Table MVP-2

Rule 25.181(f)(11) Subsection	Requirement	Location in Testimony and Attachments
25.181(f)(11)(A)	The costs are less than or equal to the benefits of the programs as calculated in accordance with Rule 25.181(d).	*See:* Direct Testimony of Michael V. Pascucci at Section V, and Attachment MVP-2.
25.181(f)(11)(B)	The program portfolio was implemented in accordance with recommendations made by the Commission's EM&V contractor and approved by the Commission, and the EM&V contractor found no material deficiencies in the utility's administration of energy efficiency programs.	*See:* Direct Testimony of Michael V. Pascucci at Section V.
25.181(f)(11)(C)	If a utility is in an area in which customer choice is offered and is subject to the requirements of PURA § 39.905(f), the utility met its targeted low-income energy efficiency requirements.	Not applicable. *See:* Direct Testimony of Michael V. Pascucci at Section V, and Attachment JDS-1 at Section VIII.
25.181(f)(11)(D)	Existing market conditions in the utility's service territory affected its ability to implement one or more of its energy efficiency programs or affected its costs.	*See:* Direct Testimony of J. Derek Shockley at Section VII.
25.181(f)(11)(E)	The utility's costs incurred and achievements accomplished in the previous year or estimated for the year the requested EECRF will be in effect are consistent with the utility's energy efficiency program costs and achievements in previous years.	*See:* Direct Testimony of Michael V. Pascucci at Section V; Direct Testimony of J. Derek Shockley at Sections III and IV; and Attachment JDS-1 at Sections III – VII.
25.181(f)(11)(F)	Changed circumstances in the utility's service area since the Commission approved the utility's budget for the	*See:* Direct Testimony of J. Derek Shockley at

Rule 25.181(f)(11) Subsection	Requirement	Location in Testimony and Attachments
	implementation year that affect the ability of the utility to implement any of its energy efficiency programs or its energy efficiency costs.	Section VII.
25.181(f)(11)(G)	The number of energy efficiency service providers operating in the utility's service territory affects the ability of the utility to implement any of its energy efficiency programs or its energy efficiency costs.	*See:* Direct Testimony of J. Derek Shockley at Section IV and VII.
25.181(f)(11)(H)	Customer participation in the utility's prior years' energy efficiency programs affects customer participation in the utility energy efficiency programs in previous years or its proposed programs underlying its EECRF request and the extent to which program costs were expended to generate more participation or transform the market for the utility's programs.	*See:* Direct Testimony of J. Derek Shockley at Sections IV and VII.
25.181(f)(11)(I)	The utility's energy efficiency costs for the previous year or estimated for the year the requested EECRF will be in effect are comparable to costs in other markets with similar conditions.	*See:* Direct Testimony of J. Derek Shockley at Section IV.
25.181(f)(11)(J)	The utility has set its incentive payments with the objective of achieving its energy and demand goals at the lowest reasonable cost per program.	*See:* Direct Testimony of Michael V. Pascucci at Section V; and Direct Testimony of J. Derek Shockley at Section IV.

Q. Does Rule 25.181 require that the final order in an EECRF adjustment proceeding contain any particular findings?

A. Yes. Rule 25.181(f)(12) sets forth eight findings that must be contained in the Commission's final order. For the convenience of the Commission and the parties, Table MVP-3 sets forth the evidence that supports each of those findings insofar as SPS's application is concerned:

Table MVP-3

Rule 25.181(f)(12) Subsection	**Requirement**	**Location in Testimony and Attachments**
25.181(f)(12)(A)	The costs to be recovered through the EECRF are reasonable estimates of the costs necessary to provide energy efficiency programs and to meet the utility's goals under this section.	*See:* Direct Testimony of Michael V. Pascucci at Section IV; and Direct Testimony of J. Derek Shockley at Section IV.
25.181(f)(12)(B)	Calculation of any under- or over-recovery of EECRF costs is consistent with this section.	*See:* Direct Testimony of Jeffrey L. Comer at Section V.
25.181(f)(12)(C)	Any energy efficiency performance bonus for which recovery is being sought is consistent with this section.	Not applicable. *See:* Direct Testimony of Michael V. Pascucci at Section X; and Attachment JDS-1 at Section XIII.
25.181(f)(12)(D)	The costs assigned or allocated to the rate classes are reasonable and consistent with this section.	*See:* Direct Testimony of Jeffrey L. Comer at Section VI.
25.181(f)(12)(E)	The estimate of billing determinants for the period for which the EECRF is to be in effect is reasonable.	*See:* Direct Testimony of Jeffrey L. Comer at Section VII, and Attachments JLC-1 and JLC-3.
25.181(f)(12)(F)	Any calculations or estimates of system losses or line losses	*See:*

	used in calculating the charges are reasonable.	Direct Testimony of Jeffrey L. Comer at Sections VI and VII.
25.181(f)(12)(G)	Whether the proposed EECRF rates comply with the requirements of paragraph (7) of this subsection.	*See:* Direct Testimony of Jeffrey L. Comer at Section VIII, and Attachment JLC-1.
25.181(f)(12)(H)	Whether the proposed EECRF rates comply with the requirements of subsection (r) of this section, if the utility is in an area in which customer choice is offered.	Not applicable. *See:* Direct Testimony of Michael V. Pascucci at Section V; and Attachment JDS-1 at Section VIII.

III. DEMAND AND ENERGY EFFICIENCY GOALS

Q. Does Rule 25.181 specify the energy efficiency goals that SPS must achieve in PY 2015?

A. Yes. Rule 25.181(e)(1)(B) requires that SPS meet demand reduction goals equal to at least 30 percent of its annual growth in demand of residential and commercial customers by December 31, 2016. However, if the demand reduction goal of 30 percent of SPS's annual growth in demand is greater than four-tenths of 1 percent of its summer weather-adjusted peak demand for the combined residential and commercial customers, SPS would have a demand reduction goal equal to four-tenths of 1 percent. SPS does not forecast its 2015 or 2016 goals to meet the four-tenths of 1 percent threshold.[4]

Q. How is the "electric utility's annual growth in demand" measured?

A. According to Rule 25.181(e)(3), a utility must calculate the average growth rate of residential and commercial demand for the prior five years. The growth rate is limited to the average growth of the distribution-level retail load in the Texas portion of the utility's service area, and it is measured at the utility's annual system peak. In addition, each year's historical demand for residential and commercial customers must be adjusted for weather fluctuations.

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[4] Commercial customers are defined as a non-residential customer taking service at a metered point of delivery at a distribution voltage under an electric utility's tariff during the prior program year or a non-profit customer or government entity, including an educational institution. For purposes of this section, each metered point of delivery shall be considered a separate customer (Rule 25.181(c)(4)).

Q. What was SPS's weather-adjusted average annual growth in demand for the previous five years?

A. As shown in Table 5 of Attachment JDS-1 to Mr. Shockley's direct testimony, the known average annual growth in demand for the previous five years from 2009-2014 was -0.975 megawatts ("MW").

Q. Why did SPS experience a negative average annual growth between 2009 and 2014?

A. The negative average annual load growth experienced over the past five years was due to significant peak load reduction in 2013 due to cooler than estimated weather. This reduction was a one-time event as load growth returned to the system between 2014 and 2015; however, this load growth was insufficient to offset the significant reduction in 2013.

Q. What impact did the negative average annual growth in demand have on SPS's goal for 2016?

A. It would result in SPS's 2016 demand reduction goal being negative. This would be contrary to Rule 25.181(e)(1)(E), which does not allow a utility's demand reduction goal to be lower than the prior year's goal. Thus, pursuant to Rule 25.181(e)(3)(D) SPS used the PY 2015 demand reduction goal of 5.495 MW, which approved by the Commission in Docket No. 42454 for the PY 2016 demand reduction goal.

Q. Are line losses taken into account when calculating the goal?

A. Yes. As shown in Attachment MVP-1, SPS applies a demand line loss factor of 9.6 percent in its calculation of the Residential and Commercial values in

Columns D and E. The 9.6 percent is a straight line average of the line loss factors approved in SPS's most recently completed rate case, Docket No. 42004.

Q. **How many industrial customers provided notice to SPS pursuant to Rule 25.181(w)?**

A. To date, SPS has received notices from five customers totaling 605 premises in 2016.

Q. **Does Rule 25.181 provide for any exception to the demand reduction goals?**

A. Yes. Subsection (e)(2) provides that the Commission may establish a lower goal than the 30 percent of demand growth if the utility demonstrates that compliance with the goal is not reasonably possible and that good cause supports the lower goal.

Q. **Does SPS believe it will meet its 2016 PY demand reduction goal?**

A. Yes. SPS projects that it will achieve 7.1 MW in demand reductions in PY 2016, well in excess of the statutory minimum. Mr. Shockley explains why SPS expects to achieve more than the statutory minimum goal, and the calculations of these amounts appear in Table 6 of Attachment JDS-1 to his direct testimony.

Q. **Does Rule 25.181 impose any additional requirements with respect to the demand reduction?**

A. Yes. Rule 25.181(e)(3)(F) states that the savings achieved through programs for hard-to-reach customers shall be no less than five percent of the utility's statutory demand reduction goal. Therefore, at least 275 kilowatts ("kW") of the 2016 demand reduction goal of 5.495 MW must come from hard-to-reach customers (5,495 kW x 5 percent = 275 kW).

Q. What is a hard-to-reach customer?

A. Rule 25.181(c)(27) defines a "hard-to-reach" customer as a residential customer with an annual household income at or below 200 percent of federal poverty guidelines.

Q. Did SPS meet the requirement under Rule 25.181(e)(3)(F) in 2014 and does it project to meet it in 2016?

A. Yes. SPS met the requirement for 2014 by achieving 0.447 MW or 8 percent of the 2014 goal of 5.393 MW. In 2015, SPS projects to achieve 0.800 MW or 15 percent of the proposed goal of 5.495 MW.

Q. Does Rule 25.181 also specify the amount of energy savings that a utility must achieve?

A. Yes. Rule 25.181(e)(4) provides that a utility "shall administer a portfolio of energy efficiency programs designed to meet an energy savings goal calculated from its demand savings goal, using a 20 percent conservation load factor." To implement that calculation, the utility must multiply its demand reduction goal times 8,760 (the number of hours in a year) and then multiply the product by 20 percent to determine the number of megawatt-hours ("MWh") of energy savings. Thus, in SPS's case, the minimum energy savings goal is the following:

5.495 MW x 8,760 h = 48,136 x 20 percent = 9,627 MWh

Q. Does SPS believe it will meet its PY 2016 minimum energy savings goal?

A. Yes. SPS forecasts that it will achieve energy savings of 11,300 MWh in PY 2016, which is greater than the minimum goal of 9,627 MWh, due to the mix of energy and demand savings achievable through the programs. Some programs, such as the Large Commercial SOP deliver high energy savings, but deliver minimal demand savings based on the measures incented in the program. Conversely, the Load Management SOP only provides demand savings and no energy savings. In developing its programs as presented in SPS's Amended 2015 EEPR, provided as Attachment JDS-1 to Mr. Shockley's testimony, SPS attempted to maintain a balance of programs that will provide eligible customers with multiple options for participation and ensure that both energy and demand goals are met.

Q. Do SPS's L-I PY 2016 budgeted costs meet the minimum 10 percent spending requirement in Rule 25.181(r), even though SPS is not subject to that section because it is not an unbundled transmission and distribution utility?

A. Yes. Rule 25.181(r)(1) states that each unbundled transmission and distribution utility shall ensure that annual expenditures for the targeted low-income energy efficiency program are not less than 10 percent of the utility's energy efficiency budget for the program year. SPS's budgeted incentive amount for its L-I programs in PY 2016 is $375,000, which is greater than 10 percent of the total portfolio budget amount of $3,390,062.

Q. Did SPS's L-I expenditures for 2014 meet the minimum 10 percent spending standard in Rule 25.181(r)?

A. No, in 2014 SPS spent 9% of its forecasted budget on L-I programs. However, SPS is not subject to this section of the rule because it is not an unbundled transmission and distribution utility. For further explanation of the reasons why

SPS did not achieve the 10% spending standard, please see Section VIII of Attachment JDS-1.

IV. ENERGY EFFICIENCY AND LOAD MANAGEMENT PROGRAM COST-EFFECTIVENESS

Q. What does Rule 25.181 require with respect to the reasonableness of the costs in the utility's energy efficiency programs?

A. Rule 25.181(f)(12)(A) states that in a proceeding to adjust the EECRF, the utility must show that the costs to be recovered through the EECRF are "reasonable estimates of the costs necessary to provide energy efficiency programs and to meet the utility's goals."

Q. Are the projected overall program costs for 2016 reasonable estimates of the costs necessary to provide the programs and meet SPS's goals?

A. Yes. The costs are based on historic experience and adjusted for current estimations of market conditions. This issue is addressed at length in Section IV of Mr. Shockley's direct testimony.

Q. Are any of the costs for PY 2016 forecasted to be affiliate costs?

A. Yes. SPS expects that of the $175,165 in forecasted general administration costs, the majority are likely to be affiliate costs. Similarly, some of the program administrative costs will likely be affiliate costs. As I discuss further below, the affiliate costs primarily relate to work performed by employees of Xcel Energy's services company, XES. SPS incurs these costs for developing and managing energy efficiency and load management programs for SPS, and performing regulatory compliance and performance assessments for SPS's customer programs.

Q. In addition to a showing that the costs are reasonable estimates of the amounts necessary to provide the programs, does Rule 25.181 impose any other requirement insofar as costs are concerned?

A. Yes. Rule 25.181(d) imposes a cost-effectiveness standard.

Q. Does the rule provide any benchmarks to determine whether a particular program is cost-effective?

A. Yes. Rule 25.181(d) provides that an energy efficiency or load management program is deemed to be cost-effective if the cost of the program to the utility is less than or equal to the benefits of the program.

Q. What costs can be included in the cost-benefit analysis?

A. Rule 25.181(d)(1) allows the utility to include the "cost of incentives, measurement and verification, any shareholder bonus awarded to the utility, and actual or allocated research and development and administrative costs."

Q. How are the benefits defined?

A. The benefits of the program consist of the present value of the demand reductions and energy savings, measured in accordance with the avoided costs prescribed in Rule 25.181(d), over the projected life of the measures installed under the program.

Q. Does Rule 25.181 identify how the benefit or value of demand reductions and energy savings are to be measured?

A. Yes, Rule 25.181(d)(2) prescribes the methodology for determining the avoided capacity and energy costs. For 2014, the avoided cost of capacity was set at $80 per kW-year and the avoided cost of energy was set at $0.04619 per kWh. For

2015, the avoided cost of capacity remains at $80 per kW-year and the avoided cost of energy is set at $0.05321 per kWh. Pursuant to Rule 25.181(d)(2) avoided costs of capacity and energy for 2016 will be calculated by November 15, 2015.

Q. Apart from the general guideline that the costs cannot exceed the benefits, does the rule prescribe any more specific standards to compare the costs and benefits?

A. Yes. Subsection (g) provides that the incentive payments for each customer class shall not exceed 100 percent of avoided costs.

Q. Are the incentive costs projected to be lower than the avoided costs in PY 2016?

A. Yes. SPS has forecasted an incentive budget of $3.003 million in PY 2016, as shown in Table 7 of Attachment JDS-1 to Mr. Shockley's testimony. In contrast, Attachment MVP-2 demonstrates that the total portfolio benefit for 2014 is approximately $7,568,026 million.

Q. Has SPS set the incentive payments with the objective of achieving its energy and demand goals at the lowest reasonable cost per program?

A. Yes. This issue is discussed in more detail by Mr. Shockley.

Q. Why does SPS compare the forecasted 2016 incentives to the actual 2014 portfolio benefits?

A. This comparison uses the best information available at the time of this filing. Portfolio benefits for 2016 are not currently known because the avoided costs for 2016 are unknown and the estimated useful lives for measures implemented in 2016 are not known. Even if avoided cost values for 2016 are expected to be less than the avoided cost values in 2014, SPS has a significant margin to ensure cost effectiveness.

Q. Overall, was the portfolio of programs for 2014 cost effective?

A. Yes. An overall program benefit-cost ratio of 1.0 or greater is considered cost-effective. SPS's portfolio of programs produced a benefit-cost ratio of 2.64, as shown in Attachment MVP-2. In 2014, only the L-I Weatherization program was not cost-effective using the standard cost-effectiveness calculation. However, pursuant to Rule 25.181(r)(2), the L-I Weatherization program is measured using the Savings-to-Investment Ratio ("SIR") on a per project basis.

Q. Are exceptions to the cost-effectiveness standard provided for some programs?

A. Yes. SPS's L-I Weatherization program and the Retro-Commissioning MTP have different requirements. The L-I Weatherization program is evaluated for cost-effectiveness utilizing the SIR, consistent with Rule 25.181(r) and the settlement in a previous SPS EECRF proceeding (Docket No. 40293).[5] Pursuant to Rule 25.181(k), market transformation projects are required to demonstrate cost effectiveness over a period greater than one year.

Q. Does the rule impose any other cost caps?

A. Yes. Subsection (i) limits the cost of administration to 15 percent of a program's total costs, and it limits the cost of R&D to no more than 10 percent of the

[5] The SIR ratio is the ratio of the present value of a customer's estimated lifetime electricity cost savings from energy efficiency measures to the present value of the installation costs, inclusive of any incidental repairs, of those energy efficiency measures.

previous year's total program costs, but the cumulative cost of administration and R&D cannot exceed 20 percent of total program costs.

Q. Will the administrative cost for the programs offered in PY 2016 be lower than the 15 percent cap?

A. Yes. As shown in Attachment JDS-1, the total administrative cost for the programs in PY 2016 is projected to be $312,606. That is 9 percent of the total projected portfolio costs. The $312,606 includes direct program administration and general program administration costs; it does not include the cost allocated by the Commission to SPS for the independent EM&V evaluator, which is forecasted to be $34,756.

Q. Will the cost of R&D be lower than the 10 percent cap in the rule?

A. Yes. The forecasted cost of R&D for PY 2016 is $40,000, which is approximately 2 percent of the 2014 actual portfolio spending.

Q. Do the administrative costs and the R&D costs together add up to less than 20 percent of total program costs?

A. Yes. The total of administrative and R&D costs is $352,606, which is approximately 10 percent of total portfolio costs.

Q. Is SPS seeking recovery of any amount for EM&V in its EECRF?

A. Yes. SPS is asking that the Commission approve recovery of $107,127 for PY 2012 and 2013 EM&V.

Q. How are costs for EM&V determined?

A. Per Rule 25.181(q)(10) the Commission assigns each utility a proportion based upon total annual program costs of the total EM&V cost. Under this provision, the EM&V costs do not count against the utility's cost caps or administration spending caps.

Q. Does Rule 25.181 require that the utility's portfolio reflect recommendations from the independent EM&V evaluator?

A. Yes. Rule 25.181(f)(11)(B) requires that the utility's portfolio be implemented in accordance with the recommendations made by the Commission's EM&V contractor and that there are no material deficiencies in the utility's administration of its portfolio. SPS's 2015 and 2016 program portfolios use the most recently published and approved technical resource manual which is the primary source for all deemed savings values.

V. <u>REASONABLENESS OF 2014 EECRF EXPENSES</u>

Q. What expense did SPS incur for energy efficiency programs in PY 2014?

A. As shown in Attachment MVP-2, in 2014, SPS incurred $2,431,983[6] in program-related expenses, compared to a budget of $3,404,994.

Q. Does this number differ from the expenses recoverable under SPS's 2014 EECRF rider?

A. Yes. SPS's PY 2014 program costs include the allocation of $59,542 in M&V costs. However, these costs were not recoverable in 2014, but are recoverable in 2015. In 2014, SPS was approved to recover the PY 2012 and 2013 M&V costs which amounted to $107,127. Therefore, SPS's recoverable PY 2014 costs would be $2,479,568. In his testimony, Mr. Comer discusses reconciling the recoverable costs. In my testimony, I discuss the costs associated with operating the 2014 portfolio of programs, as well as the recoverable costs.

Q. Did SPS achieve its demand and energy savings goals for PY 2014?

A. No. For 2014, SPS's Commission-established demand and energy savings goals were 5.393 MW and 9,449 MWh, respectively. SPS achieved savings of 5.02 MW and 11,992 MWh or 93 percent of the demand goal and 127 percent of the energy goal.

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[6] This value includes the program incentives, program administration, general administration, R&D, and EM&V costs associated with PY 2014. Bonus allocation and EECRF expenses are *not* included in the calculation.

Q. Were the expenses incurred by SPS for PY 2014 reasonable and cost effective?

A. Yes. The 2014 PY EECRF expenses satisfy the cost-effectiveness standard under Rule 25.181(d). As noted above, a benefit-cost ratio of 1.0 or greater is considered cost-effective, and for PY 2014, the benefit-cost ratio was 2.64 as shown in Attachment MVP-2.

Q. Did SPS comply with the cost caps for administrative costs and R&D costs individually and collectively?

A. No. As discussed further in Section VII of my testimony SPS is seeking a good cause exception relating to the 15 percent administrative cap for PY 2014. However, SPS did comply with the 10 percent R&D cost cap and the 20 percent administrative and R&D expense cap.

Q. Explain further how SPS calculated the cost caps for administrative costs and R&D costs individually and collectively.

A. Pursuant to Rule 25.181(i) the administration cost cap "shall not exceed 15% of a utility's total program costs" while the research and development cap "shall not exceed 10% of a utility's total program costs for the previous program year." Therefore, SPS has interpreted this portion of the rule to mean that the administrative cost cap is calculated as the total administrative expenditures from PY 2014 divided by the total program expenditures for PY 2014; whereas, the R&D cap is calculated as the total R&D costs for PY 2014 divided by the total programs expenditures from PY 2013.

Furthermore, Rule 25.181(i) requires that "[t]he cumulative cost of administration and research and development shall not exceed 20% of a utility's total program costs." Therefore, SPS has calculated this value by dividing the total PY 2014 administrative and R&D expenditures by the total PY 2014 expenditures. Table MVP-5 shows the administrative and R&D expenditures versus the applicable PY total costs used to calculate the caps:

Table MVP-5: PY 2014 Cost Cap Compliance

Cost Type	PY 2014 Costs	PY 2014 Total Costs	PY 2013 Total Costs	Percentage of Total Spend	Allowed Percentage 25.181(i)
Administration[7]	$416,992	$2,561,842	N/A	16.28%	15%
R&D	$29,914	N/A	$2,247,897	1.33%	10%
Total Administration and R&D	$446,906	$2,561,842	N/A	17.45%	20%

Q. For PY 2014, did the incentive payments for each customer class exceed 100 percent of avoided costs?

A. No. Attachment MVP-2 shows that incentive costs for PY 2014 were approximately $2.05 million. In contrast, the total estimated portfolio benefit for PY 2014 was approximately $7.57 million. Expressed as a percentage, the incentive costs for PY 2014 were approximately 27 percent of the total benefits.

[7] PY 2014 costs include direct program administration, general program administration, and EECRF expenses.

VI. REASONABLENESS OF AFFILIATE EXPENSES

Q. Please describe PURA § 36.058.

A. PURA § 36.058(a) provides that, except as provided by Subsection (b), the regulatory authority may not allow as capital cost or as expenses a payment from an affiliate for "(1) the cost of a service, property, right, or other item; or (2) interest expense." PURA § 36.058 (b) provides that the "regulatory authority may allow a payment described in Subsection (a) only to the extent that the regulatory authority finds the payment is reasonable and necessary for each item or class of items as determined by the commission."

PURA § 36.058 (c) list items that must be included in a finding under Subsection (b). In particular, Subsection (c) requires a specific finding of the reasonableness and necessity of each item or class of items allowed and a finding that the price to the electric utility is not higher than the prices charged by the supplying affiliate for the same item or class of items. PURA § 36.058 (d), (e), and (f) provide additional direction for findings regarding an affiliate transaction.

Q. In general, does SPS incur costs from an affiliate to manage its energy efficiency programs?

A. Yes. SPS incurs costs for services XES provides for developing and managing energy efficiency and load management programs for SPS, and performing regulatory compliance and performance assessments for SPS's customer programs.

Q. What amount of affiliate costs did SPS incur related to its programs under Rule 25.181 in 2014?

A. In 2014, SPS incurred $166,400.75 in affiliate expenses. Those expenses include labor expenses and labor loadings as well as non-labor expenses such as travel expenses unrelated to the EECRF filing.

Table MVP-6

Affiliate Expenses	Total
Labor and Loading Expenses	$ 159,009.29
Non-Labor Expenses	$ 7,391.46
Total Affiliate Expenses	$ 166,400.75

Q. Are any of the services XES provides to SPS related to its energy efficiency and load management programs duplicated elsewhere in XES or in any other Xcel Energy subsidiary such as SPS itself?

A. No. Within XES, none of the services provided for the energy efficiency and load management programs are duplicated elsewhere. No other Xcel Energy subsidiary performs these services. In addition, SPS does not perform these services for itself.

Q. Do SPS and its Texas retail customers benefit from the services XES provides for the energy efficiency and load management programs?

A. Yes. The portfolio management services provided by XES employees offer a number of benefits to SPS, specifically through economies of scale and scope. In lieu of SPS employing energy efficiency program and administrative support personnel, XES employs personnel to manage similar energy efficiency programs for Xcel Energy's Operating Companies. In addition to the economies of scale, SPS receives the benefits of the economies of scope provided by XES personnel. Since XES personnel manage energy efficiency program portfolios in numerous jurisdictions, they are able to transfer knowledge gained in other jurisdictions to SPS's energy efficiency programs at no additional charge to SPS.

Q. Are these costs reasonable and necessary?

A. Yes. These costs are reasonable because they consist primarily of reasonable labor costs, and are subjected to rigorous budgeting and cost control processes. In particular, the labor costs are from XES employees, who perform duties for all Operating Companies, thus, allowing SPS to avoid hiring full-time employees solely for managing its energy efficiency and load management programs. Furthermore, all of the XES affiliate expenses are directly charged to SPS for its energy efficiency program, rather than allocated to SPS.

Q. Are the prices charged to SPS by XES higher than the prices charged by XES to Xcel Energy's other affiliates?

A. No. At the time Xcel Energy was formed in 2000, registered holding companies such as Xcel Energy were regulated by the Securities and Exchange Commission under the Public Utility Holding Company Act of 1935 ("PUHCA 1935") and were permitted to form and operate service companies to provide services, at cost, to utility operating companies and affiliates within the holding company system. Although PUHCA 1935 has been superseded by PUHCA 2005, PUHCA 2005 continues to require service companies to provide services, at cost, to utility operating companies and affiliates within the holding company system.

Accordingly, Xcel Energy has retained XES, which previously had been established as New Century Services, Inc. Moreover, the FERC allows at cost pricing among affiliates, stating, "we will apply a presumption that 'at cost' pricing of non-power goods and services provided to public utilities within their holding company systems is reasonable."[8] XES has the same obligation to charge for its services "at cost" to the other operating companies. Thus, XES charges SPS and the other operating companies the same (*i.e.*, its costs for providing EE and other services).

Q. In addition to the requirements and regulations listed above, is there other documentation to support that charges SPS and the other operating companies the same for the services it provides?

A. Yes. XES charges SPS for services it provides (including EE labor) per the terms of the Service Agreement between XES and SPS. The Service Agreement is a high-level agreement that describes the services provided to SPS by XES (the billing and payment information, the terms of the agreement, the limitation of liability and indemnification, and miscellaneous information). A copy of the Service Agreement between XES and SPS is provided as Attachment MVP-3. XES has similar service agreements with all of the Xcel Energy Operating Companies. The substance of all XES Service Agreements contents are the same; only the parties to the agreements differ.

[8] FERC Docket No. RM05-32-000, Order No. 665, paragraph 14.

The Service Agreement incorporates the "at cost" pricing for XES' services – thus, XES is contractually bound to charge SPS and the other Operating Companies the same for the services. Thus, the charge from XES for its services to SPS is no higher than the charge by XES to any other entity for the same or similar service, and the costs reasonably approximate the affiliate's cost to provide the service.

Q. **Is there any objective evidence that supports your opinion that the costs of XES are reasonable?**

A. Yes. As Table MVP-6 above illustrates, the majority of costs are for labor of XES employees. As part of SPS's current electric rate case (Docket No. 43695), witness Jill H. Reed provided a study (*i.e.*, the 2014 Towers Watson total cash compensation study) that demonstrated Xcel Energy's total cash compensation is comparable to all other utilities and slightly behind the compensation offered by similarly-sized utilities. In Table MVP-7, I have replicated a table from Ms. Reed's Direct Testimony that summarizes the results of the 2014 Towers Watson Study.

Table MVP-7

Components of Xcel Energy Compensation	Compared to Base Salaries and Incentive of Utilities with Similar Revenues (Revenue Sample)	Compared to Base Salaries and Incentive of Utilities Across the Nation (National Sample)
Base Salary Only	Below Market by 14.3%	Below Market by 10.2%

Target Total Cash Compensation (Base Salary + Target Incentive)	Above Market by 1.1%	Above Market by 2.7%

Q. Do those costs meet the requirements for affiliate expenses in PURA § 36.058?

A. Yes. As described above, the costs SPS incurs from XES related to management of its energy efficiency program portfolio are reasonable and necessary and are not priced higher than the prices charged by XES for the same or similar service to its other affiliates. Additionally, SPS does not provide these services for itself, and the services do not duplicate services provided by other affiliates.

Q. How are affiliate costs charged to SPS for the energy efficiency program?

A. Affiliate costs are direct charged to work orders designed to record the costs for managing the energy efficiency and load management programs.

Q. Is there any cross-subsidization of energy efficiency services provided by XES to SPS?

A. No. Cross-subsidization cannot occur because SPS does not pay, through XES charges, for energy efficiency program costs of other Xcel Energy Operating Companies. The PY 2014 XES labor costs were not allocated to SPS, but were directly charged (or direct assigned) to SPS. The direct assignment (or direct charging) of the XES EE labor costs to SPS was done because the XES employee(s) performed work during those hours exclusively for SPS's Texas EE programs.

Q. You noted above that $7,391 in non-labor affiliate expenses. What types of activities does that amount relate to?

A. This figure accounts for travel and employee reimbursement expenses. Travel costs include expenses incurred by XES employees to attend the Energy Efficiency Implementation Project meetings and program administration meetings. Employee reimbursement expenses include costs for mileage for personal vehicle use and reimbursements for use of a personal cell phone for business purposes. Receipts for non-labor affiliate expenses are attached to my testimony as Attachment MVP-4.

VII. RATE CASE EXPENSES

Q. Does Rule 25.181 allow EECRF proceeding expenses to be recovered in the EECRF?

A. Yes. Rule 25.181(f)(3) states that an EECRF proceeding is a ratemaking proceeding for purposes of PURA § 33.023. EECRF expenses include the utility's and the municipalities' EECRF proceeding expenses. For both categories of expense, the utility is allowed to include only the expenses for the immediately previous EECRF proceeding. For SPS, that proceeding was Docket No. 42454.

Q. What expenses were incurred by SPS in Docket No. 42454?

SPS incurred a total of $129,858.67 in rate case expenses in Docket No. 42454, as shown in Attachment MVP-5 Column A, Line 6. $121,893.71 of that total was for legal expenses from outside counsel. SPS also incurred $7,964.96 in employee and other expenses for travel, lodging, and postage costs associated with filing and litigating Docket No. 42454.

Q. Did SPS make any adjustments to the $121,893.71 in outside counsel expense?

A. Yes. SPS adjusted this expense by $1,050.00 to account for an error in billing. In September 2014, SPS's outside counsel, inadvertently billed SPS for a matter unrelated to SPS's EECRF. SPS removed $1,050.00 from the legal expenses to account for this error. This adjustment is shown on Attachment MVP-5, Column B, Line 3.

Q. Did SPS make any adjustments to the $7,964.96 in employee and other expense?

Yes. SPS adjusted the employee and other expense by removing $103.76 from the airfare category, $11.36 from the airfare service fee category, and $30.08 from the meals category. Each amount was removed due to lost or unavailable receipts. The total adjustment for employee and other expenses is $145.20. Please refer to MVP-5, Column B, Lines 14, 15, and 22 for category adjustments and Line 27 for the overall adjustment made to employee and other expenses.

Q. After the adjustments you discussed above, what amount of rate case expenses is SPS requesting recovery of in this Docket?

A. SPS is requesting recovery of a total of $128,663.47 in rate case expenses in this Docket, as shown in Attachment MVP-5 Column C. Of that amount, $7,819.76 was for employee and other expenses, and $120,843.71 was for SPS's outside counsel expenses, after adjustments were made.

Q. Were the rate case expenses incurred in Docket No. 42454 and requested in this proceeding reasonable and necessary?

A. Yes. The bulk of the Docket No. 42454 expenses were fees of SPS's outside counsel, who helped prepare the EECRF filing package and subsequent work. That work included not only the development and drafting of the application, but also assistance with the testimony of three witnesses supporting the requested PY 2015 EECRF. In addition, outside counsel assisted SPS in responding to 8 sets of formal discovery and additional informal discovery, participated in settlement negotiations, participated in the litigation of the case, and drafted many of the associated legal documents. Attachment MVP-6 is the affidavit of Stephen J. Davis, an independent expert retained to evaluate the reasonableness of the 2014 EECRF rate case expenses requested in this docket. Mr. Davis has reviewed the contracts that SPS entered into with its outside counsel and all invoices for their work in Docket No. 42454, and he has determined that the work performed under that contract was reasonable and necessary to the successful preparation, prosecution and defense of the 2014 EECRF case. He has also determined that the rates charged by the attorneys were reasonable and necessary. The detailed invoices and receipts supporting SPS's requested rate case expenses from Docket No. 42454 are included as attachments to Mr. Davis' affidavit.

Q. Did SPS incur any expenses from the Alliance of Xcel Municipalities, in Docket No. 42454?

A. No.

Q. What additional expenses were incurred by SPS in Docket No. 42454 for outside counsel than in prior EECRF cases? Why?

A. SPS incurred approximately $50,000 more in outside counsel expenses over previous dockets in Docket No. 42454. A primary reason why the outside counsel expenses were higher for Docket No. 42454 was because that proceeding was decided through a contested administrative law proceeding, whereas in prior years SPS and the parties were able to reach stipulations. The contested administrative proceeding led to additional work both internally and from outside counsel. Mr. Davis discusses the additional litigation work required in paragraph 16 of his affidavit.

Q. Approximately how much additional rate case expenses did SPS incur in Docket No. 42454 as a result of additional litigation?

A. The table below shows that $56,910.67 of the rate case expenses incurred by SPS were attributable to litigating the proceeding after attempts to fully settle the docket did not succeed.

Table MVP-8

Outside Counsel Expenses for Litigating Docket No. 42454 (by Invoice Month)	Amount	Event
August 2014	$24,490.84	Rebuttal Testimony and Supplemental Rebuttal Testimony; Prepare for Paper Hearing
September 2014	$15,048.03	Post-hearing briefing
October 2014	$5,562.98	Post-hearing briefing
November 2014	$1,475.74	Proposal for Decision; Exceptions to PFD
December 2014	$10,333.08	Replies to Exceptions
TOTAL	**$56,910.67**	

As discussed in paragraph 16 of Mr. Davis's affidavit, four contested issues (two issues raised by the Office of Public Utility Counsel and two issues raised by Commission Staff) were ultimately litigated in Docket No. 42454. Both the

Administrative Law Judge's Proposal for Decision and the Commission's Final Order ruled in SPS's favor on all four contested issues.

Q. How did SPS incorporate the expenses from the Docket No. 42454 proceeding into its PY 2016 EECRF calculation?

A. As provided by Rule 25.181(c)(1)(A), SPS offset the PY 2014 over-recovery balance with Docket No. 42454 expenses. That reduced the over-recovery balance to $544,201.

Q. Do you believe the testimony and affidavit are sufficient to demonstrate the reasonableness of the Docket No. 42454 expenses?

A. Yes. The direct testimony presented by SPS, along with Mr. Davis' affidavit, are consistent with the Commission's requirements in Docket No. 42454 to demonstrate the 2014 EECRF expenses were just and reasonable and includes the actual receipts and invoices associated with the expenses.

VIII. <u>SPS REQUEST FOR A GOOD CAUSE EXCEPTION</u>

Q. Please summarize SPS's request for a good cause exception.

A. Rule 25.181(i) provides that "a utility shall not exceed 15% of a utility's total program costs" on administration. In 2014, SPS exceeded this cap by 1.28 percent or $32,895. SPS believes these costs are both reasonable and necessary to comply with the requirements of Rule 25.181 and therefore should be eligible for recovery.

Q. Please detail how SPS calculated its administrative cost cap for PY 2014.

A. To calculate its administrative cost cap SPS added the administrative costs outlined in Section (i)(1), which include the:

(1) costs associated with direct program administration,

(2) costs associated with general program administration,

(3) costs associated with SPS's for its 2014 EECRF proceeding.

SPS then divided these costs by its total costs incurred, pursuant to Section (i), including its:

(1) administration costs outlined above,

(2) EM&V costs allocated by the Commission pursuant to Section (f)(1)(A),

(3) program incentive costs, and

(4) research and development costs.

The final result of this was that SPS incurred $416,992 in administration costs compared to a total PY 2014 program cost of $2,560,647.

Q. Did SPS forecast to exceed its administrative cost cap when it filed its 2014 EECRF?

A. No. When SPS filed its 2014 EECRF in May 2013 it forecasted to spend approximately 11 percent on administrative costs.[9] SPS's forecasted administrative costs did not include rate case expenses associated with its 2014 EECRF proceeding.

Q. Why did SPS exceed its 15 percent cost cap in 2014?

A. SPS exceeded the cap for a number of reasons. First, as I noted above, SPS incurred significantly higher rate case expenses due to fully litigating its 2014 EECRF. Unlike in previous years, last year's EECRF proceeding was decided through a contested proceeding before SOAH and the Commission. This required additional legal costs to provide assistance with the preparation of testimony, discovery responses, hearing briefs and other legal filings to adjudicate the case. In the end, SPS's positions on the four disputed items were upheld and the objections raised by intervenors were denied. Had SPS's case been settled or resolved without hearings it is unlikely that SPS would have incurred the rate case expenses that it did.

Second, SPS underspent its forecasted incentive budget by approximately $600,000. This underspending directly lowers the total costs in the denominator and therefore makes it more difficult to remain within the cap. However, SPS also does not control the amount of incentive spending that it actually incurs as its

[9] SPS does not forecast expenses associated with filing or litigating its EECRF.

programs are standard-offer programs reliant upon customers and EESPs to deliver projects and incentive spending. In years where customers do not participate at the rate SPS expects, it can result in SPS failing to meet its cap requirements.

Finally, SPS also incurred administrative costs for compliance with evaluation, measurement and verification requirements. SPS, at the guidance of Staff, treats its internal compliance costs as general program administration and not as EM&V costs excluded from the administrative cost calculation. SPS's compliance costs for EM&V include: attending EM&V meetings, providing the third party evaluator with savings information, reviewing and commenting on EM&V memos or filings including the TRM. In some cases, SPS incurred these costs through its use of a third-party consultant.

Q. **Excluding the costs for fully litigating its 2014 EECRF, was SPS within the cost caps?**

A. Yes. If rate case expenses associated with litigating Docket No. 42454 are removed, then in 2014 SPS incurred a total of $2,503,735.89 in program costs. Of these costs, $360,081.44 were program and general administrative costs.[10] This is approximately 14 percent of SPS's total budget which is less than the administrative cost cap.

[10] General administrative costs include SPS's costs to comply with PY 2014 EM&V efforts but do not include those costs allocated to SPS by the Commission.

Q. How do SPS's 2014 EECRF expenses compare to previous years expenses?

A. In 2012, SPS incurred $52,046[11] or 40 percent of 2014 expenses. In 2013, SPS incurred $78,878 or 61 percent of 2014 expenses. Both of these cases were resolved through settlement rather than a litigated hearing. Therefore, if SPS had incurred expenses comparable to its historic costs, it would have remained within the 15 percent cap.

Q. Can you quantify the total amount of expenses SPS could have incurred litigating its 2014 EECRF while remaining within the cap?

A. Yes. As stated above, SPS exceeded the 15 percent cap by 1.28 percent or $32,895. Therefore, SPS could have incurred up to $95,768 and still remained within the caps. This amount is still significantly higher than SPS's historic incurred EECRF rate case expenses.

Q. Does SPS make reasonable efforts to minimize its administrative expenses?

A. Yes. SPS utilizes a small, internal team consistent of approximately three full-time equivalent employees to meet its requirements under Rule 25.181. This team includes personnel who specialize in program management and regulatory compliance. Team members engage in planning, management, and compliance only to the extent necessary or relevant to their expertise.

In addition, although Docket No. 42454 was ultimately decided through a contested hearing process, SPS attempted to settle the proceeding and also agreed to positions of both the Staff and the OPUC in an effort to reduce the number of

[11] For comparability, this number does not include expenses incurred by the Association of Xcel Municipalities of $9,663. SPS has not included these costs because the Alliance of Xcel Municipalities did not incur costs in 2013 or 2014.

litigated issues. As noted above, SPS's positions with respect to the four contested issues were ultimately upheld by the presiding Administrative Law Judge and the Commission.

Q. Although you noted above the reasons for exceeding the 15 percent cap, would it be fair to say that but for the contested administrative proceeding and the associated costs, the total administrative costs incurred by SPS in 2014 would not have exceeded the administrative cost cap?

A. Yes. As I noted above, the amount in excess of the 15 percent spending cap was $32,895. But for the contested administrative proceeding these costs could have been avoided. Nonetheless, the litigation expenses were prudently incurred by SPS in Docket No. 42454.

Q. Above you noted that for PY 2014 there was a cost benefit ratio of 2.64. Does this result include the full amount of administrative costs incurred by SPS?

A. Yes. Even considering the additional amount of administrative expense, overall customers received higher benefits than costs incurred.

Q. What do you conclude regarding SPS's request for a good cause exception?

A. I respectfully recommend the Commission grant the requested good cause exception. The administrative costs were prudently incurred for PY 2014 and notwithstanding the $32,895 in excess of the 15 percent spending cap, for PY 2014, SPS still achieved a positive cost benefit ratio.

IX. PERFORMANCE BONUS

Q. Please summarize the rule provisions governing performance bonuses.

A. Rule 25.181(h) provides that a utility that exceeds its demand and energy reduction goals at a cost that does not exceed the cost caps in Rule 25.181(f)(7) "shall be awarded a performance bonus calculated in accordance with this subsection." The purpose of the performance bonus is to incent the utility to achieve successful energy efficiency programs by allowing the utility to receive a share of the net benefits realized in meeting its demand reduction goal.

Q. Is SPS seeking recovery of a performance bonus in this case?

A. No. SPS did not exceed its Commission-approved demand goal in PY 2014 and therefore is not eligible to recover a performance bonus in its PY 2016 EECRF.

X. CONCLUSION

Q. Were Attachments MVP-1 through MVP-7 prepared by you or under your direct supervision or control?

A. Attachments MVP-1, MVP-2, and MVP-4 were. As I noted above, MVP-6 was prepared by Mr. Stephen J. Davis, and it is the document I have represented it to be in my testimony. MVP-5 and MVP-7 are true and correct copies of the breakdown of expenses identified in the affidavit of Mr. Davis. MVP-3 is a true and correct copy of the Service Agreement between Xcel Energy Services and Southwestern Public Service Company.

Q. Does this conclude your prefiled direct testimony?

A. Yes.

AFFIDAVIT

STATE OF COLORADO)
)
DENVER COUNTY)

MICHAEL V. PASCUCCI, first being sworn on his oath, states:

I am the witness identified in the preceding prepared direct testimony. I have read the testimony and the accompanying attachments and am familiar with their 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.

Michael V. Pascucci

Subscribed and sworn to before me today, April 23, 2015.

ELIZABETH A. GUTIERREZ
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20094009317
MY COMMISSION EXPIRES DECEMBER 10, 2018

Notary Public, State of Colorado

My Commission Expires: 12-10-2018

CERTIFICATE OF SERVICE

I certify that on the 1st day of May 2015, a true and correct copy of the foregoing instrument was served on all parties of record by hand delivery, Federal Express, regular first class mail, certified mail, electronic mail, or facsimile transmission.

Southwestern Public Service Company

Calculation of SPS's 2016 Goal with Line Loss Details

		Peak Demand (MW)					Residential & Commercial Excluding Opt Out Customers	Energy consumption (MWh)				Growth (MW)		Average Growth (MW)	
		Total System		Residential & Commercial				Total System		Residential & Commercial					
Line No	Calendar Year	Actual	Actual Weather Adjusted	Actual	Actual Weather Adjusted	Opt Out Customers	Actual Weather Adjusted	Actual	Actual Weather Adjusted	Actual	Actual Weather Adjusted	Actual Weather Adjusted	Including Opt Out Customers	Actual Weather Adjusted	Including Opt Out Customers
1	2009	2,343	2,315	1,568	1,543	42	1,501	13,920,045	13,932,332	7,371,821	7,382,989	NA	NA	NA	NA
2	2010	2,320	2,334	1,542	1,550	33	1,518	14,175,553	14,110,580	7,512,089	7,452,380	8	17	NA	NA
3	2011	2,279	2,254	1,608	1,582	40	1,542	14,054,830	13,730,734	7,963,150	7,639,055	32	24	NA	NA
4	2012	2,381	2,280	1,705	1,604	50	1,555	13,880,058	13,721,135	7,748,839	7,589,916	22	13	NA	NA
5	2013	2,231	2,192	1,497	1,476	44	1,432	13,994,646	13,859,306	7,764,906	7,629,565	(128)	(123)	NA	NA
6	2014	2,281	2,257	1,562	1,538	39	1,499	14,061,579	14,038,723	7,712,573	7,689,717	62	67	NA	NA
7	2015	NA	NA	NA	1,632	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
8	2016	NA	NA	NA	1,671	NA	NA	NA	NA	NA	NA	NA	NA	(0 975)	(0.407)

Southwestern Public Service Company

Calculation of SPS's 2016 Goal with Line Loss Details

Data converted to Meter (required for EEPR)

Table 4: Annual Growth in Demand and Energy Consumption (at Meter)

Line Loss Factor	Calendar Year	Peak Demand (MW) Total System Actual	Peak Demand (MW) Total System Actual Weather Adjusted	Peak Demand (MW) Residential & Actual	Peak Demand (MW) Residential & Actual Weather Adjusted	Energy Consumption (MWh) Total System Actual	Energy Consumption (MWh) Total System Actual Weather Adjusted	Energy Consumption (MWh) Residential & Actual	Energy Consumption (MWh) Residential & Actual Weather Adjusted	Growth (MW) Actual Weather Adjusted	Average Growth (MW)[5] Actual Weather Adjusted	Demand Goal	Energy Goal
Demand Line Loss Factor	2008	2,338	2,340	1,531	1,532	14,143,864	14,198,484	7,668,155	7,717,744				
9 6%	2009	2,343	2,315	1,568	1,543	13,920,045	13,932,332	7,371,821	7,382,989	10	NA		
	2010	2,320	2,334	1,542	1,550	14,175,553	14,110,580	7,512,089	7,452,380	8	NA		
Energy Line Loss Factor	2011	2,279	2,254	1,608	1,582	14,054,830	13,730,734	7,963,150	7,639,055	32	NA		
7%	2012	2,381	2,280	1,705	1,604	13,880,058	13,721,135	7,748,839	7,589,916	22	NA		
not tied in	2013	2,231	2,192	1,497	1,476	13,994,646	13,859,306	7,764,906	7,629,565	-128	NA		
	2014	2,281	2,257	1,562	1,538	14,061,579	14,038,723	7,712,573	7,689,717	62	NA		
	2015	NA	NA	NA	1,632	NA	NA	NA	NA	94	-11 27	-3 38	-5,925.49
	2016	NA	NA	NA	1,671	NA	NA	NA	NA	NA	-0 98	-0 29	-512.71

Southwestern Public Service Company

Calculation of SPS's 2016 Goal with Line Loss Details

Updated based on "Texas Peak Demand Sales for DSM filing (02-13-15)"

Table 4: Annual Growth in Demand and Energy Consumption (at Source)

Calendar Year		Peak Demand (MW)				Energy Consumption (MWh)				Growth (MW)	Average Growth (MW) [5]
		Total System		Residential & Commercial		Total System		Residential & Commercial			
		Actual	Actual Weather Adjusted	Actual	Actual Weather Adjusted	Actual	Actual Weather Adjusted	Actual	Actual Weather Adjusted	Actual Weather Adjusted	Actual Weather Adjusted
2008		2587.295701	2589.043958	1694.031204	1695.602046	14143863.87	14198484.3	7668155.393	7717743.518	NA	
2009		2,592	2,561	1,735	1,707	13,920,045	13,932,332	7,371,821	7,382,989	12	NA
2010		2,567	2,582	1,707	1,716	14,175,553	14,110,580	7,512,089	7,452,380	8	NA
2011		2,522	2,494	1,779	1,750	14,054,830	13,730,734	7,963,150	7,639,055	35	NA
2012		2,634	2,523	1,887	1,775	13,880,058	13,721,135	7,748,839	7,589,916	25	NA
2013		2,468	2,425	1,656	1,633	13,994,646	13,859,306	7,764,906	7,629,565	-142	NA
2014		2,524	2,497	1,728	1,702	14,061,579	14,038,723	7,712,573	7,689,717	68	NA
2015		NA	NA	NA	1,806	NA	NA	NA	NA	104	-12.474
2016		NA	NA	NA	1,849	NA	NA	NA	NA	NA	-1.079

Southwestern Public Service Company

Calculation of SPS's 2016 Goal with Line Loss Details

	Current Loss Factors	New Loss Factors to use in 2014 Texas Rate Case Distributed 10-24-2013	
Energy Loss Factors			
Sales at the Generator @ Generation	**1.000000**	**1.000000**	7.40%
Sales @ 115, 230 & 345 KV Level 2	**1.024427**	**1.025158**	
Sales @ 69 KV Level 3	**1.032089**	**1.032914**	
Sales @ Primary (33kv - 2.4kv) Level 4	**1.112001**	**1.099263**	
Secondary Sales @ the Transf. Level 5	**1.130411**	**1.118223**	
Sales served by secondary lines Level 6	**1.134348**	**1.121893**	
Composit Factors 5 & 6 Used in billing	**1.132439**	**1.120217**	
Demand Loss Factors			
Sales at the Generator @ Generation	**1.000000**	**1.000000**	9.62%
Sales @ 115, 230 & 345 KV Level 2	**1.030610**	**1.026174**	
Sales @ 69 KV Level 3	**1.040605**	**1.035392**	
Sales @ Primary (33kv - 2.4kv) Level 4	**1.156872**	**1.127359**	
Secondary Sales @ the Transf. Level 5	**1.188431**	**1.158647**	
Sales served by secondary lines Level 6	**1.193903**	**1.164118**	
Composit Factors 5 & 6 Used in billing	**1.191800**	**1.161975**	

Southwestern Public Service Company

Calculation of SPS's 2016 Goal with Line Loss Details

Line No	Year Received	Final Year	Opt Out Customer	Annual Peak kW Contribution					
				2014	2013	2012	2011	2010	2009
1	2013	2016	1	555.66	542.70	733.86	649 62	648.00	669.06
2	2013	2016	2	670 12	952.02	815.40			
3	2013	2016	3	2139 48	2299.32	2149.20	2516 40	0 00	2709 72
4	2013	2016	4	270 48	269 48	281.15	208.80	248 85	271.44
5	2013	2016	5	3266 46	2870.10	3177.90	2525 04	2376 00	2227 68
6	2013	2016	6	1851.12	2133 00	2080.08	2355.48	0.00	2610 90
7	2013	2016	7	3930.66	4110.48	4479.30	4200 66	4384.26	4313.52
8	2013	2016	8	1368.09	1321 92	1391.04	1432.08	1504.98	1259.28
9	2013	2016	9		1440.72	1340.01	1260.90	0 00	
10	2013	2016	10	46.32	55.75	35.59			
11	2013	2016	11	3 91	61.38	71 12	73 72	105.64	138.41
12	2013	2016	12	64.97	71.49	77.99	77.67	7.11	
13	2013	2016	13	36.03	45 07	70.54	62 22	5 75	
14	2013	2016	14	11 18	24.93	13.66	62.00		
15	2013	2016	15	0.35	0 27	2 63	14 46		
16	2013	2016	16	69.61	24.93	49.64	5.02		
17	2013	2016	17	0.36	22.67	0.31	6 37		
18	2013	2016	18	0.94	0.28	0 47	0.80		
19	2013	2016	19	1.54	0 96	0.66	0.83		
20	2013	2016	20	18 53	23 15	19.09	33.82	24 73	21.30
21	2013	2016	21	53.16	49 13	41.42	50.87	49.64	57.19
22	2013	2016	22	1.16	30.96	1.06	1.91	59 68	4 53
23	2013	2016	23	39 08	38 26	35.73	49.33	38.26	54 76
24	2013	2016	24	27.75	5 69	23 17	16.25	21 05	15.20
25	2013	2016	25	24 60	29 84	23 53	25 03	27 76	34 55
26	2013	2016	26	20.33	34.67	29.70	35.39	37 95	38.73
27	2013	2016	27	18 01	30.19	68.26	102 89	87.18	88 98
28	2013	2016	28	28.38	90.46	92.26	115.38	74.66	109 72
29	2013	2016	29	42 08	72.70	24.72	24.62	60.81	98 60
30	2013	2016	30	0 17	58.24	63 49	68 46	58 84	66.31
31	2013	2016	31	37.91	48.42	96.68	66.74	72 12	79.41
32	2013	2016	32	61.38	65 86	41.85	77.22	52 06	81.06
33	2013	2016	33	5.95	12.32	10.20	4 98	7 71	6 43
34	2013	2016	34	341.94	484 98	484.01	479.49		
35	2015	2018	35		0 00	0 00	29 78	0.00	
36	2015	2018	36	13 80	13.08	0 00	0 00	0 00	0 00
37	2015	2018	37	8 82	7 69				
38	2015	2018	38	13.57	17.57	0.00	0 00	0.00	0.00
39	2015	2018	39	6.35	8 95				
40	2015	2018	40	22.12	12.17	14 46	0 00	0 00	0.00
41	2015	2018	41	16.86	12.38				
42	2015	2018	42	372.49	308.43				
43	2015	2018	43	15.34	12.51				
44	2015	2018	44	7 12	6.33				
45	2015	2018	45	19 45	12.72				
46	2015	2018	46	10.43	11.17	12.59	13 37	0 00	0.00
47	2015	2018	47	336.87	308.86				
48	2015	2018	48	41.95	89.91	61 84	61 76	75.03	59.36
49	2015	2018	49	1236 78	1133 46	1303 38	1335 60	1323.36	1596 97
50	2015	2018	50	22.66					
51	2015	2018	51	31 40	28.64	27 42	27 44	31 83	34 21
52	2015	2018	52	35.01	35 04	34.54	33 05	35.76	10.70
53	2015	2018	53	41 96	37.71	71.08	70.57	77 40	42.30
54	2015	2018	54	119 19	30 41	44.38	41.39	55.34	59.36
55	2015	2018	55	54.52	39.68	85 18	68 97	79.25	48 75
56	2015	2018	56	0 19	0.19	0.19	0.18	0.36	0.28
57	2015	2018	57	0.97	0 83	2 03	1 40	1 70	2 09
58	2015	2018	58	27.29	22 74	42.79	48 41	46.75	23.48
59	2015	2018	59	0.08	0 08	1.24	1.13	0 64	0.74
60	2015	2018	60	0.37	1 21	2 74	2.13	3.82	1.50
61	2015	2018	61	27.10	35.62	36 74	33.48	40.33	41.79
62	2015	2018	62	213 84	163 46	367.43	418.63	454.46	91.77
63	2015	2018	63	55.91	46.71	58.27	29 26	41.29	24 75
64	2015	2018	64	39.25	30 31	37.42	28.96	33 96	16.14

Southwestern Public Service Company

Calculation of SPS's 2016 Goal with Line Loss Details

Line No	Year Received	Final Year	Opt Out Customer	Annual Peak kW Contribution					
				2014	2013	2012	2011	2010	2009
65	2015	2018	65	25.74	22.25	45 37	48 37	55 12	17.01
66	2015	2018	66	11.29	9 61	10.12	9.52	9.26	7.01
67	2015	2018	67	21.19	23.10	16 22	14.00	59.79	30.40
68	2015	2018	68	28.14	27 12	25.83	25.28	24 21	13.48
69	2015	2018	69	0 70	0 61	0 75	0 67	0 49	0.52
70	2015	2018	70	0.47	0 67	0.56	0.34	0.43	0.41
71	2015	2018	71	2 09	1.62	2.38	3 04	1 73	0.84
72	2015	2018	72	29.81	30 44	28.18	28.03	31.96	36 71
73	2015	2018	73	18 84	28 25	27.64	27.22	31.41	32 39
74	2015	2018	74	69.64	50.76	55 91	43.61	43.23	24.44
75	2015	2018	75	6.68	8 95	9.42	11.80	14 44	6.14
76	2015	2018	76	49 91	49 27	48.49	45 58	51 94	47.60
77	2015	2018	77	72 27	41.51	144 91	114 62	115 55	48.04
78	2015	2018	78	26.48	34 14	34 61	33.14	35.36	42 92
79	2015	2018	79	123.29	122.49	117 12	111 34	123 63	37.13
80	2015	2018	80	1 43	1.30	1.50	1.58	0.00	1.32
81	2015	2018	81	65 13	66 63	64.22	46.20	40.69	50 09
82	2015	2018	82	27 06	24.29	52 36	47.36	58.85	26.27
83	2015	2018	83	15 62	21 29	20.79	21 08	24.30	20.90
84	2015	2018	84	47 51	49.98	48.51	47.18	42 54	16.31
85	2015	2018	85	38 95	37 88	43 33	33.58	23.14	16 13
86	2015	2018	86	0.02	0.01	0 25	0 02	0.03	0.02
87	2015	2018	87	25 20	25 95	25 01	29.54	39.36	33.33
88	2015	2018	88	27.16	21 48	47.97	47 78	48 02	23 68
89	2015	2018	89	14.26	10.44	0.00	0.00	21.32	18.65
90	2015	2018	90	24 08	21 07	21 68	19 84	16.93	11 03
91	2015	2018	91	51.06	43 13	39.52	40 04	44.67	43 65
92	2015	2018	92	59.38	46.67	92 82	93.13	101 40	18.02
93	2015	2018	93	28.82	38 62	42.91	32 74	39 75	16 21
94	2015	2018	94	15.17	14 87	30.33	27.86	31 08	7.20
95	2015	2018	95	13.04	17.51	17.68	16 87	21.89	22.96
96	2015	2018	96	6 63	5.07	3 18	4 99	4.74	5 77
97	2015	2018	97	27.93	27.10	24.81	21.86	24 39	21.87
98	2015	2018	98	1.31	1 22	1.30	0.94	0 72	0 82
99	2015	2018	99	12.01	11.56	12.55	8.60	10.05	5.96
100	2015	2018	100	4.42	7.10	8 16	4 56	35 14	37.20
101	2015	2018	101	32.25	27.67	52 45	53.99	59.79	9.42
102	2015	2018	102	177.98	161 10	186.03	151.59	188.94	158 55
103	2015	2018	103	13 53	13.17	11 42	14.20	14.91	15.49
104	2015	2018	104	32.93	31 83	31.61	31 03	33.48	38 37
105	2015	2018	105	25 05	21.80	23.63	19.29	19 95	16 17
106	2015	2018	106	20 85	17.05	38 77	34.97	40.59	24 46
107	2015	2018	107	26.21	23 37	27.48	22 19	15.60	8 70
108	2015	2018	108	0.50	0.49	0.49	0 48	0.37	0.43
109	2015	2018	109	42.72	39.16	73 62	69.82	77.16	41 12
110	2015	2018	110	18.76	22 29	16.62	16 55	17.38	17.71
111	2015	2018	111	83 29	76.75	89 23	85 40	77.08	33 61
112	2015	2018	112	18.04	14 59	37.06	37 91	34.75	18 00
113	2015	2018	113	209.55	212 55	248.32	195.99	199 83	152 52
114	2015	2018	114	24.51	25.62	51 68	38.60	43.67	22 17
115	2015	2018	115	21.76	21 03	20.18	19 33	20.15	22 28
116	2015	2018	116	39 06	31 22	61.57	58 89	65 89	32.79
117	2015	2018	117	0 20	0.16	0.17	0.17	0 18	0.19
118	2015	2018	118	1.10	2 73	1 68	0 86	2 97	3 18
119	2015	2018	119	1.11	1 05	1.15	1.30	1.16	1.26
120	2015	2018	120	40.55	43.87	41.27	36 41	47.54	44.50
121	2015	2018	121	44 97	35.28	71.19	73 64	71.34	14 69
122	2015	2018	122	38 11	35 49	35 01	36.52	32 90	20.10
123	2015	2018	123	41.89	30.49	36.89	29.54	32.44	35 23
124	2015	2018	124	31.66	44.35	44.10	43 51	52 74	54.58
125	2015	2018	125	0 57	0 68	0.87	0.82	0.48	0.48
126	2015	2018	126	0.34	1.05	1 15	1.33	1 04	1 54
127	2015	2018	127	0.00	0.00	0.00	0 01	0.01	0 01
128	2015	2018	128	0 25	0.24	0.25	0.26	1 41	1 84

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Line No	Year Received	Final Year	Opt Out Customer	Annual Peak kW Contribution					
				2014	2013	2012	2011	2010	2009
129	2015	2018	129		20 26	17.43	11.83	14 77	25.46
130	2015	2018	130	41.08	50.93	45.68	48.14	45 04	49.35
131	2015	2018	131	18 62	20.53	19.61	21 58	20.90	23.69
132	2015	2018	132	19.41	18 65	19.24	24.72	22.98	24 26
133	2015	2018	133	32.54	29.52	30.00	0.00	69 02	65.47
134	2015	2018	134	9 83	10.23	0.00	0.00	7 58	8.25
135	2015	2018	135	37.97	35 80	39.00	36.70	46.48	33.30
136	2015	2018	136	28 73	26.18	29 84	27.67	24 85	16 49
137	2015	2018	137	25 31	23.82	22 52	21.73	22.71	23.11
138	2015	2018	138	24.26	19 10	39.49	31 61	34.24	18.54
139	2015	2018	139	0.95	0 84	2.98	1 74	1.18	1 31
140	2015	2018	140	45.34	32 05	71 86	70.62	81.85	27.74
141	2015	2018	141	24.90	26.10	25.06	24 22	27 29	29.94
142	2015	2018	142	23.57	24.27	22 40	21 34	21.21	22 55
143	2015	2018	143	15 46	16 13	14.71	14.77	13 87	17.84
144	2015	2018	144	736.49	647 76	1429.31	1335.67	1484 69	691.09
145	2015	2018	145	24 44	24.53	21 15	20.82	25.56	26 44
146	2015	2018	146	0.27	0 27	0 75	0.92	0.83	0 88
147	2015	2018	147	32 41	34.89	32.93	30.66	34.72	38 50
148	2015	2018	148	0 26	0 25	0.27	0 28	0 23	0.24
149	2015	2018	149	11.75	10 84	13.29	10.81	9.26	8 22
150	2015	2018	150	0 50	0 49	0.52	0 55	0 73	0.77
151	2015	2018	151	3 64	3 04	3 44	3.31	2.96	3.48
152	2015	2018	152	15 80	20.64	20 55	20.24	23.26	24.20
153	2015	2018	153	23.97	23 16	46.22	44.98	43 69	22.31
154	2015	2018	154	126.56	77 11	82.15	82 00	104.28	48 82
155	2015	2018	155	0.72	0 68	0.77	0 77	0 66	0.69
156	2015	2018	156	20 14	21.71	20.46	20.27	22 79	25 35
157	2015	2018	157	34.52	34.69	34 23	35 11	34.53	48.52
158	2015	2018	158	13 93	15.01	14.42	13.94	15.90	16 26
159	2015	2018	159	13.10	13.61	17.10	10 35	12 51	2 23
160	2015	2018	160	20 83	21 80	21 73	20.02	34.53	35 20
161	2015	2018	161	0 41	0.36	0 41	0.39	0.34	0.39
162	2015	2018	162	42.55	49 40	41.26	37 66	44.22	51 36
163	2015	2018	163	40 06	40.34	40 08	37.05	31.50	36.55
164	2015	2018	164	25.67	55 33	98.23	102 87	158.43	139 89
165	2015	2018	165	37.58	22.14	46 23	48 93	50.36	26 55
166	2015	2018	166	209.55	235.32	285 36	244.25	249.68	215 43
167	2015	2018	167	51.10	43.44	103.14	92.78	95.06	10.94
168	2015	2018	168	22 11	21 84	21 18	18.70	21.23	23 54
169	2015	2018	169	9 07	11 00	8 69	10.26	9.84	11.41
170	2015	2018	170	197.65	213.50	213.68	187.53	209.13	249.40
171	2015	2018	171	1 05	1.80	2.28	1 95	1.41	1.57
172	2015	2018	172	0.91	1 37	1 54	1.64	1.38	1.65
173	2015	2018	173	21 89	23 60	22 79	18.70	21.93	24.33
174	2015	2018	174	22.13	21 19	26 25	22 40	26.31	11 86
175	2015	2018	175	1.05	0.85	2 04	2.08	1.36	0 70
176	2015	2018	176	18 12	19.94	18 05	17.67	18.87	21 45
177	2015	2018	177	15.73	27 55	21 88	21 61	25.47	29.38
178	2015	2018	178	23.02	21.38	22 71	19 63	18 89	18.19
179	2015	2018	179	27.46	36 17	33 78	36.20	43 57	19 94
180	2015	2018	180	26.30	24 82	27.98	23 14	16 04	6 06
181	2015	2018	181	0.12	0.61	0.76	0.69	0.57	0 58
182	2015	2018	182	1.91	1 73	2.04	1.44	1.18	1.35
183	2015	2018	183	30.22	42.46	39.27	36 35	31 12	38.60
184	2015	2018	184	0.13	0.33	0.34	0.33	0.26	0.31
185	2015	2018	185	118.44	113 88	103.66	110.20	85.13	102.26
186	2015	2018	186	10.94	14.01	15.11	14.99	14.82	15.01
187	2015	2018	187	21 90	21.33	20.59	19.04	23.59	21 96
188	2015	2018	188	20 95	18 26	36.91	37.24	38.85	19 90
189	2015	2018	189	33.34	47.59	54.00	53.03	44 88	21.23
190	2015	2018	190	20 62	21.50	20 14	19.54	22.13	24 47
191	2015	2018	191	32 38	26.55	53.24	51.44	69 89	22.03
192	2015	2018	192	21.93	22.67	23.18	19 82	16 60	24.82

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Line No	Year Received	Final Year	Opt Out Customer	Annual Peak kW Contribution					
				2014	2013	2012	2011	2010	2009
193	2015	2018	193	27.00	23 27	47.78	50.55	51.20	8 08
194	2015	2018	194	27 38	19.85	41 00	38 91	43 91	21.60
195	2015	2018	195	31.15	24 77	47.91	48.78	48 39	24 99
196	2015	2018	196	32 56	31.90	28 18	28.41	30 95	31.19
197	2015	2018	197	143.61	126.26	178.28	241.09	284 79	221.03
198	2015	2018	198	64 05	43.44	101 31	85.59	96.75	41.43
199	2015	2018	199	147.51	136.33	269.12	244.42	284.32	108.24
200	2015	2018	200	25.74	34 92	34.81	35 23	44.77	43.53
201	2015	2018	201	37 79	36.83	35.13	36 59	42.96	36.51
202	2015	2018	202	23.02	21 67	20 03	19 73	20 53	23.91
203	2015	2018	203	24 07	22 69	23 05	21.89	24.36	26.51
204	2015	2018	204	0 72	0.71	0.78	0.71	0.71	0.53
205	2015	2018	205	0.30	0.27	0 35	0.32	0 25	0.27
206	2015	2018	206	24 94	19.93	44.43	45 51	35 34	14.40
207	2015	2018	207	1 53	1.22	1.22	3.60	1.48	0.72
208	2015	2018	208	62 63	56 30	62.00	26.91	29 35	36 29
209	2015	2018	209	30.74	35 57	35.43	31.23	37 11	39.50
210	2015	2018	210	25 26	25.34	26 35	27 01	4 67	31 06
211	2015	2018	211	45.72	54.76	63.77	48.50	57 03	56.48
212	2015	2018	212	22.75	22.04	21 80	23.19	23.51	24.83
213	2015	2018	213	19 65	22.77	27 20	26.51	31 32	34 16
214	2015	2018	214	48.25	84 03	65.83	66.57	74 23	86.59
215	2015	2018	215	0.24	0 26	0 24	0.25	0.22	0.27
216	2015	2018	216	0.00	0.06	0.63	0 00	2 86	0.00
217	2015	2018	217	21.07	35 74	35 12	32 65	41.16	41 97
218	2015	2018	218	24 35	23.83	26 54	21.37	23 43	22.88
219	2015	2018	219	30 28	29 06	38 06	26 59	32.35	30.54
220	2015	2018	220	149.87	151 44	127 26	137 07	108.79	119.84
221	2015	2018	221	13 58	27 76	26.31	25.55	30.71	32.20
222	2015	2018	222	43.53	35.81	73 34	69 01	71.99	41 81
223	2015	2018	223	23 31	23.39	24.20	19.75	16.43	9.64
224	2015	2018	224	10.10	14.69	14.73	14 11	14.40	7 88
225	2015	2018	225	36.35	35 15	32 90	31 16	39.99	36.50
226	2015	2018	226	23.60	22.32	27 81	21 24	27.04	24 48
227	2015	2018	227	0.28	0 24	0 26	0 25	0.20	0 21
228	2015	2018	228	0 45	0 43	0.46	0.48	0.26	0.30
229	2015	2018	229	117.87	69 12	196 85	210 11	170.73	76 76
230	2015	2018	230	10.54	10.80	0.00	0.00	11 24	7.50
231	2015	2018	231	31.10	30.93	30 85	31 46	32.78	13.38
232	2015	2018	232	35 26	29.38	77.35	76 01	89 75	40 85
233	2015	2018	233	71.56	66.56	75.62	62 89	50.87	36 13
234	2015	2018	234	39.35	34.67	46.55	34.09	31 86	15.03
235	2015	2018	235	42 39	32.59	74 65	80.27	44 51	23.50
236	2015	2018	236	37.37	37.78	36 05	36.36	41.19	50.92
237	2015	2018	237	14 40	12.14	13 23	13.27	15 84	15.35
238	2015	2018	238	0.34	0.21	0.21	0.13	0.10	0.12
239	2015	2018	239	0.85	0 74	0.91	0 81	0 65	0.64
240	2015	2018	240	0 08	0.09	1.63	1 86	1.50	1.26
241	2015	2018	241	0.39	0.51	0.36	0.51	0.29	0.32
242	2015	2018	242	0.23	0 33	0 39	0 40	0.37	0 36
243	2015	2018	243	149.53	128.55	3.81	113.97	139 89	132.27
244	2015	2018	244	39.39	33 91	60 46	68.74	78.30	11 91
245	2015	2018	245	28.08	30.18	28.84	28.92	32 42	19.36
246	2015	2018	246	43.44	45 16	49 63	45 52	41.93	24 79
247	2015	2018	247	9 41	6.30	7 00	32 44	29 49	17.61
248	2015	2018	248			1 00	1.23	0.57	0.52
249	2015	2018	249	1820 99	1556.66	1813.23	1551.87	1713.89	1426 22
250	2015	2018	250	3 34	3.12	2.70	1.85	2 67	3 00
251	2015	2018	251	23.53	26 09	24.01	23 11	21.76	29.94
252	2015	2018	252	72.68	11.13	16.60	15 38	17.28	16 89
253	2015	2018	253	18.22	20.38	19.35	17.86	22 48	21.28
254	2015	2018	254	38.11	33 68	33.51	30.82	39.98	40.86
255	2015	2018	255	31.38	47.18	52 30	37 50	41 25	33 32
256	2015	2018	256	40 22	32.09	69.41	75 55	82 65	18.89

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Line No	Year Received	Final Year	Opt Out Customer	Annual Peak kW Contribution					
				2014	2013	2012	2011	2010	2009
257	2015	2018	257	26.04	27.02	27.74	22 79	25.91	24.93
258	2015	2018	258	19.25	22.11	22.05	18.95	20 80	27 70
259	2015	2018	259	23 34	15.29	21 85	14.89	12.44	11.82
260	2015	2018	260	0.63	0.85	1.01	0.96	0 84	0.85
261	2015	2018	261	0 05	0 05	0 47	0.62	0.41	0 65
262	2015	2018	262	51.78	47 16	53 50	46.53	36.42	39 07
263	2015	2018	263	20 59	21.35	20.97	20.65	22.18	23.59
264	2015	2018	264	26.37	36.25	36 64	38 20	42 82	40.31
265	2015	2018	265	44.00	62 42	65 60	67.90	66.21	74.05
266	2015	2018	266	19 21	18 00	19.70	15.73	13 39	7 13
267	2015	2018	267	7.94	15.21	9.93	15 50	17.30	16.53
268	2015	2018	268	295.91	254 72	755.06	680.64	629.65	245.59
269	2015	2018	269	39.31	51 80	54 85	51.11	55.50	39.63
270	2015	2018	270	20.55	17.33	35 97	36.80	39.73	19 91
271	2015	2018	271	405.43	351 68	339.68	284.71	323.98	302.92
272	2015	2018	272	8.71	10 85	11.55	13.45	14 26	11 51
273	2015	2018	273	0 33	0.41	0.40	0 42	0.44	0.48
274	2015	2018	274	0.36	0.32	0.37	0.34	0.34	0.34
275	2015	2018	275	0.45	0 37	0 83	0 75	0 62	0.28
276	2015	2018	276	9 66	9.37	10 65	8.72	10 04	10.09
277	2015	2018	277	9 37	9.39	11.67	9.66	10.59	7 86
278	2015	2018	278	11.57	11 89	12.40	10.92	11.30	12.01
279	2015	2018	279	10.59	9.56	20 29	18.05	21 17	10 97
280	2015	2018	280	46 29	37.92	82 07	89.63	76.08	53.41
281	2015	2018	281	40 35	29.10	57.25	55.63	41.08	21.65
282	2015	2018	282	100 75	83 98	78 89	59 86	83.23	35 88
283	2015	2018	283	4.37	11 31	17.33	15.68	13.35	16.19
284	2015	2018	284	34 72	33.82	30 76	29.93	30 22	36.75
285	2015	2018	285	20.99	19 30	19.36	13.45	14.19	16 04
286	2015	2018	286	6 79	10 53	10 89	12.25	13.98	15.74
287	2015	2018	287	35 45	23.73	54 85	43.44	52 08	28.83
288	2015	2018	288	65 87	47.52	63.67	46.39	45 48	52.68
289	2015	2018	289	296 64	267 09	307 24	247 66	241 58	231.22
290	2015	2018	290	51 71	43.34	68 81	62 65	79.25	32.62
291	2015	2018	291	9.65	9 19	10 07	8.70	10.89	10.55
292	2015	2018	292	16.09	15.91	17.20	14.81	11.33	13.59
293	2015	2018	293		18 63	17.57	16 61	17 32	11 52
294	2015	2018	294	13.84	10.64	21.98	21.57	22.32	10.78
295	2015	2018	295	37 81	28.29	62.18	56.42	0 00	0 00
296	2015	2018	296	55 23	56.49	50.86	50.83	0.00	0 00
297	2015	2018	297	24 01	23.47	22.46	21.90	0 00	0.00
298	2015	2018	298	15.91					
299	2015	2018	299	25 26					
300	2015	2018	300	22 57					
301	2015	2018	301	18 39					
302	2015	2018	302	41.93					
303	2015	2018	303	14 61					
304	2015	2018	304						
305	2015	2018	305	62.98					
306	2015	2018	306						
307	2015	2018	307						
308	2015	2018	308						
309	2015	2018	309						
310	2015	2018	310	17 01					
311	2014	2017	311	8.26	11.94	6.21	0.00	0.00	0 00
312	2014	2017	312		172.90	0 00	0.00	0 00	
313	2014	2017	313	468 93					
314	2014	2017	314						
315	2014	2017	315						
316	2014	2017	316	18.08	4 44	5 38	5 02	3.29	5.31
317	2014	2017	317	1.52	0.72	1.11	1 80	0 79	0.53
318	2014	2017	318	1.67	1 42	2.02	0.00	0.00	0.00
319	2014	2017	319	22 02	7.35				
320	2014	2017	320	5.21	9.79	0.00	0.00	0.00	0 00

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Line No	Year Received	Final Year	Opt Out Customer	Annual Peak kW Contribution					
				2014	2013	2012	2011	2010	2009
321	2014	2017	321		3.52				
322	2014	2017	322	3.25	4 98	6.06	5 73	4.44	3.06
323	2014	2017	323	20.63	21.64	18.41	20 37	17.52	23.68
324	2014	2017	324						
325	2014	2017	325	0.00	0.47	2.56	0.25	0 01	0.97
326	2015	2018	326	33.43	32.31	27 27	29.32	27.36	33.80
327	2015	2018	327	20 13	21.58	22.35	22.50	27.80	30 05
328	2015	2018	328	2 23	4 87	3 86	1 64	2.35	3 06
329	2015	2018	329	25 93	21 76	21 25	21.51	16.15	17.93
330	2015	2018	330	132.25	118.21	116.66	36.30	110.32	130.69
331	2015	2018	331	10 57	12.11	11.22	10 05	6.09	7.91
332	2015	2018	332	1.62	1.58	0.88	0.72	0.44	1.06
333	2015	2018	333	20 78	18 79	20.58	19.89	19 61	95.65
334	2015	2018	334	0.00	0.06	0 14	0 00	0.24	0.04
335	2015	2018	335	89 70	73.79	51 84	55 95	42.16	45 57
336	2015	2018	336	9.71	10.60	10 37	9.40	11.73	14.03
337	2015	2018	337	18.37	17.61	17.44	16.37	16 65	22.55
338	2015	2018	338	0 40	0.63	0 99	1.88	0 87	1.99
339	2015	2018	339	25.73	28 19	30 00	27 02	30.59	30 78
340	2015	2018	340	5.77	6.35	11 03	7.08	20.90	31.59
341	2015	2018	341	1.39	3.14	6.06	8 21	4.87	5.47
342	2015	2018	342	0.00	1.27	1.50	1.41	0 00	0.58
343	2015	2018	343	21.80	14.43	30 70	29.95	25 99	24.88
344	2015	2018	344	1 17	1.13	1 30	0 82	16.16	19.05
345	2015	2018	345	54 67	63.72	73.83	64 02	83.29	90 31
346	2015	2018	346	3 97	3 54	3.90	2.92	4.52	4 01
347	2015	2018	347	9.19	9.82	5 42	5.38	6.14	6.48
348	2015	2018	348	0 79	0.68	0 00	0 58	0.81	0.48
349	2015	2018	349	0.40	0 82	0 87	0.00	0.53	0 60
350	2015	2018	350	10 93	11.63	8.74	15.08	17 43	37.24
351	2015	2018	351	42 04		35.01	28 42	70.27	3.37
352	2015	2018	352	78 55	77.08	76.28	79 63	49 15	70.51
353	2015	2018	353	1.00	2.30	2.92	1.94	2.30	3.17
354	2015	2018	354	1.49	1.17	0 77	0.86	0.89	0.90
355	2015	2018	355	56 71	34.85	65 00	34 49	55.38	66 83
356	2015	2018	356	8 54	9.55	8.98	9.93	13 62	11 90
357	2015	2018	357	2.63	0.82	1.93	2.22	2.23	3.18
358	2015	2018	358	44.10	46.00	42.14	42 96	48 66	59 71
359	2015	2018	359	43 68	43 11	43 57	0.00	25 51	77 49
360	2015	2018	360	40.35	45.13	20.44	20.90	19 41	22.56
361	2015	2018	361	1.86	1.89	1.70	1 70	1 57	0.00
362	2015	2018	362	12.63	24 16	12 60	15 56	17.54	19 83
363	2015	2018	363	1.37	1 08	1.18	1 31	1.14	0 99
364	2015	2018	364	4 34	4 81	6 67	2 96	-0.96	4 42
365	2015	2018	365	22.35	16.24	19.94	18 73	16.86	2.88
366	2015	2018	366	0 74	0 98	0 98	0.97	1.05	1.01
367	2015	2018	367	0.00	0 92	5.32	4 66	0.00	28.52
368	2015	2018	368	0 79	0.73	0 50	0 33	0.42	0.44
369	2015	2018	369	403.23	391 40	474.97	449 63	432.09	437.66
370	2015	2018	370	31.05	30 69	31 39	33.76	23.30	31.99
371	2015	2018	371	6.98	6.81	9.23	9 06	10 84	4 00
372	2015	2018	372	0.82	0.92	0.93	1 82	1 75	1.61
373	2015	2018	373	105 07	84.13	85 71	39.62	14.13	26.13
374	2015	2018	374	13 58	12 95	13.40	12.87	11 67	14 37
375	2015	2018	375	26.43	29.51	28.16	9.16	17 97	29.49
376	2015	2018	376	25.97	22.15	51 65	20.85	5.40	26.93
377	2015	2018	377	3.12	0 64	1.37	1 29	2.11	4 94
378	2015	2018	378	0.39	0 49	0.28	0 71	1.55	2 52
379	2015	2018	379	16 28	16 85	16 90	18.98	15 22	17 54
380	2015	2018	380	0 85	17.33	0 00	3 75	17.24	19.28
381	2015	2018	381	0.76	1 18	0.61	0 99	0.36	1.19
382	2015	2018	382	1.10	1 22	1.33	1 14	1.37	3 13
383	2015	2018	383	9.73	10.77	9 17	9.13	9.28	10.21
384	2015	2018	384	43.65	45.39	52 09	42 89	50.61	60 65