84	-	-	-	603.84
12	12088316	NM Blanket-Oh Extension	201412	21.59	-	-	-	21.59
13	10749027	NM Blanket-Oh Extension	200611	(25.84)	-	-	-	(25.84)
14	A.0005500.025.001.402	NM Blanket-Oh Extension	201608	(146.51)	-	-	-	(146.51)
15				(150.76)	-	-	-	(150.76)
16	A.0005502.225.001.001	SENM	202004	(0.07)	-	-	-	(0.07)
17				(0.07)	-	-	-	(0.07)
18	A.0005502.258.001.001	Install Sage Brush #1 Feeders	201709	773.85	-	-	-	773.85
19				773.85	-	-	-	773.85
20	A.0005504.008.001.002	TXOH Services-TX	201802	654.54	-	-	-	654.54
21				654.54	-	-	-	654.54
22	A.0005505.007.001.001	NMUG Services-NM	201802	1,774.45	-	-	-	1,774.45
23				1,774.45	-	-	-	1,774.45
24	A.0005505.008.001.001	TXUG Services-TX	201802	(7,425.16)	-	-	-	(7,425.16)
25				(7,425.16)	-	-	-	(7,425.16)
26	A.0005506.008.001.001	NMOH Street Lights-NM	201802	3,265.43	-	-	-	3,265.43
27				3,265.43	-	-	-	3,265.43
28	A.0005506.009.001.001	TXOH Street Lights-TX	201802	953.71	-	-	-	953.71
29				953.71	-	-	-	953.71
30	A.0005506.022.001.107	Txn - Oh Street Light	201611	22.11	-	-	-	22.11
31	A.0005506.022.001.131	Txn - Oh Street Light	201611	11.53	-	-	-	11.53
32	A.0005506.022.001.169	Txn - Oh Street Light	201611	40.61	-	-	-	40.61
33	A.0005506.022.001.108	Txn - Oh Street Light	201611	(9.62)	-	-	-	(9.62)
34	A.0005506.022.001.150	Txn - Oh Street Light	201611	(110.11)	-	-	-	(110.11)
35	11438772	Txn - Oh Street Light	201111	(0.03)	-	-	-	(0.03)
36				(45.51)	-	-	-	(45.51)
37	A.0005506.024.001.047	NM Blanket-Oh Street Lights	201710	(10,783.01)	-	-	-	(10,783.01)
38				(10,783.01)	-	-	-	(10,783.01)
39	A.0005508.007.001.001	NMOH Rebuilds-NM	201802	2,982.25	-	-	-	2,982.25
40				2,982.25	-	-	-	2,982.25
41	A.0005508.008.001.003	TXOH Rebuilds-TX	201802	797.80	-	-	-	797.80

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Line No.	(A) WBS Level 4 Number	(B) WBS Level 4 Description	(C) Asset Class	(D) Witness	(E) Project Category	(F) WBS Level 2 Number
42						A.0005508.008 Total
43	A.0005508.031.001.237	16 SKELLYTOWN OUTSIDE - REPLACE ARR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.031
44	A.0005508.031.001.251	16 DIMMIT- RURAL - REPLACE ARRESTER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.031
45	A.0005508.031.001.270	16 GRUVER - INSIDE CITY- REPLACE AR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.031
46	A.0005508.031.001.309	16 STINNETT-OUTSIDE CITY - REPLACE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.031
47	A.0005508.031.001.310	16 AMARILLO SW VEGA CITY - REPL ARR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.031
48	A.0005508.031.001.317	16 FRITCH-INSIDE CITY (HUTCHINSON)	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.031
49	A.0005508.031.001.388	16 SPEARMAN - OUTSIDE - REPLACE AR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.031
50	A.0005508.031.001.472	16 SKELLYTOWN ISD - REPLACE ARRESTE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.031
51	A.0005508.031.001.482	16 MCLEAN-REPLACE ARRESTER-CUTOUT-C	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.031
52	11937034	GRUVER/105 VAN KURT/REPLACE ARM	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.031
53	A.0005508.031.001.231	15 GROOM -REPLACE ARRESTER-CUTOUT-C	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.031
54	A.0005508.031.001.027	PAMPA / 12618 HWY 60 / RED RIVER DA	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.031
55						A.0005508.031 Total
56	11697883	ROSWELL/ ALAMEDA & PINE/ REPLACE CA	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.033
57						A.0005508.033 Total
58	A.0005508.100.001.050	ROSWELL / 3600 BANDOLINA DR/ OSMOSE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.100
59						A.0005508.100 Total
60	A.0005508.101.001.151	LEVELLAND / W FM114 33.591045 -102.	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.101
61	A.0005508.101.001.536	DUMAS/S SIDE NE4TH E OF HICKORY/PP	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.101
62	A.0005508.101.001.551	DUMAS/HASTINGS- SHAMROCK ALLEY/RPL	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.101
63						A.0005508.101 Total
64	A.0005508.153.001.025	AMA/ LAMAR & 8TH/SAN JACINTO 1.9	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
65	A.0005508.153.001.027	AMA/ BRYAN & 8TH/SAN JACINTO CONV 1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
66	A.0005508.153.001.029	RALL / 10th St & Ave C / 23kV Conve	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
67	A.0005508.153.001.014	AMA/REC OUT ALONG SW 2ND/3RD&WEST C	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
68	A.0005508.153.001.022	AMA / LAMAR & 5TH/SAN JACINTO CONV	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
69	A.0005508.153.001.016	AMA/W 8TH AVE & WESTERN/3RD&WEST CO	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
70	A.0005508.153.001.011	AMA/5TH AVE & FOREST/3RD&WEST CONV	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
71	A.0005508.153.001.023	AMA/ LAMAR & 6TH/ SAN JACINTO 1.7	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
72	A.0005508.153.001.018	AMA/ KENTUCKY & 8TH/SAN JACINTO CON	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
73	A.0005508.153.001.028	AMA/ GEORGIA & 8TH/SAN JACINTO CONV	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
74	A.0005508.153.001.015	AMA/W 8TH AVE,FORRST-ALAB/3RD&WEST	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
75	A.0005508.153.001.013	AMA/W 2ND & INDEPENDENCE/3RD&WEST C	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
76	A.0005508.153.001.012	AMA/NW5TH& INDEPENDENCE/3RD&WEST CO	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
77	A.0005508.153.001.017	AMA/ ALABAMA & 8TH/SAN JACINTO CONV	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
78	A.0005508.153.001.021	AMA/ LAMAR & 4TH/SAN JACINTO CONV 1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
79	A.0005508.153.001.026	AMA/ LAMAR & 8TH/SAN JACINTO 1.10	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
80	A.0005508.153.001.019	AMA/ KENTUCKY & 2ND/SAN JACINTO CON	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
81	A.0005508.153.001.020	AMA/ LAMAR & 3RD/SAN JACINTO CONV 1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.153
82						A.0005508.153 Total

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	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
42				797.80	-	-	-	797.80
43	A.0005508.031.001.237	Txn-(022) Oh Rebuilds	201611	(577.54)	-	-	-	(577.54)
44	A.0005508.031.001.251	Txn-(022) Oh Rebuilds	201611	(101.46)	-	-	-	(101.46)
45	A.0005508.031.001.270	Txn-(022) Oh Rebuilds	201611	(135.65)	-	-	-	(135.65)
46	A.0005508.031.001.309	Txn-(022) Oh Rebuilds	201611	(2,309.04)	-	-	-	(2,309.04)
47	A.0005508.031.001.310	Txn-(022) Oh Rebuilds	201611	(2,427.06)	-	-	-	(2,427.06)
48	A.0005508.031.001.317	Txn-(022) Oh Rebuilds	201611	(125.60)	-	-	-	(125.60)
49	A.0005508.031.001.388	Txn-(022) Oh Rebuilds	201611	(859.20)	-	-	-	(859.20)
50	A.0005508.031.001.472	Txn-(022) Oh Rebuilds	201611	(283.54)	-	-	-	(283.54)
51	A.0005508.031.001.482	Txn-(022) Oh Rebuilds	201611	(1,262.02)	-	-	-	(1,262.02)
52	11937034	Txn-(022) Oh Rebuilds	201502	(128.41)	-	-	-	(128.41)
53	A.0005508.031.001.231	Txn-(022) Oh Rebuilds	201911	18.68	-	-	-	18.68
54	A.0005508.031.001.027	Txn-(022) Oh Rebuilds	201911	48.36	-	-	-	48.36
55				(8,142.48)	-	-	-	(8,142.48)
56	11697883	0022 Cap. Blanket - New Mexico	201212	(147.30)	-	-	-	(147.30)
57				(147.30)	-	-	-	(147.30)
58	A.0005508.100.001.050	Inspect/Replace Poles_New Mexi	201604	39.47	-	-	-	39.47
59				39.47	-	-	-	39.47
60	A.0005508.101.001.151	Inspect/Replace Poles_Texas	201608	(2,340.20)	-	-	-	(2,340.20)
61	A.0005508.101.001.536	Inspect/Replace Poles_Texas	201603	(0.98)	-	-	-	(0.98)
62	A.0005508.101.001.551	Inspect/Replace Poles_Texas	201604	(780.02)	-	-	-	(780.02)
63				(3,121.20)	-	-	-	(3,121.20)
64	A.0005508.153.001.025	SPS-TX Convert Obsolete Vltg D	202006	20,998.42	-	-	-	20,998.42
65	A.0005508.153.001.027	SPS-TX Convert Obsolete Vltg D	202006	23,063.35	-	-	-	23,063.35
66	A.0005508.153.001.029	SPS-TX Convert Obsolete Vltg D	202007	24,529.00	-	-	-	24,529.00
67	A.0005508.153.001.014	SPS-TX Convert Obsolete Vltg D	202009	68,975.53	-	238.28	238.28	68,737.25
68	A.0005508.153.001.022	SPS-TX Convert Obsolete Vltg D	202002	30,421.94	-	-	-	30,421.94
69	A.0005508.153.001.016	SPS-TX Convert Obsolete Vltg D	201910	88,709.47	-	-	-	88,709.47
70	A.0005508.153.001.011	SPS-TX Convert Obsolete Vltg D	201904	24,969.30	-	-	-	24,969.30
71	A.0005508.153.001.023	SPS-TX Convert Obsolete Vltg D	202003	20,066.47	-	-	-	20,066.47
72	A.0005508.153.001.018	SPS-TX Convert Obsolete Vltg D	202003	45,458.12	-	-	-	45,458.12
73	A.0005508.153.001.028	SPS-TX Convert Obsolete Vltg D	202004	19,288.61	-	-	-	19,288.61
74	A.0005508.153.001.015	SPS-TX Convert Obsolete Vltg D	201912	21,438.78	-	-	-	21,438.78
75	A.0005508.153.001.013	SPS-TX Convert Obsolete Vltg D	201908	64,131.10	-	-	-	64,131.10
76	A.0005508.153.001.012	SPS-TX Convert Obsolete Vltg D	201904	21,056.32	-	-	-	21,056.32
77	A.0005508.153.001.017	SPS-TX Convert Obsolete Vltg D	202003	61,760.75	-	-	-	61,760.75
78	A.0005508.153.001.021	SPS-TX Convert Obsolete Vltg D	202002	12,969.61	-	-	-	12,969.61
79	A.0005508.153.001.026	SPS-TX Convert Obsolete Vltg D	202006	17,802.90	-	-	-	17,802.90
80	A.0005508.153.001.019	SPS-TX Convert Obsolete Vltg D	202006	55,285.62	-	-	-	55,285.62
81	A.0005508.153.001.020	SPS-TX Convert Obsolete Vltg D	202006	19,496.52	-	-	-	19,496.52
82				640,421.81	-	238.28	238.28	640,183.53

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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category	WBS Level 2 Number
83	A.0005510.008.001.002	TXOH Relocations-TX-187-SOTX	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005510.008
84						A.0005510.008 Total
85	A.0005510.021.001.050	AMARILLO / FM 1061 AT HORSESHOE CIR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005510.021
86						A.0005510.021 Total
87	A.0005517.013.001.001	NM-Elec Easement	Electric Distribution	Meeks	Purchases	A.0005517.013
88						A.0005517.013 Total
89	A.0005517.015.001.001	TxN-Elec Easement	Electric Distribution	Meeks	Purchases	A.0005517.015
90						A.0005517.015 Total
91	A.0005517.017.001.001	TxS-Elec Easement	Electric Distribution	Meeks	Purchases	A.0005517.017
92						A.0005517.017 Total
93	A.0005517.025.001.007	PURCHASE LAND @ NEW AMHERST SUB	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005517.025
94	A.0005517.025.001.013	Additonal Land Outpost Sub	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005517.025
95						A.0005517.025 Total
96	A.0005521.004.001.140	PLAINVIEW WEST RPL BKR P140	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
97	A.0005521.004.001.160	DALHART INST METERING	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
98	A.0005521.004.001.213	SFE-CROSBYTON CITY- RPL BKR CR615	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
99	A.0005521.004.001.229	SFE-Ozark Mahoning- RPL BKR S920	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
100	A.0005521.004.001.217	SFE-Vega Replace HVAC	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
101	A.0005521.004.001.216	SFE-20 MVA DS Mobile- RPL Fault Int	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
102	A.0005521.004.001.168	CONWAY RPLC BATTERIES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
103	A.0005521.004.001.218	SFE-Texas Farms-RPLC Batteries Ch	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
104	A.0005521.004.001.279	SFE - Adobe Creek - RPL Metering	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
105	A.0005521.004.001.274	SFE - FRITCH - INST AC UNIT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
106	A.0005521.004.001.282	SFE - County Line-Rplc Air Conditio	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
107	A.0005521.004.001.326	SFE -HIGG Rpl Nova Recloser BATT BR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
108	A.0005521.004.001.283	SFE - Doss- Install 3 Sngl Phase Re	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
109	A.0005521.004.001.263	SFE - Manhattan - RPL Transformer L	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
110	A.0005521.004.001.251	SFE - Wellman- RPL 69 12 5kV XFMR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
111	A.0005521.004.001.308	SFE- DIEA - Replace Xfmr Fan	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
112	A.0005521.004.001.393	SFE - 8th Bonham ? Rplc 100 of Y	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
113	A.0005521.004.001.256	SFE - EXELL SUB - RPL LTC CONTROL	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
114	A.0005521.004.001.346	SFE - MURP Rpl 100 6 yard lights	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
115	A.0005521.004.001.266	SFE - MCLEAN RURAL - RPL RMAG	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
116	A.0005521.004.001.380	SFE - EXEL - Rplc Main Tnk Regulato	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
117	A.0005521.004.001.254	SFE - Cargill - RPL Battery Charger	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
118	A.0005521.004.001.289	SFE - Cherry St - Replace House A C	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
119	A.0005521.004.001.233	SFE-ETTER RURAL - RPL FANS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
120	A.0005521.004.001.291	SFE - Roxanna- RPL Meter	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
121	A.0005521.004.001.306	Friona Rual Replace Fans Contactor	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
122	A.0005521.004.001.313	SFE- Tenneco- RPL Charger	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
123	A.0005521.004.001.329	SFE - BDMN- RPL T1 meter	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004

Southwestern Public Service Company

Distribution Capital Additions
July 1, 2019 through September 30, 2020

	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
83	A.0005510.008.001.002	TXOH Relocations-TX	201802	207.86	-	-	-	207.86
84				207.86	-	-	-	207.86
85	A.0005510.021.001.050	Txn Blanket-Oh Relocations	201611	(83.73)	-	-	-	(83.73)
86				(83.73)	-	-	-	(83.73)
87	A.0005517.013.001.001	NM-Elec-Easement	Routine	3,646,202.93	-	-	-	3,646,202.93
88				3,646,202.93	-	-	-	3,646,202.93
89	A.0005517.015.001.001	TxN-Elec Easement	Routine	54,279.43	-	-	-	54,279.43
90				54,279.43	-	-	-	54,279.43
91	A.0005517.017.001.001	TxS-Elec Easement	Routine	6,203.51	-	-	-	6,203.51
92				6,203.51	-	-	-	6,203.51
93	A.0005517.025.001.007	Substation Land - TX	201807	(7,410.14)	-	-	-	(7,410.14)
94	A.0005517.025.001.013	Substation Land - TX	201907	63,122.97	-	-	-	63,122.97
95				55,712.83	-	-	-	55,712.83
96	A.0005521.004.001.140	Tx N-Dist Substation Equip Rep	201805	(7,638.24)	-	-	-	(7,638.24)
97	A.0005521.004.001.160	Tx N-Dist Substation Equip Rep	201811	529.36	-	-	-	529.36
98	A.0005521.004.001.213	Tx N-Dist Substation Equip Rep	201812	(3,755.02)	-	-	-	(3,755.02)
99	A.0005521.004.001.229	Tx N-Dist Substation Equip Rep	201902	111.85	-	-	-	111.85
100	A.0005521.004.001.217	Tx N-Dist Substation Equip Rep	201903	411.00	-	-	-	411.00
101	A.0005521.004.001.216	Tx N-Dist Substation Equip Rep	201903	668.36	-	-	-	668.36
102	A.0005521.004.001.168	Tx N-Dist Substation Equip Rep	201903	497.98	-	-	-	497.98
103	A.0005521.004.001.218	Tx N-Dist Substation Equip Rep	201903	673.40	-	-	-	673.40
104	A.0005521.004.001.279	Tx N-Dist Substation Equip Rep	202006	11,787.34	-	-	-	11,787.34
105	A.0005521.004.001.274	Tx N-Dist Substation Equip Rep	201911	1,472.34	-	-	-	1,472.34
106	A.0005521.004.001.282	Tx N-Dist Substation Equip Rep	201911	5,703.39	-	-	-	5,703.39
107	A.0005521.004.001.326	Tx N-Dist Substation Equip Rep	202006	1,338.89	-	-	-	1,338.89
108	A.0005521.004.001.283	Tx N-Dist Substation Equip Rep	201912	172,940.70	35.95	-	35.95	172,904.75
109	A.0005521.004.001.263	Tx N-Dist Substation Equip Rep	201906	51,356.27	-	-	-	51,356.27
110	A.0005521.004.001.251	Tx N-Dist Substation Equip Rep	201909	111,588.41	-	-	-	111,588.41
111	A.0005521.004.001.308	Tx N-Dist Substation Equip Rep	201912	1,687.45	-	-	-	1,687.45
112	A.0005521.004.001.393	Tx N-Dist Substation Equip Rep	202008	1,454.08	-	-	-	1,454.08
113	A.0005521.004.001.256	Tx N-Dist Substation Equip Rep	201905	173.37	-	-	-	173.37
114	A.0005521.004.001.346	Tx N-Dist Substation Equip Rep	202007	4,267.80	-	-	-	4,267.80
115	A.0005521.004.001.266	Tx N-Dist Substation Equip Rep	201911	55,581.48	-	-	-	55,581.48
116	A.0005521.004.001.380	Tx N-Dist Substation Equip Rep	202007	1,381.43	-	-	-	1,381.43
117	A.0005521.004.001.254	Tx N-Dist Substation Equip Rep	201906	0.01	-	-	-	0.01
118	A.0005521.004.001.289	Tx N-Dist Substation Equip Rep	201911	10,108.52	-	-	-	10,108.52
119	A.0005521.004.001.233	Tx N-Dist Substation Equip Rep	201907	29,664.88	-	-	-	29,664.88
120	A.0005521.004.001.291	Tx N-Dist Substation Equip Rep	202005	3,593.38	-	-	-	3,593.38
121	A.0005521.004.001.306	Tx N-Dist Substation Equip Rep	201909	4,291.64	-	-	-	4,291.64
122	A.0005521.004.001.313	Tx N-Dist Substation Equip Rep	201911	5,368.50	-	-	-	5,368.50
123	A.0005521.004.001.329	Tx N-Dist Substation Equip Rep	202005	7,936.91	-	-	-	7,936.91

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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category	WBS Level 2 Number
124	A.0005521.004.001.255	SFE - FRIONA CITY - RPL REG CNTRL	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
125	A.0005521.004.001.310	SFE - Pringle? Replace 4 Relays	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
126	A.0005521.004.001.273	SFE - Dimmitt East- RPL Metering	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
127	A.0005521.004.001.347	SFE - ALMN - RPL 2 of 2 Guard Light	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
128	A.0005521.004.001.373	SFE - VANB ? Rplc Fans on Xfmr	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
129	A.0005521.004.001.303	SFE - Dimmitt So- RPLC Batts on Brk	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
130	A.0005521.004.001.307	SFE - FRRL - Replace Xfmr Fans	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
131	A.0005521.004.001.321	SFE - MURP-T1-Replace one 24"fan	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
132	A.0005521.004.001.336	SFE - YELLOW- RPL T1 Meter	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
133	A.0005521.004.001.247	SFE - Ozark RPL 48V Batteries	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
134	A.0005521.004.001.298	SFE - Farmers - Replace Fans	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
135	A.0005521.004.001.316	SFE - Anton West- RPL station power	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
136	A.0005521.004.001.239	DUMAS 19TH - RPL FANS ON T1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
137	A.0005521.004.001.338	SFE ? Clif-Replace 100 of Yard Lig	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
138	A.0005521.004.001.353	SFE - CNWY - Rplc Control Swtch 596	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
139	A.0005521.004.001.284	SFE - Riverview Replace 5 LED Light	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
140	A.0005521.004.001.342	SFE - RUSP- RPL XFMR 1 TEMP GAUGE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
141	A.0005521.004.001.288	SFE - Roberts Co - Replace House A	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
142	A.0005521.004.001.250	SFE - Coble- VCB LV830 RPL MMCO Rel	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
143	A.0005521.004.001.391	SFE - ESTA ? Replace A C Unit	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
144	A.0005521.004.001.312	SFE- PDPU RPL DC Batteries and Char	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
145	A.0005521.004.001.304	SFE - MS29 MOBILE 28-2 BATTERIES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
146	A.0005521.004.001.332	SFE - Petersburg- RPL battery bank	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
147	A.0005521.004.001.260	SFE - Dawn - RPL Alarm Annunciator	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
148	A.0005521.004.001.318	SFE - Levelland City-Rpl 2 yard li	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
149	A.0005521.004.001.249	SFE - Amerada Hess- RPL Charger	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
150	A.0005521.004.001.330	SFE - BWRS- RPL METER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
151	A.0005521.004.001.352	SFE - DUNO ? Rplc Batteries on BRKR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
152	A.0005521.004.001.290	SFE - Levelland East-Replace AC	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
153	A.0005521.004.001.258	SFE - PUCKETT WEST - RPL FANS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
154	A.0005521.004.001.341	SFE - VICKER- ADD XFRM FANS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
155	A.0005521.004.001.242	EXELL-RPL FANS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
156	A.0005521.004.001.394	SFE - LAWP ? Rplc 100 of Yard Ligh	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
157	A.0005521.004.001.294	SFE - Borger Isom RPL METER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
158	A.0005521.004.001.194	Transformer replacement at Kite sub	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
159	A.0005521.004.001.269	FE - LYONS- RPL METERS AND PTS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
160	A.0005521.004.001.396	SFE - PULM ? Rplc 100 of Yard Ligh	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
161	A.0005521.004.001.287	SFE - Dimmitt South- RPL Meter	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
162	A.0005521.004.001.368	SFE - DALH - RPL T1 FANS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
163	A.0005521.004.001.261	SFE - PRINGLE OIL - RPL RTU	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
164	A.0005521.004.001.374	SFE - PUWE ? Rplc Fan on T1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004

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Distribution Capital Additions
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	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
124	A.0005521.004.001.255	Tx N-Dist Substation Equip Rep	201907	7,232.14	-	-	-	7,232.14
125	A.0005521.004.001.310	Tx N-Dist Substation Equip Rep	202006	6,627.68	-	-	-	6,627.68
126	A.0005521.004.001.273	Tx N-Dist Substation Equip Rep	201909	10,153.02	698.17	-	698.17	9,454.85
127	A.0005521.004.001.347	Tx N-Dist Substation Equip Rep	202002	1,437.14	-	-	-	1,437.14
128	A.0005521.004.001.373	Tx N-Dist Substation Equip Rep	202008	12,537.06	-	-	-	12,537.06
129	A.0005521.004.001.303	Tx N-Dist Substation Equip Rep	202001	1,548.97	-	-	-	1,548.97
130	A.0005521.004.001.307	Tx N-Dist Substation Equip Rep	202001	2,621.36	-	-	-	2,621.36
131	A.0005521.004.001.321	Tx N-Dist Substation Equip Rep	202007	1,784.75	-	-	-	1,784.75
132	A.0005521.004.001.336	Tx N-Dist Substation Equip Rep	202007	4,043.61	-	-	-	4,043.61
133	A.0005521.004.001.247	Tx N-Dist Substation Equip Rep	201906	0.01	-	-	-	0.01
134	A.0005521.004.001.298	Tx N-Dist Substation Equip Rep	202001	1,822.82	-	-	-	1,822.82
135	A.0005521.004.001.316	Tx N-Dist Substation Equip Rep	202002	15,609.11	-	-	-	15,609.11
136	A.0005521.004.001.239	Tx N-Dist Substation Equip Rep	201911	14,696.81	-	-	-	14,696.81
137	A.0005521.004.001.338	Tx N-Dist Substation Equip Rep	202006	1,315.48	-	-	-	1,315.48
138	A.0005521.004.001.353	Tx N-Dist Substation Equip Rep	202004	1,767.68	-	-	-	1,767.68
139	A.0005521.004.001.284	Tx N-Dist Substation Equip Rep	202003	8,597.00	-	-	-	8,597.00
140	A.0005521.004.001.342	Tx N-Dist Substation Equip Rep	202007	8,425.62	-	-	-	8,425.62
141	A.0005521.004.001.288	Tx N-Dist Substation Equip Rep	201911	1,004.55	-	-	-	1,004.55
142	A.0005521.004.001.250	Tx N-Dist Substation Equip Rep	201906	0.01	-	-	-	0.01
143	A.0005521.004.001.391	Tx N-Dist Substation Equip Rep	202008	7,968.62	-	-	-	7,968.62
144	A.0005521.004.001.312	Tx N-Dist Substation Equip Rep	202007	35,700.98	-	-	-	35,700.98
145	A.0005521.004.001.304	Tx N-Dist Substation Equip Rep	201912	8,338.58	-	-	-	8,338.58
146	A.0005521.004.001.332	Tx N-Dist Substation Equip Rep	202002	5,367.09	-	-	-	5,367.09
147	A.0005521.004.001.260	Tx N-Dist Substation Equip Rep	201912	5,959.00	-	-	-	5,959.00
148	A.0005521.004.001.318	Tx N-Dist Substation Equip Rep	202003	2,202.36	-	-	-	2,202.36
149	A.0005521.004.001.249	Tx N-Dist Substation Equip Rep	201906	0.01	-	-	-	0.01
150	A.0005521.004.001.330	Tx N-Dist Substation Equip Rep	202004	5,896.28	-	-	-	5,896.28
151	A.0005521.004.001.352	Tx N-Dist Substation Equip Rep	202007	1,118.05	-	-	-	1,118.05
152	A.0005521.004.001.290	Tx N-Dist Substation Equip Rep	201911	2,956.34	-	-	-	2,956.34
153	A.0005521.004.001.258	Tx N-Dist Substation Equip Rep	201912	15,723.27	-	-	-	15,723.27
154	A.0005521.004.001.341	Tx N-Dist Substation Equip Rep	202007	10,800.26	-	-	-	10,800.26
155	A.0005521.004.001.242	Tx N-Dist Substation Equip Rep	202009	9,702.53	-	-	-	9,702.53
156	A.0005521.004.001.394	Tx N-Dist Substation Equip Rep	202008	6,954.71	-	-	-	6,954.71
157	A.0005521.004.001.294	Tx N-Dist Substation Equip Rep	202005	5,504.02	-	-	-	5,504.02
158	A.0005521.004.001.194	Tx N-Dist Substation Equip Rep	202006	0.03	(2,853.49)	-	(2,853.49)	2,853.52
159	A.0005521.004.001.269	Tx N-Dist Substation Equip Rep	201911	12,165.34	599.74	-	599.74	11,565.60
160	A.0005521.004.001.396	Tx N-Dist Substation Equip Rep	202008	1,067.34	-	-	-	1,067.34
161	A.0005521.004.001.287	Tx N-Dist Substation Equip Rep	202005	2,619.79	-	-	-	2,619.79
162	A.0005521.004.001.368	Tx N-Dist Substation Equip Rep	202009	7,347.81	-	-	-	7,347.81
163	A.0005521.004.001.261	Tx N-Dist Substation Equip Rep	201911	22,413.32	-	-	-	22,413.32
164	A.0005521.004.001.374	Tx N-Dist Substation Equip Rep	202006	1,725.08	-	-	-	1,725.08

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Line No.	(A) WBS Level 4 Number	(B) WBS Level 4 Description	(C) Asset Class	(D) Witness	(E) Project Category	(F) WBS Level 2 Number
165	A.0005521.004.001.392	SFE - VANB - Rplc 100 of Yard Ligh	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
166	A.0005521.004.001.259	SFE - FARWELL - RPL METER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
167	A.0005521.004.001.382	SFE - FARM - Replace 4 of 4 Yard Li	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
168	A.0005521.004.001.305	Plainview West-Repl Station Light F	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
169	A.0005521.004.001.378	SFE - Sunray - Rplc Main Tnk Regula	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
170	A.0005521.004.001.299	SFE-Lyons - Replace All 2 LED Ligh	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
171	A.0005521.004.001.240	Tyler St Sub - Retire substation	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
172	A.0005521.004.001.362	SFE - 34th St Sub - Replace 4 of 4	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
173	A.0005521.004.001.275	SFE - Lyons - Replace 400sqft of	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
174	A.0005521.004.001.267	SFE - Garza-Meter Replacement	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
175	A.0005521.004.001.248	SFE - Cortez RPL Batteries Cabine	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
176	A.0005521.004.001.272	SFE - Spearman City- RPL A C UNIT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
177	A.0005521.004.001.379	SFE - SHCO - Rplc Main Tnk Regulato	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
178	A.0005521.004.001.358	SFE - WHIT- RPL Regulator Valve on	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
179	A.0005521.004.001.355	SFE - LYON ? Rplc 50 percent of Yar	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
180	A.0005521.004.001.271	SFE - Springlake ? Replace Regulato	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
181	A.0005521.004.001.293	SFE - Borger North RPL Meter	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
182	A.0005521.004.001.340	SFE - AIKEN- RPL 208KVA REG	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
183	A.0005521.004.001.323	SFE -PRYN Rpl Nova Recloser Batt	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
184	A.0005521.004.001.253	SFE - ETTER-RPL PT S	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
185	A.0005521.004.001.243	SFE - STRATFORD-RPL FANS ON T1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
186	A.0005521.004.001.377	SFE - STRA - Rplc Main Tnk Regulato	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
187	A.0005521.004.001.390	SFE - FARW - Washouts-Grading Roc	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
188	A.0005521.004.001.348	SFE - DMEA -RPL 100 of Yard Lights	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
189	A.0005521.004.001.317	SFE -County Line Rpl 2of2 yard ligh	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
190	A.0005521.004.001.356	SFE - WHIT ? Rplc 100 of Yard Ligh	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
191	A.0005521.004.001.343	SFE - OLTO - SO170- Rpl Viper BBATT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
192	A.0005521.004.001.360	SFE-Dumas Helium-RPLC 100 PCT of li	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
193	A.0005521.004.001.315	SFE - Lehman-T1-Replace 3 of 5 24"f	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
194	A.0005521.004.001.339	SFE - WDRO -Replace 2 XFMR Fans	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
195	A.0005521.004.001.350	SFE - TEXA - T1 Replace 1 16" fan	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
196	A.0005521.004.001.322	SFE - 28-1 Mobile- RPL HS Bushings	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
197	A.0005521.004.001.334	SFE - SKCK - RPL BATTERIES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
198	A.0005521.004.001.345	SFE - South Plains SP610 RPL Viper	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
199	A.0005521.004.001.328	SFE - BUSS - Replace Battery Charge	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
200	A.0005521.004.001.207	Sunray RPL Batteries and Charger	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
201	A.0005521.004.001.357	SFE - HIPA ? Rplc 100 of Yard Ligh	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
202	A.0005521.004.001.335	SFE - Coble-T1-Replace 1 18" fan	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
203	A.0005521.004.001.265	SFE - Borger West - Rplc CS and XFM	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
204	A.0005521.004.001.252	SFE - DUMAS 19TH RPL PT S	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
205	A.0005521.004.001.277	SFE - Darrouzett - Replace Battery	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004

Southwestern Public Service Company

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	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
165	A.0005521.004.001.392	Tx N-Dist Substation Equip Rep	202008	5,842.37	-	-	-	5,842.37
166	A.0005521.004.001.259	Tx N-Dist Substation Equip Rep	202004	3,464.48	-	-	-	3,464.48
167	A.0005521.004.001.382	Tx N-Dist Substation Equip Rep	202005	4,410.73	-	-	-	4,410.73
168	A.0005521.004.001.305	Tx N-Dist Substation Equip Rep	201909	4,301.39	-	-	-	4,301.39
169	A.0005521.004.001.378	Tx N-Dist Substation Equip Rep	202007	2,726.37	-	-	-	2,726.37
170	A.0005521.004.001.299	Tx N-Dist Substation Equip Rep	201911	1,503.98	-	-	-	1,503.98
171	A.0005521.004.001.240	Tx N-Dist Substation Equip Rep	201906	(612.10)	-	-	-	(612.10)
172	A.0005521.004.001.362	Tx N-Dist Substation Equip Rep	202005	4,365.76	-	-	-	4,365.76
173	A.0005521.004.001.275	Tx N-Dist Substation Equip Rep	201911	522.01	-	-	-	522.01
174	A.0005521.004.001.267	Tx N-Dist Substation Equip Rep	201911	3,221.03	1,308.96	-	1,308.96	1,912.07
175	A.0005521.004.001.248	Tx N-Dist Substation Equip Rep	201906	909.22	-	-	-	909.22
176	A.0005521.004.001.272	Tx N-Dist Substation Equip Rep	201911	3,453.66	-	-	-	3,453.66
177	A.0005521.004.001.379	Tx N-Dist Substation Equip Rep	202007	1,400.36	-	-	-	1,400.36
178	A.0005521.004.001.358	Tx N-Dist Substation Equip Rep	202007	4,241.25	-	-	-	4,241.25
179	A.0005521.004.001.355	Tx N-Dist Substation Equip Rep	202007	1,056.41	-	-	-	1,056.41
180	A.0005521.004.001.271	Tx N-Dist Substation Equip Rep	201912	4,189.23	-	-	-	4,189.23
181	A.0005521.004.001.293	Tx N-Dist Substation Equip Rep	202006	4,939.91	-	-	-	4,939.91
182	A.0005521.004.001.340	Tx N-Dist Substation Equip Rep	202007	127,217.00	-	-	-	127,217.00
183	A.0005521.004.001.323	Tx N-Dist Substation Equip Rep	202006	2,905.69	-	-	-	2,905.69
184	A.0005521.004.001.253	Tx N-Dist Substation Equip Rep	202003	21,107.73	-	-	-	21,107.73
185	A.0005521.004.001.243	Tx N-Dist Substation Equip Rep	202007	6,440.03	-	-	-	6,440.03
186	A.0005521.004.001.377	Tx N-Dist Substation Equip Rep	202007	1,877.60	-	-	-	1,877.60
187	A.0005521.004.001.390	Tx N-Dist Substation Equip Rep	202007	1,248.91	-	-	-	1,248.91
188	A.0005521.004.001.348	Tx N-Dist Substation Equip Rep	202006	5,174.48	-	-	-	5,174.48
189	A.0005521.004.001.317	Tx N-Dist Substation Equip Rep	202002	2,394.34	-	-	-	2,394.34
190	A.0005521.004.001.356	Tx N-Dist Substation Equip Rep	202006	4,443.43	-	-	-	4,443.43
191	A.0005521.004.001.343	Tx N-Dist Substation Equip Rep	202004	1,216.54	-	-	-	1,216.54
192	A.0005521.004.001.360	Tx N-Dist Substation Equip Rep	202006	3,679.85	-	-	-	3,679.85
193	A.0005521.004.001.315	Tx N-Dist Substation Equip Rep	202005	3,285.58	-	-	-	3,285.58
194	A.0005521.004.001.339	Tx N-Dist Substation Equip Rep	202004	1,991.85	-	-	-	1,991.85
195	A.0005521.004.001.350	Tx N-Dist Substation Equip Rep	202005	1,521.51	-	-	-	1,521.51
196	A.0005521.004.001.322	Tx N-Dist Substation Equip Rep	202005	66,760.42	-	-	-	66,760.42
197	A.0005521.004.001.334	Tx N-Dist Substation Equip Rep	202005	15,763.86	-	-	-	15,763.86
198	A.0005521.004.001.345	Tx N-Dist Substation Equip Rep	202007	795.49	-	-	-	795.49
199	A.0005521.004.001.328	Tx N-Dist Substation Equip Rep	202005	(0.01)	-	-	-	(0.01)
200	A.0005521.004.001.207	Tx N-Dist Substation Equip Rep	201906	247.32	-	-	-	247.32
201	A.0005521.004.001.357	Tx N-Dist Substation Equip Rep	202006	6,132.17	-	-	-	6,132.17
202	A.0005521.004.001.335	Tx N-Dist Substation Equip Rep	202002	1,986.06	-	-	-	1,986.06
203	A.0005521.004.001.265	Tx N-Dist Substation Equip Rep	202004	217,295.07	1,399.85	-	1,399.85	215,895.22
204	A.0005521.004.001.252	Tx N-Dist Substation Equip Rep	201911	220,281.57	-	-	-	220,281.57
205	A.0005521.004.001.277	Tx N-Dist Substation Equip Rep	202005	1,586.93	-	-	-	1,586.93

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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category	WBS Level 2 Number
206	A.0005521.004.001.292	SFE - Stinnett- RPL Meter	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
207	A.0005521.004.001.268	SFE - Industrial- RPL LTC Control	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
208	A.0005521.004.001.372	SFE - Sunray ? Rplc 100 of Yard Li	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
209	A.0005521.004.001.324	SFE - PRYS RPL Nova Recloser Batt	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
210	A.0005521.004.001.296	SFE - S Georgia Rplc 2 LED Yard Lts	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
211	A.0005521.004.001.351	SFE - DUSO ? Rplc Batteries on BRKR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
212	A.0005521.004.001.264	SFE - Garza Int - RPL 69KV Bus PT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
213	A.0005521.004.001.404	SFE - ALRD - REPL HVAC	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
214	A.0005521.004.001.385	SFE - DUNO - Rplc Addnl Batts BRKRs	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
215	A.0005521.004.001.314	SFE - Allmon-T1-Replace Winding Tem	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
216	A.0005521.004.001.270	SFE - McClellan Pump - RPL Lghtg Ar	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
217	A.0005521.004.001.297	SFE - Levelland East -Replace All g	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
218	A.0005521.004.001.278	SFE - Arrowhead - Replace House A C	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
219	A.0005521.004.001.295	SFE - Farwell - Rpl Nova Rclsr Batt	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
220	A.0005521.004.001.276	SFE - East Plant - RPL BKR A110	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
221	A.0005521.004.001.309	SFE-CRCO-Replace House AC	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
222	A.0005521.004.001.398	SFE - ESTA ? Rplc 100 of Yard Ligh	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
223	A.0005521.004.001.325	SFE - DARR RPL Nova Recloser BATT B	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
224	A.0005521.004.001.331	SFE - Malt- Sub Replace 1 of 1 GUA	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.004
225						A.0005521.004 Total
226	A.0005521.085.001.023	HASTINGS - ELR 3 DIST BKRS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085
227	A.0005521.085.001.032	SFE - PLAINVIEW S Bkr P210 and P23	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085
228	A.0005521.085.001.029	SFE - CHERRY ST - RPL 5C15	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085
229	A.0005521.085.001.027	SFE - DUMAS 19TH - RPL 2 34 5KV BKR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085
230	A.0005521.085.001.040	SFE - BUSH RPL Breakers	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085
231	A.0005521.085.001.031	SFE - MANHATTAN - RPL BREAKERS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085
232	A.0005521.085.001.022	McCullough Replace Breakers 7002	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085
233	A.0005521.085.001.028	SFE - HASTINGS - RPL 7086	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085
234	A.0005521.085.001.021	Farmers Replace Breakers 5385 539	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085
235	A.0005521.085.001.030	SFE - East Plant - RPL BKRs	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085
236	A.0005521.085.001.034	SFE - Lockney Rural - RPL BKRs LA	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085
237	A.0005521.085.001.035	SFE-OLTO-Olton- RPL 15kV BKR SO180	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085
238	A.0005521.085.001.036	SFE-CRTN - REPL BKR CR610	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.085
239						A.0005521.085 Total
240	A.0005521.086.001.008	SFE - Coble- RPL Relaying BKR LV835	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.086
241						A.0005521.086 Total
242	A.0005521.087.001.005	LEVELLAND EAST RPL REGULATORS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.087
243	A.0005521.087.001.006	Ozark RPL Regulators	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.087
244	A.0005521.087.001.007	SFE -Spring Lake-RPL Regulator	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.087
245						A.0005521.087 Total
246	A.0005521.194.001.001	PURCHASE NEW 20MVA MOBILE SUB 2015	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.194

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	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
206	A.0005521.004.001.292	Tx N-Dist Substation Equip Rep	202006	4,831.74	-	-	-	4,831.74
207	A.0005521.004.001.268	Tx N-Dist Substation Equip Rep	202006	3,211.12	-	-	-	3,211.12
208	A.0005521.004.001.372	Tx N-Dist Substation Equip Rep	202007	1,156.88	-	-	-	1,156.88
209	A.0005521.004.001.324	Tx N-Dist Substation Equip Rep	202006	2,906.16	-	-	-	2,906.16
210	A.0005521.004.001.296	Tx N-Dist Substation Equip Rep	202001	2,875.29	-	-	-	2,875.29
211	A.0005521.004.001.351	Tx N-Dist Substation Equip Rep	202006	2,181.06	-	-	-	2,181.06
212	A.0005521.004.001.264	Tx N-Dist Substation Equip Rep	201911	22,929.38	-	-	-	22,929.38
213	A.0005521.004.001.404	Tx N-Dist Substation Equip Rep	202008	3,297.84	-	-	-	3,297.84
214	A.0005521.004.001.385	Tx N-Dist Substation Equip Rep	202007	1,778.87	-	-	-	1,778.87
215	A.0005521.004.001.314	Tx N-Dist Substation Equip Rep	202002	2,526.10	-	-	-	2,526.10
216	A.0005521.004.001.270	Tx N-Dist Substation Equip Rep	202007	15,506.01	-	-	-	15,506.01
217	A.0005521.004.001.297	Tx N-Dist Substation Equip Rep	201911	1,002.77	-	-	-	1,002.77
218	A.0005521.004.001.278	Tx N-Dist Substation Equip Rep	201911	2,630.34	-	-	-	2,630.34
219	A.0005521.004.001.295	Tx N-Dist Substation Equip Rep	202001	2,842.09	-	-	-	2,842.09
220	A.0005521.004.001.276	Tx N-Dist Substation Equip Rep	202005	80,512.67	182.55	-	182.55	80,330.12
221	A.0005521.004.001.309	Tx N-Dist Substation Equip Rep	202004	1,720.39	-	-	-	1,720.39
222	A.0005521.004.001.398	Tx N-Dist Substation Equip Rep	202008	3,059.19	-	-	-	3,059.19
223	A.0005521.004.001.325	Tx N-Dist Substation Equip Rep	202007	(0.50)	-	-	-	(0.50)
224	A.0005521.004.001.331	Tx N-Dist Substation Equip Rep	202002	680.42	-	-	-	680.42
225				1,666,888.41	1,371.73	-	1,371.73	1,665,516.68
226	A.0005521.085.001.023	Feeder breaker degradation - S	201903	4,303.14	4,415.19	-	4,415.19	(112.05)
227	A.0005521.085.001.032	Feeder breaker degradation - S	201912	90,952.01	-	-	-	90,952.01
228	A.0005521.085.001.029	Feeder breaker degradation - S	201907	118,998.43	1,055.73	-	1,055.73	117,942.70
229	A.0005521.085.001.027	Feeder breaker degradation - S	201911	190,358.29	235.29	-	235.29	190,123.00
230	A.0005521.085.001.040	Feeder breaker degradation - S	202008	379,482.20	376.39	-	376.39	379,105.81
231	A.0005521.085.001.031	Feeder breaker degradation - S	201912	153,734.85	1,583.80	-	1,583.80	152,151.05
232	A.0005521.085.001.022	Feeder breaker degradation - S	201906	14,028.76	712.83	-	712.83	13,315.93
233	A.0005521.085.001.028	Feeder breaker degradation - S	202004	95,989.03	1,315.99	-	1,315.99	94,673.04
234	A.0005521.085.001.021	Feeder breaker degradation - S	201906	243.61	-	-	-	243.61
235	A.0005521.085.001.030	Feeder breaker degradation - S	202003	123,776.87	714.75	-	714.75	123,062.12
236	A.0005521.085.001.034	Feeder breaker degradation - S	202001	87,368.25	-	-	-	87,368.25
237	A.0005521.085.001.035	Feeder breaker degradation - S	202006	38,663.41	-	-	-	38,663.41
238	A.0005521.085.001.036	Feeder breaker degradation - S	202007	36,878.34	-	-	-	36,878.34
239				1,334,777.19	10,409.97	-	10,409.97	1,324,367.22
240	A.0005521.086.001.008	ELR - Substation Relays - SPS	201912	3,619.76	-	-	-	3,619.76
241				3,619.76	-	-	-	3,619.76
242	A.0005521.087.001.005	ELR - Substation Regulators -	201812	808.53	-	-	-	808.53
243	A.0005521.087.001.006	ELR - Substation Regulators -	201908	59,435.53	-	-	-	59,435.53
244	A.0005521.087.001.007	ELR - Substation Regulators -	201911	16,231.19	-	-	-	16,231.19
245				76,475.25	-	-	-	76,475.25
246	A.0005521.194.001.001	Replace Failed 16MVA Westingho	201704	100.87	-	-	-	100.87

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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category	WBS Level 2 Number
247						A.0005521.194 Total
248	A.0005521.200.001.040	CANNON AFB LAMINATED COMM POLE DESI	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
249	A.0005521.200.001.084	SFE - CLOVIS WEST-RPL BAT CHARGER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
250	A.0005521.200.001.082	SFE - Jal- RPL Batteries Charger	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
251	A.0005521.200.001.103	SFE - Hagerman Town Sub- RPL Regltr	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
252	A.0005521.200.001.081	SFE - Lea Road- RPL Batteries Char	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
253	A.0005521.200.001.099	SFE - Dexter Int- RPL R1S Regulator	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
254	A.0005521.200.001.130	SFE - NORS - Washouts-Grading Roc	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
255	A.0005521.200.001.090	SFE - Brasher- RPL Liquid Temp Gaug	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
256	A.0005521.200.001.115	SFE - EASA - RPL 1 fan on T1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
257	A.0005521.200.001.091	SFE - CLOVIS EAST PARK - RPL CL630	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
258	A.0005521.200.001.110	SFE - POCY-Replace 2 of 2 LED Yard	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
259	A.0005521.200.001.087	SFE - Navajo 5- RPL HVAC unit	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
260	A.0005521.200.001.095	SFE - Clovis West - RPL Batt and Ch	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
261	A.0005521.200.001.083	SFE - Dollarhide- RPL Batteries Ch	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
262	A.0005521.200.001.098	SFE - Navajo 2- RPL Meters	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
263	A.0005521.200.001.106	SFE-CAMP-Campbell St ? Replace Xfmr	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
264	A.0005521.200.001.102	SFE - North Clovis - RPL Batteries	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
265	A.0005521.200.001.088	SFE - Urton-RPL 48VDC Batteries	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
266	A.0005521.200.001.094	SFE - Clovis City RPL BKRs and Rmv	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
267	A.0005521.200.001.101	SFE - Clovis West - RPL Metering	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
268	A.0005521.200.001.085	TUCUMCARI CITY-RM BATTERIES	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
269	A.0005521.200.001.089	SFE - E PARK - RPL METER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
270	A.0005521.200.001.128	SFE - TEAG- RPL 100 OF 2 YARD LIGH	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
271	A.0005521.200.001.104	SFE-Portales 69kV ? REPL Xfmr Fan	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
272	A.0005521.200.001.125	SFE - MILL ? Rplc 100 of Yard Ligh	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
273	A.0005521.200.001.108	SFE-POCY RPL BATT CABINET	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
274	A.0005521.200.001.117	SFE - RWCY - RLP 2 fans on T-1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
275	A.0005521.200.001.113	SFE - NAV4 - RPL 1 fan on T1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
276	A.0005521.200.001.105	SFE-Portales South ? REPL Xfmr Fan	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
277	A.0005521.200.001.079	SFE - Ocotillo RPL Btry Cab Char	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
278	A.0005521.200.001.116	SFE - BORE - RPL 48V BATT BANK	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
279	A.0005521.200.001.129	SFE - EASA - Washouts-Grading Roc	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
280	A.0005521.200.001.126	SFE - NAV4 - Grade and RLPC rock	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
281	A.0005521.200.001.114	SFE - NAV5 - RPL 1 fan on T1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
282	A.0005521.200.001.053	EUNICE RPL METER	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
283	A.0005521.200.001.127	SFE - MALJ - RPL 100 OF 4 YARD LIG	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.200
284						A.0005521.200 Total
285	A.0005522.006.001.005	SFE- CLWF- RPL 15kV BKRs	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005522.006
286						A.0005522.006 Total
287	A.0005522.015.001.002	Outpost DCP	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.015

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	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
247				100.87	-	-	-	100.87
248	A.0005521.200.001.040	NM - Subs Equipment Replace	201805	(59,278.08)	-	-	-	(59,278.08)
249	A.0005521.200.001.084	NM - Subs Equipment Replace	201903	26.97	-	-	-	26.97
250	A.0005521.200.001.082	NM - Subs Equipment Replace	201906	0.02	-	-	-	0.02
251	A.0005521.200.001.103	NM - Subs Equipment Replace	201911	1,154.67	-	-	-	1,154.67
252	A.0005521.200.001.081	NM - Subs Equipment Replace	201906	0.01	-	-	-	0.01
253	A.0005521.200.001.099	NM - Subs Equipment Replace	201909	23,788.13	-	-	-	23,788.13
254	A.0005521.200.001.130	NM - Subs Equipment Replace	202007	2,608.78	-	-	-	2,608.78
255	A.0005521.200.001.090	NM - Subs Equipment Replace	201911	1,570.36	-	-	-	1,570.36
256	A.0005521.200.001.115	NM - Subs Equipment Replace	202004	1,210.22	-	-	-	1,210.22
257	A.0005521.200.001.091	NM - Subs Equipment Replace	201911	60,666.60	-	-	-	60,666.60
258	A.0005521.200.001.110	NM - Subs Equipment Replace	202007	4,388.74	-	-	-	4,388.74
259	A.0005521.200.001.087	NM - Subs Equipment Replace	201906	0.01	-	-	-	0.01
260	A.0005521.200.001.095	NM - Subs Equipment Replace	201906	3,196.09	-	-	-	3,196.09
261	A.0005521.200.001.083	NM - Subs Equipment Replace	201906	0.02	-	-	-	0.02
262	A.0005521.200.001.098	NM - Subs Equipment Replace	202001	13,298.47	1,868.74	-	1,868.74	11,429.73
263	A.0005521.200.001.106	NM - Subs Equipment Replace	201912	2,435.71	-	-	-	2,435.71
264	A.0005521.200.001.102	NM - Subs Equipment Replace	202007	17,150.51	-	-	-	17,150.51
265	A.0005521.200.001.088	NM - Subs Equipment Replace	201906	425.02	-	-	-	425.02
266	A.0005521.200.001.094	NM - Subs Equipment Replace	202001	84,547.59	-	-	-	84,547.59
267	A.0005521.200.001.101	NM - Subs Equipment Replace	201911	6,572.43	1,801.36	-	1,801.36	4,771.07
268	A.0005521.200.001.085	NM - Subs Equipment Replace	201906	(150.83)	-	-	-	(150.83)
269	A.0005521.200.001.089	NM - Subs Equipment Replace	201912	11.28	-	-	-	11.28
270	A.0005521.200.001.128	NM - Subs Equipment Replace	202007	1,917.04	-	-	-	1,917.04
271	A.0005521.200.001.104	NM - Subs Equipment Replace	202001	1,805.32	-	-	-	1,805.32
272	A.0005521.200.001.125	NM - Subs Equipment Replace	202009	2,479.03	-	-	-	2,479.03
273	A.0005521.200.001.108	NM - Subs Equipment Replace	202007	24,109.78	-	-	-	24,109.78
274	A.0005521.200.001.117	NM - Subs Equipment Replace	202007	2,337.70	-	-	-	2,337.70
275	A.0005521.200.001.113	NM - Subs Equipment Replace	202007	2,065.34	-	-	-	2,065.34
276	A.0005521.200.001.105	NM - Subs Equipment Replace	202001	2,253.31	-	-	-	2,253.31
277	A.0005521.200.001.079	NM - Subs Equipment Replace	202001	26,615.29	-	-	-	26,615.29
278	A.0005521.200.001.116	NM - Subs Equipment Replace	202009	22,424.02	-	-	-	22,424.02
279	A.0005521.200.001.129	NM - Subs Equipment Replace	202007	1,083.91	-	-	-	1,083.91
280	A.0005521.200.001.126	NM - Subs Equipment Replace	202007	7,900.27	-	-	-	7,900.27
281	A.0005521.200.001.114	NM - Subs Equipment Replace	202007	1,914.73	-	-	-	1,914.73
282	A.0005521.200.001.053	NM - Subs Equipment Replace	202003	(2.69)	-	-	-	(2.69)
283	A.0005521.200.001.127	NM - Subs Equipment Replace	202007	2,341.78	-	-	-	2,341.78
284				262,867.55	3,670.10	-	3,670.10	259,197.45
285	A.0005522.006.001.005	Replace Existing Substation Breaker	202005	62,632.28	-	-	-	62,632.28
286				62,632.28	-	-	-	62,632.28
287	A.0005522.015.001.002	Outpost Substation 115-13.2kV 28MVA	201807	515.10	-	-	-	515.10

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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category	WBS Level 2 Number
288						A.0005522.015 Total
289	A.0005522.130.001.001	SONCY - DISTRIBUTION TRANSFORMER CO	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.130
290						A.0005522.130 Total
291	A.0005522.178.001.001	HIGG EAST - ADD 115-12KV 28 MVA LOW	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.178
292						A.0005522.178 Total
293	A.0005522.183.001.003	PORTALES SO- CONVERT 69KV TO 115KV	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.183
294						A.0005522.183 Total
295	A.0005522.184.001.002	GREYHOUND - NEW 115-12.47KV 28MVA T	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.184
296						A.0005522.184 Total
297	A.0005522.211.001.002	CURRY COUNTY CONVERT 69KV XMFR TO 1	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.211
298						A.0005522.211 Total
299	A.0005522.218.001.002	LIVINGSTON RIDGE CONV 69KV TO 115KV	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.218
300						A.0005522.218 Total
301	A.0005522.258.001.002	SKUNK CREEK NEW DIST SUB DCP	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.258
302						A.0005522.258 Total
303	A.0005522.259.001.001	LA PLATA - 115/13KV XFMR LOW SIDE-D	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.259
304						A.0005522.259 Total
305	A.0005522.370.001.002	SIERRA NEW 115KV1247KV SUB DAM	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.370
306						A.0005522.370 Total
307	A.0005583.001.001.012	TX NORTH STORM RESTORATION ON 12/17	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
308	A.0005583.001.001.131	TX SEMINOLE STORM RESTOR ON 8/11/20	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
309	A.0005583.001.001.193	TX High Wind Storm 3-9-19	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
310	A.0005583.001.001.191	TX Electic 18.2 Stabilize	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
311	A.0005583.001.001.199	TX RESERVED - STORM WO	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
312	A.0005583.001.001.182	Texas Storm Restoration 5-21-2018	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
313	A.0005583.001.001.196	Texas Wind Storm Vegetation	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
314	A.0005583.001.001.200	TX Storm 6/1/2019	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
315	A.0005583.001.001.220	TX - STORM WO 9/30/2019	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
316	A.0005583.001.001.198	TX RESERVED - STORM WO	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
317	A.0005583.001.001.221	TX Storm 10-24-2019	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
318	A.0005583.001.001.195	Texas Wind Storm	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
319	A.0005583.001.001.203	Texas Storm Sep. 8-14, 2019	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
320	A.0005583.001.001.188	TX NMS 1.12 Cutover Weekend 10-12-1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
321	A.0005583.001.001.091	TX STORM RESTORATION ON X/X/201X	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
322	A.0005583.001.001.197	TX Storm Restoration on 5/7/2019	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
323	A.0005583.001.001.222	TX Storm WO 11-26-19	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.001
324						A.0005583.001 Total
325	A.0005583.002.001.002	2016 TEXAS POLE INSPECTIONS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.002
326						A.0005583.002 Total
327	A.0005583.003.001.008	20 TX Elec Dist Panhandle Fac Locat	Electric Distribution	Meeks	Purchases	A.0005583.003
328	A.0005583.003.001.006	19 TX Elec Dist Panhandle Fac Locat	Electric Distribution	Meeks	Purchases	A.0005583.003

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	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
288				515.10	-	-	-	515.10
289	A.0005522.130.001.001	Convert Soncy to 115/13.2kV 50	201812	283,287.52	6,207.29	-	6,207.29	277,080.23
290				283,287.52	6,207.29	-	6,207.29	277,080.23
291	A.0005522.178.001.001	Inst Higg East 115/12.5kV 28MV	201512	917.89	-	-	-	917.89
292				917.89	-	-	-	917.89
293	A.0005522.183.001.003	Conv Portales So to 115/4.2kV	201802	(10,302.93)	-	-	-	(10,302.93)
294				(10,302.93)	-	-	-	(10,302.93)
295	A.0005522.184.001.002	Conv Market St to 115/12.5kV 2	201802	3,839.74	-	-	-	3,839.74
296				3,839.74	-	-	-	3,839.74
297	A.0005522.211.001.002	Convert Curry Co. Interchange	201805	(195,143.17)	15.11	-	15.11	(195,158.28)
298				(195,143.17)	15.11	-	15.11	(195,158.28)
299	A.0005522.218.001.002	Convert Livingston Ridge #1 69	201711	129,188.18	-	-	-	129,188.18
300				129,188.18	-	-	-	129,188.18
301	A.0005522.258.001.002	Install New 34.5kV Source book	201812	17,433.90	-	-	-	17,433.90
302				17,433.90	-	-	-	17,433.90
303	A.0005522.259.001.001	Convert Centre Street Replace	201805	278,601.11	-	-	-	278,601.11
304				278,601.11	-	-	-	278,601.11
305	A.0005522.370.001.002	Install 115/12.47kV 14MVA substatio	201812	26,861.42	35.95	-	35.95	26,825.47
306				26,861.42	35.95	-	35.95	26,825.47
307	A.0005583.001.001.012	TEXAS MAJOR STORM RECOVERY	201701	3,291.30	-	-	-	3,291.30
308	A.0005583.001.001.131	TEXAS MAJOR STORM RECOVERY	201701	(1,927.01)	-	-	-	(1,927.01)
309	A.0005583.001.001.193	TEXAS MAJOR STORM RECOVERY	201906	3,091.22	-	-	-	3,091.22
310	A.0005583.001.001.191	TEXAS MAJOR STORM RECOVERY	201912	52,264.72	-	-	-	52,264.72
311	A.0005583.001.001.199	TEXAS MAJOR STORM RECOVERY	201910	86,304.82	-	-	-	86,304.82
312	A.0005583.001.001.182	TEXAS MAJOR STORM RECOVERY	201901	(8.53)	-	-	-	(8.53)
313	A.0005583.001.001.196	TEXAS MAJOR STORM RECOVERY	202001	(41.10)	-	-	-	(41.10)
314	A.0005583.001.001.200	TEXAS MAJOR STORM RECOVERY	202006	234,855.93	-	-	-	234,855.93
315	A.0005583.001.001.220	TEXAS MAJOR STORM RECOVERY	202006	104,124.79	-	-	-	104,124.79
316	A.0005583.001.001.198	TEXAS MAJOR STORM RECOVERY	201909	228,780.77	-	-	-	228,780.77
317	A.0005583.001.001.221	TEXAS MAJOR STORM RECOVERY	202006	49,468.91	-	-	-	49,468.91
318	A.0005583.001.001.195	TEXAS MAJOR STORM RECOVERY	201906	1,262.38	-	-	-	1,262.38
319	A.0005583.001.001.203	TEXAS MAJOR STORM RECOVERY	202006	62.23	-	-	-	62.23
320	A.0005583.001.001.188	TEXAS MAJOR STORM RECOVERY	201901	234.40	-	-	-	234.40
321	A.0005583.001.001.091	TEXAS MAJOR STORM RECOVERY	202001	(0.02)	-	-	-	(0.02)
322	A.0005583.001.001.197	TEXAS MAJOR STORM RECOVERY	202003	38,662.34	-	-	-	38,662.34
323	A.0005583.001.001.222	TEXAS MAJOR STORM RECOVERY	202007	151,118.56	-	-	-	151,118.56
324				951,545.71	-	-	-	951,545.71
325	A.0005583.002.001.002	TEXAS POLE INSPECTIONS	201712	43,612.29	-	-	-	43,612.29
326				43,612.29	-	-	-	43,612.29
327	A.0005583.003.001.008	SPS-TX CAPITALIZED ELECTRIC LOCATES	Routine	13,346.38	-	-	-	13,346.38
328	A.0005583.003.001.006	SPS-TX CAPITALIZED ELECTRIC LOCATES	202004	12,454.52	-	-	-	12,454.52

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Line No.	(A) WBS Level 4 Number	(B) WBS Level 4 Description	(C) Asset Class	(D) Witness	(E) Project Category	(F) WBS Level 2 Number
329	A.0005583.003.001.007	19 TX Elec Dist S Plains Fac Locate	Electric Distribution	Meeks	Purchases	A.0005583.003
330	A.0005583.003.001.009	20 TX Elec Dist S Plains Fac Locate	Electric Distribution	Meeks	Purchases	A.0005583.003
331						A.0005583.003 Total
332	A.0005583.005.001.010	MAY TX ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005583.005
333						A.0005583.005 Total
334	A.0005584.001.001.001	Convert 4kV Load out of RIAC East a	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.001
335						A.0005584.001 Total
336	A.0005584.002.001.064	NM Storm WO 9/28/2019	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002
337	A.0005584.002.001.062	New Mexico Storm Sep 8-14, 2019	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002
338	A.0005584.002.001.058	New Mexico Storm , 7-11-19	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002
339	A.0005584.002.001.060	NM Storm 6/1/2019	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002
340	A.0005584.002.001.055	NM STORM WO 12-6-2018	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002
341	A.0005584.002.001.084	NM Storm WO 11-26-19	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002
342	A.0005584.002.001.061	Labor Day Weekend Storms NM	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002
343	A.0005584.002.001.056	NM Storms 3-11-19	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002
344	A.0005584.002.001.059	New Mexico Wind Storm	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002
345	A.0005584.002.001.054	NM Electric 18.2 Stabilize	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002
346	A.0005584.002.001.051	NM NMS 1.12 Cutover Weekend 10-12-1	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002
347	A.0005584.002.001.086	SPS NM Storm WO 2-4-20	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.002
348						A.0005584.002 Total
349	A.0005584.003.001.002	2016 NEW MEXICO POLE INSPECTIONS	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.003
350						A.0005584.003 Total
351	A.0005584.004.001.004	19 NM Elec Dist Fac Locates	Electric Distribution	Meeks	Purchases	A.0005584.004
352	A.0005584.004.001.005	20 NM Elec Dist Fac Locates	Electric Distribution	Meeks	Purchases	A.0005584.004
353						A.0005584.004 Total
354	A.0005584.006.001.010	MAY NM ELEC MIXED WORK ADJUSTMENT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005584.006
355						A.0005584.006 Total
356	A.0006062.010.001.003	Distribution CIAC TX Elec North Non	Electric Distribution	Meeks	New Business	A.0006062.010
357	A.0006062.010.004.003	New const CIAC for OH Services	Electric Distribution	Meeks	New Business	A.0006062.010
358	A.0006062.010.005.001	SPS CIAC System Adjustment	Electric Distribution	Meeks	New Business	A.0006062.010
359						A.0006062.010 Total
360	A.0006062.011.001.003	Distribution CIAC NM Elec Non Svcs	Electric Distribution	Meeks	New Business	A.0006062.011
361						A.0006062.011 Total
362	A.0010001.001.001.001	TX - OH Extension Blanket	Electric Distribution	Meeks	New Business	A.0010001.001
363						A.0010001.001 Total
364	A.0010001.002.001.001	TX - UG Extension Blanket	Electric Distribution	Meeks	New Business	A.0010001.002
365						A.0010001.002 Total
366	A.0010001.003.001.001	TX - OH New Services Blanket	Electric Distribution	Meeks	New Business	A.0010001.003
367						A.0010001.003 Total
368	A.0010001.004.001.001	TX - UG New Services Blanket	Electric Distribution	Meeks	New Business	A.0010001.004
369						A.0010001.004 Total

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	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
329	A.0005583.003.001.007	SPS-TX CAPITALIZED ELECTRIC LOCATES	202004	9,781.96	-	-	-	9,781.96
330	A.0005583.003.001.009	SPS-TX CAPITALIZED ELECTRIC LOCATES	Routine	9,317.39	-	-	-	9,317.39
331				44,900.25	-	-	-	44,900.25
332	A.0005583.005.001.010	TX Mixed Work Adjustment	201707	97,680.34	-	-	-	97,680.34
333				97,680.34	-	-	-	97,680.34
334	A.0005584.001.001.001	Convert 4kV Load out of RIAC East a	201911	82.75	-	-	-	82.75
335				82.75	-	-	-	82.75
336	A.0005584.002.001.064	NEW MEXICO MAJOR STORM RECOVERY	201912	544,628.56	-	-	-	544,628.56
337	A.0005584.002.001.062	NEW MEXICO MAJOR STORM RECOVERY	201912	111,323.80	-	-	-	111,323.80
338	A.0005584.002.001.058	NEW MEXICO MAJOR STORM RECOVERY	202001	41,513.47	-	-	-	41,513.47
339	A.0005584.002.001.060	NEW MEXICO MAJOR STORM RECOVERY	201912	216,071.92	-	-	-	216,071.92
340	A.0005584.002.001.055	NEW MEXICO MAJOR STORM RECOVERY	201912	4,726.65	-	-	-	4,726.65
341	A.0005584.002.001.084	NEW MEXICO MAJOR STORM RECOVERY	202008	47,838.58	-	-	-	47,838.58
342	A.0005584.002.001.061	NEW MEXICO MAJOR STORM RECOVERY	202001	751.61	-	-	-	751.61
343	A.0005584.002.001.056	NEW MEXICO MAJOR STORM RECOVERY	202003	893,519.36	-	-	-	893,519.36
344	A.0005584.002.001.059	NEW MEXICO MAJOR STORM RECOVERY	202006	27,232.92	-	-	-	27,232.92
345	A.0005584.002.001.054	NEW MEXICO MAJOR STORM RECOVERY	201912	3,043.17	-	-	-	3,043.17
346	A.0005584.002.001.051	NEW MEXICO MAJOR STORM RECOVERY	201901	972.80	-	-	-	972.80
347	A.0005584.002.001.086	NEW MEXICO MAJOR STORM RECOVERY	202009	802.42	-	-	-	802.42
348				1,892,425.26	-	-	-	1,892,425.26
349	A.0005584.003.001.002	NEW MEXICO POLE INSPECTIONS	201709	40,295.57	-	-	-	40,295.57
350				40,295.57	-	-	-	40,295.57
351	A.0005584.004.001.004	SPS-NM CAPITALIZED ELECTRIC LOCATES	202004	17,684.58	-	-	-	17,684.58
352	A.0005584.004.001.005	SPS-NM CAPITALIZED ELECTRIC LOCATES	Routine	15,432.94	-	-	-	15,432.94
353				33,117.52	-	-	-	33,117.52
354	A.0005584.006.001.010	NM Mixed Work Adjustment	201707	(30,460.91)	-	-	-	(30,460.91)
355				(30,460.91)	-	-	-	(30,460.91)
356	A.0006062.010.001.003	Distribution CIAC TX Elec	Routine	101,489.10	-	-	-	101,489.10
357	A.0006062.010.004.003	Distribution CIAC TX Elec	202004	(163,181.66)	-	-	-	(163,181.66)
358	A.0006062.010.005.001	Distribution CIAC TX Elec	201906	53,642.39	-	-	-	53,642.39
359				(8,050.17)	-	-	-	(8,050.17)
360	A.0006062.011.001.003	Distribution CIAC NM Elec	Routine	(541,998.15)	-	-	-	(541,998.15)
361				(541,998.15)	-	-	-	(541,998.15)
362	A.0010001.001.001.001	TX - OH Extension Blanket	Routine	4,759,375.30	-	-	-	4,759,375.30
363				4,759,375.30	-	-	-	4,759,375.30
364	A.0010001.002.001.001	TX - UG Extension Blanket	Routine	3,326,506.92	-	-	-	3,326,506.92
365				3,326,506.92	-	-	-	3,326,506.92
366	A.0010001.003.001.001	TX - OH New Services Blanket	Routine	593,319.34	-	-	-	593,319.34
367				593,319.34	-	-	-	593,319.34
368	A.0010001.004.001.001	TX - UG New Services Blanket	Routine	1,225,399.76	-	202.83	202.83	1,225,196.93
369				1,225,399.76	-	202.83	202.83	1,225,196.93

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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category	WBS Level 2 Number
370	A.0010001.005.001.001	TX - OH New Street Light Blanket	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010001.005
371						A.0010001.005 Total
372	A.0010001.006.001.001	TX - UG New Street Light Blanket	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010001.006
373						A.0010001.006 Total
374	A.0010002.001.001.001	NM - OH Extension Blanket	Electric Distribution	Meeks	New Business	A.0010002.001
375						A.0010002.001 Total
376	A.0010002.002.001.001	NM - UG Extension Blanket	Electric Distribution	Meeks	New Business	A.0010002.002
377						A.0010002.002 Total
378	A.0010002.003.001.001	NM - OH New Services Blanket	Electric Distribution	Meeks	New Business	A.0010002.003
379						A.0010002.003 Total
380	A.0010002.004.001.001	NM - UG New Services Blanket	Electric Distribution	Meeks	New Business	A.0010002.004
381						A.0010002.004 Total
382	A.0010002.005.001.001	NM - OH New Street Light Blanket	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010002.005
383						A.0010002.005 Total
384	A.0010002.006.001.001	NM - UG New Street Light Blanket	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010002.006
385						A.0010002.006 Total
386	A.0010009.001.001.001	TX - OH Reloc Tap/Backbone/Sec Blkt	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.001
387	A.0010009.001.001.002	TX - OH Reloc Feeder Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.001
388						A.0010009.001 Total
389	A.0010009.002.001.001	TX - UG Reloc Tap/Backbone/Sec Blkt	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010009.002
390						A.0010009.002 Total
391	A.0010010.001.001.001	NM - OH Reloc Tap/Backbone/Sec Blkt	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010010.001
392	A.0010010.001.001.002	NM - OH Reloc Feeder Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010010.001
393						A.0010010.001 Total
394	A.0010010.002.001.001	NM - UG Reloc Tap/Backbone/Sec Blkt	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010010.002
395	A.0010010.002.001.002	NM - UG Reloc Feeder Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010010.002
396						A.0010010.002 Total
397	A.0010017.001.001.001	TX - OH Rebuild Tap/Backbone/Sec Bl	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.001
398	A.0010017.001.001.002	TX - OH Rebuild Feeder Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.001
399						A.0010017.001 Total
400	A.0010017.002.001.001	TX - UG Conversion/Rebuild Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.002
401						A.0010017.002 Total
402	A.0010017.003.001.001	TX - OH Services Renewal Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.003
403						A.0010017.003 Total
404	A.0010017.004.001.001	TX - UG Services Renewal Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.004
405						A.0010017.004 Total
406	A.0010017.005.001.001	TX - OH Street Light Rebuild Blanke	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010017.005
407						A.0010017.005 Total
408	A.0010017.006.001.001	TX - UG Street Light Rebuild Blanke	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010017.006
409						A.0010017.006 Total
410	A.0010017.007.001.001	TX - Priority Pole Replacement Blan	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.007

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	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
370	A.0010001.005.001.001	TX - OH New Street Light Blanket	Routine	6,418.82	-	-	-	6,418.82
371				6,418.82	-	-	-	6,418.82
372	A.0010001.006.001.001	TX - UG New Street Light Blanket	Routine	(205,808.24)	-	-	-	(205,808.24)
373				(205,808.24)	-	-	-	(205,808.24)
374	A.0010002.001.001.001	NM - OH Extension Blanket	Routine	7,962,981.90	-	499.84	499.84	7,962,482.06
375				7,962,981.90	-	499.84	499.84	7,962,482.06
376	A.0010002.002.001.001	NM - UG Extension Blanket	Routine	849,358.86	-	2,872.80	2,872.80	846,486.06
377				849,358.86	-	2,872.80	2,872.80	846,486.06
378	A.0010002.003.001.001	NM - OH New Services Blanket	Routine	897,223.35	-	-	-	897,223.35
379				897,223.35	-	-	-	897,223.35
380	A.0010002.004.001.001	NM - UG New Services Blanket	Routine	789,642.07	-	1,146.80	1,146.80	788,495.27
381				789,642.07	-	1,146.80	1,146.80	788,495.27
382	A.0010002.005.001.001	NM - OH New Street Light Blanket	Routine	48,979.47	-	-	-	48,979.47
383				48,979.47	-	-	-	48,979.47
384	A.0010002.006.001.001	NM - UG New Street Light Blanket	Routine	(27,712.68)	-	-	-	(27,712.68)
385				(27,712.68)	-	-	-	(27,712.68)
386	A.0010009.001.001.001	TX - OH Relocation Blanket	Routine	146,983.84	-	-	-	146,983.84
387	A.0010009.001.001.002	TX - OH Relocation Blanket	Routine	1,238,071.26	-	-	-	1,238,071.26
388				1,385,055.10	-	-	-	1,385,055.10
389	A.0010009.002.001.001	TX - UG Relocation Blanket	Routine	3,086.16	-	-	-	3,086.16
390				3,086.16	-	-	-	3,086.16
391	A.0010010.001.001.001	NM - OH Relocation Blanket	Routine	299,806.03	-	-	-	299,806.03
392	A.0010010.001.001.002	NM - OH Relocation Blanket	Routine	115,339.96	-	-	-	115,339.96
393				415,145.99	-	-	-	415,145.99
394	A.0010010.002.001.001	NM - UG Relocation Blanket	Routine	(99.98)	-	-	-	(99.98)
395	A.0010010.002.001.002	NM - UG Relocation Blanket	Routine	57,149.99	-	-	-	57,149.99
396				57,050.01	-	-	-	57,050.01
397	A.0010017.001.001.001	TX - OH Rebuild Blanket	Routine	8,042,740.10	-	7,637.61	7,637.61	8,035,102.49
398	A.0010017.001.001.002	TX - OH Rebuild Blanket	Routine	2,453,994.25	-	133.74	133.74	2,453,860.51
399				10,496,734.35	-	7,771.35	7,771.35	10,488,963.00
400	A.0010017.002.001.001	TX - UG Conversion/Rebuild Blanket	Routine	877,157.62	-	-	-	877,157.62
401				877,157.62	-	-	-	877,157.62
402	A.0010017.003.001.001	TX - OH Services Renewal Blanket	Routine	405,552.45	-	274.10	274.10	405,278.35
403				405,552.45	-	274.10	274.10	405,278.35
404	A.0010017.004.001.001	TX - UG Services Renewal Blanket	Routine	58,025.04	-	-	-	58,025.04
405				58,025.04	-	-	-	58,025.04
406	A.0010017.005.001.001	TX - OH Street Light Rebuild Blanke	Routine	328,723.24	-	885.20	885.20	327,838.04
407				328,723.24	-	885.20	885.20	327,838.04
408	A.0010017.006.001.001	TX - UG Street Light Rebuild Blanke	Routine	140,601.90	-	-	-	140,601.90
409				140,601.90	-	-	-	140,601.90
410	A.0010017.007.001.001	TX - Pole Blanket	Routine	18,023,454.99	-	534.40	534.40	18,022,920.59

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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category	WBS Level 2 Number
411	A.0010017.007.001.002	TX - Pole Trussing Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.007
412	A.0010017.007.001.004	TX - Pole Policy Adjustment	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010017.007
413						A.0010017.007 Total
414	A.0010018.001.001.001	NM - OH Rebuild Tap/Backbone/Sec Bl	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.001
415	A.0010018.001.001.002	NM - OH Rebuild Feeder Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.001
416						A.0010018.001 Total
417	A.0010018.002.001.001	NM - UG Coversion/Rebuild Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.002
418						A.0010018.002 Total
419	A.0010018.003.001.001	NM - OH Services Renewal Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.003
420						A.0010018.003 Total
421	A.0010018.005.001.001	NM - OH Street Light Rebuild Blanke	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010018.005
422						A.0010018.005 Total
423	A.0010018.006.001.001	NM - UG Street Light Rebuild Blanke	Electric Distribution	Meeks	Outdoor/Area Lighting	A.0010018.006
424						A.0010018.006 Total
425	A.0010018.007.001.001	NM - Priority Pole Replacement Blan	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.007
426	A.0010018.007.001.002	NM - Pole Trussing Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.007
427	A.0010018.007.001.003	NM - Pole Policy Adjustment	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.007
428						A.0010018.007 Total
429	A.0010025.002.001.001	TX ? FPIP/REMS Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010025.002
430						A.0010025.002 Total
431	A.0010033.001.001.001	TX - OH Reinforce Blkt Tap/Back/Sec	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.001
432	A.0010033.001.001.002	TX - OH Reinforce Feeder Blanket	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.001
433						A.0010033.001 Total
434	A.0010033.002.001.001	TX - UG Reinforce Blkt Tap/Back/Sec	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.002
435	A.0010033.002.001.002	TX - UG Reinforce Feeder Blanket	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010033.002
436						A.0010033.002 Total
437	A.0010034.001.001.001	NM - OH Reinforce Blkt Tap/Back/Sec	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.001
438	A.0010034.001.001.002	NM - OH Reinforce Feeder Blanket	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.001
439						A.0010034.001 Total
440	A.0010123.002.001.002	Repl Failed Kite Transfrmr 69 13 2	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.002
441						A.0010123.002 Total
442	D.0005014.009.001.001	TX Elec Distribution Transformer Bl	Electric Distribution	Meeks	Purchases	D.0005014.009
443						D.0005014.009 Total
444	D.0005014.011.001.001	New Mexico Transformer Blanket	Electric Distribution	Meeks	Purchases	D.0005014.011
445						D.0005014.011 Total
446	D.0005014.028.001.001	Texas Electric Meter Blanket-Alloc	Electric Distribution	Meeks	Purchases	D.0005014.028
447						D.0005014.028 Total
448	D.0005014.030.001.001	New Mexico Meter Blanket	Electric Distribution	Meeks	Purchases	D.0005014.030
449						D.0005014.030 Total
450	A.0005521.182.001.001	CENTRE STREET SUB REMOVAL	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.182
451						A.0005521.182 Total

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	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
411	A.0010017.007.001.002	TX - Pole Blanket	Routine	940,075.33	-	-	-	940,075.33
412	A.0010017.007.001.004	TX - Pole Blanket	201907	510,424.97	-	-	-	510,424.97
413				19,473,955.29	-	534.40	534.40	19,473,420.89
414	A.0010018.001.001.001	NM - OH Rebuild Blanket	Routine	4,135,533.24	-	3,176.43	3,176.43	4,132,356.81
415	A.0010018.001.001.002	NM - OH Rebuild Blanket	Routine	2,216,173.57	-	-	-	2,216,173.57
416				6,351,706.81	-	3,176.43	3,176.43	6,348,530.38
417	A.0010018.002.001.001	NM - UG Conversion/Rebuild Blanket	Routine	254,993.63	-	-	-	254,993.63
418				254,993.63	-	-	-	254,993.63
419	A.0010018.003.001.001	NM - OH Services Renewal Blanket	Routine	272,259.32	-	146.52	146.52	272,112.80
420				272,259.32	-	146.52	146.52	272,112.80
421	A.0010018.005.001.001	NM - OH Street Light Rebuild Blanke	Routine	382,710.63	-	1,734.40	1,734.40	380,976.23
422				382,710.63	-	1,734.40	1,734.40	380,976.23
423	A.0010018.006.001.001	NM - UG Street Light Rebuild Blanke	Routine	58,267.67	-	-	-	58,267.67
424				58,267.67	-	-	-	58,267.67
425	A.0010018.007.001.001	NM - Pole Blanket	Routine	2,563,610.32	-	-	-	2,563,610.32
426	A.0010018.007.001.002	NM - Pole Blanket	Routine	154,436.07	-	-	-	154,436.07
427	A.0010018.007.001.003	NM - Pole Blanket	201907	332,258.13	-	-	-	332,258.13
428				3,050,304.52	-	-	-	3,050,304.52
429	A.0010025.002.001.001	TX ? FPIP/REMS Blanket	Routine	92,469.12	-	-	-	92,469.12
430				92,469.12	-	-	-	92,469.12
431	A.0010033.001.001.001	TX - OH Reinforcement Blanket	Routine	143,999.50	-	-	-	143,999.50
432	A.0010033.001.001.002	TX - OH Reinforcement Blanket	Routine	169,459.01	-	-	-	169,459.01
433				313,458.51	-	-	-	313,458.51
434	A.0010033.002.001.001	TX - UG Reinforcement Blanket	Routine	109,549.53	-	-	-	109,549.53
435	A.0010033.002.001.002	TX - UG Reinforcement Blanket	Routine	58,032.98	-	-	-	58,032.98
436				167,582.51	-	-	-	167,582.51
437	A.0010034.001.001.001	NM - OH Reinforcement Blanket	Routine	168,560.24	-	-	-	168,560.24
438	A.0010034.001.001.002	NM - OH Reinforcement Blanket	Routine	511,285.35	-	-	-	511,285.35
439				679,845.59	-	-	-	679,845.59
440	A.0010123.002.001.002	Repl Failed Kite Transfrmr 69/13.2	201805	448,638.67	2,853.49	-	2,853.49	445,785.18
441				448,638.67	2,853.49	-	2,853.49	445,785.18
442	D.0005014.009.001.001	TX Electric Distribution Transforme	Routine	9,292,441.24	-	-	-	9,292,441.24
443				9,292,441.24	-	-	-	9,292,441.24
444	D.0005014.011.001.001	NM Electric Distribution Transforme	Routine	4,064,061.03	-	-	-	4,064,061.03
445				4,064,061.03	-	-	-	4,064,061.03
446	D.0005014.028.001.001	TX-Electric Meter Blanket	Routine	2,312,923.38	-	-	-	2,312,923.38
447				2,312,923.38	-	-	-	2,312,923.38
448	D.0005014.030.001.001	NM-Electric Meter Blanket	Routine	326,267.07	-	-	-	326,267.07
449				326,267.07	-	-	-	326,267.07
450	A.0005521.182.001.001	Convert Centre Street - Remova	201902	(24,874.35)	-	-	-	(24,874.35)
451				(24,874.35)	-	-	-	(24,874.35)

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	(A)		(B)	(C)	(D)	(E)	(F)
Line No.	WBS Level 4 Number		WBS Level 4 Description	Asset Class	Witness	Project Category	WBS Level 2 Number
452	A.0010138.001.001.002		Purchase Land @ Western St Subs	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010138.001
453							A.0010138.001 Total
454	A.0010018.004.001.001		NM - UG Services Renewal Blanket	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010018.004
455							A.0010018.004 Total
456	A.0000860.004.001.002		CUCO-115kV CONVERSION DCP	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000860.004
457							A.0000860.004 Total
458	A.0005505.009.001.001		Elec Svc-UG-Amarillo Dist	Electric Distribution	Meeks	New Business	A.0005505.009
459							A.0005505.009 Total
460	A.0005506.023.001.054		16 SLATON ISD-LUBBOCK CO/ REPLACE S	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.023
461	A.0005506.023.001.047		16 LITTLEFIELD RURAL - REPLACE STRE	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.023
462		11856155	14 LITTLEFIELD RURAL - REPLACE STRE	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.023
463	A.0005506.023.001.023		15 SLATON ISD-LUBBOCK CO/ REPLACE S	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.023
464	A.0005506.023.001.049		16 OLTON- CITY- REPLACE STREETLIGHT	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.023
465	A.0005506.023.001.038		16 WILSON - REPLACE ST LITES & GUAR	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.023
466	A.0005506.023.001.072		16 -AMHERST - REPLACE STREETLIGHT	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005506.023
467							A.0005506.023 Total
468	A.0005508.032.001.170		16 PLAINVIEW-OUTSIDE CITY - REPLACE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.032
469	A.0005508.032.001.147		16 LEVELLAND CITY - REPLACE ARRESTE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.032
470	A.0005508.032.001.132		16 ABERNATHY-OUTSIDE CITY - REPLACE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.032
471	A.0005508.032.001.248		16 PETERSBURG/OUTSIDE CITY REPLACE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.032
472							A.0005508.032 Total
473	A.0005522.239.001.001		PEARL - REBUILD DCP	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.239
474							A.0005522.239 Total
475	A.0010092.006.001.004		PONDEROSA 3RD FDR/NS?Add Equip Inst	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.006
476	A.0010092.006.001.003		JAL EO/PONDEROSA 3RD FEEDER/NORTH-S	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.006
477							A.0010092.006 Total
478	A.0000424.246.001.002		Medanos Sub LAND	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.246
479							A.0000424.246 Total
480	A.0005508.147.001.003		CRLB/BONBRIGHT & OAK/BLODGETT CONV	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147
481	A.0005508.147.001.011		CRLB/SPRING & 285/BLODGETT CONV 1.2	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147
482	A.0005508.147.001.005		CRLB/BONBRIGHT & ELM/BLODGETT CONV	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147
483	A.0005508.147.001.002		CRLB/GUADALUPE & 285/BLODGETT CONV	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147
484	A.0005508.147.001.013		CRLB/GREENE-FOX,ALTVSTA-MESA/GH CON	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147
485	A.0005508.147.001.008		CRLB/BONBRIGHT TO STEVENS/BLODGETT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147
486	A.0005508.147.001.012		CRLB/McKAY & OAK/BLODGETT CONV	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147
487	A.0005508.147.001.010		CRLB/BLDGTT & MESQUITE/BLODGETT CON	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147
488	A.0005508.147.001.007		CRLB/BONBRIGHT & ASH/BLODGETT CONV	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147
489	A.0005508.147.001.015		JAL/32.20943, -103.57561/Reinsulati	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147
490	A.0005508.147.001.014		CRLB/FOX-MERMOD,CYPRESS-ASH/GH CONV	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147
491	A.0005508.147.001.006		CRLB/BONBRIGHT & HICKORY/BLODGETT C	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147
492	A.0005508.147.001.004		CRLB/BONBRIGHT & CHESTNUT/BLODGETT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147

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	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
452	A.0010138.001.001.002	Land purchase for Western St Sub	201902	10,507.65	10,507.65	-	10,507.65	-
453				10,507.65	10,507.65	-	10,507.65	-
454	A.0010018.004.001.001	NM - UG Services Renewal Blanket	Routine	197,830.89	-	-	-	197,830.89
455				197,830.89	-	-	-	197,830.89
456	A.0000860.004.001.002	Convert Curry Co. Interchange	201903	(2,677.60)	-	-	-	(2,677.60)
457				(2,677.60)	-	-	-	(2,677.60)
458	A.0005505.009.001.001	Txn-(0025) Ug Services	201805	23.19	-	-	-	23.19
459				23.19	-	-	-	23.19
460	A.0005506.023.001.054	Txs Blanket- Oh Street Lghts	201611	(861.20)	-	-	-	(861.20)
461	A.0005506.023.001.047	Txs Blanket- Oh Street Lghts	201611	(45.19)	-	-	-	(45.19)
462	11856155	Txs Blanket- Oh Street Lghts	201412	886.85	-	-	-	886.85
463	A.0005506.023.001.023	Txs Blanket- Oh Street Lghts	201512	(104.55)	-	-	-	(104.55)
464	A.0005506.023.001.049	Txs Blanket- Oh Street Lghts	201611	(1,186.98)	-	-	-	(1,186.98)
465	A.0005506.023.001.038	Txs Blanket- Oh Street Lghts	201611	(308.86)	-	-	-	(308.86)
466	A.0005506.023.001.072	Txs Blanket- Oh Street Lghts	201911	5.82	-	-	-	5.82
467				(1,614.11)	-	-	-	(1,614.11)
468	A.0005508.032.001.170	Txs-(022) Oh Rebuilds	201611	(4,594.64)	-	-	-	(4,594.64)
469	A.0005508.032.001.147	Txs-(022) Oh Rebuilds	201611	368.40	-	-	-	368.40
470	A.0005508.032.001.132	Txs-(022) Oh Rebuilds	201611	(316.34)	-	-	-	(316.34)
471	A.0005508.032.001.248	Txs-(022) Oh Rebuilds	201611	(1,942.26)	-	-	-	(1,942.26)
472				(6,484.84)	-	-	-	(6,484.84)
473	A.0005522.239.001.001	Reinf Pearl - 6.1MVA to 28MVA-	201511	(2,787.75)	-	-	-	(2,787.75)
474				(2,787.75)	-	-	-	(2,787.75)
475	A.0010092.006.001.004	Install Ponderosa 3rd Fdr	202007	78,627.56	-	-	-	78,627.56
476	A.0010092.006.001.003	Install Ponderosa 3rd Fdr	202009	1,994,441.20	-	-	-	1,994,441.20
477				2,073,068.76	-	-	-	2,073,068.76
478	A.0000424.246.001.002	Install Medanos Substation LAND	202006	109,201.18	4,273.96	-	4,273.96	104,927.22
479				109,201.18	4,273.96	-	4,273.96	104,927.22
480	A.0005508.147.001.003	SPS-NM Convert Obsolete Vltg	202006	164,317.70	-	-	-	164,317.70
481	A.0005508.147.001.011	SPS-NM Convert Obsolete Vltg	201911	158,462.89	-	-	-	158,462.89
482	A.0005508.147.001.005	SPS-NM Convert Obsolete Vltg	202005	166,583.23	-	-	-	166,583.23
483	A.0005508.147.001.002	SPS-NM Convert Obsolete Vltg	201910	66,248.99	-	-	-	66,248.99
484	A.0005508.147.001.013	SPS-NM Convert Obsolete Vltg	201912	258,510.38	-	-	-	258,510.38
485	A.0005508.147.001.008	SPS-NM Convert Obsolete Vltg	202005	158,511.77	-	-	-	158,511.77
486	A.0005508.147.001.012	SPS-NM Convert Obsolete Vltg	202006	153,306.05	-	-	-	153,306.05
487	A.0005508.147.001.010	SPS-NM Convert Obsolete Vltg	201912	131,959.94	-	-	-	131,959.94
488	A.0005508.147.001.007	SPS-NM Convert Obsolete Vltg	202002	280,941.48	-	-	-	280,941.48
489	A.0005508.147.001.015	SPS-NM Convert Obsolete Vltg	202009	167,633.04	-	-	-	167,633.04
490	A.0005508.147.001.014	SPS-NM Convert Obsolete Vltg	201912	260,357.92	-	-	-	260,357.92
491	A.0005508.147.001.006	SPS-NM Convert Obsolete Vltg	202005	170,306.62	-	-	-	170,306.62
492	A.0005508.147.001.004	SPS-NM Convert Obsolete Vltg	202005	68,047.19	-	-	-	68,047.19

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Line No.	(A) WBS Level 4 Number	(B) WBS Level 4 Description	(C) Asset Class	(D) Witness	(E) Project Category	(F) WBS Level 2 Number
493	A.0005508.147.001.009	CRLB/CHURCH TO BONBRIGHT/BLODGETT C	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.147
494						A.0005508.147 Total
495	A.0010123.006.001.002	Plainview South - RPL 69 12 4 TR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.006
496						A.0010123.006 Total
497	A.0005521.154.001.002	CAPITALIZED SPARE 115-25KV 50MVA XF	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.154
498						A.0005521.154 Total
499	A.0010076.003.001.002	CBAD/STRATA RECONDUCTORS/GNOME PHAS	Electric Distribution	Meeks	New Business	A.0010076.003
500						A.0010076.003 Total
501	A.0001024.004.001.002	AMA/HILLSIDE SUB/2B035	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001024.004
502	A.0001024.004.001.004	AMA/HILLSIDE SUB/2B045	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001024.004
503	A.0001024.004.001.005	AMA / 4601 S SONCY / LINE EXT	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001024.004
504	A.0001024.004.001.003	AMA/HILLSIDE SUB/2B040	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001024.004
505						A.0001024.004 Total
506	A.0005521.152.001.002	PLANT X 12KV RELAY UPGRADE	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.152
507						A.0005521.152 Total
508	A.0000424.240.001.002	Install roadrunner Fdr1	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.240
509						A.0000424.240 Total
510	11644588	AMARILLO/6309 HAMPTON DR/RPL PRIMAR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005509.035
511	A.0005509.035.001.039	AMARILLO/2909 W INTERSTATE 40/ REPL	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005509.035
512	A.0005509.035.001.018	AMARILLO/6040 BELLPREE/PDMT LEVELIN	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005509.035
513	11099993	CANYON/ 16000 CARDINAL CANYON DR/ P	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005509.035
514						A.0005509.035 Total
515	A.0001408.002.001.002	Sisko DCP - Land	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001408.002
516						A.0001408.002 Total
517	A.0010124.006.001.002	Loving South retirement-DCP	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010124.006
518						A.0010124.006 Total
519	A.0000424.260.001.002	Medanos South Exits Install	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.260
520						A.0000424.260 Total
521	A.0005507.089.001.001	SPS - TX LED Street Lighting C	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005507.089
522						A.0005507.089 Total
523	A.0005522.272.001.002	Atesia Country Club Sub Conversion	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.272
524						A.0005522.272 Total
525	A.0010124.004.001.002	Navajo 3- RPL 115 4 2kV XFMR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010124.004
526						A.0010124.004 Total
527	A.0010123.003.001.002	SFE-Capital Spare-New 14MVA 69 13 2	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.003
528						A.0010123.003 Total
529	11219702	LUBBOCK\ ENVIRONMENTAL CAPACITORS \	Electric Distribution	Meeks	Distribution Line and Substation Capacity	10955146
530	11546943	SEMINOLE / TENNACO CKT. / REWORK CA	Electric Distribution	Meeks	Distribution Line and Substation Capacity	10955146
531						10955146 Total
532	A.0010138.003.001.002	AMA / WESTERN ST SUB / EXITS	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010138.003
533						A.0010138.003 Total

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	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
493	A.0005508.147.001.009	SPS-NM Convert Obsolete Vltg	202005	208,422.99	-	-	-	208,422.99
494				2,413,610.19	-	-	-	2,413,610.19
495	A.0010123.006.001.002	Replace Plainview South XFMR	201911	551,105.51	15.11	-	15.11	551,090.40
496				551,105.51	15.11	-	15.11	551,090.40
497	A.0005521.154.001.002	Purchase 115/25kV 50 MVA rsrv	201911	(1.95)	-	-	-	(1.95)
498				(1.95)	-	-	-	(1.95)
499	A.0010076.003.001.002	CBAD/STRATA RECONDUCTORS/GNOME	202003	882,974.98	-	-	-	882,974.98
500				882,974.98	-	-	-	882,974.98
501	A.0001024.004.001.002	Install Hillside #2 115/13.2kV - Fd	201912	101,165.39	-	-	-	101,165.39
502	A.0001024.004.001.004	Install Hillside #2 115/13.2kV - Fd	202002	323,442.94	-	-	-	323,442.94
503	A.0001024.004.001.005	Install Hillside #2 115/13.2kV - Fd	202006	615,888.23	-	-	-	615,888.23
504	A.0001024.004.001.003	Install Hillside #2 115/13.2kV - Fd	201912	364,332.02	-	-	-	364,332.02
505				1,404,828.58	-	-	-	1,404,828.58
506	A.0005521.152.001.002	Plant X Distribution Relay Equ	201912	557,998.67	696.04	-	696.04	557,302.63
507				557,998.67	696.04	-	696.04	557,302.63
508	A.0000424.240.001.002	Install roadrunner Fdr1	201912	749,430.25	-	-	-	749,430.25
509				749,430.25	-	-	-	749,430.25
510	11644588	Tx Blanket-Ug Convers/Rebuilds	201209	0.10	-	-	-	0.10
511	A.0005509.035.001.039	Tx Blanket-Ug Convers/Rebuilds	201511	(842.02)	-	-	-	(842.02)
512	A.0005509.035.001.018	Tx Blanket-Ug Convers/Rebuilds	201601	(3,743.15)	-	-	-	(3,743.15)
513	11099993	Tx Blanket-Ug Convers/Rebuilds	201206	(170.24)	-	-	-	(170.24)
514				(4,755.31)	-	-	-	(4,755.31)
515	A.0001408.002.001.002	Purchase Land @ Sisko	202008	1,103,943.81	516.94	-	516.94	1,103,426.87
516				1,103,943.81	516.94	-	516.94	1,103,426.87
517	A.0010124.006.001.002	Loving South Retirement	202003	13,039.50	5,147.33	-	5,147.33	7,892.17
518				13,039.50	5,147.33	-	5,147.33	7,892.17
519	A.0000424.260.001.002	Install Medanos Fdr3	202009	37,431.55	-	-	-	37,431.55
520				37,431.55	-	-	-	37,431.55
521	A.0005507.089.001.001	SPS - TX LED Street Lighting C	201802	4,479,082.22	-	781.78	781.78	4,478,300.44
522				4,479,082.22	-	781.78	781.78	4,478,300.44
523	A.0005522.272.001.002	Artesia Country Club TAM Conve	202001	2,068,543.71	2,331.19	-	2,331.19	2,066,212.52
524				2,068,543.71	2,331.19	-	2,331.19	2,066,212.52
525	A.0010124.004.001.002	Replace Navajo #3 Transformer 115/4	201912	870,974.28	2,318.67	-	2,318.67	868,655.61
526				870,974.28	2,318.67	-	2,318.67	868,655.61
527	A.0010123.003.001.002	Order new system spare replace spar	201906	32,474.87	-	-	-	32,474.87
528				32,474.87	-	-	-	32,474.87
529	11219702	Enviromental Work SPS-EL	200910	(3,112.09)	-	-	-	(3,112.09)
530	11546943	Enviromental Work SPS-EL	201110	(50.07)	-	-	-	(50.07)
531				(3,162.16)	-	-	-	(3,162.16)
532	A.0010138.003.001.002	Install Western Street Feeders	202007	283,731.45	-	-	-	283,731.45
533				283,731.45	-	-	-	283,731.45

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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category	WBS Level 2 Number
534	A.0005507.090.001.001	NM - LED Street Light Conversi	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005507.090
535						A.0005507.090 Total
536	A.0000424.241.001.002	JAL/HWY 128 & CR 21/RDRNR CKT2	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.241
537						A.0000424.241 Total
538	A.0005522.261.001.002	Loving South convert to 115kv DAM	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.261
539	A.0005522.261.001.003	SPS XFMR SPARE 115 12 47kv	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.261
540						A.0005522.261 Total
541	A.0005521.021.001.002	Livingston Ridge 69kV Removal	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005521.021
542						A.0005521.021 Total
543	A.0010092.013.001.004	CRLB/NAT PARKS HWY/FIESTA RECONDUCT	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.013
544	A.0010092.013.001.002	CRLB/E GREENE ST/PECOS RECONDUCTOR	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.013
545	A.0010092.013.001.005	CRLB/NORTH CANAL RECONDUCTOR	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.013
546	A.0010092.013.001.003	CRLB/HOPI RECONDUCTOR	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.013
547						A.0010092.013 Total
548	A.0010123.007.001.002	REP 69 12 47KV CEDAR LAKE DIST TRSF	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.007
549						A.0010123.007 Total
550	A.0010076.007.001.003	EUNICE/SOLARIS ZEUS SWD/EXT+SS_ROW	Electric Distribution	Meeks	New Business	A.0010076.007
551	A.0010076.007.001.002	EUNICE/DODGER FIELD/EXT	Electric Distribution	Meeks	New Business	A.0010076.007
552						A.0010076.007 Total
553	A.0005502.261.001.001	Convert Soncy T1 69 to 115/13.	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005502.261
554						A.0005502.261 Total
555	A.0010091.001.001.002	PAM / CR K & HWY 70 / LONESTAR GIN	Electric Distribution	Meeks	New Business	A.0010091.001
556						A.0010091.001 Total
557	A.0010067.003.001.002	PLV/24TH,QUINCY-COLUMBIA/24TH ST RE	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010067.003
558						A.0010067.003 Total
559	A.0010092.009.001.002	JAL EO/Sage Brush 4520 / RoadRunner	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.009
560						A.0010092.009 Total
561	A.0010076.004.001.002	CBAD/STRATA CONVERSION/GNOME P2	Electric Distribution	Meeks	New Business	A.0010076.004
562						A.0010076.004 Total
563	A.0005510.060.001.002	1ST QUARTER MIXED ORDER CORRECTION	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005510.060
564						A.0005510.060 Total
565	A.0010092.007.001.002	JAL/SERRANO RP SITE/10mi reconducto	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.007
566						A.0010092.007 Total
567	A.0010076.002.001.002	HOBBS/XTO CHISTERA PME Reconductor	Electric Distribution	Meeks	New Business	A.0010076.002
568						A.0010076.002 Total
569	A.0010123.005.001.002	Purchase 28MVA DS Mobile Sub 3	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.005
570						A.0010123.005 Total
571	A.0010076.006.001.003	CBAD/LIVING RIDGE 4A055/4MI RECON N	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010076.006
572	A.0010076.006.001.002	CBAD/LIVING RIDGE 4A055/3MI RECON E	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010076.006
573						A.0010076.006 Total
574	A.0010092.014.001.002	HOBBS/SNYDER #2 FENWAY/3 mi recond+	Electric Distribution	Meeks	New Business	A.0010092.014

Southwestern Public Service Company

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	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
534	A.0005507.090.001.001	NM - LED Street Light Conversi	201802	2,575,566.57	-	470.15	470.15	2,575,096.42
535				2,575,566.57	-	470.15	470.15	2,575,096.42
536	A.0000424.241.001.002	Install roadrunner Fdr2	201912	970,835.58	-	-	-	970,835.58
537				970,835.58	-	-	-	970,835.58
538	A.0005522.261.001.002	TAM: Convert South Loving 69kV	201912	6,472,365.90	88,619.02	-	88,619.02	6,383,746.88
539	A.0005522.261.001.003	TAM: Convert South Loving 69kV	202008	748,784.58	6,526.38	-	6,526.38	742,258.20
540				7,221,150.48	95,145.40	-	95,145.40	7,126,005.08
541	A.0005521.021.001.002	Convert Livingston Ridge #1 69 to 1	201905	3.96	-	-	-	3.96
542				3.96	-	-	-	3.96
543	A.0010092.013.001.004	Reconductor Carldsbad Feeders	202007	736,363.38	-	-	-	736,363.38
544	A.0010092.013.001.002	Reconductor Carldsbad Feeders	202004	1,249,151.83	-	-	-	1,249,151.83
545	A.0010092.013.001.005	Reconductor Carldsbad Feeders	202007	1,446,815.50	-	-	-	1,446,815.50
546	A.0010092.013.001.003	Reconductor Carldsbad Feeders	202006	906,025.67	-	-	-	906,025.67
547				4,338,356.38	-	-	-	4,338,356.38
548	A.0010123.007.001.002	Replace 14mva Cedar Lake XFER	202002	320.23	287.81	-	287.81	32.42
549				320.23	287.81	-	287.81	32.42
550	A.0010076.007.001.003	EUNICE/DODGER FIELD/EXT	202008	247,647.64	-	-	-	247,647.64
551	A.0010076.007.001.002	EUNICE/DODGER FIELD/EXT	202007	455,008.69	-	-	-	455,008.69
552				702,656.33	-	-	-	702,656.33
553	A.0005502.261.001.001	Convert Soncy T1 69 to 115/13.	201911	(23.68)	-	-	-	(23.68)
554				(23.68)	-	-	-	(23.68)
555	A.0010091.001.001.002	PAM / CR K & HWY 70 / LONESTAR GIN	201908	1,056,808.82	-	-	-	1,056,808.82
556				1,056,808.82	-	-	-	1,056,808.82
557	A.0010067.003.001.002	PLV/24TH,QUINCY-COLUMBIA/24TH ST RE	202007	429,723.42	-	-	-	429,723.42
558				429,723.42	-	-	-	429,723.42
559	A.0010092.009.001.002	JAL EO/Sage Brush 4520 / RoadRunner	202006	2,063,159.52	-	-	-	2,063,159.52
560				2,063,159.52	-	-	-	2,063,159.52
561	A.0010076.004.001.002	CBAD/STRATA CONVERSION/GNOME P2	201912	557,039.50	-	-	-	557,039.50
562				557,039.50	-	-	-	557,039.50
563	A.0005510.060.001.002	NM Pole Transfers	201612	(6,020.61)	-	-	-	(6,020.61)
564				(6,020.61)	-	-	-	(6,020.61)
565	A.0010092.007.001.002	JAL/Serrano RP Site / 10Mi Recon	202006	1,755,518.03	-	-	-	1,755,518.03
566				1,755,518.03	-	-	-	1,755,518.03
567	A.0010076.002.001.002	XTO Chistera PME Reconductor	201912	784,344.40	-	-	-	784,344.40
568				784,344.40	-	-	-	784,344.40
569	A.0010123.005.001.002	Purc 28mva mobile XFER Delta Star	201906	289,582.01	-	-	-	289,582.01
570				289,582.01	-	-	-	289,582.01
571	A.0010076.006.001.003	CBAD/LIVING RIDGE 4A055I RECONS	202007	868,434.96	-	-	-	868,434.96
572	A.0010076.006.001.002	CBAD/LIVING RIDGE 4A055I RECONS	202005	795,147.76	-	-	-	795,147.76
573				1,663,582.72	-	-	-	1,663,582.72
574	A.0010092.014.001.002	Hobbs/Snyder #1 Fenway Reconduct	202003	683,295.21	-	-	-	683,295.21

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Line No.	(A) WBS Level 4 Number	(B) WBS Level 4 Description	(C) Asset Class	(D) Witness	(E) Project Category	(F) WBS Level 2 Number
575						A.0010092.014 Total
576	A.0000424.238.001.003	Spare 1 50MVA 25KV Sage Brush	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.238
577	A.0000424.238.001.004	Spare 2 50MVA 25kv Roadrunner	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.238
578	A.0000424.238.001.002	RDRN add 115-25KV 50MVA XFMR DCP	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.238
579						A.0000424.238 Total
580	10799185	CARLSBAD/844 S CANAL/ST LT POLE HIT	Electric Distribution	Meeks	Outdoor / Area Lighting	A.0005507.047
581						A.0005507.047 Total
582	A.0000424.279.001.002	Lynch DCP, Land	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000424.279
583						A.0000424.279 Total
584	A.0010092.008.001.003	HOBBS/PEARL 4D25 EAST/WEST 5.5M REC	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.008
585	A.0010092.008.001.002	HOBBS/PEARL 4D25 NORTH/SOUTH 6M REC	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.008
586						A.0010092.008 Total
587	A.0000126.015.001.002	ART/ARTESIA COUNTRY CLUB/3D010 EXIT	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000126.015
588	A.0000126.015.001.003	ART/ARTESIA COUNTRY CLUB/3D005 EXIT	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000126.015
589						A.0000126.015 Total
590	A.0005522.233.001.001	ROCKY FORD - NEW 115-12.5KV SUB - D	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005522.233
591						A.0005522.233 Total
592	A.0001024.006.001.002	HILS-XFMR ADDITION SPARE REPL	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001024.006
593	A.0001024.006.001.003	HILS XFMR ADDITION SPARE REPL	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001024.006
594						A.0001024.006 Total
595	A.0010092.005.001.002	Lov/NGL Striker #1	Electric Distribution	Meeks	New Business	A.0010092.005
596						A.0010092.005 Total
597	A.0001022.003.001.002	White Deer Sub Land	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001022.003
598						A.0001022.003 Total
599	A.0001163.004.001.002	NEW HUNSLEY DIST SUB LAND	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001163.004
600						A.0001163.004 Total
601	A.0001024.003.001.002	HILS-ADD 115-13 2KV TR2 DCP	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001024.003
602						A.0001024.003 Total
603	A.0010123.009.001.002	SFE - Manhatten 5135 7160 7164 Ci	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.009
604	A.0010123.009.001.003	SFE - East Plant A126 Circuit Break	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010123.009
605						A.0010123.009 Total
606	A.0001408.004.001.002	CARLSBAD / SISKO MOBILE / WORK NEED	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001408.004
607						A.0001408.004 Total
608	A.0010092.010.001.002	JAL/SAGEBRUSH 4515/BELL LAKE NORTH	Electric Distribution	Meeks	New Business	A.0010092.010
609						A.0010092.010 Total
610	A.0005521.089.001.002	Kite RPL RTU	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005521.089
611						A.0005521.089 Total
612	A.0010092.003.001.004	LOV/HWY 285& RR 716/S LOVING 3rd FE	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.003
613	A.0010092.003.001.003	LOV/HWY 285& RR 716/SOUTH LOVING EX	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010092.003
614						A.0010092.003 Total
615	A.0005508.060.001.084	TEXAS NORTH 10/22/2015 STORM RESTOR	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005508.060

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	(A)		(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number		WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
575					683,295.21	-	-	-	683,295.21
576	A.0000424.238.001.003		Install Roadrunner Substation	202004	1,051,741.62	6,047.20	-	6,047.20	1,045,694.42
577	A.0000424.238.001.004		Install Roadrunner Substation	202002	1,096,366.05	2,340.22	-	2,340.22	1,094,025.83
578	A.0000424.238.001.002		Install Roadrunner Substation	201908	3,926,353.64	25,969.63	-	25,969.63	3,900,384.01
579					6,074,461.31	34,357.05	-	34,357.05	6,040,104.26
580		10799185	Nm Blanket-Ug Street Lights	200708	(95.25)	-	-	-	(95.25)
581					(95.25)	-	-	-	(95.25)
582	A.0000424.279.001.002		Purchase land for new Lynch Sub	202006	70,772.10	6,881.55	-	6,881.55	63,890.55
583					70,772.10	6,881.55	-	6,881.55	63,890.55
584	A.0010092.008.001.003		20180517_PEARL_4D25	202004	1,053,638.26	-	-	-	1,053,638.26
585	A.0010092.008.001.002		20180517_PEARL_4D25	202008	1,193,424.91	-	-	-	1,193,424.91
586					2,247,063.17	-	-	-	2,247,063.17
587	A.0000126.015.001.002		Artesia Country Club TAM Conve	201912	37,690.50	-	-	-	37,690.50
588	A.0000126.015.001.003		Artesia Country Club TAM Conve	202001	30,312.83	-	-	-	30,312.83
589					68,003.33	-	-	-	68,003.33
590	A.0005522.233.001.001		Convert Springlake - 115/12.5k	202007	18,426.60	85.20	-	85.20	18,341.40
591					18,426.60	85.20	-	85.20	18,341.40
592	A.0001024.006.001.002		Order new system spare Hillside T2	201912	(0.02)	-	-	-	(0.02)
593	A.0001024.006.001.003		Order new system spare Hillside T2	201905	12,477.04	918.72	-	918.72	11,558.32
594					12,477.02	918.72	-	918.72	11,558.30
595	A.0010092.005.001.002		Striker #1 - NGL to serve new PME	201907	288,046.82	-	-	-	288,046.82
596					288,046.82	-	-	-	288,046.82
597	A.0001022.003.001.002		Purchase Land @ Whitedeer Sub	201905	8.36	-	-	-	8.36
598					8.36	-	-	-	8.36
599	A.0001163.004.001.002		Install Hunsley Substation - Land	201906	70,720.26	10,975.12	-	10,975.12	59,745.14
600					70,720.26	10,975.12	-	10,975.12	59,745.14
601	A.0001024.003.001.002		Install Hillside #2 115/13.2kV	201905	252,573.48	1,603.44	-	1,603.44	250,970.04
602					252,573.48	1,603.44	-	1,603.44	250,970.04
603	A.0010123.009.001.002		TX Sub Breaker TAM	202003	76,930.54	-	-	-	76,930.54
604	A.0010123.009.001.003		TX Sub Breaker TAM	202001	68,000.32	28.52	-	28.52	67,971.80
605					144,930.86	28.52	-	28.52	144,902.34
606	A.0001408.004.001.002		FDRS Sisko	202007	776,350.12	-	-	-	776,350.12
607					776,350.12	-	-	-	776,350.12
608	A.0010092.010.001.002		JAL/SAGEBRUSH 4515/BELL LAKE NORTH	202008	659,993.12	-	-	-	659,993.12
609					659,993.12	-	-	-	659,993.12
610	A.0005521.089.001.002		Load Data Enhancement Project	201805	40,642.57	-	-	-	40,642.57
611					40,642.57	-	-	-	40,642.57
612	A.0010092.003.001.004		Install Loving South T2 Feeders	202009	250,519.31	-	-	-	250,519.31
613	A.0010092.003.001.003		Install Loving South T2 Feeders	202005	143,027.00	-	-	-	143,027.00
614					393,546.31	-	-	-	393,546.31
615	A.0005508.060.001.084		SPS Storm Recovery Project	201511	(3,530.31)	-	-	-	(3,530.31)

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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness	Project Category	WBS Level 2 Number
616						A.0005508.060 Total
617	A.0001214.008.001.002	Purchase land for New Malaga Sub	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0001214.008
618						A.0001214.008 Total
619	A.0010124.003.001.002	WHEH - Retire 69-12 5kV Sub DCP	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0010124.003
620						A.0010124.003 Total
621	A.0000866.032.001.002	BCOP - Convert to 115kV	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000866.032
622						A.0000866.032 Total
623	A.0010034.002.001.001	NM - UG Reinforce Blkt Tap/Back/Sec	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010034.002
624						A.0010034.002 Total
625	A.0010108.001.001.002	Strata Sub-Dist Easement	Electric Distribution	Meeks	Purchases	A.0010108.001
626						A.0010108.001 Total
627	A.0000126.016.001.002	ARCC 115 CONVERSION SUB	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0000126.016
628						A.0000126.016 Total
629	A.0005521.084.001.002	CAPITAL SPARE 69132KV 28MVA WITH LT	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	A.0005521.084
630						A.0005521.084 Total
631	A.0010138.002.001.002	Western St new 115-13 2kv DAM	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0010138.002
632						A.0010138.002 Total
633	A.0010092.020.001.002	HOBBS /BATX 3470/ RCND 556 - PIPELI	Electric Distribution	Meeks	New Business	A.0010092.020
634						A.0010092.020 Total
635	A.0005549.045.001.002	Outpost COMM	Electric Distribution	Meeks	Distribution Line and Substation Capacity	A.0005549.045
636						A.0005549.045 Total
637			**Total Electric Distribution**			
638	A.0005549.009.001.018	SONCY - RTU REPLACEMENT	Electric General	Meeks	Purchases	A.0005549.009
639	A.0005549.009.001.032	PRINGLE OIL DIST SUB COMM EQUIP	Electric General	Meeks	Purchases	A.0005549.009
640	A.0005549.009.001.035	EAST PLANT TOLLGRADE SENSOR INSTALL	Electric General	Meeks	Purchases	A.0005549.009
641	A.0005549.009.001.108	Dawn Sub Communications	Electric General	Meeks	Purchases	A.0005549.009
642	A.0005549.009.001.109	PRYS - Upgrade Dist Comm	Electric General	Meeks	Purchases	A.0005549.009
643	A.0005549.009.001.110	SFE - MANHATTAN - RPL RTU	Electric General	Meeks	Purchases	A.0005549.009
644						A.0005549.009 Total
645	A.0005549.010.001.014	CANNON AFB RTU ADDITION-COMM	Electric General	Meeks	Purchases	A.0005549.010
646	A.0005549.010.001.018	BENSING - DISTRIBUTION SUBSTATION C	Electric General	Meeks	Purchases	A.0005549.010
647	A.0005549.010.001.056	Brasher Road-Install DG Trnsfr Trip	Electric General	Meeks	Purchases	A.0005549.010
648	A.0005549.010.001.027	ROSWELL CITY SUB COMM	Electric General	Meeks	Purchases	A.0005549.010
649						A.0005549.010 Total
650	A.0005549.034.001.008	CHANNING - FRAME RELAY CIRCUIT REPL	Electric General	Meeks	Purchases	A.0005549.034
651						A.0005549.034 Total
652	A.0006056.213.001.001	TX-DIST Fleet New Unit Purchases	Electric General	Meeks	Purchases	A.0006056.213
653						A.0006056.213 Total
654	A.0006056.214.001.001	NM-DIST Fleet New Unit Purchase El	Electric General	Meeks	Purchases	A.0006056.214
655						A.0006056.214 Total

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	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
616				(3,530.31)	-	-	-	(3,530.31)
617	A.0001214.008.001.002	Purchase land for New Malaga Sub	202005	65,163.67	1,487.57	-	1,487.57	63,676.10
618				65,163.67	1,487.57	-	1,487.57	63,676.10
619	A.0010124.003.001.002	Retire Wherry Substation	202002	122.59	-	-	-	122.59
620				122.59	-	-	-	122.59
621	A.0000866.032.001.002	Convert Bailey Co. Pump 69/12.	201910	0.01	-	-	-	0.01
622				0.01	-	-	-	0.01
623	A.0010034.002.001.001	NM - UG Reinforcement Blanket	Routine	6,850.66	-	-	-	6,850.66
624				6,850.66	-	-	-	6,850.66
625	A.0010108.001.001.002	NM Substation ROW	201909	16,362.14	-	-	-	16,362.14
626				16,362.14	-	-	-	16,362.14
627	A.0000126.016.001.002	Artesia Country Club DCP Subs	201911	2,267,376.09	5,604.50	-	5,604.50	2,261,771.59
628				2,267,376.09	5,604.50	-	5,604.50	2,261,771.59
629	A.0005521.084.001.002	Reserve 69/13kV 28 MVA Xfmr-SP	201905	135.78	127.48	-	127.48	8.30
630				135.78	127.48	-	127.48	8.30
631	A.0010138.002.001.002	Install Western Street Sub	202006	5,461,884.72	145,840.21	-	145,840.21	5,316,044.51
632				5,461,884.72	145,840.21	-	145,840.21	5,316,044.51
633	A.0010092.020.001.002	HOBBS /BATX 3470/ RCND 556 - PIPELI	202009	617,114.24	-	-	-	617,114.24
634				617,114.24	-	-	-	617,114.24
635	A.0005549.045.001.002	Install Outpost Substation 115-13.2	201908	91.30	(9,530.04)	-	(9,530.04)	9,621.34
636				91.30	(9,530.04)	-	(9,530.04)	9,621.34
637				**$ 155,259,816.38**	**$ 344,183.06**	**$ 20,999.60**	**$ 365,182.66**	**$ 154,894,633.72**
638	A.0005549.009.001.018	SPS-Dist Sub Communication Equ	201812	$ 44,574.18	$ -	$ -	$ -	$ 44,574.18
639	A.0005549.009.001.032	SPS-Dist Sub Communication Equ	201806	(56,086.78)	-	-	-	(56,086.78)
640	A.0005549.009.001.035	SPS-Dist Sub Communication Equ	201706	165.73	-	-	-	165.73
641	A.0005549.009.001.108	SPS-Dist Sub Communication Equ	201901	4,380.16	-	-	-	4,380.16
642	A.0005549.009.001.109	SPS-Dist Sub Communication Equ	202002	101,138.06	722.26	-	722.26	100,415.80
643	A.0005549.009.001.110	SPS-Dist Sub Communication Equ	201912	25,165.78	631.27	-	631.27	24,534.51
644				119,337.13	1,353.53	-	1,353.53	117,983.60
645	A.0005549.010.001.014	NM-Dist Sub Communication Equi	201803	26,784.43	-	-	-	26,784.43
646	A.0005549.010.001.018	NM-Dist Sub Communication Equi	201705	3,875.76	-	-	-	3,875.76
647	A.0005549.010.001.056	NM-Dist Sub Communication Equi	201801	(31.52)	-	-	-	(31.52)
648	A.0005549.010.001.027	NM-Dist Sub Communication Equi	201902	(0.16)	-	-	-	(0.16)
649				30,628.51	-	-	-	30,628.51
650	A.0005549.034.001.008	TX Frame Relay Replacement	201807	(3,375.73)	-	-	-	(3,375.73)
651				(3,375.73)	-	-	-	(3,375.73)
652	A.0006056.213.001.001	TX-DIST Fleet New Unit Purchases	Routine	3,841,944.21	75,717.64	-	75,717.64	3,766,226.57
653				3,841,944.21	75,717.64	-	75,717.64	3,766,226.57
654	A.0006056.214.001.001	NM-DIST Fleet New Unit Purchase El	Routine	1,429,722.46	34,877.84	7,618.32	42,496.16	1,387,226.30
655				1,429,722.46	34,877.84	7,618.32	42,496.16	1,387,226.30

Southwestern Public Service Company

Distribution Capital Additions
July 1, 2019 through September 30, 2020

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**WBS Level 4 Number**	**WBS Level 4 Description**	**Asset Class**	**Witness**	**Project Category**	**WBS Level 2 Number**
656	A.0006059.006.001.001	SPS Metering Sys-Tools- Equip	Electric General	Meeks	Purchases	A.0006059.006
657	A.0006059.006.001.003	TX North-Electric Tools - Equip	Electric General	Meeks	Purchases	A.0006059.006
658	A.0006059.006.001.004	TX South-Electric Tools - Equip	Electric General	Meeks	Purchases	A.0006059.006
659						A.0006059.006 Total
660	A.0006059.007.001.001	NM Blanket-Elec Tools-Equip	Electric General	Meeks	Purchases	A.0006059.007
661	A.0006059.007.001.002	NM Metering Sys-Tools & Equi	Electric General	Meeks	Purchases	A.0006059.007
662						A.0006059.007 Total
663	A.0006059.016.001.003	TX N-Distr Substation Tools-Equip	Electric General	Meeks	Purchases	A.0006059.016
664						A.0006059.016 Total
665	A.0006059.105.001.017	Snap-On Prolink Ultra	Electric General	Meeks	Purchases	A.0006059.105
666	A.0006059.105.001.018	NM - Garage printers	Electric General	Meeks	Purchases	A.0006059.105
667						A.0006059.105 Total
668	A.0000781.021.001.002	Outpost COMM	Electric General	Meeks	Purchases	A.0000781.021
669						A.0000781.021 Total
670	A.0000126.023.001.002	Artesia Country Club Furniture	Electric General	Meeks	Purchases	A.0000126.023
671						A.0000126.023 Total
672	A.0001024.005.001.002	HILS-ADD 115-13 2KV TR2 DCP COMM	Electric General	Meeks	Purchases	A.0001024.005
673						A.0001024.005 Total
674	A.0006059.103.001.005	Bantam Test Kit	Electric General	Meeks	Purchases	A.0006059.103
675						A.0006059.103 Total
676	A.0000424.239.001.002	RDRN add 50MVA XFMR DCP COMM	Electric General	Meeks	Purchases	A.0000424.239
677						A.0000424.239 Total
678	A.0010138.004.001.002	Western St COMM	Electric General	Meeks	Purchases	A.0010138.004
679						A.0010138.004 Total
680	A.0000126.011.001.002	ARCC 115 conversion comm	Electric General	Meeks	Purchases	A.0000126.011
681						A.0000126.011 Total
682	A.0005014.049.001.006	LA PLATA - 115/13KV XFMR - Furnitur	Electric General	Meeks	Purchases	A.0005014.049
683						A.0005014.049 Total
684	A.0006056.245.001.001	SPS - NM E Dist Fleet Transp Tools	Electric General	Meeks	Purchases	A.0006056.245
685						A.0006056.245 Total
686	A.0010100.004.001.002	Loving South COMM	Electric General	Meeks	Purchases	A.0010100.004
687						A.0010100.004 Total
688			**Total Electric General**			
689	A.0005516.002.001.002	SPS Landworkds Data Project	Electric General - Software	Meeks	Purchases	A.0005516.002
690						A.0005516.002 Total
691			**Total Electric General - Software**			
692			**Grand Total**			

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	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	WBS Level 2 Description	In-Service Date	Additions (Jul 2019 - Sep 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
656	A.0006059.006.001.001	TX-Dist Electric Tools and Equip	Routine	587,307.03	-	-	-	587,307.03
657	A.0006059.006.001.003	TX-Dist Electric Tools and Equip	Routine	864,864.96	-	-	-	864,864.96
658	A.0006059.006.001.004	TX-Dist Electric Tools and Equip	Routine	767,545.37	-	-	-	767,545.37
659				2,219,717.36	-	-	-	2,219,717.36
660	A.0006059.007.001.001	NM-Dist Electric Tools and Equip	Routine	807,849.96	-	-	-	807,849.96
661	A.0006059.007.001.002	NM-Dist Electric Tools and Equip	202003	71,430.94	-	-	-	71,430.94
662				879,280.90	-	-	-	879,280.90
663	A.0006059.016.001.003	TX-Dist Subs Tools and Equip	Routine	135,142.12	-	-	-	135,142.12
664				135,142.12	-	-	-	135,142.12
665	A.0006059.105.001.017	NM-Transportation Tools & Equi	201908	25,941.57	-	-	-	25,941.57
666	A.0006059.105.001.018	NM-Transportation Tools & Equi	201908	12,485.28	-	-	-	12,485.28
667				38,426.85	-	-	-	38,426.85
668	A.0000781.021.001.002	Install Outpost Sub 115-13.2 - COMM	201907	184,507.47	9,530.04	-	9,530.04	174,977.43
669				184,507.47	9,530.04	-	9,530.04	174,977.43
670	A.0000126.023.001.002	Artesia Country Club Furniture	201912	4,572.42	-	-	-	4,572.42
671				4,572.42	-	-	-	4,572.42
672	A.0001024.005.001.002	Hillside T2 Install 115/13.2kV-COMM	201905	13,154.16	75.91	-	75.91	13,078.25
673				13,154.16	75.91	-	75.91	13,078.25
674	A.0006059.103.001.005	NM Metering Sys-Tools & Equip	201908	27,863.89	-	-	-	27,863.89
675				27,863.89	-	-	-	27,863.89
676	A.0000424.239.001.002	Install Roadrunner Sub Comm	201908	207,498.69	1,600.42	-	1,600.42	205,898.27
677				207,498.69	1,600.42	-	1,600.42	205,898.27
678	A.0010138.004.001.002	Install Western Street Subs Comm	202005	283,824.48	23,610.85	-	23,610.85	260,213.63
679				283,824.48	23,610.85	-	23,610.85	260,213.63
680	A.0000126.011.001.002	Comm Equp @ Artesia Country Club	201912	102,048.85	6,064.36	-	6,064.36	95,984.49
681				102,048.85	6,064.36	-	6,064.36	95,984.49
682	A.0005014.049.001.006	SPS-Subs Furniture Blanket	202007	3,042.79	-	-	-	3,042.79
683				3,042.79	-	-	-	3,042.79
684	A.0006056.245.001.001	SPS - NM E Dist Fleet Transp Tools	Routine	50,224.06	-	-	-	50,224.06
685				50,224.06	-	-	-	50,224.06
686	A.0010100.004.001.002	Convert South Loving COMM	201912	199,511.19	15,827.54	-	15,827.54	183,683.65
687				199,511.19	15,827.54	-	15,827.54	183,683.65
688				**$ 9,767,071.81**	**$ 168,658.13**	**$ 7,618.32**	**$ 176,276.45**	**$ 9,590,795.36**
689	A.0005516.002.001.002	SPS Landworks - Convert docs to dig	202006	$ 2,728,550.35	$ -	$ -	$ -	$ 2,728,550.35
690				2,728,550.35	-	-	-	2,728,550.35
691				**$ 2,728,550.35**	**$ -**	**$ -**	**$ -**	**$ 2,728,550.35**
692				**$ 167,755,438.54**	**$ 512,841.19**	**$ 28,617.92**	**$ 541,459.11**	**$ 167,213,979.43**

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Distribution Capital Additions
October 1, 2020 through December 31, 2020

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Asset Class**	**Witness**	**Project Category**	**Additions to Plant-in-Service (Oct. 2020 - Dec. 2020)**	**Total Affiliate Charges (Included in Column D)**	**Project Description**
				October-December 2020 Budget Amounts		
1	Electric Distribution	Meeks	Distribution Line and Substation Capacity	$ 12,020,814.44		**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.
2	Electric Distribution	Meeks	Distribution Line and Substation Capacity	6,811,587.75		**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.
3	Electric Distribution	Meeks	Distribution Line and Substation Capacity	6,203,429.21		**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.
4	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	4,716,272.41		Purchase spare transformer to be used in the event of a transformer failure.
5	Electric Distribution	Meeks	Distribution Line and Substation Capacity	3,834,461.77		**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.
6	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	3,639,598.52		**TX Pole Replacement and Reinforcement:** This project is to replace and reinforce existing poles.
7	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	2,765,239.73		**TX OH Relocations, Rebuilds and Conversions:** This project is to relocate, rebuild or convert existing distribution line facilities.
8	Electric Distribution	Meeks	Purchases	2,290,830.00		**TX Transformer Purchase:** This project is for distribution transformer purchases.
9	Electric Distribution	Meeks	New Business	2,065,072.59		Extend service to serve new load in the Sage Brush/Pearl area
10	Electric Distribution	Meeks	Distribution Line and Substation Capacity	2,056,542.48		**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
11	Electric Distribution	Meeks	Distribution Line and Substation Capacity	1,979,990.61		**Install Ponderosa 3rd Fdr:** this project is install a new Ponderosa feeder to serve multiple new oil patch loads.
12	Electric Distribution	Meeks	Outdoor/Area Lighting	1,437,941.18		TX LED- Project used to convert street lights to LED lights in TX
13	Electric Distribution	Meeks	New Business	1,375,926.38		Extend service west of Sagebursh to feed multiple new customer requests
14	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	1,303,729.67		**NM OH Relocations, Rebuilds and Conversions:** This project consists of costs to relocate, rebuild or convert existing distribution line facilities.
15	Electric Distribution	Meeks	Outdoor/Area Lighting	1,176,539.12		NM LED- Project used to convert street lights to LED lights in NM
16	Electric Distribution	Meeks	New Business	1,041,890.57		**NM OH Extension and Services:** This project is to extend new OH distribution lines and services to serve new load.
17	Electric Distribution	Meeks	New Business	995,000.00		Extend Ponderosa feeder to serve 4 new customers

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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Asset Class**	**Witness**	**Project Category**	**Additions to Plant-in-Service (Oct. 2020 - Dec. 2020)**	**Total Affiliate Charges (Included in Column D)**	**Project Description**
18	Electric Distribution	Meeks	New Business	934,755.99		**TX OH Extension and Services:** This project is to extend new OH distribution lines and services to serve new load.
19	Electric Distribution	Meeks	New Business	900,398.85		Extend service to serve new Salt Creek Midstream PME
20	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	843,420.85		Rebuild and convert Mesquite line to improve reliability and capacity
21	Electric Distribution	Meeks	Purchases	763,610.00		**NM Transformer Purchase:** This project is for distribution transformer purchases.
22	Electric Distribution	Meeks	New Business	742,169.37		Extend service to feed new oil field load
23	Electric Distribution	Meeks	New Business	690,587.99		**TX UG Extension and Services:** This project is to extend new UG distribution lines and services in order to serve new load.
24	Electric Distribution	Meeks	New Business	616,929.32		Reconductor and extend new service to feed new customer request
25	Electric Distribution	Meeks	New Business	614,208.03		Reconductor and UG extension to feed PHASE 1 of the OASIS Subdivision
26	Electric Distribution	Meeks	New Business	570,011.00		Extend service to serve new Cimarex Energy Load
27	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	538,856.99		Retire existing substation assets
28	Electric Distribution	Meeks	Outdoor/Area Lighting	499,301.18		**TX UG Street Light:** This project is to install new UG street lights.
29	Electric Distribution	Meeks	Purchases	496,080.00		**TX Meter Purchase:** This project is for the purchase of new electric meters.
30	Electric Distribution	Meeks	New Business	470,142.39		Reconductor to serve new Solaris Midstreem load
31	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	418,850.75		**SPS Storm Recovery Project - TX:** This project is for costs associated with SPS's Storm response.
32	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	387,354.10		Replace end of life transformer to continue serving load from Lariat Substation
33	Electric Distribution	Meeks	Purchases	380,246.40		**NM Easement:** This project contains costs for securing easement and permitting in support of capital projects.
34	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	363,795.63		**NM Pole Replacement and Reinforcement:** This project is to replace and reinforce existing poles.
35	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	298,257.62		**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.
36	Electric Distribution	Meeks	New Business	260,000.00		Extend service to feed new load for BTA OIL PRODUCERS VACA DRAW
37	Electric Distribution	Meeks	New Business	233,825.98		**NM UG Extension and Services:** This project is to extend new UG distribution lines and services in order to serve new load.
38	Electric Distribution	Meeks	New Business	222,000.00		Extend service to serve new oil field battery load
39	Electric Distribution	Meeks	Distribution Line and Substation Capacity	208,135.73		**NM OH Reinforcements:** This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.

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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Asset Class**	**Witness**	**Project Category**	**Additions to Plant-in-Service (Oct. 2020 - Dec. 2020)**	**Total Affiliate Charges (Included in Column D)**	**Project Description**
40	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	200,000.00		NM Line Working Capital fund to fund emergent asset health work
41	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	200,000.00		TX Line Working Capital fund to fund emergent asset health work
42	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	192,883.82		**Substation Breaker Replacement:** Replace existing substation relay equipment that has reached end of life.
43	Electric Distribution	Meeks	Outdoor/Area Lighting	155,211.17		**TX ST LT Rebuilds:** This project is to replace or rebuild street light facilities
44	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	150,420.70		**NM OH Line Rebuild and Obsolete Voltage Conversion:** Rebuild and Convert OH lines to address reliability issues with aged infrastructure and obsolete voltage equipment
45	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	145,013.34		**TX UG Relocations, Rebuilds and Conversions:** This project is to relocate, rebuild or convert existing distribution line facilities.
46	Electric Distribution	Meeks	Distribution Line and Substation Capacity	123,001.55		**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.
47	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	119,621.24		**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.
48	Electric Distribution	Meeks	Distribution Line and Substation Capacity	114,035.68		Install conductor to complete loop, increase line intgrity and reliability
49	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	98,810.59		**TX FPIP/REMS:** Feeder Performance Improvement program and REMS to monitor and improve reliability of worst performing feeders.
50	Electric Distribution	Meeks	Distribution Line and Substation Capacity	97,492.40		**TX OH Reinforcements:** This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.
51	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	96,779.45		**NM UG Relocations, Rebuilds and Conversions:** This project is to relocate, rebuild or convert existing distribution line facilities.
52	Electric Distribution	Meeks	Outdoor/Area Lighting	94,878.45		**NM ST LT Rebuilds:** This project is to replace or rebuild street light facilities
53	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	81,903.04		**SPS Storm Recovery Project - NM:** This project is for costs associated with SPS's Storm response.
54	Electric Distribution	Meeks	Distribution Line and Substation Capacity	76,862.96		**Install New Ponderosa Subsation and feeders:** This project is to install a new substation transformer and associated feeders to serve new oil patch growth.
55	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	73,519.69		**TX OH Line Rebuild and Obsolete Voltage Conversion:** Rebuild and Convert OH lines to address reliability issues with aged infrastructure and obsolete voltage equipment

Southwestern Public Service Company

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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Asset Class**	**Witness**	**Project Category**	**Additions to Plant-in-Service (Oct. 2020 - Dec. 2020)**	**Total Affiliate Charges (Included in Column D)**	**Project Description**
56	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	65,503.69		Convert Plainview City substation to 115kv by building new Kiser Substation
57	Electric Distribution	Meeks	Purchases	55,318.00		**NM Meter Purchase:** This project consists of costs for the purchase of new electric meters.
58	Electric Distribution	Meeks	Distribution Line and Substation Capacity	45,403.45		**TX UG Reinforcements:** This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.
59	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	33,516.00		**NM FPIP/REMS:** Feeder Performance Improvement program and REMS to monitor and improve reliability of worst performing feeders.
60	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	32,471.71		**Substation Relay Replacement:** Replace existing substation relay equipment that has reached end of life.
61	Electric Distribution	Meeks	Purchases	31,897.95		**SPS SCRAP:** Project used to sell scrap equipment
62	Electric Distribution	Meeks	Outdoor/Area Lighting	18,363.91		**NM UG Street Light:** This project is to install new UG street lights.
63	Electric Distribution	Meeks	Distribution Line and Substation Capacity	17,550.00		**Substation Land - New Mexico:** This project is for the purchase of Land and ROW for new substations.
64	Electric Distribution	Meeks	Distribution Line and Substation Capacity	17,550.00		**Substation Land - Texas:** This project is for the purchase of Land and ROW for new substations.
65	Electric Distribution	Meeks	Purchases	16,528.75		**TX Locates:** This project contains costs for underground facility locates.
66	Electric Distribution	Meeks	New Business	16,356.58		**SPS CIAC in Support Reconstruction Work:** This project consists of payments due to facility damage.
67	Electric Distribution	Meeks	Outdoor/Area Lighting	14,421.51		**NM OH Street Light:** This project is to install new OH street lights.
68	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	14,219.90		**Convert Booker Substation:** This project includes costs to install a new substation and associated feeders to convert Booker Substation from 69kV to 115kV.
69	Electric Distribution	Meeks	Purchases	13,223.00		**NM Locates:** This project contains costs for underground facility locates.
70	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	3,716.18		**Substation Regulator Replacement:** Replace existing substation regulators that have reached end of life.
71	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	2,280.63		Monthly adjustements of Capital/O&M splits on work orders due to software limitations.
72	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	1,756.37		**SPS NM Targeted OH Rebuild:** Project to proactively rebuild aging OH lines inNM
73	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	1,755.28		**SPS TX Targeted OH Rebuild:** Project to proactively rebuild aging OH lines in TX
74	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	1,126.38		Retire existing substation assets at TMC substation
75	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	946.80		Replace end of life transformer to continue serving load at Dalhart Substation

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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Asset Class**	**Witness**	**Project Category**	**Additions to Plant-in-Service (Oct. 2020 - Dec. 2020)**	**Total Affiliate Charges (Included in Column D)**	**Project Description**
76	Electric Distribution	Meeks	Distribution Line and Substation Capacity	611.65		**Environmental Work SPS - NM**- Project to improve power factor on NM feeders
77	Electric Distribution	Meeks	Distribution Line and Substation Capacity	514.00		**NM UG Reinforcements:** This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.
78	Electric Distribution	Meeks	Distribution Line and Substation Capacity	99.00		**Environmental Work SPS - TX**- Project to improve power factor on TX feeders
79	Electric Distribution	Meeks	Distribution Line and Substation Capacity	78.15		**Install New Sage Brush Substation and Feeders:** This project is to install a new substation transformer and associated feeders to serve oil patch growth.
80	Electric Distribution	Meeks	New Business	0.16		Reconductor to serve Ring Energy Load
81	Electric Distribution	Meeks	New Business	(0.01)		Extend service to serve new Cypress SWD load
82	Electric Distribution	Meeks	Distribution Line and Substation Capacity	(2.96)		**Convert Portales South Substation:** Convert Portales South Substation from 69kV to 115kV
83	Electric Distribution	Meeks	Distribution Line and Substation Capacity	(6.41)		**Convert Littlefield West Substation:** Convert Littlefield West Substation from 69kV to 115kV
84	Electric Distribution	Meeks	Outdoor/Area Lighting	(5,721.87)		**TX OH Street Light:** This project is to install new OH street lights.
85	Electric Distribution	Meeks	Distribution Line and Substation Capacity	(26,006.94)		Reconductor OH line to provide capacity to transfer load between Tweedy and Sierra Substation
86	Electric Distribution	Meeks	New Business	(370,000.00)		**NM CIAC in Support Reconstruction or customer-driven work:** This project consists of customer payments for work performed.
87	Electric Distribution	Meeks	New Business	(457,211.49)		**TX CIAC in Support Reconstruction or customer-driven work:** This project consists of customer payments for work performed.
88	**Total Electric Distribution**			**$ 68,734,498.05**	**$ 161,668.66**	
89						
90				**October-December 2020 Budget Amounts**		
91	Electric General Plant	Meeks	Purchases	$ 762,021.36		**TX Fleet:** This project is to purchase fleet vehicles and equipment in support of distribution work.
92	Electric General Plant	Meeks	Purchases	470,278.26		Subsatation Communication Equipement for new Hunsley Substation
93	Electric General Plant	Meeks	Purchases	198,131.62		**TX Tools and Equipment:** This project provides the funds to purchase tools and equipment necessary to support distribution work.
94	Electric General Plant	Meeks	Purchases	164,152.87		Subsatation Communication Equipement for new Whitedeer Substation
95	Electric General Plant	Meeks	Purchases	163,669.99		Subsatation Communication Equipement for new Malaga Substation
96	Electric General Plant	Meeks	Purchases	149,454.43		Subsatation Communication Equipement for new Sisko Substation
97	Electric General Plant	Meeks	Purchases	145,007.22		Subsatation Communication Equipement for new Medanos Substation
98	Electric General Plant	Meeks	Purchases	65,816.42		**TX-Dist Line Communication Equipment:** This project includes all of the communication assets installed or replaced on distribution lines in Texas.
99	Electric General Plant	Meeks	Purchases	60,094.80		**NM Tools and Equipment:** This project provides the funds to purchase tools and equipment necessary to support distribution work.

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Distribution Capital Additions
October 1, 2020 through December 31, 2020

Line No.	(A) Asset Class	(B) Witness	(C) Project Category	(D) Additions to Plant-in-Service (Oct. 2020 - Dec. 2020)	(E) Total Affiliate Charges (Included in Column D)	(F) Project Description
100	Electric General Plant	Meeks	Purchases	41,267.65		**NM Fleet:** This project is to purchase fleet vehicles and equipment in support of distribution work.
101	Electric General Plant	Meeks	Purchases	39,543.82		**NM-Dist Line Communication Equipment:** This project includes all of the communication assets installed or replaced on distribution lines in New Mexico.
102	Electric General Plant	Meeks	Purchases	12,063.72		**NM Sub Furniture:** Project used to purchase furniture needed at NM substations
103	Electric General Plant	Meeks	Purchases	633.79		**SPS-Dist Sub Communication Equipment:** This project includes all of the communication assets installed or replaced in distribution substations in Texas.
104	Electric General Plant	Meeks	Purchases	19.68		**NM-Dist Sub Communication Equipment:** This project includes all of the communication assets installed or replaced in distribution substations in New Mexico.
105	Electric General Plant	Meeks	Purchases	2.71		**TX-Dist Sub Communication Equipment:** This project includes all of the communication assets installed or replaced in distribution substations in Texas.
106	**Total Electric General Plant**			**$ 2,272,158.34**	**$ 161,291.50**	
107	**Grand Total**			**$ 71,006,656.39**	**$ 322,960.16**	

Southwestern Public Service Company

SPS Distribution Operation & Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Update Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M for the Updated Test Year
	Production				
1	500	Operation Supervision and Engineering	$ 1,584,420	$ 2,220,371	$ 3,804,791
2	501.35	Coal Non-Mine; Non-Freight	$ 32,900,061	$ -	32,900,061
3	507.70	Coal Ash Sales	$ (1,525,777)	$ 1,603,318	77,540
4	502	Steam Expenses	$ 10,813,001	$ 300	10,813,301
5	505	Electric Expenses	$ 9,365,875	$ (6)	9,365,868
6	506	Miscellaneous Steam Power Expenses	$ 9,583,693	$ 4,165,010	13,748,704
7	507	Rents	$ 29,041	$ 3,320,913	3,349,954
8	509	Steam Operation SO2 Allowance Expense	$ -	$ -	-
9	509.02	Allowances - NM Nox Expense Amortz	$ 34,908	$ -	34,908
10	510	Maintenance Supervision and Engineering	$ 506,357	$ 134,911	641,268
11	511	Maintenance of Structures	$ 3,673,190	$ 4,228	3,677,418
12	512	Maintenance of Boiler Plant	$ 11,792,802	$ 879,815	12,672,617
13	513	Maintenance of Electric Plant	$ 6,855,891	$ 400,864	7,256,756
14	514	Maintenance of Miscellaneous Steam Plant	$ 9,297,296	$ 19,963	9,317,259
15	546	Operation Supervision and Engineering	$ (59,716)	$ 465,664	405,948
16	546W	Operation Supervision and Engineering Wind	$ 113,231	$ 34,346	147,577
17	548	Generation Expenses	$ 293,086	$ 39,164	332,249
18	549	Misc Other Power Generation Expenses	$ 342,737	$ 358,506	701,243
19	549W	Misc Other Power Generation Expenses Wind	$ 8,507,925	$ -	8,507,925
20	550	Rents	$ 11,758	$ 364,276	376,034
	550W	Rents Wind	$ 5,319,674	$ -	5,319,674
21	551	Maintenance Supervision and Engineering	$ 1,180	$ 449,473	450,653
22	552	Maintenance of Structures	$ 234,508	$ (1)	234,507
23	553	Maintenance of Generating and Electric Equipment	$ 1,605,028	$ 424,153	2,029,181
24	553W	Maintenance of Generating and Electric Equipment Wind	$ 4,398,462	$ 1,289	4,399,751
25	554	Maintenance of Misc Other Power Generation Plant	$ (67,888)	$ 11,490	(56,398)
26	554W	Maintenance of Misc Other Power Generation Plant Wind	$ 4,104,846	$ -	4,104,846
27	556	System Control and Load Dispatching	$ -	$ 1,095,557	1,095,557
28	557	Purchased Power Other	$ (5,214,908)	$ 1,952,664	(3,262,244)
29	557.90	REC Costs	$ 4,110,497	$ -	4,110,497
30	**Total Production O&M Expense**		**$ 118,611,178**	**$ 17,946,268**	**$ 136,557,446**

Southwestern Public Service Company

SPS Distribution Operation & Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Update Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M for the Updated Test Year
	Transmission				
31	560	Operation Supervision and Engineering	$ 1,046,989	$ 6,958,673	$ 8,005,661
32	561.1	Load Dispatch - Reliability	$ (169,941)	$ -	(169,941)
	561.11	Load Dispatch - Reliability	$ 170,599	$ -	
33	561.2	Load Dispatch - Monitor and Operate Trans. System	$ 2,098,567	$ 1,195,630	3,294,196
34	561.4	Scheduling, System Control and Dispatching Services	$ 3,637,403	$ -	3,637,403
35	561.4W	Scheduling, System Control and Dispatching Services - Wholesale	$ 1,065,179	$ -	1,065,179
36	561.5	Reliability, Planning and Standards Development	$ -	$ 27,616	27,616
37	561.6	Transmission Service Studies	$ 10,956	$ 22,033	32,989
38	561.7	Generation Interconnection Studies	$ (13,397)	$ 158,983	145,587
39	561.8	Reliability Planning and Standards Development Services	$ 2,756,221	$ -	2,756,221
40	561.8W	Reliability Planning and Standards Development Services - Wholesale	$ 464,991	$ -	464,991
41	562	Station Expenses	$ 1,479,573	$ 43	1,479,616
42	563	Overhead Line Expenses	$ 1,491,499	$ 1,527	1,493,026
	565	Transmission of Others	$ 288,806	$ -	
43	565	Wheeling Lamar DC Tie	$ -	$ -	-
44	565	Wheeling Meter Charges	$ 403,986	$ -	403,986
45	565	Wheeling Miscellaneous	$ 4,036,141	$ -	4,036,141
46	565	Wheeling Schedule 11	$ 140,353,019	$ -	140,353,019
47	565	Wheeling Schedule 11 - Wholesale	$ 31,315,163	$ -	31,315,163
48	565	Wheeling Schedule 12	$ 2,678,896	$ -	2,678,896
49	565	Wheeling Schedule 12 - Wholesale	$ 639,203	$ -	639,203
50	565	Wheeling Schedule 1 - Wholesale	$ 599,438	$ -	599,438
51	565	Wheeling Schedule 2	$ 107,336	$ -	107,336
52	565	W-Wheeling Schedule 2 - Wholesale	$ 30,251	$ -	30,251
53	565	Wheeling Schedule 9	$ 10,448,848	$ -	10,448,848
54	565	Wheeling Schedule 9 - Wholesale	$ 31,154,821	$ -	31,154,821
55	565	Z2 Direct Assigned Upgrade Charge	$ 249,444	$ -	249,444
56	565	Z2 Direct Assigned Upgrade Charge - Wholesale	$ 17,766	$ -	17,766
57	565	Z2 Schedule 11 Charges	$ -	$ -	-
58	565	Z2 Schedule 11 Charges - Wholesale	$ -	$ -	-
59	566	Misc Transmission Expenses	$ 2,142,416	$ 1,293,758	3,436,174
60	567	Rents	$ 115,413	$ 1,509,504	1,624,917
	569	Transmission Mtce of Structures	$ -	$ -	
61	568	Maintenance Supervision and Engineering	$ -	$ -	-
62	570	Maintenance of Station Equipment	$ 1,490,422	$ (2)	1,490,419
63	571	Maintenance of Overhead Lines	$ 560,841	$ 48,655	609,496
64	**Sub-Total Transmission O&M Expenses**		**$ 240,670,851**	**$ 11,216,420**	**$ 251,427,866**
	Regional Market Expenses				
65	575.1	Operation Supervision	$ 13,612	$ 154,014	$ 167,626
66	575.2	Day-Ahead and Real-Time Market Administration	$ -	$ 306,670	306,670
67	575.5	Ancillary Services Market Administration	$ -	$ 15,371	15,371
68	575.6	Market Monitoring and Compliance	$ -	$ 26,637	26,637
69	575.7	Market Admin, Monitoring, and Compliance Services	$ 5,692,999	$ -	5,692,999
70	575.7W	Market Admin, Monitoring, and Compliance Services - Wholesale	$ 1,849,773	$ -	1,849,773
71	575.8	Regional Market Rents	$ 4,944	$ 39,759	44,703
72	**Total Regional Market Expenses**		**$ 7,561,327**	**$ 542,452**	**$ 8,103,779**
73	**Total Transmission O&M Expenses**		**$ 248,232,178**	**$ 11,758,872**	**$ 259,531,645**

Southwestern Public Service Company

SPS Distribution Operation & Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Update Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M for the Updated Test Year
	Distribution				
74	**580**	**Operation Supervision and Engineering**	**$ 4,159,461**	**$ 653,231**	**$ 4,812,691**
75	581	Load Dispatching	$ 53,518	$ 325,552	379,070
76	**582**	**Station Expenses**	**$ 1,061,336**	**$ (5)**	**1,061,332**
77	**583**	**Overhead Line Expenses**	**$ 593,544**	**$ 88,191**	**681,736**
78	**584**	**Underground Line Expenses**	**$ 625,682**	**$ (0)**	**625,682**
79	**585**	**Street Lighting and Signal Systems Expenses**	**$ 564,247**	**$ 31,248**	**595,496**
80	**586**	**Meter Expenses**	**$ 2,080,418**	**$ 168,816**	**2,249,234**
81	**587**	**Customer Installations Expenses**	**$ 672,562**	**$ 233**	**672,796**
82	**588**	**Misc Distribution Expense**	**$ 5,154,037**	**$ 1,901,606**	**7,055,643**
83	**589**	**Rents**	**$ 306,415**	**$ 2,112,339**	**2,418,754**
84	**590**	**Maintenance Supervision and Engineering**	**$ 19,265**	**$ 30,466**	**49,732**
85	**591**	**Maintenance of Structures**	**$ (22,102)**	**$ -**	**(22,102)**
86	**592**	**Maintenance of Station Equipment**	**$ 724,252**	**$ 2,662**	**726,914**
87	**593**	**Maintenance of Overhead Lines**	**$ 10,191,875**	**$ 203,106**	**10,394,982**
88	**594**	**Maintenance of Underground Lines**	**$ 88,641**	**$ (0)**	**88,641**
89	**595**	**Maintenance of Line Transformers**	**$ 1,262**	**$ -**	**1,262**
90	**596**	**Maintenance of Street Lighting and Signal Systems**	**$ 304,806**	**$ (1)**	**304,806**
91	**597**	**Maintenance of Meters**	**$ 55,405**	**$ -**	**55,405**
92	**598**	**Maintenance of Misc Distribution Plant**	**$ 41,218**	**$ 3,158**	**44,376**
93	**Total Distribution O&M Expenses**		**$ 26,675,843**	**$ 5,520,604**	**$ 32,196,447**
	Customer Accounts				
94	901	Supervision	$ -	$ 22,478	$ 22,478
95	902	Meter Reading Expenses	$ 4,408,365	$ 640,349	5,048,714
96	**903**	**Customer Records and Collection Expenses**	**$ 2,872,880**	**$ 4,497,473**	**7,370,353**
97	904	Uncollectible Expenses	$ 6,043,905	$ -	6,043,905
98	**904.1***	**Uncollectible Expenses**	**$ (588,242)**	**$ -**	**(588,242)**
	905	Customer Accounts Miscellaneous	$ 77,254	$ 59,453	
99	DEPINT	Customer Deposit Interest Expense	$ 126,563	$ -	126,563
100	**Total Customer Accounts Expense**		**$ 12,940,726**	**$ 5,219,752**	**$ 18,023,771**
	Customer Service				
101	908.00	Customer Assistance Expense	$ 1,757,163	$ 116,564	$ 1,873,726
102	908.00	Historical EE Amortization	$ -	$ -	$ -
103	908.01	EE Amortization - Texas	$ -	$ -	-
104	908.03	EE Amortization - New Mexico	$ -	$ -	-
105	908.04	SaversSwitch	$ 667,364	$ 5,947	673,311
106	909.10	Informational and Instructional Advertising Expense	$ (39,529)	$ 39,529	0
107	910.00	Miscellaneous Customer Service Expense	$ 64,360	$ 34,403	98,763
108	**Total Customer Service Expense**		**$ 2,449,358**	**$ 196,443**	**$ 2,645,801**
	Sales				
108	912.00	Demonstration and Selling Expense-Economic Development	$ 218,209	$ 58,243	$ 276,452
109	916.00	Miscellaneous Sales Expense	$ 5,516	$ 3,075	$ 8,592
110	**Total Sales Expense**		**$ 223,725**	**$ 61,318**	**$ 285,043**

Southwestern Public Service Company

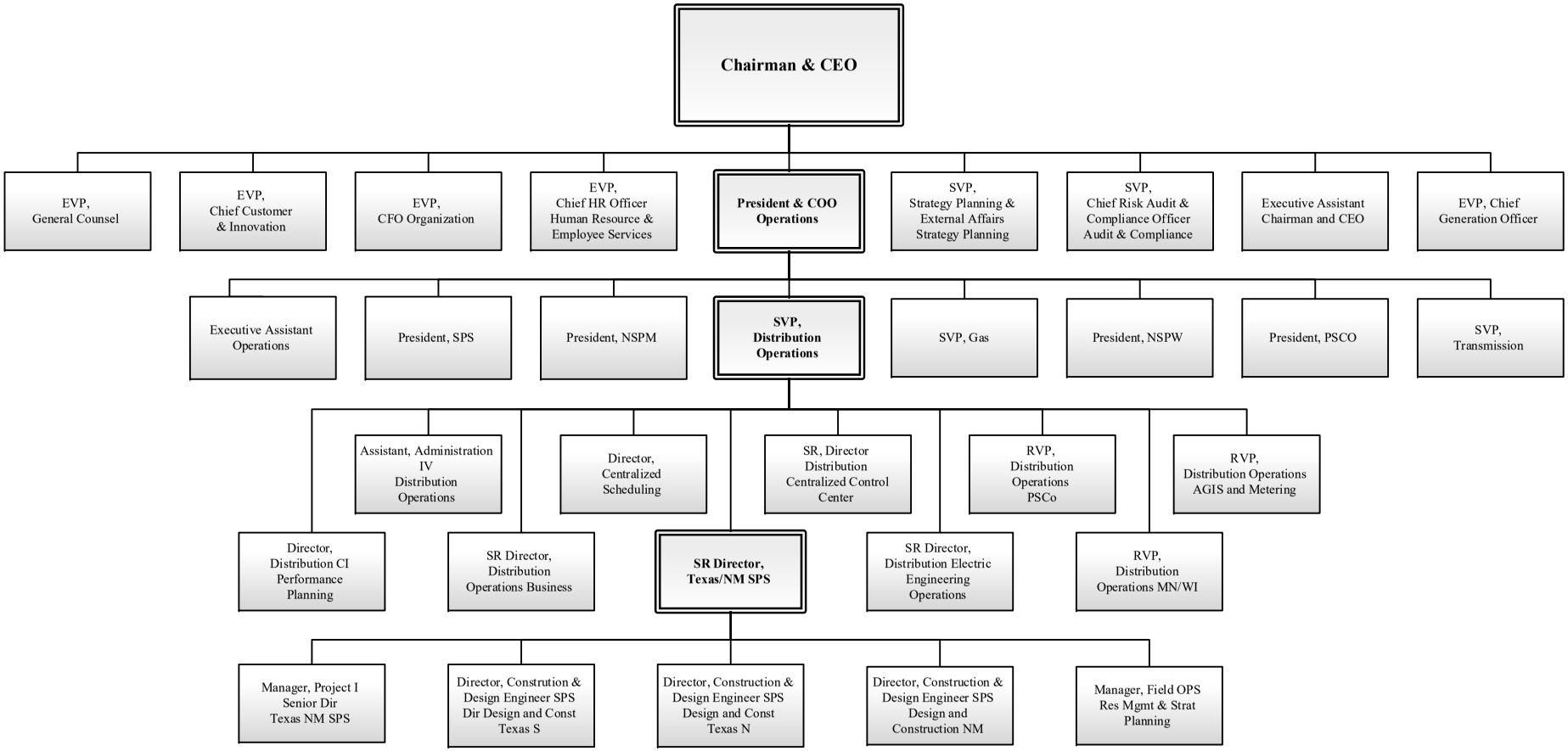
SPS Distribution Operation & Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Update Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M for the Updated Test Year
	Administrative and General Expenses				
111	920	Administrative and General Salaries	$ 4,567,528	$ 29,033,835	$ 33,601,363
112	921	Office Supplies and Expenses	$ 3,128,572	$ 17,013,148	20,141,721
113	922	Administrative Expenses Transferred-Credit	$ (19,367,350)	$ (504,767)	(19,872,117)
114	923	Outside Services Employed	$ 888,279	$ 5,816,408	6,704,688
115	924	Property Insurance	$ 3,853,753	$ 1,543	3,855,296
116	925	Injuries and Damages	$ 5,657,269	$ 2,213,162	7,870,431
117	926.01	Employee Pensions and Benefits	$ 17,512,113	$ 9,035,911	26,548,023
118	926.03	Deferred Pension Expense	$ -	$ -	-
	928	A&G Regulatory Commission Expense	$ -	$ -	
119	928	Regulatory Commission Expense - TX	$ 1,489,288	$ -	1,489,288
120	928.01	Regulatory Commission Expense - NM	$ 2,293,032	$ -	2,293,032
121	928.02	Regulatory Commission Expense - Wholesale	$ 1,949,917	$ -	1,949,917
122	928.03	Regulatory Commission Expense - Transmission Related	$ -	$ -	-
123	928.04	Regulatory Commission Expense - Misc	$ (83,936)	$ (12)	(83,947)
124	928.05	Regulatory Commission Expense - Energy Related	$ -	$ -	-
125	929	Duplicate Charges-Credit	$ (1,149,547)	$ -	(1,149,547)
126	930.11	General Advertising Expenses	$ -	$ -	-
127	930.20	Misc General Expenses	$ (39,822)	$ 310,444	270,623
128	931	Rents	$ (1,913,122)	$ 13,846,230	11,933,108
129	935	Maintenance of General Plant	$ 76	$ 38,890	38,966
130		Recoverable Contributions, Dues, and Donations	$ 2,130,030	$ -	2,130,030
131	**Total Administrative and General Expenses**		**$ 20,916,080**	**$ 76,804,794**	**$ 97,720,874**
132	**Total Operations and Maintenance Expense**		**$ 430,049,088**	**$ 117,508,051**	**$ 546,961,027**

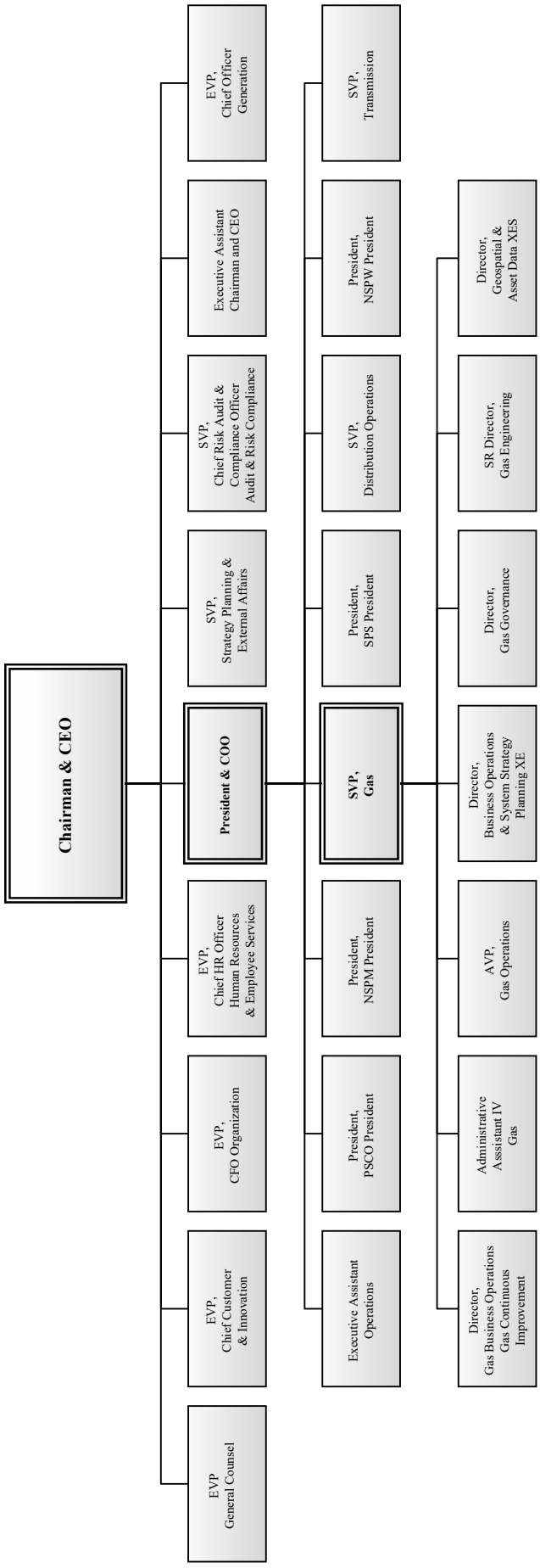
Note: All amounts included in this attachment are included in the cost of service study provided as Attachment SNN-RR-2

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

Southwestern Public Service Company
Organization Chart – Distribution Operations
As of September 30, 2020



Southwestern Public Service Company
Organization Chart – Gas Operations
As of September 30, 2020



Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
1	Distribution Business Operations	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	$ 83,565.81	$ 73,517.01	$ 10,048.80	$ (46.47)	$ 10,002.33	$ 10.53	$ 10,012.86	1.29%
2	Distribution Business Operations	200117 - Distribution Electric Metering FERC 586	Electric Distribution Plant	213,258.21	187,531.05	25,727.16	-	25,727.16	540.25	26,267.41	3.39%
3	Distribution Business Operations	200126 - Utilities Group Administrative & General (A&G) FERC 921	ElcTrn ElcDst GasTrn GasDst Plnt	627,999.86	524,064.71	103,935.15	(128.62)	103,806.53	2,186.50	105,993.03	13.69%
4	Distribution Business Operations	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	63,681.52	63,681.52	-	-	-	-	-	0.00%
5	Distribution Business Operations	200129 - Distribution Gas Meters and House Regulators FERC 878	Gas Distribution Plant	54,308.64	54,308.64	-	-	-	-	-	0.00%
6	Distribution Business Operations	Direct	Direct	10,531,039.50	9,910,698.02	620,341.48	(43.90)	620,297.58	11,544.18	631,841.76	81.62%
7	**Distribution Business Operations Total**			**$ 11,573,853.54**	**$ 10,813,800.95**	**$ 760,052.59**	**$ (218.99)**	**$ 759,833.60**	**$ 14,281.46**	**$ 774,115.06**	**100.00%**
8	Distribution Electric Engineering	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	$ 2,388,940.76	$ 2,100,837.09	$ 288,103.67	$ (10.51)	$ 288,093.16	$ (1,876.81)	$ 286,216.35	76.10%
9	Distribution Electric Engineering	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	6,115.69	6,115.69	-	-	-	-	-	0.00%
10	Distribution Electric Engineering	Direct	Direct	979,472.99	891,427.77	88,045.22	-	88,045.22	1,842.63	89,887.85	23.90%
11	**Distribution Electric Engineering Total**			**$ 3,374,529.44**	**$ 2,998,380.55**	**$ 376,148.89**	**$ (10.51)**	**$ 376,138.38**	**$ (34.19)**	**$ 376,104.19**	**100.00%**
12	Distribution Planning & Performance	200126 - Utilities Group Administrative & General (A&G) FERC 921	ElcTrn ElcDst GasTrn GasDst Plnt	$ 300,369.02	$ 250,609.89	$ 49,759.13	$ (21.79)	$ 49,737.34	$ (674.54)	$ 49,062.80	26.45%
13	Distribution Planning & Performance	Direct	Direct	1,099,684.43	966,159.83	133,524.60	-	133,524.60	2,877.48	136,402.08	73.55%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
14	**Distribution Planning & Performance Total**			**$ 1,400,053.45**	**$ 1,216,769.72**	**$ 183,283.73**	**$ (21.79)**	**$ 183,261.94**	**$ 2,202.94**	**$ 185,464.88**	**100.00%**
15	Gas Operations	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	$ 2,748,289.09	$ 2,748,289.09	$ -	$ -	$ -	$ -	$ -	0.00%
16	Gas Operations	200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850	Gas Transmission Plant	1,103,938.74	1,103,938.74	-	-	-	-	-	0.00%
17	Gas Operations	Direct	Direct	7,393,730.48	7,324,334.36	69,396.12	-	69,396.12	811.50	70,207.62	100.00%
18	**Gas Operations Total**			**$11,245,958.31**	**$11,176,562.19**	**$ 69,396.12**	**$ -**	**$ 69,396.12**	**$ 811.50**	**$ 70,207.62**	**100.00%**
19	VP Distribution Operations	200126 - Utilities Group Administrative & General (A&G) FERC 921	ElcTrn ElcDst GasTrn GasDst Plnt	$ 679,419.43	$ 567,089.93	$ 112,329.50	$ (266.91)	$ 112,062.59	$ (5,661.90)	$ 106,400.69	91.25%
20	VP Distribution Operations	200153 - Customer Safety Advertising & Information Costs	Number of Customers	156.67	145.81	10.86	-	10.86	-	10.86	0.01%
21	VP Distribution Operations	Direct	Direct	(1,422,405.50)	(1,432,307.96)	9,902.46	-	9,902.46	285.37	10,187.83	8.74%
22	**VP Distribution Operations Total**			**$ (742,829.40)**	**$ (865,072.22)**	**$ 122,242.82**	**$ (266.91)**	**$ 121,975.91**	**$ (5,376.53)**	**$ 116,599.38**	**100.00%**
23	Vegetation Management & Pole Program	Direct	Direct	$ 1,365,370.22	$ 1,069,264.92	$ 296,105.30	$ (257.28)	$ 295,848.02	$ 6,126.49	$ 301,974.51	100.00%
24	**Vegetation Management & Pole Program Total**			**$ 1,365,370.22**	**$ 1,069,264.92**	**$ 296,105.30**	**$ (257.28)**	**$ 295,848.02**	**$ 6,126.49**	**$ 301,974.51**	**100.00%**
25	**Total Witness Casey S. Meeks**			**$28,216,935.56**	**$26,409,706.11**	**$ 1,807,229.45**	**$ (775.48)**	**$ 1,806,453.97**	**$ 18,011.67**	**$ 1,824,465.64**	
	Amounts may not add or tie to other schedules due to rounding										

Southwestern Public Service Company

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

Casey S. Meeks

2021 TX Rate Case

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

CSM-RR-B(CD) is provided in electronic format.

Southwestern Public Service Company

Exclusions from XES Expense to SPS
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)
Line No.	**Affiliate Class**	**FERC Account**	**Explanation for Exclusions**	**Exclusions (Total Company)**
1	Distribution Business Operations	426.1 - Donations	Below the Line	$ (128.62)
2	Distribution Business Operations	426.5 - Other Deductions	Below the Line	(90.37)
3	**Distribution Business Operations Total**			**$ (218.99)**
4	Distribution Electric Engineering	426.5 - Other Deductions	Below the Line	$ (10.51)
5	**Distribution Electric Engineering Total**			**$ (10.51)**
6	Distribution Planning & Performance	426.5 - Other Deductions	Below the Line	$ (21.79)
7	**Distribution Planning & Performance Total**			**$ (21.79)**
8	VP Distribution Operations	426.5 - Other Deductions	Below the Line	(266.91)
9	**VP Distribution Operations Total**			**$ (266.91)**
10	Vegetation Management & Pole Program	426.1 - Donations	Below the Line	$ (250.00)
11	Vegetation Management & Pole Program	426.5 - Other Deductions	Below the Line	(7.28)
12	**Vegetation Management & Pole Program Total**			**$ (257.28)**
13	**Total Witness Casey S. Meeks**			**$ (775.48)**
	Amounts may not add or tie to other schedules due to rounding			

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Affiliate Class**	**FERC Account**	**Explanation for Pro Formas**	**Sponsor**	**Pro Formas (Total Company)**
1	Distribution Business Operations	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	$ 4,153.38
2	Distribution Business Operations	580 - Operation supervision and engineering	Business Area Adjustment	Casey S. Meeks	(257.83)
3	Distribution Business Operations	585 - Street Lighting and Signal System Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	797.32
4	Distribution Business Operations	585 - Street Lighting and Signal System Expenses	Business Area Adjustment	Casey S. Meeks	(19.23)
5	Distribution Business Operations	586 - Meter expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4,077.77
6	Distribution Business Operations	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,441.90
7	Distribution Business Operations	588 - Miscellaneous distribution expenses	Business Area Adjustment	Casey S. Meeks	(98.35)
8	Distribution Business Operations	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,464.15
9	Distribution Business Operations	921 - Office supplies and expenses	Business Area Adjustment	Casey S. Meeks	(277.65)
10	**Distribution Business Operations Total**				**$ 14,281.46**

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Affiliate Class**	**FERC Account**	**Explanation for Pro Formas**	**Sponsor**	**Pro Formas (Total Company)**
11	Distribution Electric Engineering	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	$ 3,734.30
12	Distribution Electric Engineering	580 - Operation supervision and engineering	Business Area Adjustment	Casey S. Meeks	(4,019.40)
13	Distribution Electric Engineering	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	250.92
14	**Distribution Electric Engineering Total**				**$ (34.19)**
15	Distribution Planning & Performance	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,877.48
16	Distribution Planning & Performance	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	742.09
17	Distribution Planning & Performance	921 - Office supplies and expenses	Business Area Adjustment	Casey S. Meeks	(1,416.63)
18	**Distribution Planning & Performance Total**				**$ 2,202.94**

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Affiliate Class**	**FERC Account**	**Explanation for Pro Formas**	**Sponsor**	**Pro Formas (Total Company)**
19	Gas Operations	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	$ 1,368.96
20	Gas Operations	580 - Operation supervision and engineering	Business Area Adjustment	Casey S. Meeks	(606.49)
21	Gas Operations	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	49.03
22	**Gas Operations Total**				**$ 811.50**
23	VP Distribution Operations	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	$ 297.32
24	VP Distribution Operations	588 - Miscellaneous distribution expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(11.95)
25	VP Distribution Operations	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,797.86
26	VP Distribution Operations	921 - Office supplies and expenses	Business Area Adjustment	Casey S. Meeks	(5,460.40)
27	VP Distribution Operations	923 - Outside services employed	Business Area Adjustment	Casey S. Meeks	(751.43)
28	VP Distribution Operations	931 - Rents	Business Area Adjustment	Casey S. Meeks	(1,247.93)
29	**VP Distribution Operations Total**				**$ (5,376.53)**

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Affiliate Class**	**FERC Account**	**Explanation for Pro Formas**	**Sponsor**	**Pro Formas (Total Company)**
30	Vegetation Management & Pole Program	571 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	$ 1,017.14
31	Vegetation Management & Pole Program	583 - Overhead line expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,379.58
32	Vegetation Management & Pole Program	583 - Overhead line expenses	Business Area Adjustment	Casey S. Meeks	(73.10)
33	Vegetation Management & Pole Program	593 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,827.76
34	Vegetation Management & Pole Program	593 - Maintenance of overhead lines	Business Area Adjustment	Casey S. Meeks	(24.89)
35	**Vegetation Management & Pole Program Total**				**$ 6,126.49**
36	**Total Witness Casey S. Meeks**				**$ 18,011.67**
	Amounts may not add or tie to other schedules due to rounding				