

12	June 2024	513	78,761,913	(383,287)	-	78,378,626	152,785	78,378,626	-
13	Total	6,066	1,005,946,602	(2,155,655)	-	1,003,790,948	1,980,625	1,016,060,531	12,269,583

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PRIMARY IDR

Line No.	Month	(1) ESI ID Input	(2) Booked kWh Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized kWh (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	159	112,457,293	(328,892)	-	112,128,401	705,210	124,116,972	11,988,571
2	August 2023	158	114,743,740	(729,246)	-	114,014,494	721,611	127,003,487	12,988,993
3	September 2023	156	104,816,823	(517,576)	-	104,299,247	668,585	117,670,945	13,371,698
4	October 2023	157	126,212,996	(50,323)	-	126,162,672	803,584	141,430,766	15,268,094
5	November 2023	157	115,738,924	67,479	-	115,806,403	737,620	129,821,191	14,014,788
6	December 2023	183	147,958,026	119,509	-	148,077,535	809,167	142,413,367	(5,664,168)
7	January 2024	180	156,477,971	110,985	-	156,588,955	869,939	153,109,200	(3,479,755)
8	February 2024	178	173,435,633	38,720	-	173,474,353	974,575	171,525,203	(1,949,150)
9	March 2024	176	168,784,480	(73,826)	-	168,710,654	958,583	168,710,654	-
10	April 2024	176	292,862,254	(37,204)	-	292,825,050	1,663,779	292,825,050	-
11	May 2024	177	202,709,288	(255,623)	-	202,453,665	1,143,806	201,309,859	(1,143,806)
12	June 2024	176	185,323,838	(334,640)	-	184,989,197	1,051,075	184,989,197	-
13	Total	2,033	1,901,521,265	(1,990,637)	-	1,899,530,626	11,107,533	1,954,925,891	55,395,265

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TRANSMISSION

Line No.	Month	(1) ESI ID Input	(2) Booked kWh Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized kWh (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	77	639,462,562	-	-	639,462,562	8,304,709	689,290,814	49,828,252

2	August 2023	79	581,423,983	-	-	581,423,983	7,359,797	610,863,172	29,439,189
3	September 2023	79	562,322,376	-	-	562,322,376	7,118,005	590,794,395	28,472,019
4	October 2023	79	620,680,171	-	-	620,680,171	7,856,711	652,107,015	31,426,844
5	November 2023	79	676,158,195	-	-	676,158,195	8,558,964	710,394,053	34,235,858
6	December 2023	80	627,859,783	-	-	627,859,783	7,848,247	651,404,525	23,544,742
7	January 2024	81	655,404,176	-	-	655,404,176	8,091,410	671,586,995	16,182,819
8	February 2024	81	603,435,215	-	-	603,435,215	7,449,817	618,334,850	14,899,635
9	March 2024	82	682,276,837	-	-	682,276,837	8,320,449	690,597,286	8,320,449
10	April 2024	83	653,545,802	-	-	653,545,802	7,874,046	653,545,802	-
11	May 2024	83	744,115,718	-	-	744,115,718	8,965,250	744,115,718	-
12	June 2024	83	585,618,359	-	-	585,618,359	7,055,643	585,618,359	-
13	Total	966	7,632,303,177	-	-	7,632,303,177	94,803,048	7,868,652,984	236,349,807

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LIGHTING SERVICE NON-ROADWAY

Line No.	Month	(1) ESI ID Input	(2) Booked kWh Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized kWh (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	3,500	842,036	-	-	842,036	241	812,204	(29,832)
2	August 2023	3,496	844,188	-	-	844,188	241	815,211	(28,977)
3	September 2023	3,484	836,505	-	-	836,505	240	810,574	(25,931)
4	October 2023	3,470	836,032	-	-	836,032	241	813,384	(22,648)
5	November 2023	3,456	833,332	-	-	833,332	241	814,042	(19,290)
6	December 2023	3,444	832,183	-	-	832,183	242	815,752	(16,431)
7	January 2024	3,431	829,136	-	-	829,136	242	815,845	(13,291)
8	February 2024	3,422	826,111	-	-	826,111	241	815,006	(11,105)
9	March 2024	3,412	822,957	-	-	822,957	241	814,274	(8,683)
10	April 2024	3,399	821,928	-	-	821,928	242	816,366	(5,562)
11	May 2024	3,388	820,863	-	-	820,863	242	817,956	(2,907)
12	June 2024	3,376	819,660	-	-	819,660	243	819,660	-
13	Total	41,278	9,964,932	-	-	9,964,931	2,897	9,780,274	(184,657)

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LIGHTING SERVICE ROADWAY I

Line No.	Month	(1) ESI ID Input	(2) Booked kWh Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized kWh (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	256	967,099	-	-	967,099	3,778	963,321	(3,778)
2	August 2023	256	966,681	-	-	966,681	3,776	962,905	(3,776)
3	September 2023	256	966,438	-	-	966,438	3,775	962,663	(3,775)
4	October 2023	255	965,508	-	-	965,508	3,786	965,508	-
5	November 2023	255	961,128	-	-	961,128	3,769	961,128	-
6	December 2023	255	960,542	-	-	960,542	3,767	960,542	-
7	January 2024	255	957,754	-	-	957,754	3,756	957,754	-
8	February 2024	255	956,764	-	-	956,764	3,752	956,764	-
9	March 2024	255	948,997	-	-	948,997	3,722	948,997	-
10	April 2024	255	948,436	-	-	948,436	3,719	948,436	-
11	May 2024	255	947,880	-	-	947,880	3,717	947,880	-
12	June 2024	255	946,176	-	-	946,176	3,710	946,176	-
13	Total	3,063	11,493,404	-	-	11,493,403	45,028	11,482,074	(11,329)

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LIGHTING SERVICE ROADWAY II

Line No.	Month	(1) ESI ID Input	(2) Booked kWh Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized kWh (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	64	100,686	-	-	100,686	1,573	100,686	-
2	August 2023	64	100,686	-	-	100,686	1,573	100,686	-
3	September 2023	64	100,686	-	-	100,686	1,573	100,686	-
4	October 2023	64	100,686	-	-	100,686	1,573	100,686	-
5	November 2023	64	100,686	-	-	100,686	1,573	100,686	-
6	December 2023	64	100,686	-	-	100,686	1,573	100,686	-
7	January 2024	64	99,984	-	-	99,984	1,562	99,984	-
8	February 2024	64	99,601	-	-	99,601	1,556	99,601	-

9	March 2024	64	98,667	-	-	98,667	1,542	98,667	-
10	April 2024	64	98,246	-	-	98,246	1,535	98,246	-
11	May 2024	64	98,084	-	-	98,084	1,533	98,084	-
12	June 2024	64	97,434	-	-	97,434	1,522	97,434	-
13	Total	768	1,196,132	-	-	1,196,132	18,690	1,196,132	-

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LIGHTING SERVICE ROADWAY III

Line No.	Month	(1) ESI ID Input	(2) Booked kWh Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized kWh (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	34	38,866	-	-	38,866	1,143	38,866	-
2	August 2023	34	38,866	-	-	38,866	1,143	38,866	-
3	September 2023	34	38,816	-	-	38,816	1,142	38,816	-
4	October 2023	34	38,816	-	-	38,816	1,142	38,816	-
5	November 2023	34	38,816	-	-	38,816	1,142	38,816	-
6	December 2023	34	38,795	-	-	38,795	1,141	38,795	-
7	January 2024	34	38,496	-	-	38,496	1,132	38,496	-
8	February 2024	34	38,996	-	-	38,996	1,147	38,996	-
9	March 2024	34	36,897	-	-	36,897	1,085	36,897	-
10	April 2024	34	36,947	-	-	36,947	1,087	36,947	-
11	May 2024	34	36,947	-	-	36,947	1,087	36,947	-
12	June 2024	34	35,647	-	-	35,647	1,048	35,647	-
13	Total	408	456,905	-	-	456,905	13,438	456,905	-

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LIGHTING SERVICE ROADWAY IV

Line No.	Month	(1) ESI ID	(2) Booked kWh	(3) Normalized Weather	(4) Other Adjustment	(5) Net	(6) Average Usage	(7) Annualized kWh	(8) Difference
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		Input	Input	Input	Input	(2)+(3)+(4)	(5) / (1)	(6) * Dec. Cust.	(7) - (5)
1	July 2023	60	501,234	-	-	501,234	8,354	501,234	-
2	August 2023	60	502,984	-	-	502,984	8,383	502,984	-
3	September 2023	60	502,884	-	-	502,884	8,381	502,884	-
4	October 2023	60	504,434	-	-	504,434	8,407	504,434	-
5	November 2023	60	505,134	-	-	505,134	8,419	505,134	-
6	December 2023	60	505,484	-	-	505,484	8,425	505,484	-
7	January 2024	60	507,864	-	-	507,864	8,464	507,864	-
8	February 2024	60	510,693	-	-	510,693	8,512	510,693	-
9	March 2024	60	511,661	-	-	511,661	8,528	511,661	-
10	April 2024	60	511,640	-	-	511,640	8,527	511,640	-
11	May 2024	60	513,748	-	-	513,748	8,562	513,748	-
12	June 2024	60	516,059	-	-	516,059	8,601	516,059	-
13	Total	720	6,093,819	-	-	6,093,819	101,564	6,093,819	-

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LIGHTING SERVICE ROADWAY V

Line No.	Month	(1) ESI ID Input	(2) Booked kWh Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized kWh (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	28	23,416	-	-	23,416	836	34,288	10,872
2	August 2023	28	23,797	-	-	23,797	850	34,846	11,049
3	September 2023	29	23,989	-	-	23,989	827	33,915	9,926
4	October 2023	29	24,231	-	-	24,231	836	34,258	10,027
5	November 2023	31	26,820	-	-	26,820	865	35,472	8,652
6	December 2023	31	27,057	-	-	27,057	873	35,785	8,728
7	January 2024	34	28,067	-	-	28,067	826	33,846	5,779
8	February 2024	35	28,453	-	-	28,453	813	33,331	4,878
9	March 2024	37	30,381	-	-	30,381	821	33,665	3,284
10	April 2024	40	30,863	-	-	30,863	772	31,635	772
11	May 2024	41	31,718	-	-	31,718	774	31,718	-
12	June 2024	41	33,572	-	-	33,572	819	33,572	-
13	Total	404	332,361	-	-	332,364	9,910	406,331	73,967

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LIGHTING SERVICE ROADWAY VI

Line No.	Month	(1) ESI ID Input	(2) Booked kWh Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized kWh (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	726	264,836	-	-	264,836	365	263,377	(1,459)
2	August 2023	721	259,589	-	-	259,589	360	259,949	360
3	September 2023	720	270,986	-	-	270,986	376	271,739	753
4	October 2023	720	285,845	-	-	285,845	397	286,639	794
5	November 2023	722	292,090	-	-	292,090	405	292,090	-
6	December 2023	722	280,073	-	-	280,073	388	280,073	-
7	January 2024	722	281,099	-	-	281,099	389	281,099	-
8	February 2024	725	295,532	-	-	295,532	408	294,309	(1,223)
9	March 2024	726	311,012	-	-	311,012	428	309,298	(1,714)
10	April 2024	727	293,015	-	-	293,015	403	291,000	(2,015)
11	May 2024	724	276,330	-	-	276,330	382	275,567	(763)
12	June 2024	722	254,722	-	-	254,722	353	254,722	-
13	Total	8,677	3,365,129	-	-	3,365,129	4,654	3,359,862	(5,267)

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WHOLESALE DISTRIBUTION

Line No.	Month	(1) ESI ID Input	(2) Booked kWh Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized kWh (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	3	615,925	-	-	615,925	205,308	615,925	-
2	August 2023	3	659,858	-	-	659,858	219,953	659,858	-
3	September 2023	3	485,434	-	-	485,434	161,811	485,434	-
4	October 2023	3	358,156	-	-	358,156	119,385	358,156	-
5	November 2023	3	367,298	-	-	367,298	122,433	367,298	-

6	December 2023	3	456,625	-	-	456,625	152,208	456,625	-
7	January 2024	3	691,950	-	-	691,950	230,650	691,950	-
8	February 2024	3	381,113	-	-	381,113	127,038	381,113	-
9	March 2024	3	339,958	-	-	339,958	113,319	339,958	-
10	April 2024	3	322,337	-	-	322,337	107,446	322,337	-
11	May 2024	3	388,883	-	-	388,883	129,628	388,883	-
12	June 2024	3	506,620	-	-	506,620	168,873	506,620	-
13	Total	36	5,574,156	-	-	5,574,157	1,858,052	5,574,157	-

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SECONDARY GREATER THAN 5 KW NIDR

Line No.	Month	(1) ESI ID Input	(2) Billed kW Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized Billed kW (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	23,287	676,484	(6,530)	-	669,954	29	671,162	1,208
2	August 2023	23,320	688,464	(10,974)	-	677,490	29	677,751	261
3	September 2023	23,224	691,958	(11,973)	-	679,985	29	683,059	3,074
4	October 2023	23,255	667,308	(5,981)	-	661,327	28	663,431	2,104
5	November 2023	23,257	642,882	(46)	-	642,836	28	644,826	1,990
6	December 2023	23,236	621,268	(31)	-	621,237	27	623,723	2,486
7	January 2024	23,109	604,086	(499)	-	603,587	26	609,333	5,746
8	February 2024	23,212	645,910	62	-	645,973	28	649,229	3,256
9	March 2024	23,183	618,761	955	-	619,716	27	623,619	3,903
10	April 2024	23,230	596,773	(15)	-	596,758	26	599,301	2,543
11	May 2024	23,268	606,350	(2,658)	-	603,691	26	605,274	1,583
12	June 2024	23,329	646,445	(2,231)	-	644,215	28	644,215	-
13	Total	278,910	7,706,690	(39,920)	-	7,666,769	330	7,694,923	28,154

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SECONDARY GREATER THAN 5 KW IDR

Line No.	Month	(1) ESI ID Input	(2) Billed kW Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized Billed kW (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	147	104,273	-	-	104,273	709	107,110	2,837
2	August 2023	146	104,378	-	-	104,378	715	107,953	3,575

3	September 2023	146	103,670	(2,567)	-	101,103	692	104,565	3,462
4	October 2023	146	107,276	(237)	-	107,039	733	110,705	3,666
5	November 2023	146	104,212	202	-	104,414	715	107,990	3,576
6	December 2023	153	111,435	(108)	-	111,326	728	109,871	(1,455)
7	January 2024	153	112,284	(1,920)	-	110,364	721	108,921	(1,443)
8	February 2024	153	108,402	-	-	108,402	709	106,985	(1,417)
9	March 2024	153	107,436	(247)	-	107,189	701	105,788	(1,401)
10	April 2024	153	107,207	(64)	-	107,142	700	105,741	(1,401)
11	May 2024	153	110,064	(343)	-	109,721	717	108,287	(1,434)
12	June 2024	151	114,953	(431)	-	114,521	758	114,521	-
13	Total	1,800	1,295,589	(5,716)	-	1,289,872	8,599	1,298,437	8,565

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PRIMARY NIDR

Line No.	Month	(1) ESI ID Input	(2) Billed kW Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized Billed kW (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	505	257,732	(53)	-	257,679	510	261,761	4,082
2	August 2023	508	285,425	(82)	-	285,343	562	288,151	2,808
3	September 2023	509	262,884	(99)	-	262,785	516	264,850	2,065
4	October 2023	513	283,054	(47)	-	283,006	552	283,006	-
5	November 2023	517	375,255	(5)	-	375,249	726	372,346	(2,903)
6	December 2023	489	221,396	(0)	-	221,396	453	232,262	10,866
7	January 2024	499	44,417	413	-	44,830	90	46,088	1,258
8	February 2024	499	162,853	(75)	-	162,778	326	167,345	4,567
9	March 2024	497	145,139	(900)	-	144,239	290	148,883	4,644
10	April 2024	506	70,164	(309)	-	69,854	138	70,820	966
11	May 2024	511	180,508	(667)	-	179,841	352	180,545	704
12	June 2024	513	195,159	(686)	-	194,473	379	194,473	-
13	Total	6,066	2,483,985	(2,512)	-	2,481,473	4,894	2,510,530	29,057

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TEST YEAR BILLED KW BY MONTH  
SPONSOR: STACY R. WHITEHURST

PRIMARY IDR

Line No.	Month	(1) ESI ID Input	(2) Billed kW Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized Billed kW (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	159	238,524	(1,197)	-	237,327	1,493	262,702	25,375
2	August 2023	158	277,115	(1,662)	-	275,453	1,743	306,834	31,381
3	September 2023	156	261,018	(1,695)	-	259,323	1,662	292,570	33,247
4	October 2023	157	358,651	(912)	-	357,739	2,279	401,032	43,293
5	November 2023	157	199,170	14	-	199,185	1,269	223,290	24,105
6	December 2023	183	351,079	(14)	-	351,065	1,918	337,636	(13,429)
7	January 2024	180	344,116	183	-	344,299	1,913	336,648	(7,651)
8	February 2024	178	349,389	(32)	-	349,357	1,963	345,432	(3,925)
9	March 2024	176	323,657	(1,167)	-	322,491	1,832	322,491	-
10	April 2024	176	522,806	19	-	522,826	2,971	522,826	-
11	May 2024	177	382,609	(602)	-	382,007	2,158	379,849	(2,158)
12	June 2024	176	361,934	(816)	-	361,118	2,052	361,118	-
13	Total	2,033	3,970,069	(7,880)	-	3,962,190	23,252	4,092,428	130,238

TEXAS-NEW MEXICO POWER COMPANY  
DOCKET NO. 56887  
TEST YEAR BILLED KW BY MONTH  
SPONSOR: STACY R. WHITEHURST

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TRANSMISSION

Line No.	Month	(1) ESI ID Input	(2) Billed kW Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized Billed kW (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	77	1,212,434	-	-	1,212,434	15,746	1,306,910	94,475
2	August 2023	79	1,128,066	-	-	1,128,066	14,279	1,185,184	57,117
3	September 2023	79	1,057,022	-	-	1,057,022	13,380	1,110,542	53,520
4	October 2023	79	1,480,225	-	-	1,480,225	18,737	1,555,173	74,948
5	November 2023	79	1,293,442	-	-	1,293,442	16,373	1,358,933	65,491



6	December 2023	80	1,107,885	-	-	1,107,885	13,849	1,149,430	41,546
7	January 2024	81	1,202,407	-	-	1,202,407	14,845	1,232,096	29,689
8	February 2024	81	1,432,949	-	-	1,432,949	17,691	1,468,331	35,381
9	March 2024	82	1,182,839	-	-	1,182,839	14,425	1,197,264	14,425
10	April 2024	83	1,118,401	-	-	1,118,401	13,475	1,118,401	-
11	May 2024	83	1,633,001	-	-	1,633,001	19,675	1,633,001	-
12	June 2024	83	1,058,730	-	-	1,058,730	12,756	1,058,730	-
13	Total	966	14,907,402	-	-	14,907,402	185,229	15,373,995	466,593

TEXAS-NEW MEXICO POWER COMPANY  
DOCKET NO. 56887  
TEST YEAR BILLED KW BY MONTH  
SPONSOR: STACY R. WHITEHURST

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WHOLESALE DISTRIBUTION

Line No.	Month	(1) ESI ID Input	(2) Billed kW Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized Billed kW (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	3	1,785	-	-	1,785	595	1,785	-
2	August 2023	3	1,808	-	-	1,808	603	1,808	-
3	September 2023	3	1,779	-	-	1,779	593	1,779	-
4	October 2023	3	1,740	-	-	1,740	580	1,740	-
5	November 2023	3	1,740	-	-	1,740	580	1,740	-
6	December 2023	3	1,703	-	-	1,703	568	1,703	-
7	January 2024	3	2,371	-	-	2,371	790	2,371	-
8	February 2024	3	1,481	-	-	1,481	494	1,481	-
9	March 2024	3	1,196	-	-	1,196	399	1,196	-
10	April 2024	3	1,196	-	-	1,196	399	1,196	-
11	May 2024	3	1,193	-	-	1,193	398	1,193	-
12	June 2024	3	1,186	-	-	1,186	395	1,186	-
13	Total	36	19,178	-	-	19,178	6,393	19,178	-

TEXAS-NEW MEXICO POWER COMPANY  
DOCKET NO. 56887  
TEST YEAR ACTUAL KW BY MONTH  
SPONSOR: STACY R. WHITEHURST

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SECONDARY GREATER THAN 5 KW NIDR

Line No.	Month	(1) ESI ID Input	(2) Actual kW Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized Actual kW (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	23,287	621,955	10,006	-	631,961	27	633,101	1,140
2	August 2023	23,320	642,731	(5,839)	-	636,892	27	637,138	246
3	September 2023	23,224	651,430	(5,588)	-	645,842	28	648,762	2,920
4	October 2023	23,255	620,896	624	-	621,520	27	623,498	1,978
5	November 2023	23,257	587,097	(11,887)	-	575,210	25	576,991	1,781
6	December 2023	23,236	541,269	(8,190)	-	533,079	23	535,213	2,134
7	January 2024	23,109	548,723	(1,419)	-	547,304	24	552,514	5,210
8	February 2024	23,212	600,203	138	-	600,341	26	603,367	3,026
9	March 2024	23,183	570,151	3,193	-	573,344	25	576,955	3,611
10	April 2024	23,230	544,818	(399)	-	544,419	23	546,739	2,320
11	May 2024	23,268	565,712	(4,523)	-	561,189	24	562,660	1,471
12	June 2024	23,329	612,819	(3,834)	-	608,985	26	608,985	-
13	Total	278,910	7,107,804	(27,718)	-	7,080,086	305	7,105,923	25,837

TEXAS-NEW MEXICO POWER COMPANY  
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SPONSOR: STACY R. WHITEHURST

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SECONDARY GREATER THAN 5 KW IDR

Line No.	Month	(1) ESI ID Input	(2) Actual kW Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized Actual kW (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	147	87,199	(1,835)	-	85,364	581	87,687	2,323
2	August 2023	146	88,295	-	-	88,295	605	91,319	3,024

3	September 2023	146	90,259	535	-	90,794	622	93,903	3,109
4	October 2023	146	94,442	55	-	94,497	647	97,733	3,236
5	November 2023	146	93,580	(2,791)	-	90,789	622	93,898	3,109
6	December 2023	153	100,896	(1,906)	-	98,990	647	97,696	(1,294)
7	January 2024	153	84,975	-	-	84,975	555	83,864	(1,111)
8	February 2024	153	90,968	-	-	90,968	595	89,779	(1,189)
9	March 2024	153	91,849	(1,655)	-	90,194	590	89,015	(1,179)
10	April 2024	153	91,658	(462)	-	91,196	596	90,004	(1,192)
11	May 2024	153	98,535	(1,533)	-	97,003	634	95,735	(1,268)
12	June 2024	151	104,395	(1,405)	-	102,991	682	102,991	-
13	Total	1,800	1,117,053	(10,997)	-	1,106,056	7,375	1,113,624	7,568

TEXAS-NEW MEXICO POWER COMPANY  
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TEST YEAR ACTUAL KW BY MONTH  
SPONSOR: STACY R. WHITEHURST

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PRIMARY NIDR

Line No.	Month	(1) ESI ID Input	(2) Actual kW Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized Actual kW (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	505	224,358	(114)	-	224,244	444	227,796	3,552
2	August 2023	508	258,137	30	-	258,167	508	260,708	2,541
3	September 2023	509	233,861	64	-	233,925	460	235,763	1,838
4	October 2023	513	225,435	(1)	-	225,435	439	225,435	-
5	November 2023	517	304,889	(107)	-	304,782	590	302,424	(2,358)
6	December 2023	489	173,763	(74)	-	173,689	355	182,214	8,525
7	January 2024	499	72,872	288	-	73,160	147	75,213	2,053
8	February 2024	499	127,242	(53)	-	127,190	255	130,758	3,568
9	March 2024	497	128,051	(633)	-	127,418	256	131,520	4,102
10	April 2024	506	51,005	(218)	-	50,787	100	51,490	703
11	May 2024	511	164,330	(477)	-	163,854	321	164,495	641
12	June 2024	513	176,159	(486)	-	175,673	342	175,673	-
13	Total	6,066	2,140,102	(1,779)	-	2,138,324	4,217	2,163,489	25,165

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TEST YEAR ACTUAL KW BY MONTH  
SPONSOR: STACY R. WHITEHURST

PRIMARY IDR

Line No.	Month	(1) ESI ID Input	(2) Actual kW Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized Actual kW (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	159	221,416	(596)	-	220,820	1,389	244,430	23,610
2	August 2023	158	223,988	145	-	224,133	1,419	249,667	25,534
3	September 2023	156	211,812	309	-	212,121	1,360	239,316	27,195
4	October 2023	157	304,518	(77)	-	304,441	1,939	341,284	36,843
5	November 2023	157	153,568	(960)	-	152,608	972	171,076	18,468
6	December 2023	183	280,114	(681)	-	279,433	1,527	268,744	(10,689)
7	January 2024	180	296,137	164	-	296,300	1,646	289,716	(6,584)
8	February 2024	178	330,795	(29)	-	330,766	1,858	327,050	(3,716)
9	March 2024	176	293,123	(1,463)	-	291,659	1,657	291,659	-
10	April 2024	176	496,484	(24)	-	496,461	2,821	496,461	-
11	May 2024	177	363,009	(703)	-	362,306	2,047	360,259	(2,047)
12	June 2024	176	340,595	(817)	-	339,777	1,931	339,777	-
13	Total	2,033	3,515,558	(4,732)	-	3,510,825	20,565	3,619,439	108,614

TEXAS-NEW MEXICO POWER COMPANY  
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TEST YEAR ACTUAL KW BY MONTH  
SPONSOR: STACY R. WHITEHURST

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TRANSMISSION

Line No.	Month	(1) ESI ID Input	(2) Actual kW Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized Actual kW (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	77	1,212,434	-	-	1,212,434	15,746	1,306,909	94,475
2	August 2023	79	1,128,066	-	-	1,128,066	14,279	1,185,183	57,117
3	September 2023	79	1,057,022	-	-	1,057,022	13,380	1,110,542	53,520
4	October 2023	79	1,480,225	-	-	1,480,225	18,737	1,555,173	74,948
5	November 2023	79	1,293,442	-	-	1,293,442	16,373	1,358,933	65,491

6	December 2023	80	1,107,885	-	-	1,107,885	13,849	1,149,431	41,546
7	January 2024	81	1,269,663	-	-	1,269,663	15,675	1,301,013	31,350
8	February 2024	81	1,432,949	-	-	1,432,949	17,691	1,468,330	35,381
9	March 2024	82	1,184,115	-	-	1,184,115	14,440	1,198,555	14,440
10	April 2024	83	1,118,401	-	-	1,118,401	13,475	1,118,401	-
11	May 2024	83	1,633,001	-	-	1,633,001	19,675	1,633,001	-
12	June 2024	83	1,058,730	-	-	1,058,730	12,756	1,058,730	-
13	Total	966	14,975,934	-	-	14,975,933	186,075	15,444,201	468,268

TEXAS-NEW MEXICO POWER COMPANY  
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TEST YEAR ACTUAL KW BY MONTH  
SPONSOR: STACY R. WHITEHURST

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WHOLESALE DISTRIBUTION

Line No.	Month	(1) ESI ID Input	(2) Actual kW Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized Actual kW (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	3	1,568	-	-	1,568	523	1,568	-
2	August 2023	3	1,927	-	-	1,927	642	1,927	-
3	September 2023	3	1,133	-	-	1,133	378	1,133	-
4	October 2023	3	812	-	-	812	271	812	-
5	November 2023	3	1,042	-	-	1,042	347	1,042	-
6	December 2023	3	1,473	-	-	1,473	491	1,473	-
7	January 2024	3	2,281	-	-	2,281	760	2,281	-
8	February 2024	3	1,359	-	-	1,359	453	1,359	-
9	March 2024	3	1,048	-	-	1,048	349	1,048	-
10	April 2024	3	773	-	-	773	258	773	-
11	May 2024	3	1,118	-	-	1,118	373	1,118	-
12	June 2024	3	1,298	-	-	1,298	433	1,298	-
13	Total	36	15,833	-	-	15,832	5,277	15,832	-

TEXAS-NEW MEXICO POWER COMPANY  
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TEST YEAR 4CP KW BY MONTH  
SPONSOR: STACY R. WHITEHURST

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SECONDARY GREATER THAN 5 KW IDR

Line No.	Month	(1) ESI ID Input	(2) 4CP kW Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized 4CP kW (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	147	67,187	-	-	67,187	457	69,015	1,828
2	August 2023	146	69,319	-	-	69,319	475	71,693	2,374
3	September 2023	146	65,798	-	-	65,798	451	68,051	2,253
4	October 2023	146	66,836	-	-	66,836	458	69,125	2,289
5	November 2023	146	66,774	-	-	66,774	457	69,061	2,287
6	December 2023	153	68,649	-	-	68,649	449	67,752	(897)
7	January 2024	153	70,925	-	-	70,925	464	69,998	(927)
8	February 2024	153	71,119	-	-	71,119	465	70,189	(930)
9	March 2024	153	71,153	-	-	71,153	465	70,223	(930)
10	April 2024	153	71,107	-	-	71,107	465	70,177	(930)
11	May 2024	153	70,608	-	-	70,608	461	69,685	(923)
12	June 2024	151	70,898	-	-	70,898	470	70,898	-
13	Total	1,800	830,374	-	-	830,373	5,536	835,867	5,494

TEXAS-NEW MEXICO POWER COMPANY  
DOCKET NO. 56887  
TEST YEAR 4CP KW BY MONTH  
SPONSOR: STACY R. WHITEHURST

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PRIMARY IDR

Line No.	Month	(1) ESI ID Input	(2) 4CP kW Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized 4CP kW (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	159	144,869	-	-	144,869	911	160,358	15,489

2	August 2023	158	143,275	-	-	143,275	907	159,597	16,322
3	September 2023	156	124,208	-	-	124,208	796	140,132	15,924
4	October 2023	157	153,777	-	-	153,777	979	172,387	18,610
5	November 2023	157	143,310	-	-	143,310	913	160,653	17,343
6	December 2023	183	144,614	-	-	144,614	790	139,082	(5,532)
7	January 2024	180	147,437	-	-	147,437	819	144,161	(3,276)
8	February 2024	178	142,815	-	-	142,815	802	141,210	(1,605)
9	March 2024	176	127,580	-	-	127,580	725	127,580	-
10	April 2024	176	164,528	-	-	164,528	935	164,528	-
11	May 2024	177	143,256	-	-	143,256	809	142,447	(809)
12	June 2024	176	144,935	-	-	144,935	823	144,935	-
13	Total	2,033	1,724,603	-	-	1,724,604	10,211	1,797,070	72,466

TEXAS-NEW MEXICO POWER COMPANY  
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TEST YEAR 4CP KW BY MONTH  
SPONSOR: STACY R. WHITEHURST

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TRANSMISSION

Line No.	Month	(1) ESI ID Input	(2) 4CP KVA Input	(3) Normalized Weather Input	(4) Other Adjustment Input	(5) Net (2)+(3)+(4)	(6) Average Usage (5) / (1)	(7) Annualized 4CP kVA (6) * Dec. Cust.	(8) Difference (7) - (5)
1	July 2023	77	783,012	-	-	783,012	10,169	844,026	61,014
2	August 2023	79	711,493	-	-	711,493	9,006	747,518	36,025
3	September 2023	79	793,021	-	-	793,021	10,038	833,174	40,153
4	October 2023	79	896,231	-	-	896,231	11,345	941,610	45,379
5	November 2023	79	573,761	-	-	573,761	7,263	602,812	29,051
6	December 2023	80	758,715	-	-	758,715	9,484	787,167	28,452
7	January 2024	81	729,678	-	-	729,678	9,008	747,695	18,017
8	February 2024	81	737,709	-	-	737,709	9,108	755,924	18,215
9	March 2024	82	635,172	-	-	635,172	7,746	642,918	7,746
10	April 2024	83	722,639	-	-	722,639	8,706	722,639	-
11	May 2024	83	741,720	-	-	741,720	8,936	741,720	-
12	June 2024	83	674,842	-	-	674,842	8,131	674,842	-
13	Total	966	8,757,994	-	-	8,757,993	108,940	9,042,045	284,052

TEXAS-NEW MEXICO POWER COMPANY  
FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2022  
Docket No. 54807  
MODEL INFORMATION

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Line No.	(1) Topic	(2) Description
		Models are estimated using the Regression component of MetrixND Version 4.7. Regression models are estimated using least squares. Regression models with first order autoregressive residuals are estimated using nonlinear least squares.
1	1. Statistical Package	Model results are provided in a set of model export spreadsheets that contain all of the data, model statistics, coefficient statistics, and actual and predicted values. The model files are listed below in Topics 6 to 11 of this schedule.
2	2a. Estimated Coefficients	See Coef tab on each model spreadsheet. This tab contains coefficients, estimated standard errors, and t-statistics.
3	2b. R-Square and Adjusted R-Square	See MStat tab on each model spreadsheet.
4	2c. Durbin Watson Statistic	See MStat tab on each model spreadsheet.
5	2d. Sum of squared residuals	See Sum of Squared Errors on MStat tab on each model spreadsheet.
6	2e. Standard Error	See Std. Error of Regression on MStat tab on each model spreadsheet.
7	2f. Number of observations	See Adjusted Observations on MStat tab on each model spreadsheet.
8	2g. F-statistic	See MStat tab on each model spreadsheet.
9	2h. Sample period and periodicity	For energy and peak models, coefficients are estimated using daily AMS data for each class. Daily data cover the period from Jan 1, 2017 to May 31, 2019. For Billing Demand, models are monthly. Demand models use actual and billing demand data from Jan 2015 to Dec 2018.
10	2i. Description of each variable	See Variable names in the Variable column of each spreadsheet. Variable names include the name of the table on which the variable is defined concatenated with the variable name itself (Table.Variable). For definitions, see the Definition column on the Coef tab of each model spreadsheet. Units of measurement are provided in the Units column. Variable definitions are summarized below in Item 4.  Each model is presented in a separate spreadsheet. Tabs in each spreadsheet are as follows: -- Data tab: Provides a full listing of data for all variables used in the model -- DStat tab: Provides data statistics for each variable (Mean, Standard Deviation, Minimum, Maximum, ... -- Corr tab: Provides correlation coefficients computed for each pair of variables -- Coef tab: Shows estimated coefficients, standard errors, t-statistics, and variable definitions -- MStat: Contains Model statistics, including in sample and out-of-sample statistics -- Err: Provides actual, predicted, and residual values for each observation in the estimation period -- Elas: Provides estimated elasticity values computed at the mean of X and Y variable values -- BX: Shows the contribution of each X variable in the model to the total model predicted value -- YHat: Shows predicted value confidence bands for each observation
11	3. Model Spreadsheet Format	
12	4. Definitions -- Daily Models	For definitions, see the Definition column on the Coef tab of each model spreadsheet. Units of measurement are provided in the Units column. Full equations may be viewed in the MetrixND project file (DailySalesModel.NDM)
13	5. Definitions -- Monthly Models	For definitions, see the Definition column on the Coef tab of each model spreadsheet. Units of measurement are provided in the Units column. Full equations may be viewed in the MetrixND project file (WeatherAdjustments.NDM)



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	(1)

Daily weather response models are estimated for the following variables:

- daily class energy,
- monthly class demand at TNMP Peak
- monthly class demand at ERCOT Peak, and
- monthly billing demand.

Model details are shown for each model in a separate spreadsheet exported from MetrixND.

Spreadsheet names and variable definitions are provided on Form II-H-2.1.

Tabs on each spreadsheet are:

- |   |  |
|---|--|
| 1 | <ul style="list-style-type: none"> <li>-- Data: Shows estimation period data values for all variables used in the model</li> <li>-- DStat: Data statistics for each model variable (Mean, Max, Min, Standard Deviation, ...)</li> <li>-- Corr: Correlation matrix for variables in the model</li> <li>-- Coef: Estimated coefficients and statistics (standard error, t-statistic, P value, units, and definitions)</li> <li>-- MStat: Model statistics (R square, AIC, BIC, MAD, MAPE, Standard Error, Durbin Watson, ...)</li> <li>-- Err: Actual, Predicted, and Residual values for each observation</li> <li>-- Elas: Elasticities for each X variable computed at the mean values</li> <li>-- BX: Decomposition of the predicted value, showing the contribution of each X variable</li> <li>-- YHat: Predicted values and upper and lower confidence bands</li> </ul> |
|---|--|

See the Data tab for Y and X variable data values in the final form used in the equation.

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Line No.	Topic
	(1)
1	<p>Raw data variables used in the models include:</p> <p>Daily weather data variables and Calendar data variables</p>
2	<p>Raw weather data are provided in Schedule II-H.5 for both actual and normal versions.</p> <p>Variables include:</p> <ul style="list-style-type: none"> <li>-- AvgDB: Daily average drybulb temperature, computed as the average of 24 hourly values</li> <li>-- HD65: Daily heating degrees base 65 (Max(65-AvgDB, 0))</li> <li>-- HD60: Daily heating degrees base 60 (Max(60-AvgDB, 0))</li> <li>-- HD55: Daily heating degrees base 55 (Max(55-AvgDB, 0))</li> <li>-- HD50: Daily heating degrees base 50 (Max(50-AvgDB, 0))</li> <li>-- HD45: Daily heating degrees base 45 (Max(45-AvgDB, 0))</li> <li>-- CD55: Daily heating degrees base 55 (Max(AvgDB-55, 0))</li> <li>-- CD60: Daily heating degrees base 60 (Max(AvgDB-60, 0))</li> <li>-- CD65: Daily heating degrees base 65 (Max(AvgDB-65, 0))</li> <li>-- CD70: Daily heating degrees base 70 (Max(AvgDB-70, 0))</li> <li>-- CD75: Daily heating degrees base 75 (Max(AvgDB-75, 0))</li> <li>-- CD80: Daily heating degrees base 80 (Max(AvgDB-80, 0))</li> </ul> <p>The daily heating degree (HD) variables are used to compute a multipart linear heating degree spline for each class. The formula for computing the daily HDSpline values is:</p> $\text{HDSpline} = W65 \cdot \text{HD65} + W60 \cdot \text{HD60} + W55 \cdot \text{HD55} + W50 \cdot \text{HD50} + W45 \cdot \text{HD45}$ <p>Where the W values are weights for each degree base and the HD variables are the daily heating degrees with that base. The weights are based on regressions that estimate the incremental power of degrees below each successive base. The subset of HD variables included in the HDSpline variable and the weights vary by class. Also a separate set of weights is estimated for energy models and for peak models for each class. Estimated weights are shown on the following tab labeled Schedule II-H-2.3-1.</p> <p>Some models include lagged HDSpline variables to capture the influence of prior day temperatures. Daily lag values are computed from the HDSpline values using 80%/20% weights for the one day and two day lag values.  <math display="block">\text{LagHD} = .80 \cdot \text{Lag}(\text{HDSpline}, 1) + .20 \cdot \text{Lag}(\text{HDSpline}, 2)</math> </p>
3	

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Line No.	Topic
	<p>The daily cooling degree variables are used to compute a multipart linear cooling degree spline for each class. The formula for computing the daily CDSpline values is:</p> $\text{CDSpline} = W55 * CD55 + W60 * CD60 + W65 * HD65 + W70 * HD70 + W75 * HD75 + W80 * HD80.$ <p>Where the W values are weights for each degree base and the CD variables are the daily cooling degrees with that base. The weights are based on regressions that estimate the incremental power of degrees above each successive base. The subset of CD variables included in the CDSpline variable and the weights vary by class. Also a separate set of weights is estimated for energy models and for peak models for each class. Estimated weights are shown on the following tab labeled Schedule II-H-2.3-1.</p> <p>Some models include lagged CDSpline variables to capture the influence of prior day temperatures. Daily lag values are computed from the CDSpline values using 80%/20% weights for the one day and two day lag values. <math display="block">\text{LagCD} = .80 * \text{Lag}(\text{CDSpline}, 1) + .20 * \text{Lag}(\text{CDSpline}, 2)</math></p> <p>All calendar variables in their raw form are included with the model spreadsheets in a file named CalendarVars.xlsx. Most of the calendar variables are also shown in their raw form directly in the model spreadsheets on the Data tab. Calendar variables include annual binary variables for each year. In 2020, variables are added to adjust for the impact of Covid related policies. The exception is the set of variables that are interacted with the HDSpline and CDSpline variables. These include: WeekEnd -- A variable set to 1 on Saturday, Sunday and Major Holidays that fall on Weekdays SpringH -- A variable that is 0.0 in winter and phases into 1.0 in spring. It is interacted with HDSpline. FallH -- A variable that is set to 1.0 in summer and phases out to 0.0 in fall. It is interacted with HDSpline. SpringC -- A variable that starts at 1.0 in winter and phases out to 0.0 in spring. It is interacted with CDSpline. FallC -- A variable that starts at 0.0 in summer and phases in to 1.0 in fall. It is interacted with CDSpline</p> <p>The data values for all of these variables are available in the CalendarVars.xlsx spreadsheet.</p> <p>These variables are used to construct the interaction variables that appear in the model as follows: <math display="block">\begin{aligned} \text{WkEndHD} &amp;= \text{WeekEnd} * \text{HDSpline} \\ \text{WkEndCD} &amp;= \text{WeekEnd} * \text{CDSpline} \\ \text{SpringHD} &amp;= \text{SpringH} * \text{HDSpline} \\ \text{FallHD} &amp;= \text{FallH} * \text{HDSpline} \\ \text{SpringCD} &amp;= \text{SpringC} * \text{CDSpline} \\ \text{FallCD} &amp;= \text{FallC} * \text{CDSpline} \end{aligned}</math> The values of these interacted variables are shown on the Data tab in each of the model spreadsheets.</p>
5	
6	
7	

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Line No.	Topic
	(1)
1	Voluminous, please see excel spreadsheets (Voluminous WP II-H-2.4 XXXXX_TCP_AR1)

Distribution Cost Recovery Factor  
Texas-New Mexico Power Company  
Update Period 01/01/18 - 06/30/24

Summary of Revenue Requirement by Class  
Schedule A \$92,788,425

Class	Cumulative PRA Revenue Schedule A	Plus/(Minus) Adjustment	Adjusted Cumulative PRA Revenues	Class Allocation Factor	DCRF Revenues	Billing Units	Rate (\$)	Unit Type
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Residential	\$ 53,252,851	\$ (5,736,095)		57.3917%	\$ 41,589,863	3,214,920,108	\$ 0.012937	kWh
Secondary Service < 5kW	946,117	(526,452)		1.0196%	\$ 738,906	51,049,091	\$ 0.014474	kWh
Secondary Service > 5kW	29,800,050	(1,982,766)		32.1161%	\$ 23,273,496	8,993,361	\$ 2.587853	Billed kW
Primary & Wholesale DLS	5,328,898	(11,760,891)		5.7431%	\$ 4,161,808	6,622,134	\$ 0.628469	Billed kW
Transmission	1,354,459	(489,328)		1.4597%	\$ 1,057,817	2,100	\$ 503.72	per each meter and ESI ID
Lighting	2,106,049	\$173,797		2.2697%	\$ 1,644,800	32,775,396	\$ 0.050184	kWh
<b>Total</b>	<b>\$ 92,788,425</b>	<b>\$ (20,321,735)</b>	<b>\$ 72,466,690</b>	<b>100.00000%</b>	<b>\$ 72,466,690</b>			

Texas-New Mexico Power Company  
Update Period 01/01/18 - 06/30/24

WP/Schedule J-1

**Distribution Revenue (DISTREV) by Class \* % Growth** Class

Description	Reference	Residential	Secondary <=5 kW	Secondary > 5 kW	Primary	Transmission	Lighting	Total Distribution
Distribution Revenue		\$57,096,065	\$1,331,507	\$31,070,257	\$5,539,520	\$751,721	\$2,767,795	\$98,556,866
% Growth	Schedule H	10.05%	39.54%	6.38%	212.31%	65.09%	-6.28%	
Distrev Growth * % Growth		\$5,736,095	\$526,452	\$1,982,766	\$11,760,891	\$489,328	(\$173,797)	\$20,321,735
Base Allocation		57.93%	1.35%	31.53%	5.62%	0.76%	2.81%	100.00%

Start of Supporting workpapers for DCRF Schedules

	A	B	C	D	E	F	G	H	I	J	K	L
1	TEXAS-NEW MEXICO POWER COMPANY											
2	Update Period 01/01/2024 - 6/30/2024											
3	Workpaper in Support of Schedule B-1 Additions/Transfers											
4												
5								Per PNMR CAM		Per Docket 48401		
								TNMP				
								Allocation				
								Percentage				
6	Company	Location	FERC Account	2024 Additions	391 Adjustment	Total Additions			TNMP	Allocation	Distribution	Distribution
7	TNMP	TNMP	A303.0	5,299,209		5,299,209		100.00%	5,299,209	PLTSVC-NXG	60.1789%	3,189,005
8	TNMP	TNMP	A303.6	-		-		100.00%	-	Dist	100.0000%	-
9	<b>Total</b>	<b>Total</b>	<b>A303</b>	<b>5,299,209</b>		<b>5,299,209</b>			<b>5,299,209</b>			<b>3,189,005</b>
10												
11												
12	TNMP	TNMP	A360	273,089		273,089						
13	TNMP	TNMP	A361	101,267		101,267						
14												
15	TNMP	TNMP	Total A362	29,794,948		29,794,948						
16			TCOS Additions	(8,676,205)		(8,676,205)						
17			PY Adj already in DCRF	2,407,011		2,407,011						
18				-		-						
19				-		-						
20	TNMP	TNMP	<b>Total DCOS A362 Additions</b>	<b>23,525,755</b>		<b>23,525,755</b>						
21												
22	TNMP	TNMP	A363	-		-						
23	TNMP	TNMP	A364	13,759,545		13,759,545						
24	TNMP	TNMP	A365	10,737,888		10,737,888						
25	TNMP	TNMP	A366	3,014,267		3,014,267						
26	TNMP	TNMP	A367	5,980,061		5,980,061						
27	TNMP	TNMP	A368	10,563,258		10,563,258						
28	TNMP	TNMP	A369	4,154,704		4,154,704						
29	TNMP	TNMP	A370	228,914		228,914						
30	TNMP	TNMP	A370.1	-		-						
31	TNMP	TNMP	A370.2	-		-						
32	TNMP	TNMP	A370.3	-		-						
33	TNMP	TNMP	A370.4	150,420		150,420						
34	TNMP	TNMP	A371	(34,756)		(34,756)						
35	TNMP	TNMP	A372	-		-						
36	TNMP	TNMP	A373	2,049,234		2,049,234						
37	TNMP	TNMP	A374	-		-						
38												
39	TNMP	TNMP	A391	684,291	(42,223)	642,069	100.00%	642,069	EMP		87.9452%	564,669
40	<b>Total</b>	<b>Total</b>	<b>A391</b>	<b>684,291</b>		<b>642,069</b>		<b>642,069</b>				<b>564,669</b>
41												
42												
43	TNMP	TNMP	A397	(60,651)		(60,651)	100.00%	(60,651)	PLTXGNL-N		59.2924%	(35,962)
44	<b>Total</b>	<b>Total</b>	<b>A397</b>	<b>(60,651)</b>		<b>(60,651)</b>		<b>(60,651)</b>				<b>(35,962)</b>
45												



	A	B	C	D	E	F	G	H	I	J	K	L
1	TEXAS-NEW MEXICO POWER COMPANY											
2	Update Period 01/01/2024 - 6/30/2024											
3	Workpaper in Support of Schedule B-1 Retirements/Adjustments											
4												
5												
6	Company	Location	FERC Account	2024 Retire/Other	391 Adjustment	Total Retire/Other	TNMP Allocation Percentage	TNMP Share	Allocation Factor	Distribution Allocation Percentage	Distribution Retire/Other	
7	TNMP	TNMP	A303.0	-		-	100.00%	-	PLTSVC-NXG	60.18%	-	
8	TNMP	TNMP	A303.6	(3,235,904)		(3,235,904)	100.00%	(3,235,904)	Dist	100.00%	(3,235,904)	
9	<b>Total</b>	<b>Total</b>	<b>A303</b>	<b>(3,235,904)</b>		<b>(3,235,904)</b>		<b>(3,235,904)</b>			<b>(3,235,904)</b>	
10												
11												
12	TNMP	TNMP	A360	-		-						
13			A361	(13,380)		(13,380)						
14												
15			A362	(1,966,895)		(1,966,895)						
16			TCOS Retirements	368,055		368,055						
17			TCOS Retirements	-		-						
18												
19												
20												
21			<b>Total DCOS A362 Additions</b>	<b>(1,598,840)</b>		<b>(1,598,840)</b>						
22												
23			A363	-		-						
24			A364	(824,372)		(824,372)						
25			A365	(583,514)		(583,514)						
26			A366	(16,247)		(16,247)						
27			A367	(179,794)		(179,794)						
28			A368	(363,207)		(363,207)						
29			A369	(95,100)		(95,100)						
30			A370	(14,276)		(14,276)						
31			A370.1	-		-						
32			A370.2	-		-						
33			A370.3	-		-						
34			A370.4	-		-						
35			A371	-		-						
36			A372	-		-						
37			A373	(438,676)		(438,676)						
38			A374	-		-						
39												
40	TNMP	TNMP	A391	(124,441)	32,046	(92,395)	100.00%	(92,395)	EMP	87.95%	(81,257)	
41	<b>Total</b>	<b>Total</b>	<b>A391</b>	<b>(124,441)</b>		<b>(92,395)</b>		<b>(92,395)</b>			<b>(81,257)</b>	
42												
43												
44	TNMP	TNMP	A397	(55,568)		(55,568)	100.00%	(55,568)	PLTXGNL-N	59.29%	(32,948)	
45	<b>Total</b>	<b>Total</b>	<b>A397</b>	<b>(55,568)</b>		<b>(55,568)</b>		<b>(55,568)</b>			<b>(32,948)</b>	
46												

	A	B	C	D	E	F	G	H	I	J	K	L
1	TEXAS-NEW MEXICO POWER COMPANY											
2	Update Period 01/01/2024 - 6/30/2024											
3	Workpaper in Support of Schedule B-5 changes to Accumulated Depreciation from Dep Expense											
4												
5												
6	Company	Location	FERC Account	2024 Dep	391 Adjustment	Total Dep	TNMP Allocation Percentage	TNMP Share	Allocation Factor	Distribution Allocation Percentage	Distribution Dep	
7	TNMP	TNMP	A303.0	(620,129)		(620,129)	100.00%	(620,129)	PLTSVC-NXG	60.18%	(373,187)	
8	TNMP	TNMP	A303.6	(189,788)		(189,788)	100.00%	(189,788)	Dist	100.00%	(189,788)	
9	<b>Total</b>	<b>Total</b>	<b>A303</b>	<b>(809,917)</b>		<b>(809,917)</b>		<b>(809,917)</b>			<b>(562,975)</b>	
10												
11												
12	TNMP	TNMP	A360	(18,135)		(18,135)						
13			A361	(178,175)		(178,175)						
14												
15			A362	(9,581,273)		(9,581,273)						
16			TCOS Depreciation	3,865,088		3,865,088						
17			TCOS Depreciation	(40,463)		(40,463)						
18												
19						-						
20						-						
21						-						
22			<b>Total DCOS A362 Additions</b>	<b>(5,756,648)</b>		<b>(5,756,648)</b>						
23												
24			A363	-		-						
25			A364	(8,980,716)		(8,980,716)						
26			A365	(8,076,582)		(8,076,582)						
27			A366	(966,572)		(966,572)						
28			A367	(2,543,738)		(2,543,738)						
29			A368	(1,703,820)		(1,703,820)						
30			A369	(2,992,716)		(2,992,716)						
31			A370	(267,559)		(267,559)						
32			A370.1	-		-						
33			A370.2	-		-						
34			A370.3	(173,637)		(173,637)						
35			A370.4	(2,779,987)		(2,779,987)						
36			A371	-		-						
37			A372	-		-						
38			A373	(377,050)		(377,050)						
39			A374	(67)		(67)						
40												
41	TNMP	TNMP	A391	(471,411)		(471,411)	100.00%	(471,411)	EMP	87.95%	(414,583)	
42	<b>Total</b>	<b>Total</b>	<b>A391</b>	<b>(471,411)</b>		<b>(471,411)</b>		<b>(471,411)</b>			<b>(414,583)</b>	
43												
44												
45	TNMP	TNMP	A397	(781,601)		(781,601)	100.00%	(781,601)	PLTXGNL-N	59.29%	(463,430)	
46	<b>Total</b>	<b>Total</b>	<b>A397</b>	<b>(781,601)</b>		<b>(781,601)</b>		<b>(781,601)</b>			<b>(463,430)</b>	

	A	B	C	D	E	F	G	H	I	J	K	L
1	TEXAS-NEW MEXICO POWER COMPANY											
2	Update Period 01/01/2024 - 6/30/2024											
3	Workpaper in Support of Schedule B-5 Retirements/Adjustments/Transfers											
4												
5												
6	Company	Location	FERC Account	2024 Retire/Other	391 Adjustment	Total Retire/Other		TNMP Allocation Percentage	TNMP Share	Allocation Factor	Distribution Allocation Percentage	Distribution Retire/Other
7	TNMP	TNMP	A303.0	-		-		100.00%	-	PLTSVC-XXG	60.18%	-
8	TNMP	TNMP	A303.6	3,235,904		3,235,904		100.00%	3,235,904	Dist	100.00%	3,235,904
9	<b>Total</b>	<b>Total</b>	<b>A303</b>	<b>3,235,904</b>		<b>3,235,904</b>			<b>3,235,904</b>			<b>3,235,904</b>
10												
11												
12	TNMP	TNMP	A360	-		-						
13			A361	16,577		16,577						
14												
15			A362	2,459,901		2,459,901						
16			TCOS Retire/Transfers	(968,353)		(968,353)						
17			TCOS Retire/Transfers	-		-						
18												
19												
20												
21												
22			<b>Total DCOS A362 Additions</b>	<b>1,491,548</b>		<b>1,491,548</b>						
23												
24			A363	-		-						
25			A364	3,391,637		3,391,637						
26			A365	2,590,887		2,590,887						
27			A366	17,712		17,712						
28			A367	441,413		441,413						
29			A368	410,489		410,489						
30			A369	530,659		530,659						
31			A370	17,963		17,963						
32			A370.1	-		-						
33			A370.2	(3,161)		(3,161)						
34			A370.3	15,642		15,642						
35			A370.4	-		-						
36			A371	(10)		(10)						
37			A372	-		-						
38			A373	789,435		789,435						
39			A374	-		-						
40												
41	TNMP	TNMP	A391	124,442	(32,046)	92,396		100.00%	92,396	EMP	87.95%	81,258
42	<b>Total</b>	<b>Total</b>	<b>A391</b>	<b>(124,442)</b>		<b>92,396</b>			<b>92,396</b>			<b>81,258</b>
43												
44												
45	TNMP	TNMP	A397	58,548		58,548		100.00%	58,548	PLTXGNL-N	59.29%	34,715
46	<b>Total</b>	<b>Total</b>	<b>A397</b>	<b>(58,548)</b>		<b>58,548</b>			<b>58,548</b>			<b>34,715</b>

	A	B	C	D	E	F	G
1	TEXAS-NEW MEXICO POWER COMPANY						
2	Update Period 01/01/2024 - 6/30/2024						
3	Worksheet in Support of Schedule B-7 total change to Distribution Capital						
4							
5							
6							
7							
8	Line No.	Description	FERC Account	Allocation Factor	06/30/2024 Balances	Distribution Allocation	Transmission Allocation
9							
10	1	Intangible Plant	303	PLTSVC-NXG	17,882,775	10,761,655	7,121,120
11	2	Miscellaneous Intangible Plant-AMS	303.6	Dist	12,586,773	12,586,773	-
12	3	Land and Land Rights	350	TRAN	21,401,082		21,401,082
13	4	Structures and Improvements	352	TRAN	54,359,546		54,359,546
14	5	Station Equipment	353	Direct	348,711,116	9,150,286	339,560,829
15	6	Towers and Fixtures	354	TRAN	11,971,774		11,971,774
16	7	Poles and Fixtures	355	TRAN	461,908,215		461,908,215
17	8	O.H. Conductors & Devices	356	TRAN	199,838,867		199,838,867
18	9	Roads and Trails	359	TRAN	563,202		563,202
19	10	Land and Land Rights	360	DIST	11,881,431	11,881,431	(0)
20	11	Structures and Improvements	361	DIST	18,868,438	18,868,439	(1)
21	12	Station Equipment	362	Direct	715,376,868	433,320,944	282,055,924
22	13	Poles, Towers & Fixtures	364	DIST	383,429,804	383,429,804	(0)
23	14	O.H. Conductors & Devices	365	DIST	361,996,160	361,996,161	(2)
24	15	Underground Conduits	366	DIST	69,652,066	69,652,065	1
25	16	U.G. Conductors & Devices	367	DIST	154,875,076	154,875,071	5
26	17	Line Transformers	368	DIST	184,957,047	184,957,049	(2)
27	18	Services	369	DIST	104,079,556	104,079,556	(1)
28	19	Meters	370	MET	59,992,042	59,992,039	2
29	20	Install. on Customer Prem.	371	TDCS	4,093,882	4,093,882	(0)
30	21	Street Lights	373	DIST	26,112,451	26,112,450	1
31	22	Distribution Plant ARO	374	DIST	6,320	6,320	-
32	23	Land and Land Rights	389	EMP	6,331,256	5,568,036	763,220
33	24	Structures and Improvements	390	EMP	42,954,098	37,776,070	5,178,028
34	25	Office Furniture & Equip.	391	EMP	10,980,935	9,657,206	1,323,729
35	26	Office Furniture & Equip. (Excluded)	391	EMP	649,648	571,335	78,314
36	27	Transportation Equipment	392	EMP	3,979,877	3,500,111	479,766
37	28	Store Equipment	393	EMP	170,613	150,046	20,567
38	29	Tools, Shop & Garage Equip.	394	EMP	17,014,131	14,963,112	2,051,019
39	30	Power Operated Equipment	396	PLTXGNL-N	2,641,598	1,566,268	1,075,331
40	31	Communication Equipment	397	PLTXGNL-N	12,443,825	7,378,245	5,065,580
41	32	Misc. Equipment	398	EMP	336,255	295,720	40,535
42	33	Asset Retirement Costs for General Plant	399	GNLPLT-NX	16,955	14,556	2,399
43	34						
44	35	Total Plant			3,322,063,680	1,927,204,631	1,394,859,050
45	36						
46	37	Corporate Gross Plant Allocated per Docket 48401 (See WP Schd B-7.1)				40,958,810	
47	38						
48	39	Total Updated Distribution Plant				1,968,163,440	
49	40						
50	41	Total Distribution Gross Plant per Docket 56428				1,897,784,646	
51	42						
52	43	Increase to Gross Plant in Update Period (Schedule B-7, Line 1, Column 2)				70,378,794	
53	44						
54	45						
55	Line No.	Description	FERC Account	Allocation Factor	06/30/2024 Accumulated Reserve Balances	Distribution Allocation	Transmission Allocation

	A	B	C	D	E	F	G
1	TEXAS-NEW MEXICO POWER COMPANY						
2	Update Period 01/01/2024 - 6/30/2024						
3	Worksheet in Support of Schedule B-7 total change to Distribution Capital						
4							
5							
6							
7							
56	46						
57	47	Intangible Plant	303	PLTSVC-NXG	5,020,880	3,021,510	1,999,370
58	48	Miscellaneous Intangible Plant-AMS	303.6	Dist	11,258,257	11,258,257	-
59	49	Land and Land Rights	350	TRAN	5,795,771		5,795,771
60	50	Structures and Improvements	352	TRAN	2,918,975		2,918,975
61	51	Station Equipment	353	Direct	46,982,011	1,177,117	45,804,895
62	52	Towers and Fixtures	354	TRAN	3,663,154		3,663,154
63	53	Poles and Fixtures	355	TRAN	76,423,233		76,423,233
64	54	O.H. Conductors & Devices	356	TRAN	31,465,446		31,465,446
65	55	Roads and Trails	359	TRAN	19,186		19,186
66	56	Land and Land Rights	360	DIST	113,093	113,093	(0)
67	57	Structures and Improvements	361	DIST	10,001,212	10,001,212	0
68	58	Station Equipment	362	Direct	86,741,247	52,073,651	34,667,596
69	59	Poles, Towers & Fixtures	364	DIST	110,399,827	110,399,827	(0)
70	60	O.H. Conductors & Devices	365	DIST	120,852,598	120,852,597	0
71	61	Underground Conduits	366	DIST	27,573,397	27,573,397	0
72	62	U.G. Conductors & Devices	367	DIST	47,132,987	47,132,988	(0)
73	63	Line Transformers	368	DIST	46,538,910	46,538,909	0
74	64	Services	369	DIST	76,459,858	76,459,858	0
75	65	Meters	370	MET	4,432,923	4,432,923	0
76	66	Install. on Customer Prem.	371	TDCS	2,817,181	2,817,181	(0)
77	67	Street Lights	373	DIST	10,650,443	10,650,442	0
78	68	Distribution Plant ARO	374	DIST	6,119	6,119	-
79	69	Land and Land Rights	389	EMP	(93)	(81)	(11)
80	70	Structures and Improvements	390	EMP	4,110,463	3,614,956	495,508
81	71	Office Furniture & Equip.	391	EMP	2,779,794	2,444,696	335,098
82	72	Office Furniture & Equip. (Excluded)	391	EMP	1,679,805	1,477,308	202,497
83	73	Transportation Equipment	392	EMP	2,681,380	2,358,145	323,235
84	74	Store Equipment	393	EMP	13,706	12,054	1,652
85	75	Tools, Shop & Garage Equip.	394	EMP	5,722,229	5,032,426	689,803
86	76	Power Operated Equipment	396	PLTXGNL-N	980,447	581,331	399,116
87	77	Communication Equipment	397	PLTXGNL-N	3,982,592	2,361,375	1,621,217
88	78	Misc. Equipment	398	EMP	136,392	119,950	16,442
89	79	Asset Retirement Costs for General Plant	399	GNLPLT-NX	13,394	11,499	1,895
90	80						
91	81	Total Plant			749,366,821	542,522,740	206,844,081
92	82						
93	83	Corporate Accumulated Dep Allocated per Docket 48401 (See WP Schd B-7)				16,554,441	
94	84						
95	85	Total Updated Distribution Accumulated Depreciation				559,077,181	
96	86						
97	87	Total Distribution Accumulated Dep per Docket 56428				537,008,940	
98	88						
99	89	Increase to Accumulated Depreciation in Update Period (Schedule B-7, Line 1, Column 3)				22,068,241	
100	90						

	A	B	C	D	E	F	G
1	TEXAS-NEW MEXICO POWER COMPANY						
2	Update Period 01/01/2024 - 6/30/2024						
3	Workpaper in Support of Schedule B-7 Existing Corporate Plant balances from Docket 48401						
4							
5							
6							
7							
8	Line No.	Description	FERC Account	Allocation Factor	Docket 48401 Gross Corp Allocation	Distribution Allocation	Transmission Allocation
9							
10	1	Intangible Plant	303	PLTSVC-NXG	28,960,598	17,428,166	11,532,432
11	2	Land and Land Rights	389	EMP	538,600	473,673	64,927
12	3	Structures and Improvements	390	EMP	11,341,395	9,974,214	1,367,182
13	4	Office Furniture & Equip.	391	EMP	13,512,605	11,883,688	1,628,917
14	5	Transportation Equipment	392	EMP	42,502	37,379	5,124
15	6	Tools, Shop & Garage Equip.	394	EMP	163,341	143,651	19,690
16	7	Power Operated Equipment	396	PLTXGNL-N	5,904	3,500	2,403
17	8	Communication Equipment	397	PLTXGNL-N	1,213,816	719,701	494,115
18	9	Misc. Equipment	398	EMP	333,749	293,516	40,233
19	10	Asset Retirement Costs for General Plant	399	GNLPLT-NX	1,540	1,322	218
20	11						
21	12	Total Plant			56,114,051	40,958,810	15,155,241
22	13						
23	14	Corporate Gross Plant Allocated per Docket 48401				40,958,810	
24	15						
25	16						
26	17	Description	FERC Account	Allocation Factor	Docket 48401 Accum Dep Corp Allocation	Distribution Allocation	Transmission Allocation
27	18						
28	19	Intangible Plant	303	PLTSVC-NXG	14,908,414	8,971,718	5,936,696
29	20	Land and Land Rights	389	EMP		-	-
30	21	Structures and Improvements	390	EMP	3,858,606	3,393,459	465,147
31	22	Office Furniture & Equip.	391	EMP	4,316,612	3,796,253	520,359
32	23	Transportation Equipment	392	EMP	11,838	10,411	1,427
33	24	Tools, Shop & Garage Equip.	394	EMP	8,296	7,296	1,000
34	25	Power Operated Equipment	396	PLTXGNL-N	1,528	906	622
35	26	Communication Equipment	397	PLTXGNL-N	559,782	331,909	227,874
36	27	Misc. Equipment	398	EMP	46,810	41,167	5,643
37	28	Asset Retirement Costs for General Plant	399	GNLPLT-NX	1,540	1,322	218
38	29						
39	30	Total Plant			23,713,426	16,554,441	7,158,986
40	31						
41	32	Corporate Accumulated Dep Allocated per Docket 48401				16,554,441	

	A	B	C	D
1	TEXAS-NEW MEXICO POWER COMPANY			
2	Update Period 01/01/2024 - 6/30/2024			
3	Workpaper in Support of Schedule E-3.7 ADIT Balances			
4				
5				
6				
7		<b>Item Description</b>	<b>Amount</b>	<b>Reference</b>
8		<b>Account 282 ADIT</b>		
9		Book Gain/Loss on Asset Disposition	-	
10		FAS 109 Plant	1,157,035	
11		Plant - AFUDC Equity	(902,083)	
12		Plant - AFUDC Debt	(3,851,922)	
13		Plant - CIAC	24,230,526	
14		Plant - G/L on Asset Disposition	(26,067,421)	
15		Plant - Tax Capitalized Interest	4,448,530	
16		Plant - Capitalized Interest	(201,604)	
17		Plant - Depreciation Flow Through	(238)	
18		Plant - Excess Tax Depreciation	(153,218,591)	
19		Plant - G/L on Asset Disposition Flow Through	10,325	
20		Plant - Repairs	(29,856,092)	
21		Plant- ARO	110,001	
22		Regulatory Assets - CTC	-	
23		Regulatory Liabilities - Excess Deferred FIT	-	
24		Regulatory Liabilities - Excess Deferred Prior FIT	(301,620)	
25		Regulatory Liabilities - Excess Deferred Prior SIT	(77,005)	
26		Regulatory Liabilities - Excess Deferred SIT	-	
27		<b>Total Account 282</b>	<b>(184,520,159)</b>	
28				
29		Excess Deferred Amortization Adjustment	44,035,046	
30				
31		<b>Adjusted total Company ADIT</b>	<b>(140,485,113)</b>	
32				
33				
34		Direct Distribution Allocation Percentage	53.82%	
35				
36		<b>Direct Distribution ADIT</b>	<b>(75,612,170)</b>	
37				
38		Corporate Allocated ADIT from Docket 48401	(3,496,802)	
39		Distribution Allocation Factor from Docket 48401	60.75%	
40		Distribution Corporate Allocated ADIT from Docket 48401	(2,124,294)	
41				
42		<b>Total Distribution ADIT</b>	<b>(77,736,464)</b>	
43				
44		<b>Total ADIT to Allocate</b>	<b>(143,981,914)</b>	Schedule E-3.7
45		<b>Total ADIT Allocation Percentage</b>	<b>53.99%</b>	Schedule E-3.7

	A	B	C	D
1	TEXAS-NEW MEXICO POWER COMPANY			
2	Update Period 01/01/2024 - 6/30/2024			
3	Workpaper in Support of Schedule E-7 Change in Excess Deferred ADIT			
4				
5				
6				
7				
8	<b>Line No.</b>	<b>Description</b>	<b>Amount</b>	<b>Reference</b>
9				
10	1	Excess Deferred ADIT from Docket 48401	(107,693,960)	Docket 48401, Schedule II-B
11	2			
12	3	Excess Deferred as of 06/30/2024	(63,658,914)	
13	4			
14	5	Change to Excess Deferred ADIT in Update Period	44,035,046	Line 3 - Line 1



	A	B	C	D	E	F	G
1	TEXAS-NEW MEXICO POWER COMPANY						
2	Update Period 01/01/2024 - 6/30/2024						
3	Workpaper in Support of Schedule E-3.7 Total Distribution Plant Allocation						
4							
5							
6							
7							
8	Line No.	Description	FERC Account	Allocation Factor	06/30/2024 Net Book Value	Distribution Allocation	Transmission Allocation
9							
10	1	Intangible Plant	303	PLTSVC-NXG	12,861,894	7,740,145	5,121,749
11	2	Miscellaneous Intangible Plant-AMS	303.6	Dist	1,328,516	1,328,516	-
12	3	Land and Land Rights	350	TRAN	15,605,311		15,605,311
13	4	Structures and Improvements	352	TRAN	51,440,572		51,440,572
14	5	Station Equipment	353	Direct	301,729,104	7,973,170	293,755,935
15	6	Towers and Fixtures	354	TRAN	8,308,620		8,308,620
16	7	Poles and Fixtures	355	TRAN	385,484,982		385,484,982
17	8	O.H. Conductors & Devices	356	TRAN	168,373,421		168,373,421
18	9	Roads and Trails	359	TRAN	544,016		544,016
19	10	Land and Land Rights	360	DIST	11,768,338	11,768,338	(0)
20	11	Structures and Improvements	361	DIST	8,867,226	8,867,227	(1)
21	12	Station Equipment	362	Direct	628,635,621	381,247,293	247,388,328
22	13	Poles, Towers & Fixtures	364	DIST	273,029,976	273,029,976	0
23	14	O.H. Conductors & Devices	365	DIST	241,143,562	241,143,564	(2)
24	15	Underground Conduits	366	DIST	42,078,668	42,078,667	1
25	16	U.G. Conductors & Devices	367	DIST	107,742,089	107,742,084	5
26	17	Line Transformers	368	DIST	138,418,137	138,418,140	(3)
27	18	Services	369	DIST	27,619,697	27,619,698	(1)
28	19	Meters	370	MET	55,559,118	55,559,116	2
29	20	Install. on Customer Prem.	371	TDCS	1,276,701	1,276,701	0
30	21	Street Lights	373	DIST	15,462,009	15,462,008	0
31	22	Distribution Plant ARO	374	DIST	201	201	(0)
32	23	Land and Land Rights	389	EMP	6,331,348	5,568,117	763,231
33	24	Structures and Improvements	390	EMP	38,843,635	34,161,114	4,682,520
34	25	Office Furniture & Equip.	391	EMP	8,201,141	7,212,510	988,631
35	26	Office Furniture & Equip. (Excluded)	391	EMP	(1,030,156)	(905,973)	(124,183)
36	27	Transportation Equipment	392	EMP	1,298,497	1,141,966	156,531
37	28	Store Equipment	393	EMP	156,907	137,992	18,915
38	29	Tools, Shop & Garage Equip.	394	EMP	11,291,901	9,930,686	1,361,216
39	30	Power Operated Equipment	396	PLTXGNL-N	1,661,151	984,937	676,214
40	31	Communication Equipment	397	PLTXGNL-N	8,461,233	5,016,870	3,444,363
41	32	Misc. Equipment	398	EMP	199,863	175,769	24,093
42	33	Asset Retirement Costs for General Plant	399	GNLPLT-NX	3,561	3,057	504
43	34						
44	35	Total Plant			2,572,696,860	1,384,681,891	1,188,014,969
45	36						
46	37	Percentage Plant Allocations				53.82%	46.18%

Start of Schedules from Docket No. 48401

PUBLIC UTILITY COMMISSION OF TEXAS TEXAS-NEW MEXICO POWER COMPANY I-A-1 SUMMARY OF TEXAS RETAIL TEST YEAR ENDING 12/31/2017 DOCKET NO. 48401											
			1	2	3	4	5	6	7	8	9

<b>PUBLIC UTILITY COMMISSION OF TEXAS TEXAS-NEW MEXICO POWER COMPANY II-B SUMMARY OF RATE BASE TEST YEAR ENDING 12/31/2017 DOCKET NO. 48401</b>											
			1	2	3	4	5	6	7	8	9
Line No.	Description	Reference Schedule	Test Year Total Electric	Company Adjustments	Company Total Request	TRAN	DIST	MET	TBILL	TDCS	Total TX-Retail
1	Original Cost of Plant	II-B-1	1,455,162,152	16,812,743	1,471,974,895	490,524,974	901,344,790	75,575,005	24,964	4,505,161	981,449,920
2	General Plant	II-B-2	49,325,157	23,699,904	73,025,061	9,210,037	52,211,540	4,833,196	1,569,432	5,200,855	63,815,024
3	Communication Equipment	II-B-3	2,173,674	1,213,816	3,387,490	1,378,965	1,845,686	157,625	42	5,172	2,008,525
4	<b>Total Plant</b>		<b>1,506,660,984</b>	<b>41,726,462</b>	<b>1,548,387,446</b>	<b>501,113,977</b>	<b>955,402,016</b>	<b>80,565,827</b>	<b>1,594,439</b>	<b>9,711,188</b>	1,047,273,470
5	Minus: Accumulated Depreciation	II-B-5	(490,506,968)	(23,713,426)	(514,220,395)	(95,199,595)	(382,807,001)	(31,390,232)	(429,505)	(4,394,061)	(419,020,799)
6											
7	Net Plant In Service		<b>1,016,154,015</b>	<b>18,013,036</b>	<b>1,034,167,051</b>	<b>405,914,381</b>	<b>572,595,015</b>	<b>49,175,594</b>	<b>1,164,933</b>	<b>5,317,127</b>	<b>628,252,670</b>
8											
9	<b>Other Rate Base Items:</b>										
10	CWIP and RWIP	II-B-4	37,458,526	(35,564,157)	1,894,368	272,256	1,619,281	2,740	1	90	1,622,112
11	Plant Held for Future Use	II-B-6	356,938	(356,938)	-	-	-	-	-	-	-
12	Accumulated Provisions and ADIT	II-B-7	(129,482,536)	(4,013,501)	(133,496,037)	(52,372,577)	(73,918,315)	(6,360,857)	(150,673)	(693,615)	(81,123,460)
13	Materials & Supplies	II-B-8	5,643,671	(790,110)	4,853,560	1,911,903	2,679,343	231,680	5,511	25,123	2,941,657
14	Cash Working Capital	II-B-9	-	(3,243,626)	(3,243,626)	(1,008,576)	(2,611,089)	219,497	7,746	148,797	(2,235,050)
15	Prepayments	II-B-10	1,125,490	(65,246)	1,060,244	417,649	585,294	50,610	1,204	5,488	642,595
16	Rate Base - Other	II-B-11	(153,388,921)	23,541,117	(129,847,804)	(50,966,863)	(71,892,505)	(6,174,528)	(146,274)	(667,635)	(78,880,941)
17	Regulatory Assets	II-B-12	147,173,609	(87,346,817)	59,826,792	10,748,617	40,470,321	8,431,058	32,005	144,790	49,078,175
18											
19	<b>Subtotal</b>		<b>(91,113,224)</b>	<b>(107,839,279)</b>	<b>(198,952,503)</b>	<b>(90,997,591)</b>	<b>(103,067,671)</b>	<b>(3,599,799)</b>	<b>(250,480)</b>	<b>(1,036,961)</b>	<b>(107,954,912)</b>
20											
21	<b>TOTAL RATE BASE</b>		<b>925,040,791</b>	<b>(89,826,243)</b>	<b>835,214,548</b>	<b>314,916,790</b>	<b>469,527,345</b>	<b>45,575,795</b>	<b>914,453</b>	<b>4,280,166</b>	<b>520,297,758</b>
22											
23	<b>Rate of Return</b>	II-C-2.1	7.89%	7.89%	7.89%	7.89%	7.89%	7.89%	7.89%	7.89%	7.89%
24											
25	<b>RETURN ON RATE BASE</b>		<b>72,985,718</b>	<b>(7,087,291)</b>	<b>65,898,428</b>	<b>24,846,935</b>	<b>37,045,707</b>	<b>3,595,930</b>	<b>72,150</b>	<b>337,705</b>	<b>41,051,493</b>

PUBLIC UTILITY COMMISSION OF TEXAS TEXAS-NEW MEXICO POWER COMPANY II-B-1 RATE BASE ACCOUNTS - PLANT TEST YEAR ENDING 12/31/2017 DOCKET NO. 48401																
			1	2	3	4	5	6	7	8	9	10	11	12	13	
Line No.	Account Number	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known Change	Company Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TBILL	TDCS	Total
1	Intangible Plant-Gross		II-B-1													
2	A301	Organization		-	-	-	-			-	-	-	-	-	-	-
3	A302	Franchise & Consents		-	-	-	-			-	-	-	-	-	-	-
4	A303	Miscellaneous Intangible Plant		1,877,642	-	28,960,598	30,838,240	36	PLTSVC-NXG	30,838,240	12,280,130	16,943,180	1,462,947	24,964	127,019	30,838,240
5	A303.6	Miscellaneous Intangible Plant-AMS		14,788,082	-	-	14,788,082	2	DIST	14,788,082	-	14,788,082	-	-	-	14,788,082
6		Subtotal		16,665,724	-	28,960,598	45,626,322			45,626,322	12,280,130	31,731,262	1,462,947	24,964	127,019	45,626,322
7	Transmission Plant-Gross		II-B-1													
9	A349	Land Owned in Fee		-	-	-	-			-	-	-	-	-	-	-
10	A350	Land and Land Rights		12,586,379	-	(966,631)	11,619,748	1	TRAN	11,619,748	11,619,748	-	-	-	-	11,619,748
11	A352	Structures and Improvements		4,098,857	-	-	4,098,857	1	TRAN	4,098,857	4,098,857	-	-	-	-	4,098,857
12	A353.0	Station Equipment		149,005,067	-	-	149,005,067	1	TRAN	149,005,067	149,005,067	-	-	-	-	149,005,067
13	A353.1	Transmission Meters		9,150,286	-	-	9,150,286	3	MET	9,150,286	-	-	9,150,286	-	-	9,150,286
14	A354	Towers and Fixtures		10,798,693	-	-	10,798,693	1	TRAN	10,798,693	10,798,693	-	-	-	-	10,798,693
15	A355	Poles and Fixtures		139,763,597	-	-	139,763,597	1	TRAN	139,763,597	139,763,597	-	-	-	-	139,763,597
16	A356	O.H. Conductors & Devices		71,442,623	-	(9,683,293)	61,759,330	1	TRAN	61,759,330	61,759,330	-	-	-	-	61,759,330
17	A357	Underground Conduit		-	-	-	-			-	-	-	-	-	-	-
18	A358	Underground Conductors		-	-	-	-			-	-	-	-	-	-	-
19	A359	Roads and Trails		-	-	-	-			-	-	-	-	-	-	-
20		Subtotal		396,845,502	-	(10,649,924)	386,195,578			386,195,578	377,045,291	-	9,150,286	-	-	386,195,578
21	Distribution Plant-Gross		II-B-1													
23	A360	Land and Land Rights		5,944,375	-	344,202	6,288,577	2	DIST	6,288,577	-	6,288,577	-	-	-	6,288,577
24	A361	Structures and Improvements		15,138,050	-	-	15,138,050	2	DIST	15,138,050	-	15,138,050	-	-	-	15,138,050
25	A362	Station Equipment		247,017,207	-	-	247,017,207	20	D-362	247,017,207	101,199,553	145,817,654	-	-	-	247,017,207
26	A363	Storage Battery Equipment		-	-	-	-	2	DIST	-	-	-	-	-	-	-
27	A364	Poles, Towers & Fixtures		193,345,426	-	(1,028,367)	192,317,059	2	DIST	192,317,059	-	192,317,059	-	-	-	192,317,059
28	A365	O.H. Conductors & Devices		170,409,294	-	(813,768)	169,595,527	2	DIST	169,595,527	-	169,595,527	-	-	-	169,595,527
29	A366	Underground Conduits		43,130,825	-	-	43,130,825	2	DIST	43,130,825	-	43,130,825	-	-	-	43,130,825
30	A367	U.G. Conductors & Devices		82,214,515	-	-	82,214,515	2	DIST	82,214,515	-	82,214,515	-	-	-	82,214,515
31	A368	Line Transformers		118,056,480	-	-	118,056,480	2	DIST	118,056,480	-	118,056,480	-	-	-	118,056,480
32	A369	Services		78,918,985	-	-	78,918,985	2	DIST	78,918,985	-	78,918,985	-	-	-	78,918,985
33	A370	Meters		64,961,772	-	-	64,961,772	3	MET	64,961,772	-	-	64,961,772	-	-	64,961,772
34	A371	Install. on Customer Prem.		4,378,142	-	-	4,378,142	5	TDCS	4,378,142	-	-	-	-	4,378,142	4,378,142
35	A372	Leased Prop. on Cust. Premises		-	-	-	-			-	-	-	-	-	-	-
36	A373	Street Lights		18,121,337	-	-	18,121,337	2	DIST	18,121,337	-	18,121,337	-	-	-	18,121,337
37	A374	Distribution Plant ARO		14,518	-	-	14,518	2	DIST	14,518	-	14,518	-	-	-	14,518
38		Subtotal		1,041,650,927	-	(1,497,932)	1,040,152,995			1,040,152,995	101,199,553	869,613,528	64,961,772	-	4,378,142	1,040,152,995
39	TOTAL INT, TRAN, DIST PLANT-GROSS		II-B-1	1,455,162,152	-	16,812,743	1,471,974,895			1,471,974,895	490,524,974	901,344,790	75,575,005	24,964	4,505,161	1,471,974,895
40	TOTAL TRAN, DIST PLANT-GROSS		II-B-1	1,438,496,428	-	(12,147,856)	1,426,348,573			1,426,348,573	478,244,844	869,613,528	74,112,058	-	4,378,142	1,426,348,573

PUBLIC UTILITY COMMISSION OF TEXAS TEXAS-NEW MEXICO POWER COMPANY II-B-2 RATE BASE ACCOUNTS - GENERAL PLANT TEST YEAR ENDING 12/31/2017 DOCKET NO. 48401																
				1	2	3	4	5	6	7	8	9	10	11	12	13
	Account Number	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known Change	Company Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TBILL	TDCS	Total
Line No.																
1	General Plant- Gross		II-B-2													
2	A388	Land Owned in Fee		-	-	-	-			-	-	-	-	-	-	-
3	A389	Land and Land Rights		6,317,091	(2,239,733)	538,600	4,615,958	19	EMP	4,615,958	556,444	3,315,902	307,309	101,172	335,131	4,615,958
4	A390	Structures and Improvements		18,188,063	-	11,341,395	29,529,458	19	EMP	29,529,458	3,559,716	21,212,668	1,965,934	647,221	2,143,920	29,529,458
5	A391.0	Office Furniture & Equip.		3,330,228	-	470,414	3,800,643	19	EMP	3,800,643	458,160	2,730,215	253,029	83,302	275,937	3,800,643
6	A391.1	Office Furniture & Equip. - Computer Equipment		2,162,442	-	-	2,162,442	19	EMP	2,162,442	260,678	1,553,404	143,965	47,396	156,999	2,162,442
7	A391.2	Office Furniture & Equip. - Application Software		145,939	-	-	145,939	19	EMP	145,939	17,593	104,836	9,716	3,199	10,596	145,939
8	A391.3	Office Furniture & Equip. - Networks		1,905,783	-	13,042,190	14,947,974	19	EMP	14,947,974	1,801,947	10,737,969	995,166	327,627	1,085,264	14,947,974
9	A391.4	Office Furniture & Equip. - Aztec		-	-	-	-	19	EMP	-	-	-	-	-	-	-
10	A391.5	Office Furniture & Equip. - Mainframe Equip.		435	-	-	435	19	EMP	435	52	312	29	10	32	435
11	A392	Transportation Equipment		3,985,691	-	42,502	4,028,193	19	EMP	4,028,193	485,590	2,893,677	268,178	88,289	292,458	4,028,193
12	A393	Store Equipment		-	-	-	-			-	-	-	-	-	-	-
13	A394	Tools, Shop & Garage Equip.		11,573,750	-	163,341	11,737,091	19	EMP	11,737,091	1,414,882	8,431,412	781,401	257,251	852,145	11,737,091
14	A395	Laboratory Equipment		-	-	-	-	13	PLTXGNL-N	-	-	-	-	-	-	-
15	A396	Power Operated Equipment		1,413,120	-	5,904	1,419,024	13	PLTXGNL-N	1,419,024	577,650	773,160	66,029	18	2,166	1,419,024
16		Subtotal		49,022,542	(2,239,733)	25,604,348	72,387,157			72,387,157	9,132,713	51,753,556	4,790,757	1,555,484	5,154,647	72,387,157
17																
18	A398	Misc. Equipment		283,804	-	333,749	617,553	19	EMP	617,553	74,445	443,623	41,114	13,535	44,836	617,553
19	A399	Other Tangible Property		-	-	-	-	19	EMP	-	-	-	-	-	-	-
20	A399.1	Asset Retirement Costs for General Plant		18,811	-	1,540	20,351	33	GNLPLT-NX	20,351	2,879	14,361	1,325	413	1,372	20,351
21		Subtotal		302,615	-	335,288	637,904			637,904	77,324	457,984	42,439	13,949	46,208	637,904
22																
23	TOTAL GENERAL PLANT GROSS		II-B-2	49,325,157	(2,239,733)	25,939,636	73,025,061			73,025,061	9,210,037	52,211,540	4,833,196	1,569,432	5,200,355	73,025,061

Sponsored By: Henry E. Monroy

PUBLIC UTILITY COMMISSION OF TEXAS TEXAS-NEW MEXICO POWER COMPANY II-B-5 RATE BASE ACCOUNTS DEPRECIATION - PLANT TEST YEAR ENDING 12/31/2017 DOCKET NO. 48401																	
				1	2	3	4	5	6	7	8	9	10	11	12	13	
Line No	Account Number	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known Change	Company Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TBILL	TDCS	Total	
1	Intangible Plant																
2	Accumulated Depreciation																
3	A301	Organization	II-B-5	-	-	-	-			-	-	-	-	-	-	-	
4	A302	Franchise & Consents-Merger assets-Other		-	-	-	-			-	-	-	-	-	-	-	
5	A303	Miscellaneous Intangible Plant		(968,713)	-	(14,908,414)	(15,877,128)	36	PLTSVC-MXG	(15,877,128)	(6,322,449)	(8,723,229)	(753,201)	(12,853)	(65,396)	(15,877,128)	
6	A303.6	Miscellaneous Intangible Plant-AMS		(10,912,723)	-	-	(10,912,723)	2	DIST	(10,912,723)	-	(10,912,723)	-	-	-	(10,912,723)	
7		Subtotal		(11,881,436)	-	(14,908,414)	(26,789,850)			(26,789,850)	(6,322,449)	(19,635,952)	(753,201)	(12,853)	(65,396)	(26,789,850)	
8	Transmission Plant																
9	Accumulated Depreciation																
10	II-B-5																
11	A349	Land Owned in Fee		-	-	-	-			-	-	-	-	-	-	-	
12	A350	Land and Land Rights		(5,071,816)	-	-	(5,071,816)	1	TRAN	(5,071,816)	(5,071,816)	-	-	-	-	(5,071,816)	
13	A352	Structures and Improvements		(179,274)	-	-	(179,274)	1	TRAN	(179,274)	-	-	-	-	-	(179,274)	
14	A353.0	Station Equipment		(19,168,402)	-	-	(19,168,402)	1	TRAN	(19,168,402)	-	-	-	-	-	(19,168,402)	
15	A353.1	Transmission Meters		(1,177,117)	-	-	(1,177,117)	3	MET	(1,177,117)	-	-	(1,177,117)	-	-	(1,177,117)	
16	A354	Towers and Structures		(2,959,970)	-	-	(2,959,970)	1	TRAN	(2,959,970)	-	-	-	-	-	(2,959,970)	
17	A355	Poles and Structures		(23,242,464)	-	-	(23,242,464)	1	TRAN	(23,242,464)	(23,242,464)	-	-	-	-	(23,242,464)	
18	A356	O.H. Conductors & Devices		(15,334,860)	-	-	(15,334,860)	1	TRAN	(15,334,860)	-	-	-	-	-	(15,334,860)	
19	A357	Underground Conduit		-	-	-	-			-	-	-	-	-	-	-	
20	A358	Underground Conductors		-	-	-	-			-	-	-	-	-	-	-	
21	A359	Roads and Trails		-	-	-	-			-	-	-	-	-	-	-	
22		Subtotal		(67,133,903)	-	-	(67,133,903)			(67,133,903)	(65,956,786)	-	(1,177,117)	-	-	(67,133,903)	
23	Distribution Plant																
24	Accumulated Depreciation																
25	II-B-5																
26	A360	Land and Land Rights		(87,477)	-	-	(87,477)	2	DIST	(87,477)	-	-	-	-	-	(87,477)	
27	A361	Structures and Improvements		(9,102,952)	-	-	(9,102,952)	2	DIST	(9,102,952)	-	-	-	-	-	(9,102,952)	
28	A362	Station Equipment		(49,693,803)	-	(14,983)	(49,693,803)	20	D-362	(49,693,803)	(20,358,867)	(29,334,935)	-	-	-	(49,693,803)	
29	A363	Storage Battery Equipment		(14,983)	-	-	(14,983)	0	DIST	-	-	-	-	-	-	-	
30	A364	Poles, Towers & Structures		(81,206,891)	-	-	(81,206,891)	2	DIST	(81,206,891)	-	-	-	-	-	(81,206,891)	
31	A365	O.H. Conductors & Devices		(87,100,812)	-	-	(87,100,812)	2	DIST	(87,100,812)	-	-	-	-	-	(87,100,812)	
32	A366	Underground Conduits		(18,387,172)	-	-	(18,387,172)	2	DIST	(18,387,172)	-	-	-	-	-	(18,387,172)	
33	A367	U.G. Conductors & Devices		(29,820,846)	-	-	(29,820,846)	2	DIST	(29,820,846)	-	-	-	-	-	(29,820,846)	
34	A368	Line Transformers		(36,567,705)	-	-	(36,567,705)	2	DIST	(36,567,705)	-	-	-	-	-	(36,567,705)	
35	A369	Services		(47,448,214)	-	-	(47,448,214)	2	DIST	(47,448,214)	-	-	-	-	-	(47,448,214)	
36	A370	Meters		(28,163,501)	-	-	(28,163,501)	3	MET	(28,163,501)	-	-	-	-	-	(28,163,501)	
37	A371	Install. on Customer Prem.		(2,947,519)	-	-	(2,947,519)	5	TDCS	(2,947,519)	-	-	-	-	-	(2,947,519)	
38	A372	Leased Prop. on Out. Premises		-	-	-	-			-	-	-	-	-	-	-	
39	A373	Street Lights		(10,084,354)	-	-	(10,084,354)	2	DIST	(10,084,354)	-	-	-	-	-	(10,084,354)	
40	A374	Distribution Plant A.R.O		(12,860)	-	-	(12,860)	2	DIST	(12,860)	-	-	-	-	-	(12,860)	
41		Subtotal		(400,624,105)	-	-	(400,624,105)			(400,624,105)	(20,358,867)	(349,154,219)	(28,163,501)	-	(2,947,519)	(400,624,105)	
42																	
43	TOTAL INT, TRAN, DIST PLANT-ACCUM DEP.				II-B-5	(49,639,445)	-	(14,908,414)	(494,547,859)		(92,638,102)	(368,790,170)	(30,093,818)	(12,853)	(3,012,914)	(494,547,859)	
44	TOTAL TRAN, DIST PLANT-ACCUM DEP.				II-B-5	(467,788,008)	-	(467,788,008)		(467,788,008)	(86,315,654)	(349,154,219)	(29,340,617)	-	(2,947,519)	(467,788,008)	
45																	
46	TOTAL INT, TRAN, DIST PLANT-NET				II-B-1 - II-B-5	978,532,708	-	1,904,338	977,427,036		977,427,036	397,886,872	532,554,619	45,481,187	12,111	1,492,247	977,427,036
47	TOTAL TRAN, DIST PLANT-NET				II-B-1 - II-B-5	970,738,420	-	(12,147,856)	958,590,564		958,590,564	391,929,191	520,459,309	44,771,441	-	1,430,624	958,590,564
48																	
49	General Plant																
50	Accumulated Depreciation																
51	A388	Land Owned in Fee	II-B-5	-	-	-	-			-	-	-	-	-	-	-	
52	A389	Land and Land Rights		-	-	-	-			-	-	-	-	-	-	-	
53	A390	Structures and Improvements		(1,394,205)	-	(3,858,606)	(5,252,812)	19	EMP	(5,252,812)	(633,216)	(3,773,390)	(349,708)	(115,130)	(381,369)	(5,252,812)	
54	A391	Office Furniture & Equip.		(1,896,718)	-	(340,454)	(2,237,172)	19	EMP	(2,237,172)	(269,686)	(1,607,086)	(148,940)	(49,034)	(162,425)	(2,237,172)	
55	A391.1	Office Furniture & Equip. - Computer Equipment		(1,431,796)	-	-	(1,431,796)	19	EMP	(1,431,796)	(172,600)	(1,028,539)	(95,322)	(31,382)	(103,952)	(1,431,796)	
56	A391.2	Office Furniture & Equip. - Application Software		-	-	-	-			-	-	-	-	-	-	-	
57	A391.3	Office Furniture & Equip. - Networks		(925,477)	-	(3,976,158)	(4,901,635)	19	EMP	(4,901,635)	(590,882)	(3,521,120)	(326,328)	(107,433)	(355,872)	(4,901,635)	
58	A391.4	Office Furniture & Equip. - Aztec		-	-	-	-			-	-	-	-	-	-	-	
59	A391.5	Office Furniture & Equip. - Mainframe Equip.		(344)	-	-	(344)	19	EMP	(344)	(41)	(247)	(23)	(8)	(25)	(344)	
60	A392	Transportation Equipment		(1,517,100)	-	(1,1838)	(1,528,977)	19	EMP	(1,528,977)	(184,317)	(1,098,365)	(101,794)	(33,512)	(111,009)	(1,528,977)	
61	A393	Store Equipment		-	-	-	-			-	-	-	-	-	-	-	
62	A394	Tools, Shop & Garage Equip.		(3,562,785)	-	(8,256)	(3,571,081)	19	EMP	(3,571,081)	(430,486)	(2,565,308)	(237,746)	(78,270)	(259,270)	(3,571,081)	
63	A395	Laboratory Equipment		-	-	-	-			-	-	-	-	-	-	-	
64	A396	Power Operated Equipment		55,843	-	(1,528)	54,315	13	PLTXGNL-N	54,315	22,110	29,594	2,527	1	83	54,315	
65		Subtotal		(10,672,641)	-	(8,196,880)	(18,869,521)			(18,869,521)	(2,259,119)	(13,564,461)	(1,257,334)	(414,768)	(1,375,839)	(18,869,521)	
66																	
67	A397	Communication Equipment		(559,782)	-	(559,782)	(716,406)	13	PLTXGNL-N	(716,406)	(291,631)	(390,336)	(33,335)	(9)	(1,094)	(716,406)	
68	A398	Misc. Equipment		(25,380)	-	(46,810)	(72,190)	19	EMP	(72,190)	(8,702)	(51,859)	(4,806)	(1,582)	(5,241)	(72,190)	
69	A399.0	Other Tangible Property		-	-	-	-			-	-	-	-	-	-	-	
70	A399.1	Asset Retirement Costs for General Plant		(12,880)	-	(1,540)	(14,420)	33	GNLPLT-MX	(14,420)	(2,040)	(10,176)	(939)	(293)	(972)	(14,420)	
71		Subtotal		(194,883)	-	(608,132)	(803,015)			(803,015)	(302,374)	(452,370)	(89,080)	(1,884)	(7,307)	(803,015)	
72																	
73	TOTAL ACCUM. DEP. FOR GENERAL PLANT				II-B-5	(10,867,524)	-	(8,805,012)	(19,672,536)		(19,672,536)	(2,561,493)	(14,016,851)	(1,296,414)	(416,652)	(1,381,146)	(19,672,536)
74	TOTAL GENERAL PLANT-NET				II-B-2 - II-B-5	40,631,308	(2,239,733)	18,248,440	56,740,015		56,740,015	8,027,509	40,040,396	3,694,407	1,152,822	3,824,888	56,740,015
75																	
76	TOTAL ACCUMULATED DEPRECIATION					(490,506,968)	-	(23,713,436)	(514,220,395)		(514,220,395)	(95,199,595)	(382,807,001)	(31,390,133)	(429,505)	(4,394,061)	(514,220,395)
77																	
78	TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)				II-B-1-3 - II-B-5	1,016,154,015	(2,239,733)	20,252,769	1,034,167,051		1,034,167,051	408,914,381	872,595,015	40,175,594	1,164,933	5,317,127	1,034,167,051
79																	
80	TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)				II-B-1-3 - II-B-5	1,011,369,728	(2,239,733)	6,200,585	1,015,330,580		1,015,330,580	399,956,700	560,499,705	48,465,848	1,152,822	5,255,504	1,015,330,580



Sponsored By: Henry E. Monroy

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PUBLIC UTILITY COMMISSION OF TEXAS TEXAS-NEW MEXICO POWER COMPANY II-E-1 DEPRECIATION & AMORTIZATION EXPENSE TEST YEAR ENDING 12/31/2017 DOCKET NO. 48401																
				1	2	3	4	5	6	7	8	9	10	11	12	13
Line No.	Account Number	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known Change	Company Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TBILL	TDCS	Total
1	Depreciation and Amortization Expense		II-E-1													
2	Intangible Plant		II-E-1													
4	A301	Organization		-	-	-	-			-	-	-	-	-	-	-
5	A302	Franchise and Consents		-	-	-	-	36	PLTSVC-NXG	-	-	-	-	-	-	-
6	A303	Miscellaneous Intangible Plant		348,598		3,004,252	3,352,850	36	PLTSVC-NXG	3,352,850	1,335,142	1,842,127	159,057	2,714	13,810	3,352,850
7	A303.6	Miscellaneous Intangible Plant-AMS		1,666,852	-	-	1,666,852	2	DIST	1,666,852	-	1,666,852	-	-	-	1,666,852
8		Subtotal		2,015,450	-	3,004,252	5,019,702			5,019,702	1,335,142	3,508,978	159,057	2,714	13,810	5,019,702
9	Transmission Plant		II-E-1													
11	A350	Land and Land Rights		71,580	-	(7,286)	64,294	1	TRAN	64,294	64,294	-	-	-	-	64,294
12	A352	Structures and Improvements		65,729	-	16,248	81,977	1	TRAN	81,977	81,977	-	-	-	-	81,977
13	A353	Station Equipment		3,237,827	-	921,659	4,159,486	1	TRAN	4,159,486	4,159,486	-	-	-	-	4,159,486
14	A354	Towers and Fixtures		402,989	-	(169,737)	233,252	1	TRAN	233,252	233,252	-	-	-	-	233,252
15	A355	Poles and Fixtures		3,989,364	-	2,397,832	6,387,196	1	TRAN	6,387,196	6,387,196	-	-	-	-	6,387,196
16	A356	O.H. Conductors & Devices		1,825,533	-	669,544	2,495,077	1	TRAN	2,495,077	2,495,077	-	-	-	-	2,495,077
17	A357	Underground Conduit		-	-	-	-			-	-	-	-	-	-	-
18	A358	Underground Conductors		-	-	-	-			-	-	-	-	-	-	-
19	A359	Roads and Trails		-	-	-	-			-	-	-	-	-	-	-
20		Others		-	-	-	-			-	-	-	-	-	-	-
21		Subtotal		9,593,021	-	3,828,261	13,421,282			13,421,282	13,421,282	-	-	-	-	13,421,282
22	Distribution		II-E-1													
24	A360	Land and Land Rights		2,827	-	1,758	4,585	2	DIST	4,585	-	4,585	-	-	-	4,585
25	A361	Structures and Improvements		429,682	-	(142,059)	287,623	2	DIST	287,623	-	287,623	-	-	-	287,623
26	A362	Station Equipment		4,686,819	-	2,180,259	6,867,078	20	D-362	6,867,078	2,813,348	4,053,731	-	-	-	6,867,078
27	A363	Storage Battery Equipment		3,033	-	(3,033)	-	2	DIST	-	-	-	-	-	-	-
28	A364	Poles, Towers & Fixtures		8,715,715	-	506,862	9,222,577	2	DIST	9,222,577	-	9,222,577	-	-	-	9,222,577
29	A365	O.H. Conductors & Devices		7,714,005	-	545,536	7,719,541	2	DIST	7,719,541	-	7,719,541	-	-	-	7,719,541
30	A366	Underground Conduits		1,173,182	-	56,047	1,229,229	2	DIST	1,229,229	-	1,229,229	-	-	-	1,229,229
31	A367	U.G. Conductors & Devices		2,064,536	-	706,093	2,770,629	2	DIST	2,770,629	-	2,770,629	-	-	-	2,770,629
32	A368	Line Transformers		2,726,724	-	(483,651)	2,243,073	2	DIST	2,243,073	-	2,243,073	-	-	-	2,243,073
33	A369	Services		2,602,924	-	2,109,273	4,712,196	2	DIST	4,712,196	-	4,712,196	-	-	-	4,712,196
34	A370	Meters		8,215,188	-	1,637,290	9,852,477	3	MET	9,852,477	-	-	9,852,477	-	-	9,852,477
35	A371	Install. on Customer Prem.		9,551	-	618,346	627,897	5	TDCS	627,897	-	-	-	-	627,897	627,897
36	A372	Leased Prop. on Cust. Premises		-	-	-	-			-	-	-	-	-	-	-
37	A373	Street Lights		704,777	-	(153,888)	550,889	2	DIST	550,889	-	550,889	-	-	-	550,889
38	A374	Distribution Plant ARO		-	-	-	-	2	DIST	-	-	-	-	-	-	-
39		Subtotal		38,508,961	-	7,578,833	46,087,794			46,087,794	2,813,348	32,794,072	9,852,477	-	627,897	46,087,794
40	General Plant		II-E-1													
42	A389.1	Land and Land Rights		-	-	-	-			-	-	-	-	-	-	-
43	A390	Structures and Improvements		436,314	-	263,116	699,430	19	EMP	699,430	84,315	502,440	46,565	15,330	50,781	699,430
44	A391	A391 Office Furniture		557,367	-	1,812,437	2,369,804	19	EMP	2,369,804	285,675	1,702,363	157,771	51,941	172,054	2,369,804
45	A392	Transportation equipment		417,801	-	(414,435)	3,366	19	EMP	3,366	406	2,418	224	74	244	3,366
46	A393	Store Equipment		-	-	-	-			-	-	-	-	-	-	-
47	A394	Tools, Shop & Garage Equip		309,375	-	114,936	424,310	19	EMP	424,310	51,150	304,806	28,249	9,300	30,806	424,310
48	A395	Lab Equip		-	-	-	-			-	-	-	-	-	-	-
49	A396	Power Operated Equipment		36,166	-	(35,703)	463	13	PLTXGNL-N	463	189	252	22	0	1	463
50	A397	Communication equi		14,258	-	377,117	391,375	13	PLTXGNL-N	391,375	159,319	213,242	18,211	5	598	391,375
51	A398	Misc Equip		13,941	-	32,636	46,578	19	EMP	46,578	5,615	33,460	3,101	1,021	3,382	46,578
52	A399	Other Intangible Prop - Depr		-	-	-	-			-	-	-	-	-	-	-
53	A399	Other Intangible Prop - Depletable		-	-	-	-			-	-	-	-	-	-	-
54		Subtotal		1,785,222	-	2,150,104	3,935,327			3,935,327	586,668	2,758,981	254,142	77,670	257,865	3,935,327
55	TOTAL DEPRECIATION & AMORTIZATION		II-E-1	51,907,654	-	16,561,451	68,464,105			68,464,105	18,156,440	39,062,032	10,265,676	80,385	899,572	68,464,105

PUBLIC UTILITY COMMISSION OF TEXAS TEXAS-NEW MEXICO POWER COMPANY II-E-2 TAXES OTHER THAN FEDERAL INCOME TAXES TEST YEAR ENDING 12/31/2017 DOCKET NO. 48401															

PUBLIC UTILITY COMMISSION OF TEXAS TEXAS NEW MEXICO POWER COMPANY H-E 3.5 ADPIT TEST YEAR ENDING 12/31/2017 DOCKET NO. 48389																			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Line	Description	Total Company 12/31/16	Total Company 01/31/17	Total Company 02/28/17	Total Company 03/31/17	Total Company 04/30/17	Total Company 05/31/17	Total Company 06/30/17	Total Company 07/31/17	Total Company 08/31/17	Total Company 09/30/17	Total Company 10/31/17	Total Company 11/30/17	Total Company (pre TCJA)	TCJA Tax Rate Change	Total Company 12/31/17	Non-Rat/ Non-Electric	Known Changes	Total Electric 12/31/17
No.														(pre TCJA)		(post TCJA)			
1	Pension Expense	(7,257,689)	(7,257,689)	(7,257,689)	(7,254,979)	(7,254,979)	(7,254,979)	(7,252,268)	(7,252,268)	(7,252,268)	(7,248,558)	(7,248,558)	(7,245,048)	(7,245,048)	2,908,019	(6,359,829)	-	1,049,879	(3,309,149)
2	Vacation Accrual	111,831	111,831	111,831	111,831	111,831	111,831	111,831	111,831	111,831	111,831	111,831	111,831	111,831	(30,839)	46,259	(46,259)	-	-
3	Contributions In Aid of Construction	30,189,594	30,189,594	30,189,594	30,703,064	30,703,064	30,703,064	31,286,534	31,286,534	31,286,534	31,890,004	31,890,004	31,890,004	31,890,004	20,322,529	(8,129,011)	12,193,518	(12,193,518)	-
4	Capitalized Interest	3,760,829	3,760,829	3,760,829	3,941,184	3,941,184	3,941,184	4,091,558	4,091,558	4,091,558	4,241,924	4,241,924	4,241,924	4,241,924	4,632,713	(1,771,485)	2,657,228	-	2,657,228
5	Compensation Expense	(1,197,190)	(1,197,385)	(1,158,734)	(1,394,453)	(1,394,453)	(1,394,453)	(1,346,656)	(1,346,656)	(1,346,656)	(1,292,485)	(1,292,485)	(1,260,602)	(1,260,602)	(1,210,732)	263,762	(395,643)	-	-
6	Post Retirement Benefits Accrual	297,914	297,914	297,914	30,543	30,543	30,543	31,405	31,405	31,405	55,471	55,471	55,471	55,471	69,392	(27,757)	41,635	(41,635)	-
7	Worker's Compensation Reserve	(189,719)	(189,719)	(189,719)	(189,719)	(189,719)	(189,719)	(189,719)	(189,719)	(189,719)	(189,719)	(189,719)	(189,719)	(189,719)	(24,232)	93,692	-	143,884	3,345
8	General Liability Self Insurance Reserve	(17,274)	(17,274)	(17,274)	(17,274)	(17,274)	(17,274)	(17,274)	(17,274)	(17,274)	(17,274)	(17,274)	(17,274)	(17,274)	(25,765)	38,833	-	15,800	54,224
9	Auto Liability Self Insurance Reserve	(9,506)	(9,506)	(9,506)	(9,506)	(9,506)	(9,506)	(9,506)	(9,506)	(9,506)	(9,506)	(9,506)	(9,506)	(9,506)	(9,506)	3,802	(5,704)	-	5,704
10	Reg. Asset - REP Bad Debt	(99,476)	(99,476)	(99,476)	(99,476)	(99,476)	(99,476)	(99,476)	(99,476)	(99,476)	(99,476)	(99,476)	(99,476)	(99,476)	(99,476)	39,798	(59,486)	9,132	(50,554)
11	Goodwill	5,470,882	5,470,882	5,470,882	5,470,882	5,470,882	5,470,882	5,470,882	5,470,882	5,470,882	5,470,882	5,470,882	5,470,882	5,470,882	(2,188,321)	2,202,481	(3,282,481)	-	-
12	BNR Reserve	321,911	321,911	321,911	321,911	321,911	321,911	321,911	321,911	321,911	321,911	321,911	321,911	321,911	347,026	(98,810)	148,216	(0)	148,216
13	Depreciation	(180,329,943)	(180,329,943)	(180,329,943)	(191,815,387)	(191,815,387)	(191,815,387)	(193,300,672)	(193,300,672)	(193,300,672)	(194,786,037)	(194,786,037)	(194,786,038)	(194,786,038)	(187,341,291)	74,814,888	(112,536,303)	1	2,188,261
14	SPAS 109	739,271	739,271	739,271	739,271	739,271	739,271	739,271	739,271	739,271	739,271	739,271	739,271	739,271	708,157	37,874	1,088,831	(2,910,036)	56,962
15	Asset Retirement Obligations	101,732	101,732	101,732	101,732	101,732	101,732	101,732	101,732	101,732	101,732	101,732	101,732	101,732	115,276	(46,230)	69,346	-	166,513
16	Removal Costs	(10,427,969)	(10,427,969)	(10,427,969)	(10,427,969)	(10,427,969)	(10,427,969)	(10,427,969)	(10,427,969)	(10,427,969)	(10,427,969)	(10,427,969)	(10,427,969)	(10,427,969)	(10,427,969)	4,171,188	(6,256,782)	-	(6,256,782)
17	Overhead on Retirements	12,403,824	12,403,824	12,403,824	11,660,562	11,660,562	11,660,562	10,917,300	10,917,300	10,917,300	10,174,038	10,174,038	10,174,038	10,174,038	8,457,696	(3,463,076)	5,194,618	-	5,194,618
18	CTC Stranded Costs and Carrying Charges	(14,692,710)	(14,692,710)	(14,692,710)	(13,948,200)	(13,948,200)	(13,948,200)	(13,147,519)	(13,147,519)	(13,147,519)	(12,151,872)	(12,151,872)	(12,151,872)	(12,151,872)	(11,427,161)	4,186,178	(2,241,138)	7,241,138	-
19	Salvage	778,360	778,360	778,360	778,360	778,360	778,360	778,360	778,360	778,360	778,360	778,360	778,360	778,360	(311,344)	467,016	-	467,016	-
20	Amortization of Loss on Recaptured Debt	(11,788,765)	(11,788,765)	(11,788,765)	(11,685,170)	(11,685,170)	(11,685,170)	(11,571,575)	(11,571,575)	(11,571,575)	(11,457,280)	(11,457,280)	(11,457,280)	(11,457,280)	4,537,754	(6,886,632)	6,886,632	-	-
21	Rate Case Expenses	(724,410)	(724,410)	(724,410)	(724,410)	(724,410)	(724,410)	(724,410)	(724,410)	(724,410)	(724,410)	(724,410)	(724,410)	(724,410)	(864,279)	393,852	(580,928)	580,928	-
22	General Expenses	(296,693)	(296,693)	(296,693)	(296,693)	(296,693)	(296,693)	(296,693)	(296,693)	(296,693)	(296,693)	(296,693)	(296,693)	(296,693)	(300,426)	123,370	(135,056)	(51,297)	(236,355)
23	APUDC	(3,480,456)	(3,480,456)	(3,480,456)	(3,552,805)	(3,552,805)	(3,552,805)	(3,625,154)	(3,625,154)	(3,625,154)	(3,697,503)	(3,697,503)	(3,697,503)	(3,697,503)	(3,934,933)	1,573,973	(2,360,960)	-	(2,360,960)
24	Excess Deferred Income Taxes Gross Up	2,348,704	2,348,704	2,348,704	2,333,623	2,333,623	2,333,623	2,318,542	2,318,542	2,318,542	2,303,461	2,303,461	2,303,461	2,303,461	2,388,380	29,851,598	32,139,870	(2,096,249)	30,043,721
25	SPAS 156 Pension Valuation	(317,460)	(317,460)	(317,460)	(317,460)	(317,460)	(317,460)	(317,460)	(317,460)	(317,460)	(317,460)	(317,460)	(317,460)	(317,460)	(317,460)	126,497	(190,461)	-	-
26	Unrealized Gains	401,534	401,534	401,534	401,534	401,534	401,534	401,534	401,534	401,534	401,534	401,534	401,534	401,534	(169,613)	259,820	(252,920)	-	-
27	Incentive Pay	977,043	977,043	977,043	977,043	977,043	977,043	977,043	977,043	977,043	977,043	977,043	977,043	977,043	932,257	(372,903)	559,354	(559,354)	-
28	FIN 48 Interest Accrual	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	(1,699)	2,549	(2,549)	-	-
29	Energy Efficiency	12,593	12,593	12,593	12,593	12,593	12,593	12,593	12,593	12,593	12,593	12,593	12,593	12,593	(3,300)	13,323	(19,485)	-	-
30	Catastrophe Reserve	(527,235)	(527,235)	(527,235)	(530,880)	(530,880)	(530,880)	(569,713)	(569,713)	(569,713)	(556,215)	(556,215)	(556,215)	(556,215)	(655,838)	262,255	(39,383)	(255,454)	(648,837)
31	Casualty Loss	(6,254,700)	(6,254,700)	(6,254,700)	(6,254,700)	(6,254,700)	(6,254,700)	(6,254,700)	(6,254,700)	(6,254,700)	(6,254,700)	(6,254,700)	(6,254,700)	(6,254,700)	2,501,880	(3,753,820)	-	-	-
32	Accelerated Business Improvements	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	(1)	-	(1)	(1)
33	Non-Standard Mortality	(135,979)	(135,979)	(135,979)	(132,884)	(132,884)	(132,884)	(129,641)	(129,641)	(129,641)	(126,496)	(126,496)	(126,496)	(126,496)	(124,585)	49,834	(74,751)	(4,790)	(79,541)
34	TCR R-reg Asset	32,296	32,296	32,296	32,296	32,296	32,296	32,296	32,296	32,296	32,296	32,296	32,296	32,296	533,819	(213,528)	320,391	(320,391)	-
35	General Reserve	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	135,340	(54,136)	81,204	-	-
36	Hurricane Harvey Reserve	-	-	-	-	-	-	-	-	-	(1,718,251)	(1,718,251)	(1,718,251)	(1,718,251)	229,562	(1,394,344)	1,394,344	-	-
37	Reg. Asset - AMS	(8,792,436)	(8,792,436)	(8,792,436)	(9,679,588)	(9,679,588)	(9,679,588)	(10,615,230)	(10,615,230)	(10,615,230)	(11,621,558)	(11,621,558)	(11,621,558)	(11,621,558)	5,088,302	(7,632,453)	955,355	(6,677,098)	-
38	Swaps Agreement	(126,915)	(126,915)	(126,915)	(126,915)	(126,915)	(126,915)	(126,915)	(126,915)	(126,915)	(126,915)	(126,915)	(126,915)	(126,915)	50,766	(76,149)	76,149	-	-
39	Tax Remeasure	(47,055,174)	(47,055,174)	(47,055,174)	(47,735,684)	(47,735,684)	(47,735,684)	(48,416,194)	(48,416,194)	(48,416,194)	(49,096,704)	(49,096,704)	(49,096,704)	(49,096,704)	(53,661,624)	21,464,656	(32,186,975)	(32,186,975)	-
40	Corporate Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,663,921	-	(5,140,723)	(3,476,802)
41	Rounding	1	1	1	(3)	(3)	(3)	1	1	1	1	1	1	1	-	-	(2)	-	(2)
42	ADPIT	(248,780,027)	(248,686,222)	(248,661,571)	(251,508,344)	(251,444,380)	(251,443,478)	(253,701,795)	(253,664,805)	(253,648,227)	(257,406,494)	(257,406,588)	(257,390,824)	(267,910,488)	138,585,904	(129,324,584)	(655,841)	(2,535,641)	(128,763,245)
43	ADBIT	2,915,299	2,915,299	2,915,299	2,915,299	2,915,299	2,915,299	2,915,299	2,915,299	2,915,299	2,915,299	2,915,299	2,915,299	2,915,299	-	2,910,834	(2,910,834)	-	-
44																			
45	TOTAL ADIT	(245,784,728)	(245,780,923)	(245,746,272)	(248,585,045)	(248,529,091)	(248,528,179)	(250,786,499)	(250,749,606)	(250,732,928)	(254,525,395)	(254,491,289)	(254,475,525)	(265,000,454)	138,585,904	(126,414,550)	(3,565,874)	(2,535,641)	(132,516,065)
46																			
47																			
48	ADIT By FERC Account																		
49	190000	36,279,223			35,685,472			35,628,271			35,618,753					29,728,720	-	29,728,720	-
50	190101																		
51	232000	(281,227,983)			(283,606,700)			(286,126,251)			(289,422,860)					138,585,904	(154,309,470)	-	(16,723,566)
52	283000	(818,050)			(556,042)			(270,384)			(1,703,181)					(1,815,693)	-	(1,815,693)	-
53	283158	-			-			-			-					-	-	-	-
54	283159	-			-			-			-					-	-	-	-
55	283162	318,176			318,176			318,176			318,176								

PUBLIC UTILITY COMMISSION OF TEXAS TEXAS-NEW MEXICO POWER COMPANY II-E-3 FEDERAL INCOME TAXES TEST YEAR ENDING 12/31/2017 DOCKET NO. 48401																	
				1	2	3	4	5	6	7	8	9	10	11	12	13	14
Line No.	Account Number	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known Change in Tax Rate	Known Change	Company Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TBILL	TDCS	Total
1	Federal Income Taxes																
2																	
3		Return on Rate Base	II-E-3	72,985,718		72,985,718	(7,087,291)	65,898,428			65,898,428	24,846,935	37,045,707	3,595,930	72,150	337,705	65,898,428
4						-	-	-									
5		Deductions:															
6		Synchronized Interest		(32,815,822)		(32,815,822)	3,186,586	(29,629,236)			(29,629,236)	(11,171,673)	(16,656,483)	(1,616,801)	(32,440)	(151,839)	(29,629,236)
7		ITC Amortization		-	-	(140,633)	-	-			-	-	-	-	-	-	-
8		Amortization of Protected Excess DFIT		(140,633)	-	(140,633)	(2,799,389)	(2,940,022)	14	PLTSVC-N	(2,940,022)	(1,153,969)	(1,627,824)	(139,801)	(3,312)	(15,116)	(2,940,022)
9		AFUDC Equity		(852,665)	-	(852,665)	-	(852,665)	14	PLTSVC-N	(852,665)	(334,674)	(472,101)	(40,545)	(960)	(4,384)	(852,665)
10		Protected Excess Reserve Adjustment		-	-	-	-	-			-	-	-	-	-	-	-
11		Amortization of Unprotected Excess DFIT		-	-	-	(5,973,234)	(5,973,234)	14	PLTSVC-N	(5,973,234)	(2,344,516)	(3,307,245)	(284,033)	(6,729)	(30,711)	(5,973,234)
12		Depletion		-	-	-	-	-			-	-	-	-	-	-	-
13		Other		-	-	-	-	-			-	-	-	-	-	-	-
14		Subtotal		(33,809,120)	-	(33,809,120)	(5,586,037)	(39,395,157)			(39,395,157)	(15,004,833)	(22,063,653)	(2,081,180)	(43,441)	(202,050)	(39,395,157)
15																	
16		Additions:															
17		Depreciation adjustment		123,139		123,139		123,139	14	PLTSVC-N	123,139	48,333	68,179	5,855	139	633	123,139
18		Meals and Entertainment		151,187		151,187	(96,155)	55,032	14	PLTSVC-N	55,032	21,600	30,470	2,617	62	283	55,032
19		Lobbying		195,259	(195,259)	-	-	-			-	-	-	-	-	-	-
20		Fees and Penalties		21,107	(21,107)	-	-	-			-	-	-	-	-	-	-
21		prior year adjustments		-	-	-	-	-			-	-	-	-	-	-	-
22		Corporate Owned Life Insurance		10,315		10,315	(10,315)	-			-	-	-	-	-	-	-
23		Subtotal		501,007	(216,366)	284,641	(106,470)	178,171			178,171	69,933	98,649	8,472	201	916	178,171
24		Taxable Component of Return		39,677,605	(216,366)	39,461,239	(12,779,797)	26,681,442	-		26,681,442	9,912,035	15,080,704	1,523,223	28,910	136,571	26,681,442
25		Tax Factor		53.85%	53.85%	27.36%	26.58%	26.58%			26.58%	26.58%	26.58%	26.58%	26.58%	26.58%	26.58%
26																	
27		Federal Income Taxes Before Adjust.		21,364,864	(116,505)	(10,758,663)	(3,397,161)	7,092,535			7,092,535	2,634,845	4,008,795	404,907	7,685	36,304	7,092,535
28																	
29		Tax Credits															
30		ITC Amortization		-	-	-	-	-			-	-	-	-	-	-	-
31		Amortization of Protected Excess DFIT		(140,633)	-	-	(2,799,389)	(2,940,022)	14	PLTSVC-N	(2,940,022)	(1,153,969)	(1,627,824)	(139,801)	(3,312)	(15,116)	(2,940,022)
32		Amortization of Excess Deferred Taxes		-	-	-	-	-	14	PLTSVC-N	-	-	-	-	-	-	-
33		Protected Excess Revenue		-	-	-	-	-			-	-	-	-	-	-	-
34		Amortization of Unprotected Excess DFIT		-	-	-	(5,973,234)	(5,973,234)	14	PLTSVC-N	(5,973,234)	(2,344,516)	(3,307,245)	(284,033)	(6,729)	(30,711)	(5,973,234)
35		Subtotal		(140,633)	-	-	(8,772,623)	(8,913,256)			(8,913,256)	(3,498,486)	(4,935,069)	(423,833)	(10,040)	(45,827)	(8,913,256)
36		ADD:															
37		Prior Year Adjustments		-	-	-	-	-			-	-	-	-	-	-	-
38		Other		-	-	-	-	-			-	-	-	-	-	-	-
39		Subtotal		-	-	-	-	-			-	-	-	-	-	-	-
40																	
41		TOTAL FEDERAL INCOME TAXES	II-E-3	21,224,231	(116,505)	(10,758,663)	(12,169,784)	(1,820,720)			(1,820,720)	(863,641)	(926,274)	(18,926)	(2,355)	(9,523)	(1,820,720)

PUBLIC UTILITY COMMISSION OF TEXAS											
TEXAS-NEW MEXICO POWER COMPANY											
H-E-319 ANALYSIS OF EXCESS DEFERRED TAXES BY TIMING DIFFERENCE											
TEST YEAR ENDING 12/31/2017											
DOCKET NO. 48309											
	1	2	3	4	5	6	7	8	9	10	11
Line No.	Description	ADFIT 35% Rate Total Company 12/31/17	ADFIT 21% Rate Total Company 12/31/17	Excess ADFIT Total Company 12/31/17	Excess ADFIT Non-Reg/ Non-Electric	Excess ADFIT Known Changes	Excess ADFIT Total Electric 12/31/17  (Before Amortization)	Excess ADFIT Amortization Test Period	Excess ADFIT Total Electric 12/31/17  (Unamortized Balance)	Amortization Method	Adjustment Description
1	Timing Differences										
2											
3	Prior Protected Excess ADFIT						(2,288,380)	140,633	(2,147,747)	ARAM	
4											
5	TCJA Plant-Related:										
6	Capitalized Interest	4,428,713	2,657,228	1,771,485	-	-	1,771,485				
7	Depreciation	(187,037,470)	(112,222,482)	(74,814,988)	-	(1,505,758)	(76,320,746)				Adjust to ARAM model calculation of excess ADFIT
8	Asset Retirement Obligations	115,576	69,346	46,230	-	64,778	111,008				Adjust for change to underlying ADFIT
9	Removal Costs	(10,427,969)	(6,256,782)	(4,171,188)	-	-	(4,171,188)				
10	Gain/Loss on Retirements	8,657,696	5,194,618	3,463,079	-	-	3,463,079				
11	Salvage	778,360	467,016	311,344	-	-	311,344				
12	AFUDC	(3,934,933)	(2,360,960)	(1,573,973)	-	-	(1,573,973)				
13	Tax Repairs	(53,661,624)	(32,196,975)	(21,464,650)	-	-	(21,464,650)				
14	Corporate Allocation	(4,159,803)	(2,495,882)	(1,663,921)	-	(667,280)	(2,331,201)				Adjust to ARAM model calculation of excess ADFIT
15	Subtotal	(245,241,454)	(147,144,872)	(98,096,581)	-	(2,108,260)	(100,204,842)	3,754,686	(96,450,156)	ARAM	
16	TCJA Other:										
17	Vacation Accrual	77,098	46,259	30,839	-	30,839	-	(6,168)	24,671	5-YR Straight-Line	
18	Post Retirement Benefits Accrual	69,393	41,636	27,757	-	-	27,757	(5,551)	22,206	5-YR Straight-Line	
19	General Liability Self Insurance Reserve	64,390	38,634	25,756	-	10,400	36,156	(7,231)	28,925	5-YR Straight-Line	Adjust for change to underlying ADFIT
20	Goodwill	5,470,803	3,282,482	2,188,321	-	-	2,188,321	(437,664)	1,750,657	5-YR Straight-Line	
21	IBNR Reserve	247,025	148,215	98,810	-	-	98,810	(19,762)	79,048	5-YR Straight-Line	
22	Unrealized Gains	421,533	252,920	168,613	-	-	168,613	(33,723)	134,890	5-YR Straight-Line	
23	Incentive Pay	932,238	559,355	372,903	-	-	372,903	(74,581)	298,322	5-YR Straight-Line	
24	FDI 48 Interest Accrual	4,248	2,549	1,699	-	-	1,699	(340)	1,359	5-YR Straight-Line	
25	TCRF Reg Asset	533,820	320,292	213,528	-	-	213,528	(42,706)	170,822	5-YR Straight-Line	
26	General Reserve	135,340	81,204	54,136	-	-	54,136	(10,827)	43,309	5-YR Straight-Line	
27	Contributions in Aid of Construction	20,322,528	12,193,517	8,129,011	(8,129,011)	-	-	-	-	5-YR Straight-Line	
28	CTC Stranded Costs and Carrying Charges	(10,465,445)	(6,279,267)	(4,186,178)	-	4,186,178	-	-	-	5-YR Straight-Line	
29	Amortization of Loss on Recaptured Debt	(11,344,385)	(6,806,631)	(4,537,754)	-	-	(4,537,754)	907,551	(3,630,203)	5-YR Straight-Line	
30	Pension Expense	(7,265,048)	(4,359,029)	(2,906,019)	-	699,920	(2,206,099)	441,220	(1,764,879)	5-YR Straight-Line	Adjust for change to underlying ADFIT
31	Compensat on Expense	(659,405)	(395,643)	(263,762)	263,762	-	-	-	-	5-YR Straight-Line	
32	Worker's Compensation Reserve	(234,233)	(140,540)	(93,693)	-	95,923	2,230	(446)	1,784	5-YR Straight-Line	Adjust for change to underlying ADFIT
33	Auto Liability Self Insurance Reserve	(9,505)	(5,703)	(3,802)	-	3,802	-	-	-	5-YR Straight-Line	Adjust for change to underlying ADFIT
34	Reg Asset - REP Bad Debt	(99,475)	(59,685)	(39,790)	-	6,088	(33,702)	6,740	(26,962)	5-YR Straight-Line	Adjust for change to underlying ADFIT
35	Rate Case Expenses	(984,880)	(590,928)	(393,952)	-	393,952	-	-	-	5-YR Straight-Line	Adjust for change to underlying ADFIT
36	Prepaid Expenses	(308,425)	(185,055)	(123,370)	-	(34,198)	(157,568)	31,514	(126,054)	5-YR Straight-Line	Adjust for change to underlying ADFIT
37	SFAS 158 Pension Valuation	(317,468)	(190,481)	(126,987)	-	-	(126,987)	25,397	(101,590)	5-YR Straight-Line	
38	Energy Efficiency	(33,308)	(19,985)	(13,323)	-	-	(13,323)	2,665	(10,658)	5-YR Straight-Line	
39	Catastrophe Reserve	(655,638)	(393,383)	(262,255)	-	(170,303)	(432,558)	86,512	(346,046)	5-YR Straight-Line	Adjust for change to underlying ADFIT
40	Casualty Loss	(6,254,700)	(3,752,820)	(2,501,880)	-	-	(2,501,880)	500,376	(2,001,504)	5-YR Straight-Line	
41	Non-Standard Metering	(124,585)	(74,751)	(49,834)	-	(3,193)	(53,027)	10,605	(42,422)	5-YR Straight-Line	Adjust for change to underlying ADFIT
42	Hurricane Harvey Reserve	(2,323,905)	(1,394,343)	(929,562)	929,562	-	-	-	-	5-YR Straight-Line	
43	Reg Asset - AMS	(12,720,755)	(7,632,453)	(5,088,302)	-	636,903	(4,451,399)	890,280	(3,561,119)	5-YR Straight-Line	Adjust for change to underlying ADFIT
44	Swap Agreement	(126,915)	(76,149)	(50,766)	-	(50,766)	10,123	-	(40,613)	5-YR Straight-Line	
45	Subtotal	(25,649,640)	(15,389,784)	(10,259,856)	(2,749,509)	1,639,394	(11,370,071)	2,740,014	(9,096,057)		
46	TOTAL EXCESS ADFIT	(270,891,094)	(162,534,656)	(108,356,437)	(2,749,509)	(468,966)	(113,863,293)	6,169,333	(107,693,960)		
47	Protected						(83,997,124)	2,940,022	(81,057,102)		
48	Unprotected						(29,866,169)	3,229,311	(26,636,858)		
49	TOTAL						(113,863,293)	6,169,333	(107,693,960)		
						Unprotected-plant related excess ADFIT 7 years	(5,973,234)				
						Unprotected-other ADFIT 10 years					
						Reg Liability Adjustment					
						Rate Base Adjustment	2,743,923				



PUBLIC UTILITY COMMISSION OF TEXAS TEXAS-NEW MEXICO POWER COMPANY II-F FUNCTIONAL ALLOCATION FACTORS TEST YEAR ENDING 12/31/2017 DOCKET NO. 48401									
				1	2	3	4	5	
FF #	Description	FF Label	TRAN	DIST	MET	TBILL	TDCS	TOTAL	
<b>Functional Allocation Factors</b>				<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
1	Direct Assignment to TRAN	TRAN	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
2	Direct Assignment to DIST	DIST	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	Direct Assignment to MET	MET	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
4	Direct Assignment to TBILL	TBILL	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
5	Direct Assignment to TDCS	TDCS	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
6	Composite Allocator - FERC 902 & 903	C902_3	0.00%	0.00%	72.66%	21.27%	6.08%	0.00%	100.00%
7	Composite Allocator - FERC 906, 908 & 909	C906_9	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
8	Composite Allocator - FERC 912, 913 & 917	C912_7	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
9	DIST Maintenance Composite Allocator - FERC 591-598.1	DISTMAX	0.00%	99.27%	0.73%	0.00%	0.00%	0.00%	100.00%
10	DIST Operations Composite Allocator - FERC 581-587 & 589	DISTOPX	0.00%	68.05%	28.31%	0.00%	3.64%	0.00%	100.00%
11	General Plant - Net	GNLPLT-N	14.15%	70.57%	6.51%	2.03%	6.74%	0.00%	100.00%
12	Payroll, excluding A&G Salaries	PAYXAG	12.03%	61.22%	18.24%	0.42%	8.08%	0.00%	100.00%
13	Net Plant, excluding General Plant	PLTXGNL-N	40.71%	54.49%	4.65%	0.00%	0.15%	0.00%	100.00%
14	Net Plant in Service	PLTSVC-N	39.25%	55.37%	4.76%	0.11%	0.51%	0.00%	100.00%
15	Net Plant in Service, excluding Intangible Plant	PLTSVC-NX	39.39%	55.20%	4.77%	0.11%	0.52%	0.00%	100.00%
16	Building Square Footage Allocator	SQFT	Not Used						0.00%
17	Total O&M Expenses, excluding Fuel & Pur. Power	TOMXFP	4.50%	86.31%	6.94%	0.59%	1.66%	0.00%	100.00%
18	Total Revenue Requirement	TOTREV	17.67%	72.35%	8.50%	0.32%	1.16%	0.00%	100.00%
19	Employee Time Allocator	EMP	12.05%	71.84%	6.66%	2.19%	7.26%	0.00%	100.00%
20	Direct Assignment - A362 - Station Equipment	D-362	40.97%	59.03%	0.00%	0.00%	0.00%	0.00%	100.00%
21	Direct Assignment - Plant Held for Future Use	D-105	Not Used						0.00%
22	Direct Assignment - Materials & Supplies	D-M&S	Not Used						0.00%
23	Direct Assignment - Cash Working Capital	D-CWC	31.09%	80.50%	-6.77%	-0.24%	-4.59%	0.00%	100.00%
24	A560-A573	TRANEXP	3.62%	96.38%	0.00%	0.00%	0.00%	0.00%	100.00%
25	A922.9	A922.9	12.03%	61.22%	18.24%	0.42%	8.08%	0.00%	100.00%
26	Taxes Other Than Income Taxes	TOTI	20.28%	75.47%	3.51%	0.09%	0.66%	0.00%	100.00%
27	Net Transmission Plant	TRANPLT	97.50%	0.00%	2.50%	0.00%	0.00%	0.00%	100.00%
28	Direct Assignment Industry Dues	D-IND	27.69%	58.26%	10.87%	0.19%	2.98%	0.00%	100.00%
29	Direct Assignment Business & Economic Dues	D-B/E	29.56%	57.96%	10.05%	0.16%	2.28%	0.00%	100.00%
30	Direct Assignment Professional Dues	D-PROF	89.26%	9.49%	0.93%	0.13%	0.19%	0.00%	100.00%
31	Direct Assignment Dues	D-DUES	45.33%	44.43%	7.96%	0.17%	2.11%	0.00%	100.00%
32	Total Payroll	PAY	12.03%	61.22%	18.24%	0.42%	8.08%	0.00%	100.00%
33	General Plant - Net - Excluding A399.1	GNLPLT-NX	14.15%	70.57%	6.51%	2.03%	6.74%	0.00%	100.00%
34	Net Plant in Service - Excluding A398 & A399	NPLTSVC-X	39.26%	55.36%	4.75%	0.11%	0.51%	0.00%	100.00%
35	Direct Assignment - Customer Records and Collection Exp.	D-903	0	0.00%	10.00%	70.00%	20.00%	0.00%	100.00%
36	Net Plant in Service, excluding Intangible/Partial General Plant (for Acct 303)	PLTSVC-NXG	39.82%	54.94%	4.74%	0.08%	0.41%	0.00%	100.00%

	<b>PUBLIC UTILITY COMMISSION OF TEXAS TEXAS-NEW MEXICO POWER COMPANY II-F FUNCTIONAL ALLOCATION FACTORS TEST YEAR ENDING 12/31/2017 DOCKET NO. 48401</b>								
				1	2	3	4	5	
	FF #	Description	FF Label	TRAN	DIST	MET	TBILL	TDCS	TOTAL
	37	Total O&M Expenses, Excluding Fuel & Pur. Power and Acct 923	TOMXFPX	4.50%	86.31%	6.94%	0.59%	1.66%	100.00%
	38	Direct Assignment CWIP/RWIP	D-CWIP	14.37%	85.48%	0.14%	0.00%	0.00%	100.00%

**P.U.C. DOCKET NO. 57816**

**BEFORE THE PUBLIC UTILITY COMMISSION OF TEXAS**

**APPLICATION OF  
TEXAS-NEW MEXICO POWER COMPANY  
FOR APPROVAL TO AMEND ITS  
DISTRIBUTION COST RECOVERY FACTOR**

**PREPARED DIRECT TESTIMONY AND EXHIBITS  
OF MICHAEL S. SEAMSTER**

**ON BEHALF OF  
TEXAS-NEW MEXICO POWER COMPANY**

**MARCH 14, 2025**

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**EXHIBIT MSS-1 – LEGAL EXPERIENCE AND TESTIMONY**

**EXHIBIT MSS-2 – TNMP INVOICES FROM DOCKET NO. 56887**

**EXHIBIT MSS-3 – CITIES INVOICES FROM DOCKET NO. 56887**

**EXHIBIT MSS-4 – ATM INVOICES FROM DOCKET NOS. 56887 & 56428**

**I. INTRODUCTION AND PURPOSE****Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS ADDRESS.**

A. My name is Michael Scott Seamster. I am an attorney employed by PNMR Services Company ("PNMR Services") and I provide services as an Associate General Counsel to Texas-New Mexico Power Company ("TNMP" or "Company") and its affiliates. My office address is 577 N. Garden Ridge Blvd., Lewisville, Texas 75067.

**Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE.**

A. Exhibit MSS-1 describes my background and experience, including proceedings for which I have provided testimony.

**Q. HAVE YOU PREPARED ANY EXHIBITS?**

A. Yes. I am sponsoring Exhibit Nos. MSS-1, MSS-2, MSS-3, and MSS-4, which are attached to my testimony and incorporated by reference. I also include certain tables in my testimony as well. The exhibits and tables were prepared by me, or under my supervision.

**Q. DESCRIBE THE SCOPE OF YOUR WORK FOR TNMP.**

A. I serve as the primary in-house attorney for TNMP. I manage the litigation, administrative proceedings, and routine contractual matters encountered or required by TNMP to protect or advocate TNMP's interests. Like other members of the PNMR Services Company Law Department, I also provide legal services in support of other affiliates of TNMP.

**II. PURPOSE OF TESTIMONY****Q. ARE YOU FAMILIAR WITH THE PROCEDURES AND PRACTICES CONCERNING THE ENGAGEMENT OF OUTSIDE COUNSEL FOR TNMP?**

A. Yes. In the usual course of business, TNMP encounters legal issues for which outside counsel are retained to provide services. Outside counsel are retained to supplement in-house legal services when internal resources are unable, either due to lack of expertise or available time, to perform such services. Further, the internal Law Department is not staffed to litigate every case. Consequently, outside counsel is often retained to prosecute or respond to litigated cases and other contested matters.

**Q. ARE YOU FAMILIAR WITH THE RATES CHARGED FOR LEGAL SERVICES BY OUTSIDE COUNSEL?**

1 A. Yes. As indicated in Exhibit MSS-1, I served in private practice for approximately 13 years  
2 providing legal services to commercial businesses and utilities on contractual,  
3 administrative, and litigation matters. Since joining the Company in 2005, I have advised  
4 TNMP and managed outside counsel for the same types of matters. I am familiar with the  
5 tasks required for such engagements and the rates charged for such services.

6 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?**

7 A. I present the Company's proposal for rate case expense treatment and otherwise will  
8 support the reasonableness and recovery of any rate case expenses incurred by TNMP  
9 related to this Distribution Cost Recovery Factor ("DCRF") proceeding. Additionally,  
10 pursuant to the final order in TNMP's previous DCRF proceeding, Docket No. 56887<sup>1</sup>, I  
11 present for recovery (1) the rate case expenses incurred by TNMP in that proceeding, and  
12 (2) those rate case expenses respectively incurred by Cities Served by Texas-New Mexico  
13 Power ("Cities") and the Alliance of Texas-New Mexico Municipalities ("ATM").<sup>2</sup>

14 **III. RATE CASE EXPENSES**

15 **Q. ARE RATE CASE EXPENSES RECOVERABLE FOR A DCRF PROCEEDING?**

16 A. Yes. This proceeding constitutes a rate proceeding under the Public Utility Regulatory  
17 Act.<sup>3</sup> Tex. Utilities Code § 36.210 specifically provides for the periodic rate adjustment that  
18 TNMP requests in this proceeding.<sup>4</sup> Consequently, rate case expenses for such  
19 proceedings are expressly recoverable under Tex. Utilities Code § 36.061(b)(2).<sup>5</sup>

20 **Q. IS THERE A LIMIT ON THE NUMBER OF TIMES THAT TNMP MAY FILE A DCRF  
21 PROCEEDING BETWEEN BASE RATE CASE PROCEEDINGS?**

22 A. No. In 2017, the Legislature amended Tex. Utilities Code § 36.210 to expressly provide  
23 that there was no limit on the number of periodic rate adjustment requests that a utility,  
24 subject to the rate review schedule required by Tex. Utilities Code § 36.157. TNMP is a  
25 utility subject to the rate review schedule required by the Code and the Commission rules.<sup>6</sup>  
26 Therefore, this DCRF application by TNMP is appropriate.

27 **Q. HOW DO YOU INTEND TO ADDRESS RATE CASE EXPENSES?**

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<sup>1</sup> *Application of Texas-New Mexico Power Company for Approval to Amend Its Distribution Cost Recovery Factor*, Docket No. 56887, *Final Order* (October 3, 2024) ("Final Order").

<sup>2</sup> *Id.* at Ordering Paragraph Nos. 5 and 6.

<sup>3</sup> Public Utility Regulatory Act, Tex. Util. Code Ann. §§ 11.001—66.016 ("PURA").

<sup>4</sup> See also 16 Tex. Admin. Code ("TAC") § 25.243.

<sup>5</sup> Recovery is also appropriate under 16 TAC § 25.245.

<sup>6</sup> Tex. Util. Code § 36.157; See also, 16 TAC § 25.247.

1 A. I will first address rate case expenses for this current proceeding. Subsequently, I will  
2 address recovery and reasonableness of the rate case expenses incurred by TNMP in  
3 Docket No. 56887. I then address the rate case expenses incurred by Cities and ATM.

4 **(A). RATE CASE EXPENSES FOR THIS CURRENT PROCEEDING**

5 **Q. WHAT AMOUNT OF RATE CASE EXPENSES DO YOU ESTIMATE FOR THIS**  
6 **PROCEEDING?**

7 A. Based on past experience in other rate proceedings, TNMP anticipates that some  
8 intervenors may highly contest portions of the filing. Should this matter be materially  
9 contested, I estimate that the Company will incur approximately \$80,000 in rate case  
10 expenses. Additionally, any municipality or group of municipalities intervening in this case  
11 may also seek rate case expense recovery. Typically, TNMP has two municipal coalitions  
12 that intervene in its cases. Collectively, I estimate municipality expenses of \$50,000 for  
13 this proceeding.

14 **Q. PLEASE DESCRIBE THE BASIS FOR THE ESTIMATED LEGAL EXPENSES.**

15 A. The estimated fees are based upon the staffing of the TNMP DCRF proceeding with  
16 appropriately qualified attorneys of varied levels of experience (i.e., both partners and  
17 associates). While the estimate is based on the total anticipated costs for such services,  
18 the actual amount incurred may vary. However, TNMP seeks to recover only actual  
19 expenses incurred.

20 **Q. WHAT IS THE COMPANY'S REQUEST REGARDING RATE CASE EXPENSES**  
21 **NECESSARY TO PROCESS THIS CASE?**

22 A. TNMP requests that the Public Utility Commission of Texas ("PUCT" or "Commission")  
23 find that the reasonable and necessary rate case expenses incurred by TNMP in this  
24 proceeding are recoverable. TNMP also requests that the standard reasonableness  
25 review and actual recovery of these expenses be deferred to a subsequent proceeding.  
26 Alternatively, if by order or agreement of the parties such expenses are to be determined  
27 in this docket, TNMP would propose to submit appropriate testimony and any supporting  
28 evidence on its expenses actually incurred in this proceeding in accordance with the  
29 schedule set by such order or agreement. Any municipal intervenor would have to similarly  
30 support any request for expenses on its behalf.

1 **Q. WOULD SUCH TESTIMONY OR SUPPORTING EVIDENCE ADDRESS THE LEGAL**  
2 **RATE CASE EXPENSE CRITERIA IN 16 TAC § 25.245?**

3 A. Yes, it would. Non-legal rate case expenses would be supported by appropriate evidence  
4 as well.

5 **Q. HAS THE COMMISSION PREVIOUSLY APPROVED DEFERRED REVIEW OF RATE**  
6 **CASE EXPENSES IN PRIOR DCRF PROCEEDINGS?**

7 A. Yes. The Commission previously approved the deferred reasonableness and approval  
8 review of such rate case expenses in the following Docket Nos. 47032, 48226, 48231, and  
9 49427.<sup>7</sup> In fact, TNMP's prior DCRF provided for deferred review of fees.<sup>8</sup> TNMP believes  
10 similar deferred review and approval of the rate case expenses incurred in this proceeding  
11 is equally appropriate.

12 **(B). TNMP RATE CASE EXPENSES IN DOCKET NO. 56887**

13 **Q. ARE YOU FAMILIAR WITH THE PROCEEDINGS IN DOCKET NO. 56887?**

14 A. Yes. I served as the internal attorney overseeing the legal matters associated with the  
15 distribution cost recovery factor proceeding in Docket No. 56887. I am therefore familiar  
16 with the issues and effort associated with that proceeding. Additionally, I am familiar with  
17 the usual and customary attorneys' fees charged by practicing attorneys, paralegals, and  
18 other professionals in contested proceedings before the Commission and/or State Office  
19 of Administrative Hearings.

20 **Q. DID THE FINAL ORDER IN DOCKET NO. 56887 ADDRESS TNMP'S RATE CASE**  
21 **EXPENSES FOR THAT PROCEEDING?**

22 A. Yes. The Final Order provided that TNMP could seek recovery of its rate case expenses  
23 incurred by TNMP in Docket No. 56887 in a future proceeding.<sup>9</sup>

24 **Q. WHAT PROCEEDING EXPENSES DID TNMP INCUR RELATED TO DOCKET**  
25 **NO. 56887?**

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<sup>7</sup> *Application of CenterPoint Energy Houston Electric, LLC for Approval to Amend its Distribution Cost Recovery Factor*, Docket No. 47032 (July 28, 2017), *Application of CenterPoint Energy Houston Electric, LLC to Amend its Distribution Cost Recovery Factor*, Docket No. 48226 (August 30, 2018), *Application of Oncor Electric Delivery Company LLC for a Distribution Cost Recovery Factor*, Docket No. 48231 (August 30, 2018), and *Application of Oncor Electric Delivery Company LLC to Amend its Distribution Cost Recovery Factor*, Docket No. 49427 (September 12, 2019).

<sup>8</sup> *Application of Texas-New Mexico Power Company for Approval to Amend Its Distribution Cost Recovery Factor*, Docket No. 56887, *Final Order*, Ordering Paragraph No.7 (October 3, 2024).

<sup>9</sup> *Id.* at Ordering Paragraph No.6.



1 A. TNMP incurred \$38,734.19 in outside legal rate case expenses related to Docket No.  
2 56887. The invoices supporting TNMP's legal fees and expenses are attached as Exhibit  
3 MSS-2.<sup>10</sup>

4 **Q. WHAT GUIDANCE DID YOU APPLY REGARDING THE REASONABLENESS OF**  
5 **RATE CASE EXPENSES?**

6 A. I am familiar with the factors established by the Texas Legislature and the Commission  
7 regarding contested administrative proceedings. Consequently, my opinion considered  
8 that under Tex. Util. Code Ann. § 36.061(b)(2), reasonableness is the standard for  
9 recovery of rate case proceeding expenses. I have also considered the factors set out in  
10 16 Tex. Admin. Code § 25.245, which specifically addresses the reasonableness of legal  
11 rate case expenses in Commission proceedings as well as those factors used to evaluate  
12 the reasonableness of legal expenses in matters before the Commission and in civil  
13 litigation generally, including the factors delineated by the Third Court of Appeals in *City*  
14 *of El Paso v. Public Utility Commission of Texas*, 916 S.W.2d 515 (Tex. App.-Austin 1995,  
15 writ dism'd by agr.).

16 **Q. DID THE SIZE OF TNMP SERVICE TERRITORY OR THE NUMBER OF RETAIL**  
17 **CONSUMERS SERVED IMPACT THE AMOUNT OF RATE CASE EXPENSES**  
18 **INCURRED?**

19 A. No. While there may be cases where the service territory size or the number of retail  
20 customers might affect incurred expenses, I did not find any such correlation impacted the  
21 amount of case expenses incurred by TNMP in Docket No. 56887. The \$38,734.19  
22 incurred in support of TNMP's approximate \$7,738,346 increase to its DCRF revenue  
23 requirement reflects the fact that, irrespective of the utility's size, there is a fundamental  
24 amount of expense that will be necessary to reasonably present and conclude a contested  
25 case. The expenses incurred by TNMP represent the reasonable expenses appropriately  
26 incurred in completing its DCRF request, complying with statutory requirements, and  
27 discharging TNMP's burden of proof in Docket No. 56887.

28 **Q. HOW DID THE COMPANY STAFF THE DOCKET NO. 56887 DCRF CASE IN REGARD**  
29 **TO LEGAL SERVICES?**

30 A. TNMP relied upon outside legal counsel from Vedder Price P.C. ("Vedder") as regulatory  
31 counsel to assist developing and presenting TNMP's request for a distribution cost

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<sup>10</sup> Exhibit MSS-2 contains invoices where certain bank account information, taxpayer information, and entries for unrelated services not charged to TNMP have been redacted.

recovery factor in Docket No. 56887. Ms. Stephanie Sparks was the principal attorney providing services in the case. She has worked with TNMP since 2007 and has extensive experience in Texas regulatory matters. Ms. Sparks has ably represented TNMP in Commission proceedings in the past, including in previous DCRF proceedings, energy efficiency proceedings, base rate proceedings, advanced metering proceedings, and other matters. Additionally, along with appropriate paralegal support, Ms. Nicole Burleson at Vedder provided assistance to TNMP on matters appropriate to her experience during the proceeding.

**Q. PLEASE DESCRIBE THE TNMP INCURRED EXPENSES FOR OUTSIDE LEGAL COUNSEL.**

A. Being an attorney duly licensed in the State of Texas, and in the course of my duties for TNMP, I am familiar with rates typically charged by attorneys for contested administrative proceedings like the DCRF proceeding in Docket No. 56887. I have reviewed the invoices included in Exhibit MSS-2 which were submitted to TNMP for legal services performed and expenses incurred as part of the preparation and prosecution of TNMP's Docket No. 56887. None of the charges submitted for fees or expenses contained in those invoices have been recovered through reimbursement for other expenses or in other proceedings. No duplicate entries were included. These combined invoices support \$38,734.19 in legal fees and expenses.

**Q. ARE THE RATES CHARGED BY VEDDER FOR LEGAL SERVICES WITHIN THE RANGE OF REASONABLE RATES CHARGED FOR SIMILAR SERVICES?**

A. Yes. The rates per hour reflected in the invoices attached as Exhibit MSS-2 are within the range of hourly rates for similar services performed by attorneys and law firms of similar experience. Specifically, Exhibit MSS-2 reflects the following effective hourly rates for services performed for TNMP by the attorneys and support staff:

A. **TABLE 1.**

Timekeeper	Effective hourly rate
S. Sparks	\$574.75
N. Burleson	\$536.75
Yoakum, A.D.	\$261.25

**Q. WHAT DID YOUR REVIEW REVEAL ABOUT THE GENERAL CHARACTER OF THE BILLINGS AND EXPENSES CONTAINED IN THE INVOICES IN EXHIBIT MSS-2?**

A. The billings were sufficiently detailed to permit me to evaluate the sufficiency of the charges. Further, the invoices did not include any charges which result from a single person billing excessive hours in one day. No charges for alcohol, first class or charter airfare, expenses associated with sporting events, or meal expenses were included in the Exhibit MSS-2 invoices.

**Q. PLEASE DESCRIBE THE NATURE OF THE LEGAL WORK PERFORMED FOR TNMP.**

A. Based on the invoices, TNMP's outside counsel expended 69.2 hours in presenting TNMP's interests and resolving Docket No. 56887. Specifically, the fees and expenses incurred were necessary to advise and assist TNMP in connection with preparing and drafting the DCRF application package, identifying issues, developing strategy, preparing pleadings, consulting with Company personnel, reviewing and consultation on supporting testimony, drafting and responding to discovery, drafting and responding to various motions and/or orders, consultation with TNMP employees regarding potential settlement, participation in settlement negotiations, participation in conferences with intervenors and staff, and performing various other tasks. The specific tasks performed and expenses incurred are contained in Exhibit MSS-2.

**Q. TO WHAT ISSUES DID YOU APPORTION THE TNMP RATE CASE EXPENSES, IN DOCKET NO. 56887?**

A. Based on my review of the invoices in Exhibit MSS-2, I apportion the services among six issue categories: "Application Preparation;" "Rate Case Expense Matters;" "Discovery;" "Procedural Matters;" "Settlement Negotiation Matters;" and "Procedural Expenses."

**Q. WHAT AMOUNT OF THE RATE CASE EXPENSES ARE REASONABLY APPORTIONED TO THE ISSUES YOU IDENTIFIED?**

A. The following table sets forth the amount of expenses allocated to the identified issues in Docket No. 56887.

**TABLE 2.**

ISSUE	HOURS	AMOUNT
Application Preparation	21.4	\$12,166.65
Rate Case Expense Matters	5.6	\$3,142.60
Discovery	2.4	\$1,349.00
Procedural Matters	30.1	\$16,364.23
Settlement Negotiation Matters	9.7	\$5,472.48
Procedural Expenses		\$239.25

1 **Q. HOW DID YOU DETERMINE WHAT COSTS TO ASSIGN TO THE ISSUES IDENTIFIED**  
2 **IN THE TABLE ABOVE?**

3 A. I examined the entries in the invoices attached for the issues addressed, and the amount  
4 of time devoted to those issues. I assigned costs for work related to the specific issues  
5 identified in Table No. 2 based on the description of services. I also relied upon the  
6 pleadings on file in Docket No. 56887 and took note of the issues addressed in such filings.

7 **Q. WERE ANY OF THE ISSUES ADDRESSED IN DOCKET NO. 56887 COMPLEX OR**  
8 **UNIQUE?**

9 A. Most efforts associated with the case were typical of the time and expenses necessary to  
10 address such issues under the circumstances of the proceeding.

11 **Q. WAS THE AMOUNT OF DISCOVERY IN DOCKET NO. 56887 EXCESSIVE OR**  
12 **COMPLEX?**

13 A. No.

14 **Q. DID YOUR REVIEW OF THE INVOICES IN EXHIBIT MSS-2 REVEAL ANY**  
15 **CIRCUMSTANCE WHERE EITHER THE FEES PAID, TASKS PERFORMED, OR TIME**  
16 **SPENT ON A TASK WERE EXTREME OR EXCESSIVE?**

17 A. No.

18 **Q. IS THE TOTAL AMOUNT OF FEES AND EXPENSES REFLECTED IN EXHIBIT MSS-2**  
19 **EXCESSIVE FOR A DCRF PROCEEDING?**

20 A. No. Based on my experience the total of \$38,734.19 incurred by TNMP was appropriate  
21 to complete the resolution of the case.

22 **Q. WERE THE OUTSIDE LEGAL FEES AND EXPENSES REFLECTED IN EXHIBIT MSS-**  
23 **2 REASONABLE AND NECESSARY?**

24 A. Yes. The attorneys' hourly rates upon which the billings are based are similar to the hourly  
25 rates charged for comparable services during the same time frame and are reasonable  
26 and consistent with prevailing standards. The hours spent to perform the tasks assigned  
27 to TNMP's outside counsel were reasonable and necessary to complete those tasks in a  
28 professional manner on a timely basis. Finally, after considering the factors in 16 TAC §  
29 25.245(b) and (c), the invoices attached as Exhibit MSS-2, the pleadings on file for Docket  
30 No. 56887, and the issues addressed in that proceeding, the \$38,734.19 in rate case  
31 expenses incurred by TNMP are reasonable and necessary expenses.

32 **(C). MUNICIPAL RATE CASE EXPENSES IN DOCKET NO. 56887**

1 **Q. DID THE FINAL ORDER IN DOCKET NO. 56887 ADDRESS MUNICIPAL RATE CASE**  
2 **EXPENSES FOR THAT PROCEEDING?**

3 A. The Final Order requires that TNMP will reimburse Cities and ATM for their respective rate  
4 case expenses associated with Docket No. 56887.<sup>11</sup> This directive was also required by  
5 the Commission in TNMP's prior DCRF proceedings including Docket No. 56428.<sup>12</sup> The  
6 Commission also ordered that TNMP could seek recovery of the rate case expenses  
7 incurred by Cities and ATM in a future proceeding.<sup>13</sup>

8 **Q. IS TNMP REQUESTING RECOVERY OF INCURRED BY CITIES OR ATM IN PRIOR**  
9 **DCRF PROCEEDINGS?**

10 A. Yes. TNMP requests recovery of Cities' \$33,981.00 in rate case expenses for Docket No.  
11 56887 and recovery of ATM's \$13,273.50 in rate case expenses for Docket Nos. 56887  
12 and 56428.<sup>14</sup> The invoices reflecting the rate case expenses for Cities and ATM are  
13 attached as Exhibits MSS-3 and MSS-4 respectively.

14 **Q. WAS THERE ANY FINDING OF REASONABLENESS REGARDING THE RATE CASE**  
15 **EXPENSES INCURRED BY CITIES OR ATM?**

16 A. No. The respective municipal intervenor should support in this proceeding the  
17 reasonableness of any fees from prior DCRF proceedings that TNMP presents herein for  
18 recovery.

19 **Q. WHAT SHOULD BE THE TREATMENT OF ANY RATE CASE EXPENSES INCURRED**  
20 **BY CITIES OR ATM THAT ARE DISALLOWED?**

21 A. If any portion of Cities' or ATM's rate cases expenses are disallowed, then the disallowed  
22 amounts should be applied as a credit against the respective municipal intervenor's rate  
23 case expenses incurred in this proceeding.

24 **Q. SHOULD APPROVED RATE CASE EXPENSES BE ACCOUNTED FOR AS A**  
25 **REGULATORY ASSET?**

26 A. TNMP's last rate case rider has terminated.<sup>15</sup> Therefore, I propose that any rate case  
27 expenses of TNMP, Cities, or ATM from approved in this proceeding be granted regulatory

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<sup>11</sup> *Application of Texas-New Mexico Power Company for Approval to Amend Its Distribution Cost Recovery Factor*, Docket No. 56887, Final Order, Ordering Paragraph No. 6 (October 3, 2024).

<sup>12</sup> *Application of Texas-New Mexico Power Company for Approval to Amend Its Distribution Cost Recovery Factor*, Docket No. 56428, Final Order, Ordering Paragraph No. 5 (June 13, 2024)

<sup>13</sup> *Id.* at Ordering Paragraph 6.

<sup>14</sup> Rate case expenses for ATM include a single invoice for \$294.50 from Docket No. 56428 that was inadvertently not reimbursed prior to Docket 56887 and has not been submitted for recovery previously. See Ex. MSS-4

<sup>15</sup> *Tariff Filing for Texas-New Mexico Power Company for Early Termination of Rate Case Expense Rider Approved in Docket No. 48591 and Modified in Docket Nos. 50731, 51959 AND 53436*, Docket No. 54568, Notice of Approval (March 22, 2023).

1 asset treatment until the Commission orders the method of recovery for such approved  
2 expenses in a subsequent rate proceeding.

3 **IV. CONCLUSION**

4 **Q. WHAT IS YOUR RECOMMENDATION REGARDING THE RECOVERY OF LEGAL**  
5 **EXPENSES RELATED TO DOCKET NO. 56887 AND THIS DCRF PROCEEDING?**

6 A. I recommend that the Commission approve for recovery \$85,988.69 (\$38,734.19 for  
7 TNMP's costs, \$33,981.00 for Cities' costs, and \$13,273.50 for ATM's costs) in rate case  
8 expenses incurred for Docket No. 56887 and authorize that such expenses be treated as  
9 a regulatory asset. It is my further recommendation that if any rate case expenses for  
10 Cities or ATM are disallowed, the municipal intervenor apply such disallowed amounts as  
11 a credit against any rate case expenses incurred by that municipal intervenor in this  
12 proceeding. Finally, I recommend that review, approval, and recovery of rate case  
13 expenses incurred in this DCRF proceeding be deferred to a subsequent proceeding.

14 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

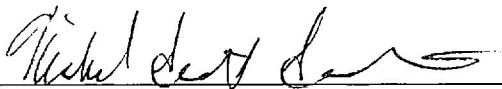
15 A. Yes.

**AFFIDAVIT**

**STATE OF TEXAS**           §  
                                     §  
**COUNTY OF DENTON**     §

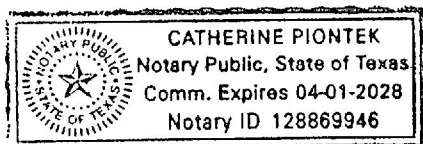
BEFORE ME, the undersigned authority, on this day personally appeared Michael S. Seamster, who, upon proving his identity to me and by me being duly sworn, deposes and states the following:


“My name is Michael Seamster. I am of legal age, a resident of the State of Texas, and have never been convicted of a felony. I certify that the foregoing testimony, offered by me on behalf of Texas-New Mexico Power Company, is true and correct and based upon my personal knowledge and experience.”

  
\_\_\_\_\_  
Witness

\* \* \* \* \*

SWORN TO AND SUBSCRIBED before me, Notary Public, on this 11th day of March, 2025, to certify which witness my hand and seal of office.



  
\_\_\_\_\_  
NOTARY PUBLIC in and for the  
State of Texas

Printed Name: Catherine Piontek

My Commission expires: April 1, 2028

Notary ID# 128869946

SEAL:

# **EXHIBIT**

## **MSS-1**



**Michael Scott Seamster**  
TNMP Lewisville Regional Office  
577 N. Garden Ridge  
Lewisville, TX 75067  
(214) 222-4143  
[scott.seamster@pnmresources.com](mailto:scott.seamster@pnmresources.com)

Juris Doctorate, Baylor School of Law, 1992

Admitted to practice in Texas, 1992

## **EXPERIENCE**

**PNMR Services Company, Inc. 2016 to present**  
**Associate General Counsel (TX Operations) - Lewisville, TX**

Serves as Associate General Counsel providing legal support services to PNM Resources, Inc. (PNMR) affiliates for the following areas: regulatory, litigation, bankruptcy, and utility business transactions. As Texas-New Mexico Power Company's (TNMP) in-house counsel, primarily represents TNMP before the Public Utility Commission of Texas, and on matters subject to state and federal jurisdictions in Texas. However, also supports Public Service New Mexico on similar matters. For the Legal Team in Texas, I lead the paralegal and administrative assistant supporting PNMR's interests in Texas.

**PNMR Services Company, Inc. 2006 to 2016**  
**Corporate Counsel for Regulatory Policy and Litigation Management - Lewisville, TX**

Served as Corporate Counsel providing legal support services to PNMR affiliates for the following areas: regulatory, litigation, bankruptcy, and utility business transactions.

**Texas-New Mexico Power Company 2005 to 2006**  
**Corporate Counsel for Regulatory Policy and Litigation Management - Fort Worth, TX**

Served as Corporate Counsel for TNMP focused primarily on regulatory matters and litigation in Texas. Supported the final integration process as PNM Resources, Inc. completed its acquisition of TNMP and its affiliates.

**Wagstaff, Alvis, Stubbeman, Seamster, & Longacre LLP 1993 to 2005**  
**Attorney - Abilene, TX**

Joined the Wagstaff Law Firm in September 1993 after serving as a Briefing Attorney for the Texas Eleventh Court of Appeals in Eastland, Texas. As a member of a broad, general practice law firm, provided appellate, litigation, and regulatory support to various individuals and businesses (including public utilities and municipal corporations) in both state and federal jurisdictions. Additionally, significant portions of the practice also included significant construction contract work, business governance consultation, and bankruptcy creditor guidance and representation.

**Court of Appeals for the Eleventh District of Texas**  
**Briefing Attorney - Eastland, Texas**

**1992 to 1993**

Supported the judicial administration of Chief Justice Austin McCloud, Justice Bob Dickinson, and Justice Bud Arnot. Responsible for research and drafting of position statements, memoranda, and draft opinions for Justice Arnot on substantive and procedural legal issues for both criminal and civil cases presented to the Court.

**FILED TESTIMONY IN THE FOLLOWING REGULATORY MATTERS:**

*Application of Texas-New Mexico Power Company for Approval of an Energy Efficiency Cost Recovery Factor*, Docket No. 41496, Nov. 4, 2013.

*Compliance Tariff of Texas-New Mexico Power Company Related to Non-Standard Metering Service Pursuant to PUC Subst. R. § 25.133*, Docket No. 41901, Jun. 20, 2014.

*Application of Texas-New Mexico Power Company for Approval of an Energy Efficiency Cost Recovery Factor*, Docket No. 42566, Sept. 11, 2014.

*Application of Texas-New Mexico Power Company to Adjust its Energy Efficiency Cost Recovery Factor*, Docket No. 44778, Sept. 11, 2015.

*Application of Texas-New Mexico Power Company to Reconcile Advanced Metering System Costs*, Docket No. 45213, Mar. 25, 2016.

*Application of Texas-New Mexico Power Company for Approval to Adjust its Energy Efficiency Cost Recovery Factor*, Docket No. 46002, Sept. 23, 2016.

*Application of Texas-New Mexico Power Company to Adjust its Energy Efficiency Cost Recovery Factor*, Docket No. 47217, Oct. 11, 2017.

*Application of Texas-New Mexico Power Company for Authority to Adjust Rates*, Docket No. 48401, Dec. 20, 2018.

*Application of Texas-New Mexico Power Company to Adjust its Energy Efficiency Cost Recovery Factor*, Docket No. 48404, Oct. 12, 2018.

*Review of Rate Case Expenses Incurred by Texas New Mexico Power Company and Municipalities in Docket Nos. 48401, 35038, and 41901*, Docket No. 48591, Mar. 18, 2019.

*Application of Texas-New Mexico Power Company to Adjust its Energy Efficiency Cost Recovery Factor*, Docket No. 49586, May 31, 2019.

*Application of Texas-New Mexico Power Company for Approval of a Distribution Cost Recovery Factor*, Docket No. 50731, Apr. 6, 2020.

*Application of Texas-New Mexico Power Company to Adjust its Energy Efficiency Cost Recovery Factor*, Docket No. 50894, May 29, 2020.

*Application of Texas-New Mexico Power Company for Approval of a Distribution Cost Recovery Factor, Docket No. 51959, Apr. 5, 2021.*

*Application of Texas-New Mexico Power Company to Adjust its Energy Efficiency Cost Recovery Factor, Docket No. 52153, May 27, 2021.*

*Application of Texas-New Mexico Power Company for Approval of a Distribution Cost Recovery Factor, Docket No. 53436, Apr. 5, 2022.*

*Application of Texas-New Mexico Power Company to Adjust its Energy Efficiency Cost Recovery Factor, Docket No. 53637, May 23, 2022.*

*Application of Texas-New Mexico Power Company for Approval of a Distribution Cost Recovery Factor, Docket No. 54807, Apr. 5, 2023.*

*Application of Texas-New Mexico Power Company to Adjust its Energy Efficiency Cost Recovery Factor, Docket No. 55034, May 26, 2023.*

*Application of Texas-New Mexico Power Company for Approval of a Distribution Cost Recovery Factor, Docket No. 56428, Apr. 1, 2024.*

*Application of Texas-New Mexico Power Company to Adjust its Energy Efficiency Cost Recovery Factor, Docket No. 56657, May 24, 2024.*

*Application of Texas-New Mexico Power Company for Approval of a Distribution Cost Recovery Factor, Docket No. 56428, Jul. 29, 2024.*

# **EXHIBIT**

## **MSS-2**

## EXHIBIT MSS-2

Invoice No.	Invoice Date	Invoice Amount
<b>10003653</b>	8/9/24	\$14,559.55
<b>10006658</b>	9/10/24	\$15,325.87
<b>10009996</b>	10/9/24	\$7,461.30
<b>10016272</b>	12/10/24	\$1,333.80
<b>10018892</b>	1/9/25	\$53.67
<b>Total</b>		<b>\$38,734.19</b>

Chicago  
New York  
Washington, D.C.  
London  
San Francisco  
Los Angeles  
Singapore  
Dallas  
Miami  
vedderprice.com

August 09, 2024

PNM RESOURCES INC.  
577 N Garden Ridge Blvd  
Lewisville, TX 75067

Invoice No. 10003653  
Matter No. 055767.00.0030

RE: Distribution Cost Recovery Factor - August 2024

Summary of Bill for Period Through July 31, 2024

Total Fees for Services Rendered	\$15,074.00
Fee Adjustment	(\$753.70)
Total Adjusted Fees	\$14,320.30
Total Costs	\$239.25
Total Due This Bill	\$14,559.55

PLEASE REMIT PAYMENT PER BELOW AND REFERENCE INVOICE NUMBER

<b>PAYMENT BY CHECK:</b> VEDDER PRICE PC 8677 Solution Center Chicago, IL 60677-8006	<b>PAYMENT BY WIRE OR ACH TRANSFER:</b> VEDDER PRICE PC CIBC Bank USA 120 S. LaSalle Street, Chicago, IL 60603 ABA No. [REDACTED]; SWIFT No.: [REDACTED] Account No.: [REDACTED] Wire Remit Advice: [REDACTED]
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FEIN [REDACTED]      TERMS: PAYABLE ON RECEIPT

Invoice Date: 08/09/24  
 Invoice No. 10003653  
 Matter No. 055767.00.0030  
 Page 2

TXNM Energy, Inc.  
**Distribution Cost Recovery Factor - August 2024**

Legal Services for the Period Ending July 31, 2024

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>
07/01/24	Communications with client regarding DCRF plan.	Sparks, S.C.	.20	121.00
07/01/24	Kick-off call with client to discuss new DCRF.	Burleson, N.E.	.20	113.00
07/03/24	Correspondence with client regarding rate case expenses.	Sparks, S.C.	.30	181.50
07/03/24	Email counsel for Cities and ATM to obtain invoices from prior DCRF and email C. Pointek regarding same.	Burleson, N.E.	.30	169.50
07/08/24	Communications with client regarding DCRF filing.	Sparks, S.C.	.30	181.50
07/08/24	Analyze rate case invoices.	Sparks, S.C.	.60	363.00
07/08/24	Email communications with counsel for ATM regarding invoices for DCRF.	Burleson, N.E.	.30	169.50
07/09/24	Review ATM's RCE.	Sparks, S.C.	.40	242.00
07/11/24	Email communications with client regarding invoices for ATM.	Burleson, N.E.	.10	56.50
07/12/24	Telephone conference and correspondence with client regarding strategy for DCRF.	Sparks, S.C.	.40	242.00
07/12/24	Weekly call with client to discuss upcoming DCRF and preparing application.	Burleson, N.E.	.40	226.00
07/19/24	Call with client regarding DCRF and TCOS projects status.	Burleson, N.E.	.20	113.00
07/19/24	Telephone conference with client regarding DCRF status.	Sparks, S.C.	.30	181.50
07/21/24	Follow up with ATM and Cities for invoices for DCRF.	Burleson, N.E.	.10	56.50
07/22/24	Email communications with counsel for Cities and with client regarding rate case expenses invoices from prior DCRF docket.	Burleson, N.E.	.20	113.00
07/22/24	Analyze ATM's new rate case expense invoices.	Sparks, S.C.	.30	181.50
07/23/24	Communications with client and team regarding rate case expenses.	Sparks, S.C.	.60	363.00
07/24/24	Attend meeting on new DCRF docket and discuss status of same.	Burleson, N.E.	.20	113.00

Invoice Date: 08/09/24  
 Invoice No. 10003653  
 Matter No. 055767.00.0030  
 Page 3

TXNM Energy, Inc.  
**Distribution Cost Recovery Factor - August 2024**

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>
07/24/24	Telephone conference with client regarding DCRF filing.	Sparks, S.C.	.30	181.50
07/25/24	Confirm notice requirements under DCRF rule and email paralegal and office support regarding mailing and logistics for notice.	Burleson, N.E.	.30	169.50
07/26/24	Email counsel for ATM to get invoices for rate case expenses from 56428.	Burleson, N.E.	.10	56.50
07/26/24	Correspondence with client regarding rate case expenses.	Sparks, S.C.	.20	121.00
07/26/24	Prepare comments to S. Seamster's testimony.	Sparks, S.C.	.80	484.00
07/26/24	Analyze S. Seamster's draft testimony.	Sparks, S.C.	1.20	726.00
07/27/24	Analyze S. Whitehurst's draft testimony.	Sparks, S.C.	1.60	968.00
07/27/24	Analyze T. Baker draft testimony.	Sparks, S.C.	1.20	726.00
07/28/24	Prepare comments to T. Baker draft testimony and exhibits.	Sparks, S.C.	1.50	907.50
07/28/24	Analyze K. Nix draft testimony.	Sparks, S.C.	.90	544.50
07/28/24	Prepare comments to K. Nix's draft testimony.	Sparks, S.C.	.70	423.50
07/28/24	Review and revise exhibits to S. Seamster's testimony.	Sparks, S.C.	1.30	786.50
07/28/24	Prepare comments to S. Whitehurst's draft testimony and exhibits.	Sparks, S.C.	1.10	665.50
07/29/24	Prepare letter requesting new docket number and send to client for approval.	Burleson, N.E.	.20	113.00
07/29/24	Telephone conference and correspondence with client regarding DCRF filing and testimony.	Sparks, S.C.	.90	544.50
07/29/24	Review and revise Application for new DCRF.	Burleson, N.E.	.80	452.00
07/29/24	Communications with paralegal regarding notices to be sent to municipalities and parties to last rate case upon filing DCRF application.	Burleson, N.E.	.20	113.00
07/29/24	Review and comment on updated testimony of S. Seamster.	Sparks, S.C.	1.30	786.50
07/30/24	Review and revise DCRF filing package.	Sparks, S.C.	1.90	1,149.50
07/30/24	Review and comment on updated testimony of S. Whitehurst.	Sparks, S.C.	1.20	726.00



Invoice Date: 08/09/24  
Invoice No. 10003653  
Matter No. 055767.00.0030  
Page 4

TXNM Energy, Inc.  
**Distribution Cost Recovery Factor - August 2024**

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>
07/30/24	Correspondence with client regarding DCRF filing and testimony.	Sparks, S.C.	.50	302.50
07/30/24	Review and comment on updated testimony of T. Baker.	Sparks, S.C.	.60	363.00
07/30/24	Email communications with client and paralegal regarding finalization of DCRF application and sending notice of filing to rate case parties and municipalities.	Burleson, N.E.	.50	282.50
07/31/24	Review Order No. 1.	Sparks, S.C.	.20	121.00
07/31/24	Review Cities' Motion to Intervene.	Sparks, S.C.	.10	60.50
07/31/24	Email communications with A. Yoakum regarding mailings for the DCRF notices.	Burleson, N.E.	.20	113.00

Total Fees for Services Rendered	\$15,074.00
Fee Adjustment	(\$753.70)
Total Adjusted Fees	<u>\$14,320.30</u>

<u>Costs</u>	
<u>Description</u>	<u>Amount</u>
Special Delivery Service, Inc. - Outside Messenger Service HOUTSIDEMSSGR - SPECIAL DELIVERY SERVICE, INC. - Us messenger service for Alexander Yoakum	239.25
Total Costs	<u>\$239.25</u>
<b>TOTAL DUE THIS BILL</b>	<b>\$14,559.55</b>

Invoice ID: 0500-4349-8182

# INVOICE

**Vendor** SPECIAL DELIVERY SERVICE, INC.  
**Requester** Jane West [Non\_Legal | 009187 | j\_west]  
**Created By** Sharon Royal-Owens [Non\_Legal | 009135 | s\_royalowens]  
**Create Date** 08/05/2024

## Invoice Information

**Vendor** SPECIAL DELIVERY SERVICE, INC. [SPECIALD]  
**Address** Special Delivery Service, Inc. [1]  
 SPECIAL DELIVERY SERVICE, INC.  
 5470 LYNDON B. JOHNSON FRWY., SUITE 100  
 DALLAS,TX 75240  
 NULL  
**Invoice Number** 725107  
**Invoice Date** 08/03/2024  
**Invoice Amount** 280.11 USD  
**Description** Us messenger service for DA office  
**DueDate** 08/03/2024

## Prior Approvers

**08/05/2024** Takyra Doyle[ Non\_Legal | 009170 | t\_doyle ]  
**08/05/2024** Jane West[ Non\_Legal | 009187 | j\_west ]

## !!Compliance Warning!!

### REQUESTER NOT VALID FOR CLIENT CHARGEABLE

**Warning** Requester Must Be a Shareholder/Associate/Legal Assistant For a Client Chargeable Invoice. Please Give a Brief Description If The Requester Is Not a Shareholder/Associate/Legal Assistant.  
**S Royal-Owens** 08/05/2024 02:15 PM  
 office Manager reviews all invoices for approval.

Allocation Details	Amount [USD]
<b>Billable</b>	239.25
<b>Amount To Be</b>	239.25

Invoice ID: 0500-4349-8182

**Expensed**

<b>055767.00.0030</b>	TXNM Energy, Inc.
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**Line** 0001**Description** Us messenger service for Alexander Yoakum**Override Tkpr** Alexander Yoakum [Paralegal | 009185 | a\_yoakum]**Cost Code** Outside Messenger Service

<b>Billable</b>	40.86
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<b>Amount To Be</b>	40.86
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**Expensed**

<b>056292.00.0001</b>	Dr. Kyle Carter
-----------------------	-----------------

**Line** 0002**Description** Us messenger service for Linda Thames**Override Tkpr** Linda Thames [Paralegal | 001918 | l\_thames]**Cost Code** Outside Messenger Service

<b>Allocation Summary</b>	Amount (USD)
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<b>055767.00.0030</b>	TXNM Energy, Inc.	239.25
	Distribution Cost Recovery Factor - August 2024	

<b>056292.00.0001</b>	Dr. Kyle Carter	40.86
	Dr. Kyle Carter	

<b>Expense Summary</b>	Amount (USD)
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<b>Billable</b>	280.11
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Invoice ID: 0500-4349-8182



**ORIGINAL INVOICE**  
Special Delivery Service, Inc.  
5470 L B J Freeway, Suite 100  
Dallas, TX 75240-1044  
(214) 866-3200

**Bill to:** VEDDER PRICE  
ACCOUNTS PAYABLE  
300 CRESCENT CT, STE 400  
DALLAS, TX 75201

<u>Invoice Number</u> <b>725107</b>	<u>Invoice Date</u> <b>08/03/24</b>	<u>Invoice Amount</u> <b>\$ 280.11</b>
<u>Account Number</u> <b>4698954800</b>	This Invoice is due and payable upon receipt.	<u>Amount Enclosed</u>

Tracking # Carrier Reference	Delivery Information	Time Date	Total Amount
213-0346 DA OFFICE SERVIC	<b>TO:</b> MAIN POST OFFICE I-30 AND SYLVAN DALLAS, TX 75208 <b>FROM:</b> VEDDER PRICE 300 CRESCENT CT, STE 400 DALLAS, TX 75201 VAN RUSH EVENING DELIVERY = \$ 121.05 BOX CHARGE - UP TO 50 BOXES (29 Boxes) = \$ 72.50 * : 055767.00.0030 (ALEX YOAKUM)	CLERK 7:00 PM 07/31/24	\$ 193.55
213-0347 DA OFFICE SERVIC	<b>FROM:</b> MAIN POST OFFICE I-30 AND SYLVAN DALLAS, TX 75208 <b>TO:</b> VEDDER PRICE 300 CRESCENT CT, STE 400 DALLAS, TX 75201 STANDARD NIGHTTIME DELIVERY = \$ 45.70 * : 055767.00.0030 (ALEX YOAKUM)	PTL 9:00 AM 08/01/24	\$ 45.70
213-0147 LINDA THAMES	<b>FROM:</b> US ATTORNEY'S OFFICE 101 E. PARK BLVD, STE 600 PLANO, TX 75074 <b>TO:</b> VEDDER PRICE 300 CRESCENT CT, STE 400 DALLAS, TX 75201 DISCOUNT DAYTIME DELIVERY = \$ 40.86 * : 56292.00.0001	C BROWN 11:36 AM 07/31/24	\$ 40.86

Page	Invoice Number	Invoice Amount	Account Balance	Check Number	Date Paid	Amount Paid
1	725107	280.11				

Questions on this invoice? Contact [Billing@SpecialDelivery.com](mailto:Billing@SpecialDelivery.com) - You can now pay invoices online.  
Go to [SpecialDelivery.com](https://SpecialDelivery.com) and click Make a Payment. Thank you! We Appreciate Your Business.

Special Delivery Service, Inc. ~ ACH Payments: Bank Routing No. 111000614 - Account No. 703293902 ~ Federal ID No. 75-2811001

VedderPrice

RICOH

## LOCAL COURIER REQUEST FORM

DATE:	7/31/24		
NAME AND ADDRESS (do not use P.O. box for domestic UPS or FedEx):	Post office		<input type="checkbox"/> Residence <input checked="" type="checkbox"/> Business
RECIPIENT PHONE NUMBER:			
CHARGE:	<input type="checkbox"/> Client <input type="checkbox"/> Firm <input type="checkbox"/> Personal		
CLIENT/MATTER NUMBER:	055767.00.0030		
VP CONTACT:	Yoakum, Alexander D.	EXT:	
SENDER NAME AND TIMEKEEPER NO. (if applicable):			
TYPE OF SERVICE:	<input type="checkbox"/> Delivery <input type="checkbox"/> Pick-Up	<input type="checkbox"/> Box <input type="checkbox"/> Envelope <input type="checkbox"/> Other	<input checked="" type="checkbox"/> Delivery and Pick-Up
RETURN PICKED-UP MATERIAL TO:	Vedder Price		
SPECIAL INSTRUCTIONS:			
WHEN NEEDED:			
<b>RICOH SERVICES CENTER USE ONLY</b>			
AMOUNT:	TIME:		
MESSENGER:	DATE:		
RECEIVED BY:	PRINTED NAME:		

Chicago  
New York  
Washington, D.C.  
London  
San Francisco  
Los Angeles  
Singapore  
Dallas  
Miami  
vedderprice.com

September 10, 2024

PNM RESOURCES INC.  
577 N Garden Ridge Blvd  
Lewisville, TX 75067

Invoice No. 10006658  
Matter No. 055767.00.0030

RE: Distribution Cost Recovery Factor - August 2024

Summary of Bill for Period Through August 31, 2024

Total Fees for Services Rendered	\$16,132.50
Fee Adjustment	(\$806.63)
Total Adjusted Fees	\$15,325.87
Total Costs	\$0.00
Total Due This Bill	\$15,325.87

PLEASE REMIT PAYMENT PER BELOW AND REFERENCE INVOICE NUMBER

<b>PAYMENT BY CHECK:</b> VEDDER PRICE PC 8677 Solution Center Chicago, IL 60677-8006	<b>PAYMENT BY WIRE OR ACH TRANSFER:</b> VEDDER PRICE PC CIBC Bank USA 120 S. LaSalle Street, Chicago, IL 60603 ABA No. [REDACTED]; SWIFT No.: [REDACTED] Account No.: [REDACTED] Wire Remit Advice: [REDACTED]
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FEIN 36-3254526

TERMS: PAYABLE ON RECEIPT

300 Crescent Court, Suite 400 | Dallas, Texas 75201 | T + 1 469 895 4800 | F + 1 469 895 4802

Invoice Date: 09/10/24  
 Invoice No. 10006658  
 Matter No. 055767.00.0030  
 Page 2

TXNM Energy, Inc.  
**Distribution Cost Recovery Factor - August 2024**

Legal Services for the Period Ending August 31, 2024

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>
08/01/24	Review and revise Burleson Affidavit of Notice for DCRF and send to S. Sparks for approval.	Burleson, N.E.	.40	226.00
08/01/24	Prepare initial draft of affidavit of notice for attorney review.	Yoakum, A.D.	.30	82.50
08/02/24	Communications with client regarding strategy and next steps.	Sparks, S.C.	.70	423.50
08/05/24	Execute, file, and serve Affidavit of Notice in TNMP's DCRF.	Burleson, N.E.	.30	169.50
08/06/24	Review ATM's Motion to Intervene and circulate Motion to client.	Burleson, N.E.	.10	56.50
08/08/24	Phone calls with counsel for TIEC regarding error in Work Paper II-H-1.3 and email client regarding identification of issue to determine the need to address it.	Burleson, N.E.	.50	282.50
08/08/24	Review Cities' First Set of RFIs filed in DCRF.	Burleson, N.E.	.20	113.00
08/09/24	Review DCRF WP schedules.	Sparks, S.C.	.50	302.50
08/09/24	Email communications with client and paralegal regarding preparation of an errata for error found in WP II-H-1.3.	Burleson, N.E.	.30	169.50
08/09/24	Prepare initial draft of Errata filing for attorney review.	Yoakum, A.D.	.60	165.00
08/09/24	Analyze Cities' First RFIs for potential objections.	Sparks, S.C.	.30	181.50
08/09/24	Reviewed ARM Motion to Intervene and Protective Order.	Sparks, S.C.	.20	121.00
08/10/24	Prepare responsive email to the City of Sweeny and send to S. Sparks for review.	Burleson, N.E.	.60	339.00
08/12/24	Prepare Errata for Exhibits to the testimonies of Stacy Whitehurst and Thomas Baker for the DCRF.	Burleson, N.E.	3.20	1,808.00
08/12/24	Email communications with the City of Sweeny regarding the DCRF application and how it will affect that City's rates.	Burleson, N.E.	.20	113.00
08/13/24	Finalize, file and serve Errata to Exhibits to the Testimonies of Thomas S. Baker and Stacy R. Whitehurst.	Burleson, N.E.	.30	169.50

Invoice Date: 09/10/24  
 Invoice No. 10006658  
 Matter No. 055767.00.0030  
 Page 3

TXNM Energy, Inc.  
**Distribution Cost Recovery Factor - August 2024**

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>
08/13/24	Email communications with opposing counsel and client regarding responding to potential RFIs from TIEC related to TNMP's Errata.	Burleson, N.E.	.20	113.00
08/13/24	Analyze revised DCRF schedules.	Sparks, S.C.	.50	302.50
08/14/24	Email communications with counsel for TIEC regarding possible discovery regarding TNMP's Errata.	Burleson, N.E.	.10	56.50
08/14/24	Analyze Order No. 3.	Sparks, S.C.	.10	60.50
08/16/24	Phone call with counsel for Cities about rate case expenses.	Burleson, N.E.	.30	169.50
08/19/24	Email communications with A. Yoakum regarding preparing shell final order for DCRF.	Burleson, N.E.	.20	113.00
08/19/24	Review Direct Testimony & Exhibits of Mark Garrett for ATM.	Sparks, S.C.	.30	181.50
08/19/24	Review Cities' Direct Testimony of Karl J. Nalepa and attachments.	Sparks, S.C.	.50	302.50
08/19/24	Analyze TNMP's draft responses and exhibits to Cities' First RFIs.	Sparks, S.C.	1.30	786.50
08/19/24	Review Alliance for Retail Markets' Recommendations on TNMP's DCRF Application.	Sparks, S.C.	.40	242.00
08/19/24	Finalize, file, and serve TNMP's Responses to Cities' First RFIs.	Burleson, N.E.	.30	169.50
08/20/24	Prepare proposed final order document for attorney review.	Yoakum, A.D.	.40	110.00
08/21/24	Analyze Staff's Recommendation on Final Disposition.	Sparks, S.C.	.60	363.00
08/21/24	Review Rebuttal Testimony of K. Nix.	Sparks, S.C.	.60	363.00
08/21/24	Review Rebuttal Testimony & Exhibits of S. Whitehurst.	Sparks, S.C.	.80	484.00
08/21/24	Prepare Joint Motion to Admit Evidence and Proposed Findings of Fact, Conclusions of Law and Ordering Paragraphs.	Burleson, N.E.	2.10	1,186.50
08/21/24	Email communications with client regarding Staff's Recommendation for DCRF and Rebuttal Testimonies of Whitehurst and Nix.	Burleson, N.E.	.10	56.50



Invoice Date: 09/10/24  
 Invoice No. 10006658  
 Matter No. 055767.00.0030  
 Page 4

TXNM Energy, Inc.  
**Distribution Cost Recovery Factor - August 2024**

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>
08/22/24	Revise draft Motion to Admit Evidence and Proposed Order and circulate to parties for review.	Burleson, N.E.	1.10	621.50
08/22/24	Prepare comments to Rebuttal Testimony of K. Nix.	Sparks, S.C.	1.10	665.50
08/22/24	Prepare comments to Rebuttal Testimony of S. Whitehurst.	Sparks, S.C.	1.30	786.50
08/22/24	Revise Proposed Order.	Sparks, S.C.	1.10	665.50
08/22/24	Email communications with client regarding parties' positions on TNMP's proposed order.	Burleson, N.E.	.10	56.50
08/23/24	Finalize, file and serve Motion to Admit and Proposed Order.	Burleson, N.E.	.20	113.00
08/23/24	Review revisions to Proposed Order pursuant to comments and new evidence filed in docket.	Sparks, S.C.	1.20	726.00
08/23/24	Review Cities' Affidavit of Jamie L. Mauldin Related to Rate Case Expenses and exhibits thereto.	Sparks, S.C.	.40	242.00
08/23/24	Analyze Cities' and ATM's Joint Proposed Order.	Sparks, S.C.	.40	242.00
08/23/24	Review ARM's comments to Joint Motion to Admit and Proposed Order.	Sparks, S.C.	.30	181.50
08/23/24	Finalize, file, and serve Rebuttal testimonies of K. Nix and S. Whitehurst.	Burleson, N.E.	.20	113.00
08/23/24	Review Affidavit of Mauldin supporting Cities' Rate Case Expenses, identify issue with cost discrepancy, and email client regarding same.	Burleson, N.E.	.50	282.50
08/23/24	Various emails and phone calls with opposing counsel regarding proposed order and motion to admit evidence and make revisions to same pursuant to negotiations.	Burleson, N.E.	2.20	1,243.00
08/26/24	Review Cities served by Texas-New Mexico Power Company's Supplemental Motion to Intervene.	Sparks, S.C.	.10	60.50
08/29/24	Phone call with counsel for Cities and subsequent emails with TNMP regarding Cities' request for additional information related to TNMP's bitcoin project.	Burleson, N.E.	.30	169.50
08/29/24	Correspondence with client regarding Cities' request for additional information for settlement.	Sparks, S.C.	.30	181.50

Total Fees for Services Rendered

\$16,132.50  
 Page 382 of 422

Invoice Date: 09/10/24  
Invoice No. 10006658  
Matter No. 055767.00.0030  
Page 5

TXNM Energy, Inc.  
Distribution Cost Recovery Factor - August 2024

Fee Adjustment	(\$806.63)
Total Adjusted Fees	<div></div> \$15,325.87
TOTAL DUE THIS BILL	\$15,325.87

Chicago  
New York  
Washington, D.C.  
London  
San Francisco  
Los Angeles  
Singapore  
Dallas  
Miami  
vedderprice.com

October 09, 2024

PNM RESOURCES INC.  
577 N Garden Ridge Blvd  
Lewisville, TX 75067

Invoice No. 10009996  
Matter No. 055767.00.0030

RE: Distribution Cost Recovery Factor - August 2024

Summary of Bill for Period Through September 30, 2024

Total Fees for Services Rendered	\$7,854.00
Fee Adjustment	(\$392.70)
Total Adjusted Fees	\$7,461.30
Total Costs	\$0.00
Total Due This Bill	\$7,461.30

PLEASE REMIT PAYMENT PER BELOW AND REFERENCE INVOICE NUMBER

<b>PAYMENT BY CHECK:</b> VEDDER PRICE PC 8677 Solution Center Chicago, IL 60677-8006	<b>PAYMENT BY WIRE OR ACH TRANSFER:</b> VEDDER PRICE PC CIBC Bank USA 120 S. LaSalle Street, Chicago, IL 60603 ABA No. [REDACTED]; SWIFT No.: [REDACTED] Account No.: [REDACTED] Wire Remit Advice: [REDACTED]
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FEIN 36-3254526

TERMS: PAYABLE ON RECEIPT

300 Crescent Court, Suite 400 | Dallas, Texas 75201 | T + 1 469 895 4800 | F + 1 469 895 4802

Invoice Date: 10/09/24  
 Invoice No. 10009996  
 Matter No. 055767.00.0030  
 Page 2

TXNM Energy, Inc.  
**Distribution Cost Recovery Factor - August 2024**

Legal Services for the Period Ending September 30, 2024

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>
09/03/24	Email communications with counsel for Cities' regarding request for further information about bitcoin project.	Burleson, N.E.	.20	113.00
09/04/24	Correspondence with client regarding Cities' request for more information abouts projects.	Sparks, S.C.	.20	121.00
09/04/24	Email communications with counsel for Cities and client regarding Cities' request for further information about bitcoin project.	Burleson, N.E.	.30	169.50
09/05/24	Email communications with counsel for Cities regarding refusal to produce additional information about bitcoin project.	Burleson, N.E.	.10	56.50
09/05/24	Review Affidavit of Jamie L. Mauldin Related to the Rate Case Expenses in Docket No. 56887 of Cities Served by Texas-New Mexico Power Company.	Sparks, S.C.	.30	181.50
09/07/24	Analyze docket filings in DCRF.	Sparks, S.C.	1.30	786.50
09/09/24	Review Exceptions and Replies Memo for the PFD and calendar deadlines for same.	Burleson, N.E.	.20	113.00
09/12/24	Analyze Proposal for Decision and proposed order.	Sparks, S.C.	1.30	786.50
09/13/24	Further analyze Proposal for Decision and proposed order.	Sparks, S.C.	.60	363.00
09/17/24	Review Cities' Exceptions to PFD.	Burleson, N.E.	.20	113.00
09/17/24	Analyze potential Exceptions to ALJ's Proposed Order.	Sparks, S.C.	1.20	726.00
09/17/24	Analyze Cities' Exceptions to PFD.	Sparks, S.C.	.60	363.00
09/20/24	Analyze arguments for Response to Cities' Exceptions to Proposed Order.	Sparks, S.C.	.50	302.50
09/22/24	Review Cities' Exceptions in the DCRF to determine responsive arguments.	Burleson, N.E.	.30	169.50
09/22/24	Analyze next steps for DCRF.	Sparks, S.C.	.80	484.00
09/23/24	Revise draft Reply to Cities' Exceptions pursuant to comments from S. Sparks, and finalize and file Reply.	Burleson, N.E.	.20	113.00
09/23/24	Draft Reply to Cities' Exceptions to the PFD.	Burleson, N.E.	1.60	904.00

Invoice Date: 10/09/24  
Invoice No. 10009996  
Matter No. 055767.00.0030  
Page 3

TXNM Energy, Inc.  
Distribution Cost Recovery Factor - August 2024

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>
09/23/24	Revise Response to Cities' Exceptions to Proposed Order.	Sparks, S.C.	2.20	1,331.00
09/25/24	Review revised PFD in DCRF docket.	Burleson, N.E.	.20	113.00
09/25/24	Review Open Meeting agenda.	Sparks, S.C.	.20	121.00
09/25/24	Analyze Revised Proposal for Decision with Memorandum.	Sparks, S.C.	.60	363.00
09/25/24	Review SOAH Order No. 7.	Sparks, S.C.	.10	60.50
Total Fees for Services Rendered				\$7,854.00
Fee Adjustment				(\$392.70)
Total Adjusted Fees				<hr/> \$7,461.30
<b>TOTAL DUE THIS BILL</b>				<b>\$7,461.30</b>

Chicago  
New York  
Washington, D.C.  
London  
San Francisco  
Los Angeles  
Singapore  
Dallas  
Miami  
vedderprice.com

December 10, 2024

Invoice No. 10016272  
Matter No. 055767.00.0030

PNM RESOURCES INC.  
577 N Garden Ridge Blvd  
Lewisville, TX 75067

RE: Distribution Cost Recovery Factor - August 2024

Summary of Bill for Period Through November 30, 2024

Total Fees for Services Rendered	\$1,404.00
Fee Adjustment	(\$70.20)
Total Adjusted Fees	\$1,333.80
Total Costs	\$0.00
Total Due This Bill	\$1,333.80

PLEASE REMIT PAYMENT PER BELOW AND REFERENCE INVOICE NUMBER

<b>PAYMENT BY CHECK:</b> VEDDER PRICE PC 8677 Solution Center Chicago, IL 60677-8006	<b>PAYMENT BY WIRE OR ACH TRANSFER:</b> VEDDER PRICE PC CIBC Bank USA 120 S. LaSalle Street, Chicago, IL 60603 ABA No. [REDACTED]; SWIFT No.: [REDACTED] Account No. 2190924 Wire Remit Advice: [REDACTED]
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FEIN 36-3254526

TERMS: PAYABLE ON RECEIPT

Invoice Date: 12/10/24  
Invoice No. 10016272  
Matter No. 055767.00.0030  
Page 2

TXNM Energy, Inc.  
**Distribution Cost Recovery Factor - August 2024**

Legal Services for the Period Ending November 30, 2024

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>
11/08/24	Analyze Cities and ATM rate case expense exhibits and affidavits.	Sparks, S.C.	.60	363.00
11/08/24	Evaluate rate case expense invoices and correspondence with client regarding same.	Burleson, N.E.	.50	282.50
11/11/24	Telephone conference with client regarding rate case expenses for Cities and ATM.	Sparks, S.C.	.20	121.00
11/12/24	Review DCRF dockets to confirm rate case expense invoices approved in final orders and email client regarding same.	Burleson, N.E.	.40	226.00
11/12/24	Further analyze rate case expense affidavits and invoices for Cities and ATM.	Sparks, S.C.	.40	242.00
11/20/24	Email communications with counsel for Cities and client regarding payment of rate case expenses.	Burleson, N.E.	.20	113.00
11/21/24	Email communications with client and counsel for Cities regarding payment of invoices from DCRF dockets.	Burleson, N.E.	.10	56.50

Total Fees for Services Rendered	\$1,404.00
Fee Adjustment	(\$70.20)
Total Adjusted Fees	<hr/> \$1,333.80
<b>TOTAL DUE THIS BILL</b>	<b>\$1,333.80</b>

Chicago  
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January 09, 2025

PNM RESOURCES INC.  
577 N Garden Ridge Blvd  
Lewisville, TX 75067

Invoice No. 10018892  
Matter No. 055767.00.0030

RE: Distribution Cost Recovery Factor - August 2024

Summary of Bill for Period Through December 31, 2024

Total Fees for Services Rendered	\$56.50
Fee Adjustment	(\$2.83)
Total Adjusted Fees	\$53.67
Total Costs	\$0.00
Total Due This Bill	\$53.67

PLEASE REMIT PAYMENT PER BELOW AND REFERENCE INVOICE NUMBER

<b>PAYMENT BY CHECK:</b> VEDDER PRICE PC 8677 Solution Center Chicago, IL 60677-8006	<b>PAYMENT BY WIRE OR ACH TRANSFER:</b> VEDDER PRICE PC CIBC Bank USA 120 S. LaSalle Street, Chicago, IL 60603 ABA No. [REDACTED]; SWIFT No.: [REDACTED] Account No. [REDACTED] [REDACTED]
---	--

FEIN 36-3254526

TERMS: PAYABLE ON RECEIPT



Invoice Date: 01/09/25  
Invoice No. 10018892  
Matter No. 055767.00.0030  
Page 2

TXNM Energy, Inc.  
Distribution Cost Recovery Factor - August 2024

Legal Services for the Period Ending December 31, 2024

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>
12/16/24	Email Freddy Herrera regarding ATM RCE reimbursements issue.	Burleson, N.E.	.10	56.50
Total Fees for Services Rendered				\$56.50
Fee Adjustment				(\$2.83)
Total Adjusted Fees				<hr/> \$53.67
TOTAL DUE THIS BILL				<b>\$53.67</b>

# **EXHIBIT**

## **MSS-3**

Invoice No.	Invoice Date	Invoice Amount
97552602	8/12/24	\$4,175.00
97553769	9/26/24	\$19,040.50
97554179	10/10/24	\$10,600.50
97554967	11/11/24	\$165.00
Total		\$33,981.00



816 Congress Avenue, Suite 1900  
Austin, Texas 78701  
Telephone: (512) 322-5800  
Facsimile: (512) 472-0532  
[www.lglawfirm.com](http://www.lglawfirm.com)

August 12, 2024

Cities Served by TNMP  
Attn Sherri Russell  
City of Lake Jackson  
5B Oak Drive  
Lake Jackson, TX 77566

Invoice: 97552605  
Client: 1670  
Matter: 44  
Billing Attorney: JLM  
  
Tax ID # 74-2308445

INVOICE SUMMARY

For professional services and disbursements rendered through July 31, 2024:

**RE: TNMP 2024 DCRF Filing II PUC DN 56887**

Professional Services	\$ 4,175.00
Total Disbursements	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 4,175.00</b>

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Cities Served by TNMP  
TNMP 2024 DCRF Filing II PUC DN 56887  
I.D.1670-44-JLM

August 12, 2024  
Invoice: 97552605

**PROFESSIONAL SERVICES RENDERED**

Date	Atty	Description Of Services Rendered	Hours
7/30/24	JMK	Review TNMP's DCRF application; Draft client communication, model staff report, and summary. (Administration/Case Management)	2.90
7/31/24	JLM	Review DCRF application; correspondence to cities; review protective orders, city resolutions; finalize motion to intervene; confer with J. Klug; call K. Nalepa for engagement. (Administration)	4.00
7/31/24	JMK	Review TNMP's Application to Amend its DCRF; Prepare and file the Motion to Intervene; Prepare and file the Protective Order Certifications. (Administration/Case Management)	4.60

**TOTAL PROFESSIONAL SERVICES** **\$ 4,175.00**

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Staff Level	Hours	Rate	Total
Jamie L Mauldin	Principal	4.00	425.00	1,700.00
Jackson M Klug	Associate	7.50	330.00	2,475.00
<b>TOTALS</b>		<b>11.50</b>		<b>\$ 4,175.00</b>

**TOTAL THIS INVOICE** **\$ 4,175.00**



816 Congress Avenue, Suite 1900  
Austin, Texas 78701  
Telephone: (512) 322-5800  
Facsimile: (512) 472-0532  
[www.lglawfirm.com](http://www.lglawfirm.com)

September 26, 2024

Cities Served by TNMP  
Attn Sherri Russell  
City of Lake Jackson  
5B Oak Drive  
Lake Jackson, TX 77566

Invoice: 97553769  
Client: 1670  
Matter: 44  
Billing Attorney: JLM  
  
Tax ID # 74-2308445

INVOICE SUMMARY

For professional services and disbursements rendered through August 31, 2024:

**RE: TNMP 2024 DCRF Filing II PUC DN 56887**

Professional Services	\$ 15,680.50
Total Disbursements	<u>\$ 3,360.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 19,040.50</b>

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**Lloyd Gosselink Rochelle & Townsend, P.C.**

Cities Served by TNMP  
TNMP 2024 DCRF Filing II PUC DN 56887  
I.D.1670-44-JLM

September 26, 2024  
Invoice: 97553769

**PROFESSIONAL SERVICES RENDERED**

Date	Atty	Description Of Services Rendered	Hours
7/31/24	AMB	Prepare, finalize, e-file, serve, and save Cities Served by TNMP's Protective Order Certifications; correspond with J. Klug regarding matter. (Administration/Case Management)	2.20
8/06/24	JLM	Call with City of Emory related to DCRF resolution. (Administration)	.30
8/06/24	JMK	Review ATM's Motion to Intervene. (Administration/Case Management)	.10
8/07/24	JLM	Call with S. Herrera regarding City issues; correspondence with consultant. (Administration)	.40
8/07/24	JMK	Review email correspondence. (Administration/Case Management)	.10
8/08/24	JLM	Review RFIs and finalize for filing. (Administration)	.30
8/08/24	JMK	Prepare and file Cities' First Request for Information. (Administration/Case Management; Discovery)	.50
8/08/24	AMB	Prepare, finalize, e-file, serve, and save Cities Served by TNMP's First Request for Information, calendar response and objection deadlines. (Administration/Case Management)	1.40
8/12/24	JMK	Review Staff's protective order certifications. (Administration/Case Management).	.10
8/13/24	JLM	Work on rate case expenses; confer with co-counsel on upcoming testimony; confer with K. Nalepa regarding testimony. (Administration)	.80
8/13/24	JMK	Review email correspondence; Talk to K. Nalepa and J. Mauldin about testimony drafts and the procedural schedule. (Administration/Case Management)	1.20
8/14/24	JLM	Confer with co-counsel regarding rate case expense preparation; review prior docket for rate case expense support. (Administration)	.50
8/14/24	JMK	Discuss rate case expenses issues with J. Mauldin; Prepare to review K. Nalepa's direct testimony. (Administration/Case Management)	.30
8/15/24	JLM	Correspondence related to testimony; confer with co-counsel. (Administration)	.20
8/15/24	JMK	Discuss with J. Mauldin rate case expense issues; Consult S. Herrera about same issues; Coordinate with K. Nalepa on processing his testimony. (Administration/Case Management; Testimony)	.70
8/15/24	AMB	Work on rate case expenses. (Administration/Case Management)	2.30
8/16/24	RAA	Correspond with co-counsel regarding RCE affidavits.	.40
8/16/24	JMK	Review and process K. Nalepa's direct testimony. (Administration/Case Management; Testimony)	1.60
8/16/24	JMH	Work on Expert Nalepa's Testimony for e-filing and service. (Administration/Case management)	1.70
8/18/24	JMK	Review K. Nalepa's direct testimony. (Administration/Case Management; Testimony)	2.70
8/19/24	JLM	Review correspondence. (Administration)	.20
8/19/24	RAA	Review Docket No. 56428 testimony and RCE affidavits; review and finalize Docket No. 56887 testimony regarding RCE. (Testimony)	1.50
8/19/24	JMK	Review and finalize K. Nalepa's direct testimony. (Administration/Case	4.10

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**Lloyd Gosselink Rochelle & Townsend, P.C.**

Cities Served by TNMP  
TNMP 2024 DCRF Filing II PUC DN 56887  
I.D.1670-44-JLM

September 26, 2024  
Invoice: 97553769

Date	Atty	Description Of Services Rendered	Hours
8/19/24	JMH	Management; Testimony) Work on Expert Nalepa Testimony in preparation for e-filing and service. (Administration/Case Management)	2.60
8/20/24	JLM	Review testimonies and recommendations. (Administration)	.60
8/20/24	JMK	Review TNMP's response to Cities' First RFI; Review intervenor testimony and recommendations; Prepare affidavits relating to rate case expenses in Docket Nos. 56428 and 56887. (Administration/Case Management; Discovery)	3.00
8/20/24	JMH	Work on Expert Nalepa Testimony in preparation for e-filing and service. (Administration/Case Management)	1.80
8/21/24	JLM	Review testimony; review Staff recommendation; call to ACM to discuss Joint Proposed Order; confer with co-counsel. (Administration)	1.40
8/21/24	JMK	Prepare supplemental affidavits relating to rate case expenses in Docket Nos. 56248 and 56887; Discuss same with J. Mauldin; Discuss proposed order with J. Mauldin and S. Herrera. (Administration/Case Management)	1.90
8/21/24	JMH	Work on Rate Case Expenses in preparation for e-filing and service. (Administration/Case management)	.40
8/22/24	JLM	Review draft Proposed Order by J. Klug; review TNMP's draft Proposed Order; confer with co-counsel; review affidavit and documents related to rate case expenses. (Administration)	1.80
8/22/24	JMK	Work on Joint Proposed Order; Consult with J. Mauldin and S. Herrera about same; Draft and finalize affidavit relating to rate case expenses from Docket No. 56428. (Administration/Case Management/Rate Case Expenses)	5.30
8/22/24	JMH	Work on Rate Case affidavit for 56428 Expenses for e-filing and service. (Administration/Case management)	.40
8/23/24	JLM	Finalize RCE affidavit and proposed order. (Administration)	.40
8/23/24	JMK	Prepare and finalize Joint Proposed Order; Consult with S. Herrera about portions specific to ATM. (Administration/Case Management)	1.90
8/23/24	JMH	File and serve Affidavit for rate case expenses in Docket 56428. (Administration/Case Management)	.20
8/26/24	JMK	Prepare and finalize Cities' Supplemental Motion to Intervene; Review rebuttal testimony. (Administration/Case Management; Testimony)	1.20
8/27/24	JLM	Confer with co-counsel regarding consultant recommendations; correspondence regarding consultant recommendations. (Administration)	.40
8/27/24	JMK	Review email correspondence pertaining to TNMP's rebuttal testimony and consult with J. Mauldin about same. (Administration/Case Management)	.60
8/28/24	JMK	Review Response to Cities' First RFI relating to Project BOG02323 and TNMP's rebuttal testimony; Consult with K. Nalepa about same. (Administration/Case Management)	1.00
8/29/24	JMK	Review resolution from the City of Dickinson; Review Order No. 6. (Administration/Case Management)	.50
8/30/24	JLM	Review PFD; confer with co-counsel on rate case expenses. (Administration)	.50
8/30/24	JMK	Help prepare affidavit evidencing Cities' rate case expenses in Docket No. 56887;	2.20

Lloyd Gosselink Rochelle & Townsend, P.C.

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Cities Served by TNMP  
TNMP 2024 DCRF Filing II PUC DN 56887  
I.D.1670-44-JLM

September 26, 2024  
Invoice: 97553769

Date	Atty	Description Of Services Rendered	Hours
		Consult with J. Mauldin about same; Review the Proposal for Decision. (Administration/Case Management; Rate Case Expenses)	

TOTAL PROFESSIONAL SERVICES \$ 15,680.50

SUMMARY OF PROFESSIONAL SERVICES

Name	Staff Level	Hours	Rate	Total
Jamie L Mauldin	Principal	7.80	425.00	3,315.00
Rick A Arnett	Associate	1.90	330.00	627.00
Jackson M Klug	Associate	29.00	330.00	9,570.00
Amanda M Benavides	Paralegal	5.90	175.00	1,032.50
Jeanmarie Harrison	Paralegal	7.10	160.00	1,136.00
TOTALS		51.70		\$ 15,680.50

DISBURSEMENTS

Date	Description	Amount
8/31/24	ReSolved Energy Cons Voucher # - 000123618 ReSolved Energy Consulting, LLC, Consultant Services, Professional Services through August 2024, 9/3/2024	3,360.00

TOTAL DISBURSEMENTS \$ 3,360.00

TOTAL THIS INVOICE \$ 19,040.50

**ReSolved Energy Consulting, LLC**  
PO BOX 90908  
Austin, TX 78709

**Invoice**

DATE	INVOICE NUMBER
9/3/2024	5582

BILL TO
Thomas Brocato Lloyd Gosselink Law Firm 816 Congress Ave, # 1900 Austin, Tx 78701

PROJECT
LG TNMP DCRF 56887

DESCRIPTION	HOURS	RATE	AMOUNT
Consulting (Nalepa)	12	280.00	3,360.00
Work Completed thru - August 31, 2024		<b>TOTAL DUE</b>	\$3,360.00