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**SOAH DOCKET NO. 473-22-1073
PUC DOCKET NO. 52485**

APPLICATION OF SOUTHWESTERN PUBLIC SERVICE COMPANY TO AMEND ITS CERTIFICATE OF CONVENIENCE AND NECESSITY TO CONVERT HARRINGTON GENERATING STATION FROM COAL TO NATURAL GAS	§ § § § § § §	BEFORE THE STATE OFFICE OF ADMINISTRATIVE HEARINGS
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**OFFICE OF PUBLIC UTILITY COUNSEL’S
PROPOSED FINDINGS OF FACT, CONCLUSIONS OF LAW,
AND ORDERING PARAGRAPHS**

TO THE HONORABLE ADMINISTRATIVE LAW JUDGES:

Pursuant to your request, the Office of Public Utility Counsel offers the following Findings of Fact, Conclusions of Law, and Ordering Paragraphs for your consideration. These proposed findings and conclusions are not exhaustive, but each one presented below should be included in the Proposal for Decision's findings of fact, conclusions of law, and ordering paragraphs:

PROPOSED FINDINGS OF FACT

1. The conversion of the Harrington Station requires the construction of a natural gas pipeline.
2. The newly built natural gas pipeline’s useful life significantly exceeds the remaining useful life of the current Harrington generation units.
3. It is not appropriate for Southwestern Public Service Company to depreciate the pipeline and Harrington generation units together.

PROPOSED CONCLUSIONS OF LAW

1. The Commission has recent precedent regarding the treatment of remaining depreciation expense on a generating unit retired early by a utility, Docket Nos. 51415 and 46449.
2. The precedent set in Docket Nos. 51415 and 46449 requires the natural gas pipeline and Harrington generation units to be booked separately.

PROPOSED ORDERING PARAGRAPHS

1. Southwestern Public Service Company shall separately book the natural gas pipeline's costs to a pipeline-related Federal Energy Regulatory Commission account.
2. Southwestern Public Service Company shall, in a future rate proceeding, request a depreciation rate for the natural gas pipeline based on a depreciation study specific to the pipeline filed in that proceeding.
3. Southwestern Public Service Company's depreciation of the natural gas pipeline shall be consistent with the reasonable depreciable life of a pipeline asset.

Date: May 25, 2022

Respectfully submitted,

Chris Ekoh
Interim Chief Executive and Public Counsel
State Bar No. 06507015



Sharbel A. Sfeir
Assistant Public Counsel
State Bar No. 24071204
Justin Swearingen
Assistant Public Counsel
State Bar No. 24096794
1701 N. Congress Avenue, Suite 9-180
P.O. Box 12397
Austin, Texas 78711-2397
512-936-7500 (Telephone)
512-936-7525 (Facsimile)
sharbel.sfeir@opuc.texas.gov (Service)
justin.swearingen@opuc.texas.gov (Service)
opuc_eservice@opuc.texas.gov (Service)

ATTORNEYS FOR THE
OFFICE OF PUBLIC UTILITY COUNSEL

CERTIFICATE OF SERVICE

SOAH Docket No. 473-22-1073

PUC Docket No. 52485

I hereby certify that a copy of the foregoing document was served on all parties of record in this proceeding on this 25th day of May 2022, by facsimile, electronic mail, and/or first class, U.S. Mail.

Sharbel A. Sfeir

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