

Southwestern Public Service Company

Compliance with PUC Orders

Line No.	Docket/Project No. Reference	Summary of Requirements to be Addressed in the Utility's Next Rate Case Proceeding	Reference to Parts of RFP Addressing Requirement
1	Docket No. 49831	SPS must suspend the collection from customers of the historical-period expense related to Attachment Z2 of the Southwest Power Pool Open Access Transmission Tariff and must maintain the current regulatory asset with a balance of \$4,402,191.55 as of September 12, 2019, adjusted for the resolution of the related, currently pending cases at FERC. SPS must include a proposal to address this regulatory asset in its next base-rate proceeding following the resolution of the litigation at FERC regarding Attachment Z2.[Final Order, Section III, Ordering Paragraph 9]	Direct Testimony of William B. Grant
2	Docket No. 47527	SPS must continue to unwind its excess accumulated deferred income tax and net operating loss-related balances resulting from the change in tax rates under the Tax Cuts and Jobs Act (TCJA). [Final Order, Section IV, Ordering Paragraph 8]	Direct Testimony of Mark P. Moeller (Revenue Requirements Phase) Direct Testimony of Arthur P. Freitas (Revenue Requirements Phase) Direct Testimony of Naomi Koch (Revenue Requirements Phase)
3	Docket No. 47527	SPS must continue to unwind the excess accumulated deferred income tax balances associated with protected plant items based on the average rate assumption method. [Final Order, Section IV, Ordering Paragraph 9]	Direct Testimony of Mark P. Moeller (Revenue Requirements Phase) Direct Testimony of Arthur P. Freitas (Revenue Requirements Phase) Direct Testimony of Naomi Koch (Revenue Requirements Phase)
4	Docket No. 47527	SPS must address its excess accumulated deferred income tax balances and the unwinding of those balances, associated with protected and unprotected plant items, non-plant items, and net operating loss-related balances that may have accrued from the end of the updated test year in Docket No. 47527 (June 30, 2017) through December 31, 2017. [Final Order, Section IV, Ordering Paragraph 10]	Direct Testimony of Mark P. Moeller (Revenue Requirements Phase) Direct Testimony of Arthur P. Freitas (Revenue Requirements Phase) Direct Testimony of Naomi Koch (Revenue Requirements Phase)