BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION

IN THE MATTER OF SOUTHWESTERN PUBLIC SERVICE COMPANY'S APPLICATION FOR REVISION OF ITS RETAIL RATES UNDER ADVICE NOTICE NO. 255,	)	**CASE NO. 15-00139-UT**
SOUTHWESTERN PUBLIC SERVICE COMPANY,	)	
APPLICANT.	)	

DIRECT TESTIMONY

of

ADAM R. DIETENBERGER

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

Acronym/Defined Term	Meaning
A&G	Administrative and General
Base Period	January 1, 2014, through December 31, 2014
Commission	New Mexico Public Regulation Commission
FERC	Federal Energy Regulatory Commission
JOA	Joint Operating Agreement
NSPM	Northern States Power Company, a Minnesota corporation
NSPW	Northern States Power Company, a Wisconsin corporation
Operating Companies	PSCO, NSPM, NSPW, and SPS
Operating Company	One of the Operating Companies
O&M	Operation and Maintenance
PUHCA 1935	Public Utility Holding Company Act of 1935
PUHCA 2005	Public Utility Holding Company Act of 2005
PSCo	Public Service Company of Colorado, a Colorado corporation
RFP	Rate Filing Package
RTU	Remote Terminal Unit
SEC	Securities and Exchange Commission
SPS	Southwestern Public Service Company, a New Mexico corporation

Acronym/Defined Term	Meaning
Test Year	January 1, 2016 through December 31, 2016
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Service Inc.
XEST	Xcel Energy Southwest Transmission Company, LLC
XETD	Xcel Energy Transmission Development Company, LLC

LIST OF ATTACHMENTS

Case No. 15-00139-UT
Direct Testimony
of
Adam R. Dietenberger

I. WITNESS IDENTIFICATION AND QUALIFICATIONS

Q. Please state your name and business address.

A. My name is Adam R. Dietenberger. My business address is 414 Nicollet Mall, Minneapolis, Minnesota 55401.

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

A. I am filing testimony on behalf of Southwestern Public Service Company, a New Mexico corporation ("SPS") and wholly-owned electric utility subsidiary of Xcel Energy Inc. ("Xcel Energy"). Xcel Energy is a registered holding company that owns several electric and natural gas utility operating companies.[1]

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

A. I am employed by Xcel Energy Services Inc. ("XES"), the service company subsidiary of Xcel Energy, as Senior Manager of Service Company Accounting and Cash Processes.

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[1] Xcel Energy is the parent company of four wholly-owned electric utility operating companies: Northern States Power Company, a Minnesota corporation ("NSPM"); Northern States Power Company, a Wisconsin corporation ("NSPW"); Public Service Company of Colorado, a Colorado corporation ("PSCo"); and SPS (collectively, "Operating Companies"; individually, "Operating Company"). Xcel Energy's natural gas pipeline subsidiary is WestGas InterState, Inc. Xcel Energy also has two transmission-only operating companies, Xcel Energy Southwest Transmission Company, LLC ("XEST") and Xcel Energy Transmission Development Company, LLC, ("XETD") both of which are regulated by the Federal Energy Regulatory Commission ("FERC").

Q. Please briefly outline your responsibilities as Senior Manager of Service Company Accounting and Cash Processes.

A. I am responsible for the general administration of XES, including accounting, billing, allocations, policies and procedures, service agreements, internal audits, external audits and external reporting to state and federal regulatory agencies. I am also responsible for: the publication of cost assignment and allocation manuals in each jurisdiction, where required; the updating and maintenance of system processes for shared corporate services allocations, work order allocations, non-operation and maintenance allocations, and non-regulated business activity allocations for all four of Xcel Energy's Operating Companies and other affiliates where such allocations are necessary; and Xcel Energy's Cash Processes group, which is responsible for monitoring and reconciling the cash activity, long term debt and other related items for all Xcel Energy affiliates and subsidiaries.

Q. Please describe your educational background.

A. I received a Bachelor of Science degree, with majors in accounting and finance, from University of Minnesota in 2004.

Q. Please describe your professional experience.

A. From 2004 to 2008, I was employed by Deloitte LLP where I performed financial statement audits for companies in various industries including energy and utilities, healthcare, and manufacturing. In 2008, I joined XES as a Senior Accountant in the Corporate Accounting Group. I became the Manager of Corporate Accounting in 2013. In 2014, I became the Senior Manager of Service Company Accounting and Cash Processes and was assigned the responsibilities noted above.

II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND RECOMMENDATIONS

Q. What is your assignment in this proceeding?

A. The purpose of my testimony is to:

- provide an overview of the legal structure and the business area (or operational and managerial) structure of Xcel Energy, and explain how that structure applies to SPS operations;
- explain the Xcel Energy accounting processes and how direct and allocated costs are billed from XES, the Operating Companies, and other affiliated interests[2] to SPS, and from SPS to these affiliated interests;
- explain the operation and administration of XES, including the billings, allocation methods, factors, statistics, etc.;
- sponsor the accounting for XES affiliate transactions and the affiliate transactions other than XES; and
- discuss the recent modifications in SPS's Service agreement with XES.

In addition, I co-sponsor Schedule H-14, Expenses Associated with Affiliated Interests, to the Rate Filing Package ("RFP").

[2] In my testimony, I use the term "affiliate" interchangeably with the term "affiliated interest." Both terms mean "affiliated interest" as defined in NMSA 1978, § 62-3-3(A) of the Public Utility Act.

III. DEFINITIONS

Q. In the remainder of your testimony, will you be using certain terms?

A. Yes. For ease of reading and reference, I have defined the following terms that will be used throughout my testimony:

- Direct Charge: Direct charges occur when an employee of XES can determine that the service being rendered is for the benefit of only one Operating Company or affiliated interest.

- Allocated Charges: Allocated, or indirect, charges occur when services cannot be directly assigned to a specific Operating Company or affiliated interest, that is, the services benefit more than one Operating Company or affiliated interest.

- Allocation Methods or Formulas: Allocation methods or formulas provide the basis for assigning costs to an affiliated interest and result from using a single allocation ratio or the average of two or three allocation ratios. Examples of allocation methods or formulas include: number of customers; number of employees; and the three-factor formula based on the average of the revenues ratio, assets ratio, and number of employees ratio.

- Allocation Statistics: Allocation statistics are the actual Operating Company and affiliated interest numerical inputs used to derive the allocation ratios or factors. For example, statistics such as the number of employees, assets, revenues, number of customers, number of invoice transactions, megawatt hours of generation, and number of customer bills are the inputs in calculating allocation factors or ratios.

- Allocation Ratios or Factors: Each set of statistics is used to calculate an allocation ratio or factor. For example, the employee ratio compares the number of employees for each Operating Company or affiliated interest to the total number of employees to determine the percent of services chargeable to each affiliated interest.

- Allocation Pool: The total amount of shared corporate costs incurred by XES providing a specific service to more than one affiliate. An allocation pool is defined by and contained within a work order. Allocation ratios are applied to the allocation pool to allocate shared costs to the affiliates that benefit from that specific service. For example, there are different cost pools associated with providing accounting, tax, treasury, and business strategy services.

- First Tier Subsidiary: First tier subsidiaries are those subsidiaries 100% directly owned by Xcel Energy, for example, SPS, PSCo, NSPW, NSPM, and XES.

- Second Tier Subsidiary: Second tier subsidiaries are those subsidiaries owned by first tier subsidiaries. For example, 1480 Welton is a wholly owned subsidiary of PSCo.

- Labor and Labor-Related Overheads: Overhead processes are used to bill labor and labor-related overheads such as pension and benefit costs, paid time off, worker's compensation and facilities costs.

IV. OVERVIEW

Q. Please describe the Xcel Energy organizational structure.

A. Xcel Energy is the holding company parent of SPS, XES, three other Operating Companies identified previously, transmission-only operating companies, several affiliates which support the operations of the four Operating Companies, and a small number of non-regulated operations. Xcel Energy's subsidiaries are engaged almost exclusively in the electric and natural gas utility business in portions of eight states: New Mexico, Colorado, Michigan, Minnesota, North Dakota, South Dakota, Texas, and Wisconsin. As noted previously, the four Xcel Energy utility Operating Companies are: SPS, NSPM, NSPW, and PSCo. Over the years, Xcel Energy has divested itself of most of its non-utility businesses and non-regulated subsidiaries. A complete list of Xcel Energy subsidiaries as of December 31, 2014 is provided in Rate Schedule Q-2, Description of Company.

Q. Please describe how Xcel Energy manages its business.

A. Xcel Energy takes both the legal entity management (*e.g.*, SPS) and the functional organization management (business area, organization, and department) into consideration when managing its business. As of December 31, 2014, the end of the Base Period,[3] the corporate-wide functions of Xcel Energy are organized into the following business areas:

- Energy Supply;
- Distribution Operations;
- Gas Systems;
- Transmission;
- Operations Services;
- Nuclear Generation;[4]
- Revenue Group;
- Corporate Services;
- External Affairs;
- Chief Executive Officer;
- Financial Operations;
- General Counsel;
- Corporate Other; and
- Benefits & Loadings

All business areas can provide services to one or more companies within the Xcel Energy holding company system. Thus, for example, the Distribution Operations

[3] The “Base Period” is Calendar Year 2014.

[4] Not applicable to SPS’s operations

business area provides distribution Operation and Maintenance ("O&M") services for all of the Operating Companies, including SPS.

Employees belong to, or are associated with, both a legal entity and a business area. Thus, to give two examples, a distribution lineman may be an employee of SPS and also be associated with the Distribution Operations business area; or an information technology specialist may be an employee of XES and also be associated with the Corporate Services business area.

Q. Does the Xcel Energy organizational structure include a centralized service company?

A. Yes. XES is a centralized service company. At the time Xcel Energy was formed in 2000, registered holding companies such as Xcel Energy were regulated by the Securities and Exchange Commission ("SEC") under the Public Utility Holding Company Act of 1935 ("PUHCA 1935") and were permitted to form and operate service companies to provide services, at cost, to utility operating companies and affiliates within the holding company system. Under the Public Utility Holding Company Act of 2005 ("PUHCA 2005"), Xcel Energy has retained XES, which previously had been established as New Century Services, Inc. Employees who are expected to provide services to more than one legal entity within the holding company system are employed by XES, which provides shared or common administrative and management and some technical services to Xcel Energy, the Operating Companies and other affiliates. The services provided to SPS by XES include, but are not limited to, executive management, accounting, financial reporting, finance, treasury, corporate communications, property services, human resources, information technology, environmental, legal, regulatory, customer services, engineering, generation resource planning, distribution and transmission management and support, and energy supply management and support. The service company will be described in detail in the Affiliate Transactions – XES section of my testimony.

Q. Please explain how Xcel Energy's organizational structure affects the flow of costs within the holding company system and, more directly, how it affects SPS.

A. I will first discuss the SPS native costs (*native* costs refer to SPS's non-affiliate costs), then the billings from XES, and, finally, the billings from other affiliated interests.

- **SPS Native Costs (Non-Affiliate Costs)**

  The vast majority of costs incurred by SPS are native costs associated with SPS's provision of electric service to its customers. These costs consist of the plant investment, labor, fuel, and other material costs that SPS incurs for its electric utility operations that are not billed from XES or any other affiliated interest. For example, the salaries of SPS employees are native costs.

- **Billings from XES**

  One of the underlying requirements of PUHCA 1935 and PUHCA 2005 is that a centralized service company's services be provided at cost to the utility operating companies and affiliates within the holding company system.[5] The term "at cost" means the service company earns no profit on the services. XES provides its services to SPS at cost under the current Service Agreement. For additional information, please refer to the Affiliate Transactions – XES section of my testimony.

[5] 18 Code of Federal Regulations § 35.44(b) (3).

SPS receives services and billings of directly assigned and allocated (or indirect) costs from XES. Costs from XES that are billed to SPS can be directly assigned or allocated to SPS on a total company basis. Schedule H-14 shows the total billings from XES, both direct and allocated, for the Base Period and Test Year.[6] I will describe the Service Company allocation methods in more detail in Part IV of my testimony.

- **Billings from and to Other Affiliated Interests**

  SPS may provide services to and bill affiliated interests other than XES, and affiliated interests other than XES may provide services to and bill costs to SPS. For example, SPS employees may assist PSCo with storm restoration activities, or PSCo employees may help SPS with storm restoration work.

Q. Please describe the flow of affiliate transactions.

A. To understand the flow of direct and allocated costs within the Xcel Energy corporate structure, it is necessary to describe the various high-level stages that costs go through in the accounting process.

[6] The “Test Year” is Calendar Year 2016.

First, within Xcel Energy, all costs originate within an operational area and a legal entity. All costs are first recorded on the books of the legal entity that is responsible for providing the service. Each accounting transaction includes detailed information designating which operational area and legal entity is performing the work. It also indicates whether the transaction is non-billable to another legal entity. If the transaction is billable, the legal entity to whom the transaction should be billed is identified.

In the case of native costs described earlier in my testimony, they will remain on the accounting records of the same entity. Accounting transactions for native expenses are recorded directly on the books of the operating company that incurred the native expenses. For example, expenses related to repairing an SPS customer's meter are recorded on SPS's books.

In the case of non-native costs incurred by one legal entity for the benefit of another entity, these costs are eventually recorded on the books of the entity receiving goods or services through the service billing process. Every affiliate within Xcel Energy uses the same service billing process and the same method of recording billable and non-billable transactions. For example, if SPS personnel provided emergency storm damage assistance to PSCo, the transaction is first recorded on SPS's books, but the transaction will include accounting information that indicates the transaction is directly billed to PSCo.

Second, all costs identified as billable are processed using the service billing functionality of the accounting system. The service billing functionality charges all billable transactions to the legal entity that receives the services. This process captures: (1) XES direct and allocated billings of all its costs to affiliated interests; (2) direct billings between an Operating Company and an affiliated interest other than XES; and (3) direct billings between departments within a legal entity. For example, the service billing process will bill XES labor to the affiliated interests, whether that labor is direct charged or allocated, based on the legal entity or entities to which the employee is providing services along with the appropriate labor and labor related overheads. Billings between affiliates (excluding XES) are direct charges, as are charges from one business area to another business area (for example, charges from the Distribution Operations business area to the Energy Supply business area). After service billing is completed, all costs reside on the books of the legal entity ultimately responsible for the charge.

As a result of these steps, all transactions are recorded on the books of the responsible legal entity and in the appropriate FERC account. The methods and percentages applied for the jurisdictional allocations are specific to SPS and are discussed by Mr. Freitas in his direct testimony.

Q. Does SPS or any of its affiliated interests provide support services to unaffiliated entities?

A. No. XES provides administrative and general ("A&G") support services only to Xcel Energy and its subsidiaries. Likewise, SPS, the three other Xcel Energy Operating Companies, and the other Xcel Energy subsidiaries provide A&G support services only to their Xcel Energy corporate affiliates. Thus, neither SPS nor any of its affiliated interests provides A&G support services to any unaffiliated legal entity.

V. AFFILIATE TRANSACTIONS – XES

Q. Please describe XES.

A. XES provides shared or common administrative and management services to the Operating Companies and affiliates in the Xcel Energy holding company system. A service agreement is executed between XES and each Operating Company and the other affiliates to which it provides services.

XES is staffed with individuals who provide services such as executive management, finance, accounting, human resources, information technology, environmental, engineering, legal, and customer services to more than one legal entity within the Xcel Energy system of companies.

Services are provided and either direct billed or allocated to the Operating Companies and other affiliates on a monthly basis.

SPS files an annual report with the New Mexico Public Regulation Commission ("Commission") under section 17.6.450.13(B) of the New Mexico Administrative Code listing all of its Class I transactions for the calendar year.[7] I

[7] Class I transactions include "the sale, lease or provision of real property, water rights or other goods or services by an affiliated interest to a public utility with which it is affiliated or by a public utility to its affiliated interest." NMSA 1978, § 62-3-3(K).

provide a copy of Class I transactions from the annual report for calendar year 2014 as my Attachment ARD-1.

In addition, I provide a list of SPS's Class II transactions for calendar year 2014 as my Attachment ARD-2.

XES also files a FERC Form 60 report of its billings to the Xcel Energy Operating Companies and other affiliates, including a listing of the approved allocation methods, on an annual basis. A copy of the 2014 FERC Form 60 is included as Attachment ARD-3.

Q. Please describe main provisions of the Service Agreement between XES and SPS?

A. The Service Agreement is a high-level agreement that describes the services provided by XES, the billing and payment information, the terms of the agreement, the limitation of liability and indemnification, and miscellaneous information. Appendix A to the Service Agreement provides a description of the XES services provided and the methods of assignment that can be used for charges to the Operating Companies and affiliates for each type of service. The substance of all XES Service Agreements is the same; only the parties to the agreements differ. A copy of the service agreement dated May 28, 2015 is included as Attachment ARD-4.

Q. Have there been changes in the Service Agreement between XES and the Operating Companies, including SPS?

A. Yes. The allocation methods have been modified to apply more cost-causative methods to smaller cost pools. The modifications generally involve a more specific application of the currently approved allocation methods in the Service Agreement.

The changes primarily fall into two main categories: 1) the use of subsets of broader allocation methods; and 2) the updating of cost assignment methods to organizational changes or changes in the scope of business services. The first category makes up the majority of the modifications. An example of the subset allocation method would be using the Electric Distribution Assets Ratio to allocate engineering and supervision costs in Safety and Transmission & Substations departments instead of using the approved Gross Delivery Plant Ratio, which is the average of Gas Transmission Plant, Gas Distribution Plant, Electric Transmission Plant, and Electric Distribution Plant.

The second category of changes includes updating cost assignment methods specified for certain service functions due to organizational changes or changes in the scope of business services. A service function is a high-level characteristic of a business area, and is usually tied to specific organizational units. For example, the Finance and Treasury service function is aligned with the Treasurer, Investor Relations, Business Development, and Risk Management organizations. Because service functions are relatively high level, numerous business units or departments can fall under one Service Function. When reorganizations occur, different business units or departments may be assigned to a different service function. As a result, while the business area may continue to have its costs allocated under the same methodology, there may be a mismatch with the terms of the Service Agreement if it is not amended to capture these changes.

Other changes to the allocation methods specified for use by service functions occurred due to changes in the services provided by a service function. In these cases, Appendix A was amended to include additional allocation methods related to these new services. For example, the Finance and Treasury service function now provides services to support trading activities governed by the Xcel

Energy Joint Operating Agreement ("JOA"). These services require JOA-specific allocation methods to be used for all activities related to trading.

Q. What is the effect of these changes on the revenue requirement in the current proceeding?

A. None. The changes revise the Service Agreement to reflect the current practices. The revisions to Appendix A of the Service Agreement make the language more readable and understandable and improve transparency in the cost allocation process.

Q. Has SPS filed the updated Service Agreement that reflects all recent changes in the allocation methods?

A. Yes. The revised Service Agreement was filed with the Commission on May 29, 2015 and is included in this testimony as Attachment ARD-4.

Q. Please describe XES's overall philosophy for recording costs.

A. XES's goal is to directly assign costs to the Operating Companies and affiliates that use such services as often as possible. Costs that cannot be directly assigned are allocated to the Operating Companies and other affiliates in accordance with cost allocation methods reflected in XES' most recently filed FERC Form 60 and

SPS's Service Agreement with XES, which is consistent with requirements of PUHCA 2005.

Q. Please describe XES direct charges.

A. Direct charges occur when an employee of XES can determine that the service being rendered is for the benefit of only one legal entity. As previously stated, employees of XES are instructed to direct charge their labor and non-labor costs whenever possible. Two options are available to employees for direct charging. First, an employee can direct charge using a six-digit work order. A six-digit work order is related to a specific manager, a specific business area, and a specific Operating Company or affiliate. For example, an XES employee in Financial Operations can charge a six-digit work order that relates to a specific manager and business area of SPS for work performed. Second, an employee can direct charge to a specific capital or expense project within an Operating Company or other affiliate by using an eight-digit work order. For example, an eight-digit work order has been established for SPS to track and monitor incremental costs, such as legal costs, associated with this rate case filing. These costs can be charged directly to the eight-digit work order.

Q. Please describe XES allocated charges.

A. XES allocated charges occur when services cannot be directly charged to a single, specific legal entity, such as staff meetings, training, or other activities that benefit more than one company. These costs are allocated to the affiliates benefiting from the services based on allocation methods using a three-digit work order. For example, shareholder meeting costs are allocated to legal entities in the Xcel Energy holding company system at the first and second tier subsidiary level, excluding intermediate holding companies, discontinued operations and minority interest affiliates using a three-digit work order. XES indirect work orders are set up for each allocation.

The complete list of XES allocation methods used during the Test Year is provided in Attachment ARD–5, XES Three-Digit and Five-Digit Work Orders, along with examples of the services billed under those methods. Allocation methods are selected for each work order based on the relationship between the services being provided and the legal entities benefiting from those services.

For example, work order 110 is used for executive corporate governance services. These services cannot be directly assigned to a single legal entity. Thus, XES uses a three-factor formula of assets, revenues, and number of employees to distribute corporate governance costs. The formula produces a percentage of costs that are allocated to the various affiliates, including the parent company. The three-factor formula reflects the complexity, risk, and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. The formula includes assets because the greater the value of a subsidiary's assets, the more focus will be placed on that subsidiary's operations due to its relative effect on the consolidated business and balance sheet, and the greater the benefit to that subsidiary from corporate governance activities. Similarly, the formula considers revenue because the larger a subsidiary's revenue, the more focus will be placed on that subsidiary's operations due to its relative effect on the consolidated business, income statement, and statement of cash flow, and the subsidiary will benefit accordingly from the corporate governance activities. Finally, the relative number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations. Collectively, these three factors are rationally related to the level of corporate governance services provided and the benefits received from those services.

Q. Are the XES allocation methods, factors, and processes used for the Test Year different from those used for actual costs?

A. No. The XES allocation methods, factors, and processes in effect at the end of the Base Period are the same as those used for the Test Year. These XES allocation factors became effective in April 2014 (based on data as of December 31, 2013) and are used for the remainder of the Base Period, the Linkage Period, and the Test Year.

Q. How often does XES update its allocation factors?

A. I'll address the components of the allocation factors separately.

Allocation Methods – XES updates its allocation methods as needed during the year. There is already an extensive list of allocation methods and XES has not had to add very many since the initial list was developed under PUHCA 1935 and approved by the SEC. As described earlier, there were some modifications to the approved methods to ensure a cost-causative relationship between the allocated costs and allocation methods.

Allocation Statistics, Allocation Ratios and Allocation Percentages – XES annually updates all three components to determine the percent to be allocated to each legal entity included on the work orders. These components are updated for

April business based on the prior year calendar statistics. XES may also update the statistics used in the allocation ratios to determine new allocation percentages if there is a significant change in the statistics, driven by the addition or deletion of a legal entity. The Test Year statistics for each three-digit work order have been provided in Attachment ARD-6 and the calculations for each three-digit work order are provided in Attachment ARD-7.

Allocation Pools – The allocation pools used for actuals are automatically updated each month and based on the expenses incurred each month. The allocation pools used in the budget are based on the results of the budget creation.

Q. What does XES do to ensure that costs are recorded correctly?

A. XES takes the following steps to ensure that costs are recorded and budgeted correctly.

- XES Policies and Procedures were developed and implemented and are available on the Xcel Energy internal website for access by all Xcel Energy personnel (see Attachment ARD-8);
- Personnel within the Financial Performance and Controls organization, including the XES Accounting department, regularly review XES actual and budgeted charges and may request adjustments where necessary;

- XES employees are required to complete online training through Xcel Energy's Learning Management System, an online training tool. Training can also be provided either in a classroom setting, online via Xcel Energy's internal website, or on an individual basis;
- The Audit Services department performs compliance audits on sections of XES Policies and Procedures and the application thereof; and
- Independent external auditors, Deloitte and Touche, LLC, annually audit the books and records of Xcel Energy and its affiliates.

VI. AFFILIATE TRANSACTIONS – OTHERS

Q. Does SPS have non-fuel affiliate transactions with affiliated interests other than XES?

A. Yes. From time to time, SPS engages in transactions with affiliated interests other than XES. These services are provided at cost and primarily include services for emergency transmission and distribution O&M activities (non-support services). Going forward, it is likely SPS will also provide certain support services to newly-formed transmission companies XEST and XETD. Non-fuel affiliate transactions are and will be direct billed to the affiliated interest receiving the services and can include labor, labor overheads, materials and supplies, and vehicle costs. This method of assigning costs to the affiliated interest ensures that the payments to or by SPS are reasonable and do not result in any ratepayer subsidization. SPS is billed by the affiliated interest and SPS pays the affiliated interest in the normal course of business. In other instances, SPS may provide services to affiliated interests. In these circumstances, SPS bills the affiliated interest and receives payment from the affiliated interest in the normal course of business.

Q. What is the dollar amount of SPS's affiliate expense transactions with the other Operating Companies or affiliated interests (other than XES) during the Base Year?

A. SPS's affiliate expense transactions for the Base Year are as follows:

a. *SPS charges to its affiliated interests.* For the Base Year, SPS's affiliate transaction expense charges to other affiliated interests (other than XES) are charges to NSPM, NSPW, and PSCo totaling ($25,880) (total company). Please see Schedule H-14 for a list of transactions.

b. *Charges from SPS's affiliated interests (other than XES) to SPS.* The Base Year expense charges from other affiliated interests (other than XES) to SPS are charges from NSPM and PSCo totaling $123,569 (total company). Please see Schedule H-14 for a list of transactions.

These costs are fully distributed costs including labor overheads (*e.g.*, pension, insurance, payroll taxes) and facilities charges that are added to provide a fully loaded labor charge for the work performed.

VII. LABOR AND LABOR OVERHEADS, LABOR-RELATED OVERHEADS, AND OTHER OVERHEADS

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

A. This section describes the costs that are billed as labor overheads, labor-related overheads, purchase and warehouse clearing overheads, and fleet clearing overheads that are applicable to XES, the Operating Companies, and other affiliates. The processes described here show how overheads are applied to actual costs.

A. Labor and Labor Overheads

Q. Please generally describe the labor reporting process.

A. In order to understand the labor overhead process and the labor-related overheads, it is important to understand the labor process.

XES and the other Xcel Energy legal entities, including the Operating Companies, use a positive time reporting process. Employees bill their time based on positive time reporting through the TIME labor distribution system. Positive time reporting requires each employee to report the hours worked each day. Employees' time is reported on the basis of accounting codes related to specific legal entities that are to be billed.

All bi-weekly and semi-monthly employees' labor expenses are recorded on time sheets and entered into time reporting systems, all of which feed into the TIME labor distribution system. The employee submitting the time sheet is responsible for coding the account numbers to charge the appropriate legal entity and functional area (capital, operations, maintenance, clearing, purchasing, warehousing, etc.). The employee's supervisor or manager is responsible for reviewing and approving all time sheets and verifying that the employee has used the correct account number for each transaction.

The TIME labor distribution system used for bi-weekly employees includes the distribution of actual paid and accrued labor dollars/hours to the account numbers charged based on the hours worked. Accrual of payroll facilitates the recording of labor costs on a calendar month basis. The accrual includes any reversal of the prior month's accrual. The charge of labor dollars for semi-monthly employees to account numbers is based on a distribution of the monthly salary of the employee.

Q. Please explain the labor overhead process.

A. XES and the Operating Companies use a labor overhead process to capture and bill labor overhead costs such as: pensions and benefits, worker's compensation, paid time off, incentive compensation, and payroll taxes. Labor overheads are allocated within a legal entity by calculating a separate loading rate for each labor overhead cost category by type of employee. Benefit employees have the following labor overhead cost categories: pension (401(k) match and deferred compensation); healthcare; non-productive labor (vacation, sick, holiday, etc.); worker's compensation; incentive compensation; and payroll taxes. Non-benefit employees' labor overheads consist only of payroll taxes. A benefit employee generally is a full-time employee. A non-benefit employee generally is a part-time employee.

Legal entity specific labor overhead rates for each category are entered into the TIME labor distribution system and applied to productive labor charges as appropriate by resource type. Labor overhead loadings applied to labor charges follow the labor charges. For example, XES labor overheads follow XES labor and SPS labor overheads follow SPS labor.

For each legal entity and each cost category, the labor overhead percentage is determined based on a single-factor formula derived from the relationship of total forecasted costs for the category divided by total forecasted productive labor costs. Labor overheads are updated on a monthly basis for actual expenses using the latest forecast information. A year-end true up is made to bring the labor overhead clearing accounts to zero for the calendar year.

B. Labor-related Overheads

Q. Please describe the facilities labor-related overhead process.

A. Xcel Energy uses a labor-related overhead process to bill facilities costs to the Operating Companies and affiliates. The facilities overhead process is used to charge affiliates for rent and lease expenses for buildings, O&M costs for these buildings, facilities internal A&G labor and non-labor costs, and shared asset costs. Facilities costs are accumulated in the clearing account of the company benefitting from the use of the building, and are then cleared to O&M functional FERC rent accounts and other clearing accounts based on the most recent quarter's historical labor charges.

C. Other Overheads

Q. Please describe the purchase loading process.

A. The Xcel Energy Supply Chain organization has the responsibility for distributing the corporate purchasing and contract service costs to the functional areas of the Operating Companies and affiliates. Purchasing costs consist of activities such as: developing requisitions, contracts and purchase orders to procure materials and services and manage supplier relationships; negotiating complex procurement agreements/contracts for strategic supplier partnerships and service contracts; monitoring supplier performance; and managing purchase records, supplier qualifications records, and the supplier diversity program.

The purchasing function is performed using two different systems. Purchases for production–related services are processed through the Maximo system, and purchases made for all other purposes are processed through the PassPort system.

Supply Chain costs not directly billed with specific transactions are collected in clearing accounts on the books of XES or the other affiliates and cleared monthly through an overhead loading. The loading follows the accounting for certain purchases with the offset going to a separate clearing account on the appropriate legal entity's books.

Q. Please describe the warehouse loading process.

A. Overhead costs for corporate inventory items, including rent, labor, supervision, and adjustments are accumulated within the Supply Chain business area and allocated to material issuances from the storeroom using the same account coding as the materials are charged. The Energy Supply business area direct charges an overhead to each issuance from the storeroom using the same account coding as the materials are charged. Each business area has a separate pool for each Operating Company and sets an overhead application rate for annual budgeting based on projected overhead and materials activity. Throughout the year, as actual expenses are recorded, the balances in the undistributed stores/warehouse clearing accounts are compared to materials activity and historical trending and if necessary, a new rate is determined in order to charge out the total annual costs.

Q. Please describe the fleet clearing process.

A. The Fleet Services department is responsible for managing the vehicles owned by the Operating Companies. Similar vehicles are grouped together in classes. Vehicles are classified into categories such as heavy equipment, construction equipment, compact trucks, bucket trucks, trailers, etc. Within each of the categories, each type of vehicle is broken down into further detail. For example, the compact trucks class includes separate categories for compact trucks that are 4-wheel drive and those that are not. Each category has its own unique individual fixed rate to bill users. The Transportation Distribution system bills internal functional areas of Operating Companies and affiliates for the cost of using vehicles or associated equipment and distributes the operating costs based on usage rates for the type of unit. Costs included in the calculation of the monthly billing rate are: depreciation, lease costs, property taxes, material and labor costs for maintenance, fuel, labor loadings, and an overhead for overall management of the Fleet Services department that includes labor and associated labor loadings, facilities, utilities, computer, phone, and office supplies. The Transportation Distribution system bills each user for units assigned based on the monthly rates calculated by class category. The Operating Companies own the fleet vehicles. Both SPS and XES personnel manage the assets and clearing process across the Operating Companies.

VIII. ALLOCATING WORK ORDERS

Q. What is the purpose of allocating work orders?

A. Allocating work orders apply only to certain information technology system costs that are billed from XES to SPS and benefit more than one functional area. These labor and non-labor O&M costs are for systems that process information for activities that need to be recorded in several FERC functional accounts. SPS uses one allocating work order for the electric Supervisory Control and Data Acquisition ("SCADA") system to allocate costs associated with Business Systems' O&M costs for the system. The allocator is based on the number of remote terminal units ("RTUs"). The allocator used in the current year is based on the previous years' actual number of RTUs. The allocation was developed to distribute these costs among production, transmission, and distribution FERC accounts.

Q. Have you provided the allocating work order methodology and factors?

A. Yes. The Test Year allocating work order methodology and factors are provided in Attachment ARD-10.

IX. CONCLUSION

Q. Were Attachments ARD-1 through ARD-10 prepared by you or under your direct supervision and control?

A. Yes, with the exception of Attachment ARD-2, which was taken from SPS's New Mexico Annual Report.

Q. Were the RFP Schedules you sponsor or co-sponsor prepared by you or under your direct supervision and control?

A. Yes.

Q. Do you incorporate the RFP Schedules you sponsor or co-sponsor into your testimony?

A. Yes.

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

A. Yes.

VERIFICATION

STATE OF MINNESOTA)
) ss.
COUNTY OF HENNEPIN)

ADAM R. DIETENBERGER, first being sworn on his oath, states:

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

Adam Dietenberger
ADAM R. DIETENBERGER

SUBSCRIBED AND SWORN TO before me this 26th day of May, 2015.

VIRGINIA J SAILOR
NOTARY PUBLIC - MINNESOTA
MY COMMISSION EXPIRES 1/31/16

Virginia J Sailor
Notary Public, State of Minnesota
My Commission Expires: 1/31/16

Southwestern Public Service Company
Class 1 Transactions
Annual Report - Calendar Year 2014
Pursuant to New Mexico Public Regulation Commission
Rule 450.13(B)
Charges from SPS to NSP-Minnesota

FERC Account Number	Account Name or Type of Service	Service Billing	Total Company (Dollars Transacted)
107	CONSTRUCTION WORK IN PROGRESS	$ (9,845)	$ (9,845)
108	ACCUMULATED PROVISION FOR DEPRECIATION	(670)	(670)
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	18,983	18,983
182	OTHER REGULATORY ASSETS	(200)	(200)
408	TAXES OTHER THAN INCOME	(283)	(283)
426.5	OTHER DEDUCTIONS	(330)	(330)
500-515	STEAM GENERATION EXPENSE	(5,946)	(5,946)
580-598	ELECTRIC DISTRIBUTION EXPENSE	3	3
921	OFFICE SUPPLIES AND EXPENSES	(422)	(422)
925	INJURY/DAMAGE AND CLAIMS EXPENSE	(22)	(22)
926	EMPLOYEE PENSION AND BENEFITS EXPENSE	(1,268)	(1,268)
	TOTAL	**$ -**	**$ -**

Southwestern Public Service Company
Class 1 Transactions
Annual Report - Calendar Year 2014
Pursuant to New Mexico Public Regulation Commission
Rule 450.13(B)
Charges from SPS to NSP-Wisconsin

FERC Account Number	Account Name or Type of Service	Service Billing	Total Company (Dollars Transacted)
107	CONSTRUCTION WORK IN PROGRESS	$ 5,018	$ 5,018
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	(2,499)	(2,499)
254	OTHER REGULATORY LIABILITIES	(256)	(256)
417.1	EXPENSES OF NONUTILITY OPERATIONS	(107)	(107)
560-575	ELECTRIC TRANSMISSION EXPENSE	(1,805)	(1,805)
906-910	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(351)	(351)
	TOTAL	**$ -**	**$ -**

Southwestern Public Service Company
Class 1 Transactions
Annual Report - Calendar Year 2014
Pursuant to New Mexico Public Regulation Commission
Rule 450.13(B)
Charges from SPS to Public Service Company of Colorado

FERC Account Number	Account Name or Type of Service	Service Billing	Total Company (Dollars Transacted)
107	CONSTRUCTION WORK IN PROGRESS	$ (771,498)	$ (771,498)
108	ACCUMULATED PROVISION FOR DEPRECIATION	(1,933)	(1,933)
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	768,394	768,394
182	OTHER REGULATORY ASSETS	(106)	(106)
184	CLEARING ACCOUNTS	(5,337)	(5,337)
408	TAXES OTHER THAN INCOME	(229)	(229)
426.5	OTHER DEDUCTIONS	(330)	(330)
500-515	STEAM GENERATION EXPENSE	1,104	1,104
541-545	HYDRAULIC POWER GENERATION EXPENSE	(279)	(279)
555.03	PURCHASE POWER - NON-FIRM ENERGY	22,848	22,848
560-575	ELECTRIC TRANSMISSION EXPENSE	(2,026)	(2,026)
580-598	ELECTRIC DISTRIBUTION EXPENSE	(6,239)	(6,239)
850	OPERATION SUPERVISION AND ENGINEERING	(255)	(255)
879	DISTRIBUTION OPERATIONS CUSTOMER INSTALL	(255)	(255)
880	OTHER EXPENSES	(653)	(653)
921	OFFICE SUPPLIES AND EXPENSES	(2,177)	(2,177)
922	ADMIN TRANSFER CREDIT	1,132	1,132
925	INJURY/DAMAGE AND CLAIMS EXPENSE	(14)	(14)
926	EMPLOYEE PENSION AND BENEFITS EXPENSE	(1,076)	(1,076)
928	REGULATORY COMMISSION EXPENSES	(140)	(140)
930.2	MISCELLANEOUS GENERAL EXPENSES	(931)	(931)
	TOTAL	**$ -**	**$ -**

Southwestern Public Service Company
Class 1 Transactions
Annual Report - Calendar Year 2014
Pursuant to New Mexico Public Regulation Commission
Rule 450.13(B)
Charges to SPS from NSP-Minnesota

FERC Account Number	Account Name or Type of Service	Service Billing	Total Company (Dollars Transacted)
107	CONSTRUCTION WORK IN PROGRESS	$ 180,695	$ 180,695
108	ACCUMULATED PROVISION FOR DEPRECIATION	77	77
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	(268,425)	(268,425)
182	OTHER REGULATORY ASSETS	47,284	47,284
408	TAXES OTHER THAN INCOME	566	566
500-515	STEAM GENERATION EXPENSE	15,598	15,598
546-554	OTHER POWER GENERATION OANDM	117	117
560-575	ELECTRIC TRANSMISSION EXPENSE	6,731	6,731
580-598	ELECTRIC DISTRIBUTION EXPENSE	6,567	6,567
906-910	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	8,636	8,636
920	ADMINISTRATIVE AND GENERAL SALARIES	(4)	(4)
921	OFFICE SUPPLIES AND EXPENSES	181	181
925	INJURY/DAMAGE AND CLAIMS EXPENSE	94	94
926	EMPLOYEE PENSION AND BENEFITS EXPENSE	1,877	1,877
931	RENTS	6	6
	TOTAL	**$ -**	**$ -**

Southwestern Public Service Company
Class 1 Transactions
Annual Report - Calendar Year 2014
Pursuant to New Mexico Public Regulation Commission
Rule 450.13(B)
Charges to SPS from NSP-Wisconsin

FERC Account Number	Account Name or Type of Service	Service Billing	Total Company (Dollars Transacted)
107	CONSTRUCTION WORK IN PROGRESS	$ 981	$ 981
108	ACCUMULATED PROVISION FOR DEPRECIATION	95	95
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	(1,076)	(1,076)
	TOTAL	**$ -**	**$ -**

Southwestern Public Service Company
Class 1 Transactions
Annual Report - Calendar Year 2014
Pursuant to New Mexico Public Regulation Commission
Rule 450.13(B)
Charges to SPS from Public Service Company of Colorado

FERC Account Number	Account Name or Type of Service	Service Billing	Total Company (Dollars Transacted)
107	CONSTRUCTION WORK IN PROGRESS	$ 477,967	$ 477,967
108	ACCUMULATED PROVISION FOR DEPRECIATION	287	287
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	(8,611,426)	(8,611,426)
182	OTHER REGULATORY ASSETS	490,163	490,163
184	CLEARING ACCOUNTS	32,958	32,958
408	TAXES OTHER THAN INCOME	2,998	2,998
449.1	PROVISION FOR RATE REFUNDS	(415,831)	(415,831)
456.07	NETWORK TRANSMISSION REVENUE	7,206,771	7,206,771
456.12	SCH 1 SYS CTRL DISP SERV REVENUE	111,706	111,706
456.14	SCH 2 RET SUPP VOLTAGE CTR REVENUE	619,920	619,920
456.16	SCH 3 REGULATION AND FREQUENCY RESPONSE REVENUE	4,286	4,286
500-515	STEAM GENERATION EXPENSE	5,222	5,222
560-575	ELECTRIC TRANSMISSION EXPENSE	1,046	1,046
580-598	ELECTRIC DISTRIBUTION EXPENSE	49,328	49,328
920	ADMINISTRATIVE AND GENERAL SALARIES	6,903	6,903
921	OFFICE SUPPLIES AND EXPENSES	3,459	3,459
925	INJURY/DAMAGE AND CLAIMS EXPENSE	316	316
926	EMPLOYEE PENSION AND BENEFITS EXPENSE	13,126	13,126
931	RENTS	801	801
	TOTAL	**$ -**	**$ -**

Southwestern Public Service Company
Class 1 Transactions
Annual Report - Calendar Year 2014
Pursuant to New Mexico Public Regulation Commission
Rule 450.13(B)
Charges to SPS from Xcel Energy Services, Inc.

FERC Account Number	Account Name or Type of Service	Service Billing	Total Company (Dollars Transacted)
107	CONSTRUCTION WORK IN PROGRESS	$ 39,229,254	$ 39,229,254
108	ACCUMULATED PROVISION FOR DEPRECIATION	198,730	198,730
143	OTHER ACCOUNTS RECEIVABLE	228,507	228,507
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	(145,990,031)	(145,990,031)
163	STORES EXPENSE UNDISTRIBUTED	2,717,240	2,717,240
182	OTHER REGULATORY ASSETS	1,930,057	1,930,057
184	CLEARING ACCOUNTS	5,282,219	5,282,219
186	MISCELLANEOUS DEFERRED DEBITS	123,340	123,340
408	TAXES OTHER THAN INCOME	2,575,584	2,575,584
409	INCOME TAXES, OTHER INCOME AND DEDUCTIONS	209,704	209,704
417.1	EXPENSES OF NONUTILITY OPERATIONS	21,670	21,670
419	INTEREST AND DIVIDEND INCOME	(2,615)	(2,615)
421	MISCELLANEOUS NONOPERATING INCOME	4,644	4,644
426.1	MISCELLANEOUS INCOME DEDUCTIONS	982,476	982,476
426.2	LIFE INSURANCE	(41,244)	(41,244)
426.3	PENALTIES	14,389	14,389
426.4	EXPENDITURES FOR CIVIC AND POLITICAL ACTIVITIES	387,261	387,261
426.5	OTHER DEDUCTIONS	467,520	467,520
430	INTEREST ON DEBT TO ASSOCIATED COMPANIES	73,221	73,221
431	OTHER INTEREST EXPENSE	87	87
500-515	STEAM GENERATION EXPENSE	11,334,374	11,334,374
546-554	OTHER POWER GENERATION EXPENSE	425,123	425,123
555-557	OTHER POWER SUPPLY EXPENSES	2,798,208	2,798,208
560-575	ELECTRIC TRANSMISSION EXPENSE	7,931,896	7,931,896
580-598	ELECTRIC DISTRIBUTION EXPENSE	3,491,157	3,491,157
901-905	CUSTOMER ACCOUNTS EXPENSES	4,919,533	4,919,533
906-910	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	588,931	588,931
911-917	SALES EXPENSES	7,936	7,936
920	ADMINISTRATIVE AND GENERAL SALARIES	19,574,950	19,574,950
921	OFFICE SUPPLIES AND EXPENSES	13,828,781	13,828,781
922	ADMIN TRANSFER CREDIT	(1,677)	(1,677)
923	OUTSIDE CONTRACT SERVICES	5,224,822	5,224,822
924	PROPERTY INSURANCE	7,871	7,871
925	INJURY/DAMAGE AND CLAIMS EXPENSE	2,094,374	2,094,374
926	EMPLOYEE PENSION AND BENEFITS EXPENSE	9,935,403	9,935,403
928	REGULATORY COMMISSION EXPENSES	3,518	3,518
930.1	GENERAL ADVERTISING EXPENSE	1,012,470	1,012,470
930.2	MISCELLANEOUS GENERAL EXPENSES	1,023,343	1,023,343
931	RENTS	7,054,690	7,054,690
935	MAINTENANCE OF GENERAL PLANT	332,284	332,284
	TOTAL	**$ -**	**$ -**

Southwestern Public Service Company

SPS 2014 Class II Transactions
For the 12 months ended December 31, 2014

FERC	FERC Description	Transaction Description	Amount
23300	Notes Payable to Assc. Co.	SPS Repaying XES UMP	$ (480,000,000)
23300	Notes Payable to Assc. Co.	Intercompany borrowing from XES to SPS	$ 458,000,000
14500	Notes Receivable Assc. Co.	SPS contribution into UMP	$ (105,000,000)
14500	Notes Receivable Assc. Co.	XES UMP Repaying SPS	$ 105,000,000
41900	Int & Dividend Income	Interest on Intercompany borrowing	$ 2,523
43000	Interest on Debt to Assc	Interest on Intercompany borrowing	$ 19,689

Legend
Xcel Energy Services Inc (XES)
Utility Money Pool (UMP)
Southwestern Public Service Company (SPS)

THIS FILING IS		
Item 1: [X] An Initial (Original) Submission	OR [ ]	Resubmission No. ____

Form 60 Approved
OMB No. 1902-0215
Expires 04/30/2016

FERC FINANCIAL REPORT
FERC FORM No. 60: Annual Report of Centralized Service Companies

This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 C.F.R. § 366.23. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)	**Year of Report**
Xcel Energy Services Inc.	**Dec 31,** 2014

GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60

I. Purpose

Form No. 60 is an annual regulatory support requirement under 18 CFR 369.1for centralized service companies. The report is designed to collect financial information from centralized service companies subject to the jurisdiction of the Federal Energy Regulatory Commission. The report is considered to be a non-confidential public use form.

II. Who Must Submit

Unless the holding company system is exempted or granted a waiver by Commission rule or order pursuant to §§ 18 CFR 366.3 and 366.4 of this chapter, every centralized service company (see § 367.2) in a holding company system must prepare and file electronically with the Commission the FERC Form No. 60 then in effect pursuant to the General Instructions set out in this form.

III. How to Submit

Submit FERC Form No. 60 electronically through the Form No. 60 Submission Software. Retain one copy of each report for your files. For any resubmissions, submit the filing using the Form No. 60 Submission Software including a justification. Respondents must submit the Corporate Officer Certification electronically.

IV. When to Submit

Submit FERC Form No. 60 according to the filing date contained § 18 CFR 369.1 of the Commission's regulations.

V. Preparation

Prepare this report in conformity with the Uniform System of Accounts (18 CFR 367) (USof A). Interpret all accounting words and phrases in accordance with the USof A.

VI. Time Period

This report covers the entire calendar year.

VII. Whole Dollar Usage

Enter in whole numbers (dollars) only, except where otherwise noted. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's amounts.

VIII. Accurateness

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

IX. Applicability

For any page(s) that is not applicable to the respondent, enter "NONE," or "Not Applicable" in column (c) on the List of Schedules, page 2.

X. Date Format

Enter the month, day, and year for all dates. Use customary abbreviations. The "Resubmission Date" included in the header of each page is to be completed only for resubmissions (see III. above).

XI. Number Format

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by use of a minus sign.

XII. Required Entries

Do not make references to reports of previous years or to other reports instead of required entries, except as specifically authorized.

XIII. Prior Year References

Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the report of the previous year, or an appropriate explanation given as to why the different figures were used.

XIV. Where to Send Comments on Public Reporting Burden

The public reporting burden for the Form No. 60 collection of information is estimated to average 75 hours per response, including

- the time for reviewing instructions, searching existing data sources,
- gathering and maintaining the data-needed, and
- completing and reviewing the collection of information.

Send comments regarding these burden estimates or any aspect of this collection of information, including suggestions for reducing burden, to:

Federal Energy Regulatory Commission, (Attention: Information Clearance Officer, CIO),
888 First Street NE,
Washington, DC 20426
or by email to DataClearance@ferc.gov

And to:

Office of Information and Regulatory Affairs,
Office of Management and Budget, Washington, DC 20503 (Attention: Desk Office for the Federal Energy Regulatory Commission).
Comments to OMB should be submitted by email to: oira_submission@omb.eop.gov

No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512(a)).

DEFINITIONS
I. Respondent -- The person, corporation, or other legal entity in whose behalf the report is made.

FERC FORM NO. 60
ANNUAL REPORT FOR SERVICE COMPANIES

IDENTIFICATION

01 Exact Legal Name of Respondent Xcel Energy Services Inc.	02 Year of Report Dec 31, 2014
03 Previous Name (If name changed during the year)	04 Date of Name Change / /
05 Address of Principal Office at End of Year (Street, City, State, Zip Code) 414 Nicollet Mall, Minneapolis, MN 55402	06 Name of Contact Person Jeffrey S. Savage
07 Title of Contact Person Senior Vice President and Controller	08 Address of Contact Person 414 Nicollet Mall Minneapolis, MN 55402
09 Telephone Number of Contact Person (612) 330-5658	10 E-mail Address of Contact Person Jeffrey.S.Savage@xcelenergy.com
11 This Report is: (1) [X] An Original (2) [ ] A Resubmission	12 Resubmission Date (Month, Day, Year) / /
13 Date of Incorporation 04/02/1997	14 If Not Incorporated, Date of Organization / /
15 State or Sovereign Power Under Which Incorporated or Organized DELAWARE	
16 Name of Principal Holding Company Under Which Reporting Company is Organized: Xcel Energy, Inc.	

CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

17 Name of Signing Officer Jeffrey S. Savage	19 Signature of Signing Officer Jeffrey S. Savage	20 Date Signed (Month, Day, Year) 04/29/2015
18 Title of Signing Officer Senior Vice President and Controller		

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

List of Schedules and Accounts

1. Enter in Column (c) the terms “None” or “Not Applicable” as appropriate, where no information or amounts have been reported for certain pages.

Line No.	Description (a)	Page Reference (b)	Remarks (c)
1	Schedule I - Comparative Balance Sheet	101-102	
2	Schedule II - Service Company Property	103	None
3	Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property	104	None
4	Schedule IV - Investments	105	
5	Schedule V - Accounts Receivable from Associate Companies	106	
6	Schedule VI - Fuel Stock Expenses Undistributed	107	None
7	Schedule VII - Stores Expense Undistributed	108	None
8	Schedule VIII - Miscellaneous Current and Accrued Assets	109	None
9	Schedule IX - Miscellaneous Deferred Debits	110	
10	Schedule X - Research, Development, or Demonstration Expenditures	111	None
11	Schedule XI - Proprietary Capital	201	
12	Schedule XII - Long-Term Debt	202	None
13	Schedule XIII - Current and Accrued Liabilities	203	
14	Schedule XIV - Notes to Financial Statements	204	
15	Schedule XV - Comparative Income Statement	301-302	
16	Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies	303-306	
17	Schedule XVII - Analysis of Billing – Associate Companies (Account 457)	307	
18	Schedule XVIII – Analysis of Billing – Non-Associate Companies (Account 458)	308	None
21	Schedule XIX - Miscellaneous General Expenses - Account 930.2	307	
23	Schedule XX - Organization Chart	401	
24	Schedule XXI - Methods of Allocation	402	

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule I - Comparative Balance Sheet

1. Give balance sheet of the Company as of December 31 of the current and prior year.

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		**Service Company Property**			
2	101	Service Company Property	103		
3	101.1	Property Under Capital Leases	103		
4	106	Completed Construction Not Classified			
5	107	Construction Work In Progress	103		
6		Total Property (Total Of Lines 2-5)			
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104		
8	111	Less: Accumulated Provision for Amortization of Service Company Property			
9		Net Service Company Property (Total of Lines 6-8)			
10		**Investments**			
11	123	Investment In Associate Companies	105		
12	124	Other Investments	105	6,589,508	6,134,405
13	128	Other Special Funds	105		
14		Total Investments (Total of Lines 11-13)		6,589,508	6,134,405
15		**Current And Accrued Assets**			
16	131	Cash			
17	134	Other Special Deposits			
18	135	Working Funds			
19	136	Temporary Cash Investments		751,001	897,914
20	141	Notes Receivable			
21	142	Customer Accounts Receivable			
22	143	Accounts Receivable		1,902,326	698,801
23	144	Less: Accumulated Provision for Uncollectible Accounts			
24	146	Accounts Receivable From Associate Companies	106	104,265,553	100,506,915
25	152	Fuel Stock Expenses Undistributed	107		
26	154	Materials And Supplies			4,790
27	163	Stores Expense Undistributed	108		
28	165	Prepayments		48,523,263	40,739,946
29	171	Interest And Dividends Receivable			
30	172	Rents Receivable			
31	173	Accrued Revenues			
32	174	Miscellaneous Current and Accrued Assets			
33	175	Derivative Instrument Assets	109		
34	176	Derivative Instrument Assets – Hedges			
35		Total Current and Accrued Assets (Total of Lines 16-34)		155,442,143	142,848,366
36		**Deferred Debits**			
37	181	Unamortized Debt Expense			
38	182.3	Other Regulatory Assets			
39	183	Preliminary Survey And Investigation Charges			
40	184	Clearing Accounts			
41	185	Temporary Facilities			
42	186	Miscellaneous Deferred Debits		233,053,457	192,900,572
43	188	Research, Development, or Demonstration Expenditures	110		
44	189	Unamortized loss on reacquired debt	111		
45	190	Accumulated Deferred Income Taxes		51,479,619	48,601,592
46		Total Deferred Debits (Total of Lines 37-45)		284,533,076	241,502,164
47		TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)		446,564,727	390,484,935

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule I - Comparative Balance Sheet (continued)

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
48		**Proprietary Capital**			
49	201	Common Stock Issued	201	10	10
50	204	Preferred Stock Issued	201		
51	211	Miscellaneous Paid-In-Capital	201	(312,346)	(312,374)
52	215	Appropriated Retained Earnings	201		
53	216	Unappropriated Retained Earnings	201		
54	219	Accumulated Other Comprehensive Income	201	(9,038,523)	(8,944,855)
55		Total Proprietary Capital (Total of Lines 49-54)		(9,350,859)	(9,257,219)
56		**Long-Term Debt**			
57	223	Advances From Associate Companies	202		
58	224	Other Long-Term Debt	202		
59	225	Unamortized Premium on Long-Term Debt			
60	226	Less: Unamortized Discount on Long-Term Debt-Debit			
61		Total Long-Term Debt (Total of Lines 57-60)			
62		Other Non-current Liabilities			
63	227	Obligations Under Capital Leases-Non-current			
64	228.2	Accumulated Provision for Injuries and Damages		500,000	800,000
65	228.3	Accumulated Provision For Pensions and Benefits		173,020,850	139,056,663
66	230	Asset Retirement Obligations			
67		Total Other Non-current Liabilities (Total of Lines 63-66)		173,520,850	139,856,663
68		**Current and Accrued Liabilities**			
69	231	Notes Payable			
70	232	Accounts Payable		111,464,398	118,445,815
71	233	Notes Payable to Associate Companies	203	74,600,000	59,000,000
72	234	Accounts Payable to Associate Companies	203		
73	236	Taxes Accrued			6,468,285
74	237	Interest Accrued			
75	241	Tax Collections Payable		2,401,401	2,270,603
76	242	Miscellaneous Current and Accrued Liabilities	203	8,082,452	3,419,459
77	243	Obligations Under Capital Leases – Current			
78	244	Derivative Instrument Liabilities			
79	245	Derivative Instrument Liabilities – Hedges			
80		Total Current and Accrued Liabilities (Total of Lines 69-79)		196,548,251	189,604,162
81		**Deferred Credits**			
82	253	Other Deferred Credits		35,611,432	29,060,784
83	254	Other Regulatory Liabilities			
84	255	Accumulated Deferred Investment Tax Credits			
85	257	Unamortized Gain on Reacquired Debt			
86	282	Accumulated deferred income taxes-Other property		3,161,662	3,263,436
87	283	Accumulated deferred income taxes-Other		47,073,391	37,957,109
88		Total Deferred Credits (Total of Lines 82-87)		85,846,485	70,281,329
89		**TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)**		446,564,727	390,484,935

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule II - Service Company Property

1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote.
2. Describe each construction work in progress on lines 18 through 30 in Column (b).

Line No.	Acct # (a)	Title of Account (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements or Sales (e)	Other Changes (f)	Balance at End of Year (g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant					
3	306	Leasehold Improvements					
4	389	Land and Land Rights					
5	390	Structures and Improvements					
6	391	Office Furniture and Equipment					
7	392	Transportation Equipment					
8	393	Stores equipment					
9	394	Tools, Shop and Garage Equipment					
10	395	Laboratory Equipment					
11	396	Power Operated Equipment					
12	397	Communications Equipment					
13	398	Miscellaneous Equipment					
14	399	Other Tangible Property					
15	399.1	Asset Retirement Costs					
16		**Total Service Company Property (Total of Lines 1-15)**					
17	107	**Construction Work in Progress:**					
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31		**Total Account 107 (Total of Lines 18-30)**					
32		**Total (Lines 16 and Line 31)**					

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule III – Accumulated Provision for Depreciation and Amortization of Service Company Property

1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.

Line No.	Account Number (a)	Description (b)	Balance at Beginning of Year (c)	Additions Charged To Account 403-403.1 404-405 (d)	Retirements (e)	Other Changes Additions (Deductions) (f)	Balance at Close of Year (g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant					
3	306	Leasehold Improvements					
4	389	Land and Land Rights					
5	390	Structures and Improvements					
6	391	Office Furniture and Equipment					
7	392	Transportation Equipment					
8	393	Stores equipment					
9	394	Tools, Shop and Garage Equipment					
10	395	Laboratory Equipment					
11	396	Power Operated Equipment					
12	397	Communications Equipment					
13	398	Miscellaneous Equipment					
14	399	Other Tangible Property					
15	399.1	Asset Retirement Costs					
16		**Total**					

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule IV – Investments

1. For other investments (Account 124) and other special funds (Account128), in a footnote state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For temporary cash investments (Account 136), list each investment separately in a footnote.
3. Investments less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	123	Investment In Associate Companies		
2	124	Other Investments	6,134,404	6,589,508
3	128	Other Special Funds		
4	136	Temporary Cash Investments	897,913	751,001
5		(Total of Lines 1-4)	7,032,317	7,340,509

Name of Respondent Xcel Energy Services Inc.	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2014

FOOTNOTE DATA

Schedule Page: 105 Line No.: 2 Column: d

FERC Account 124-Other Investments

Funding vehicles for key man insurance and deferred compensation obligations.

2014	Pacific Life Insurance Co.	Security Life Insurance	Prudential Insurance Co.	Hartford Insurance Co.	Total
Officer Survivor Benefit (OSB) Cash Surrender Value (CSV)				629,492	$629,492
Premiums	261,502		51,636		$313,138
CSV	9,083,313	397,303	911,813		$10,392,429
Loans	-4,430,663	-314,888			($4,745,551)
Total	$4,914,152	$82,416	$963,449	$629,492	$6,589,508

Schedule Page: 105 Line No.: 4 Column: d

FERC Account 136-Temporary Cash Investments:

The full amount represents the December 31, 2014 excess cash balance, which was held in a temporary cash investment.

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule V – Accounts Receivable from Associate Companies

1. List the accounts receivable from each associate company.
2. If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	146	**Accounts Receivable From Associate Companies**		
2		**Associate Company:**		
3		Northern States Power Company, a Minnesota corporation (NSP-Minnesota)	44,413,796	46,973,762
4		Public Service Company of Colorado, a Colorado corporation (PSCo)	36,423,193	40,147,114
5		Southwestern Public Service Company, a New Mexico corporation (SPS)	14,305,566	13,721,537
6		Northern States Power Company, a Wisconsin corporation (NSP-Wisconsin)	6,387,900	4,501,118
7		Xcel Energy Transmission Holding Company, LLC		102,207
8		Eloigne Company	30,873	101,743
9		e-prime, inc.	16,121	50,469
10		Xcel Energy WYCO Inc.	25,851	41,060
11		Xcel Energy Southwest Transmission Company, LLC		29,909
12		Xcel Energy Wholesale Group Inc.	6,287	13,164
13		1480 Welton, Inc.	4,784	5,350
14		Chippewa and Flambeau Improvement Company	3,677	4,604
15		WestGas InterState, Inc.	2,436	4,558
16		NCE Communications, Inc.	2,725	3,629
17		Seren Innovations, Inc.	5,593	2,973
18		P.S.R. Investments, Inc.	2,448	2,666
19		Clearwater Investments, Inc.	1,517	2,146
20		Xcel Energy Retail Holdings Inc.	1,933	2,052
21		Xcel Energy Performance Contracting Inc.	1,287	1,384
22		Reddy Kilowatt Corporation	690	1,351
23		Xcel Energy Ventures Inc.	1,242	1,337
24		Xcel Energy International Inc.	2,642	1,258
25		Xcel Energy Markets Holdings Inc.	894	1,208
26		Xcel Energy Communications Group Inc.	1,058	1,163
27		Quixx Corporation	1,599	1,012
28		NSP Lands, Inc.	330	702
29		United Power & Land Company	339	539
30		Xcel Energy Transmission Development Company, LLC		(99,998)
31		Xcel Energy Inc.	(1,137,866)	(1,354,464)
32				0
33				
34				
35				
36				
37				
38				
39				
40	**Total**		**100,506,915**	**104,265,553**

Name of Respondent Xcel Energy Services Inc.	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2014
FOOTNOTE DATA			

Schedule Page: 106 Line No.: 30 Column: d

Xcel Energy Transmission Development Company, LLC:

The credit balance represents funds that were set aside in anticipation of expenses that did not come in until after the first of the year. This created an over-funded state at year end.

Schedule Page: 106 Line No.: 31 Column: d

Xcel Energy Inc.:

This credit balance represents unsettled payments for the 401(k) and restricted stock units. The offsetting equity account for these items are recorded on Xcel Energy Inc. (the Holding Company). The Service Company debits an expense account and credits an intercompany A/R with the Holding Company. The corresponding entry on the Holding Company is a debit to an intercompany A/R with the Service Company and a credit to an equity account.

Schedule Page: 106 Line No.: 32 Column: d

2014 CONVENIENCE PAYMENTS

NSP-Minnesota	78,011,668
PSCo	48,721,014
NSP-Wisconsin	18,110,413
SPS	17,740,814
Xcel Energy Inc.	2,201,862
e-prime, inc.	96,487
Xcel Energy Wholesale Group Inc.	53,462
1480 Welton, Inc.	41,389
WestGas InterState, Inc.	12,821
Chippewa and Flambeau Improvement Company	5,313
Xcel Energy Performance Contracting Inc.	3,845
Quixx Corporation	1,988
Seren Innovations, Inc.	342
Xcel Energy Transmission Development Company, LLC	176
Xcel Energy Southwest Transmission Company, LLC	88
Xcel Energy Transmission Holding Company, LLC	88
Reddy Kilowatt Corporation	50
	165,001,821

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule VI – Fuel Stock Expenses Undistributed

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company.
2. In a separate footnote, describe in a narrative the fuel functions performed by the service company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	152	Fuel Stock Expenses Undistributed			
2		Associate Company:			
3					
4					
5					
6					
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38					
39					
40	**Total**				

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule VII – Stores Expense Undistributed

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	163	Stores Expense Undistributed	[redacted]	[redacted]	[redacted]
2		Associate Company:			
3					
4					
5					
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39					
40	**Total**				

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule VIII - Miscellaneous Current and Accrued Assets

1. Provide detail of items in this account. Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	174	**Miscellaneous Current and Accrued Assets**	[redacted]	[redacted]
2		**Item List:**		
3				
4				
5				
6				
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39				
40	**Total**			

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule IX - Miscellaneous Deferred Debits

1. Provide detail of items in this account. Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	186	**Miscellaneous Deferred Debits**		
2		**Items List:**		
3		Post Retirement Benefits	191,300,572	231,453,457
4		Life Insurance Premium	1,600,000	1,600,000
5		Other Miscellaneous Deferred Debits		
6				
7				
8				
9				
10				
11				
12				
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40	**Total**		**192,900,572**	**233,053,457**

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule X - Research, Development, or Demonstration Expenditures

1. Describe each material research, development, or demonstration project that incurred costs by the service corporation during the year. Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Amount (c)
1	188	**Research, Development, or Demonstration Expenditures**	
2		**Project List:**	
3			
4			
5			
6			
7			
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39			
40	**Total**		

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule XI - Proprietary Capital

1. For miscellaneous paid-in capital (Account 211) and appropriate retained earnings (Account 215), classify amounts in each account, with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.
2. For the unappropriated retained earnings (Account 216), in a footnote, give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing nonassociates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages, amount of dividend, date declared and date paid.

Line No.	Account Number (a)	Title of Account (b)	Description (c)	Amount (d)
1	201	Common Stock Issued	Number of Shares Authorized	1,000
2			Par or Stated Value per Share	0.01
3			Outstanding Number of Shares	1,000
4			Close of Period Amount	10
5		Preferred Stock Issued	Number of Shares Authorized	
6			Par or Stated Value per Share	
7			Outstanding Number of Shares	
8			Close of Period Amount	
9	211	Miscellaneous Paid-In Capital		312,246
10	215	Appropriated Retained Earnings		
11	219	Accumulated Other Comprehensive Income		9,038,523
12	216	Unappropriated Retained Earnings	Balance at Beginning of Year	
13			Net Income or (Loss)	
14			Dividend Paid	
15			Balance at Close of Year	

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule XII – Long Term Debt

1. For the advances from associate companies (Account 223), describe in a footnote the advances on notes and advances on open accounts. Names of associate companies from which advances were received shall be shown under the class and series of obligation in Column (c).
2. For the deductions in Column (h), please give an explanation in a footnote.
3. For other long-term debt (Account 224), list the name of the creditor company or organization in Column (b).

Line No.	Account Number (a)	Title of Account (b)	Term of Obligation Class & Series of Obligation (c)	Date of Maturity (d)	Interest Rate (e)	Amount Authorized (f)	Balance at Beginning of Year (g)	Additions Deductions (h)	Balance at Close of Year (i)
1	223	Advances from Associate Companies							
2		Associate Company:							
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13		**TOTAL**							
14	224	Other Long-Term Debt							
15		List Creditor:							
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		**TOTAL**							

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2014

Schedule XIII – Current and Accrued Liabilities

1. Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234).
2. Give description and amount of miscellaneous current and accrued liabilities (Account 242). Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	233	Notes Payable to Associates Companies	59,000,000	74,600,000
2				
3				
4				
5				
6				
7				
8				
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11				
12				
13				
14				
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20				
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23				
24	234	Accounts Payable to Associate Companies		
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41	242	Miscellaneous Current and Accrued Liabilities	3,419,459	8,082,452
42				
43				
44				
45				
46				
47				
48				
49				
50		(Total)	62,419,459	82,682,452

Name of Respondent Xcel Energy Services Inc.	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2014

FOOTNOTE DATA

Schedule Page: 203 Line No.: 1 Column: d

FERC Account 233-Notes Payable to Associate Company:

The 2014 balance represents the intercompany borrowings with Xcel Energy Inc.

Schedule Page: 203 Line No.: 41 Column: d

FERC Account 242-Miscellaneous Current and Accrued Liabilities:

The 2014 balance represents the current benefit obligation for a non-qualified pension plan and retiree medical.

Non-qualified pension plan	$4,459,993
Retiree Medical	113,000
Total	$4,662,993

Name of Respondent	This Report is:	Resubmission Date (Mo, Da, Yr)	Year of Report
Xcel Energy Services Inc.	(1) X An Original (2) __ A Resubmission	/ /	2014

Schedule XIV- Notes to Financial Statements

1. Use the space below for important notes regarding the financial statements or any account thereof.
2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.
3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.
4. Furnish particulars as to any amounts recorded in Account 434, Extraordinary Income, or Account 435, Extraordinary Deductions.
5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.
6. Describe the annual statement supplied to each associate service company in support of the amount of interest on borrowed capital and compensation for use of capital billed during the calendar year. State the basis for billing of interest to each associate company. If a ratio, describe in detail how ratio is computed. If more than one ratio explain the calculation. Report the amount of interest borrowed and/or compensation for use of capital billed to each associate company.

ANNUAL REPORT OF XCEL ENERGY SERVICES INC.

For the Years Ended December 31, 2014 and 2013

Schedule XIV - NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

Business and System of Accounts — Xcel Energy Services Inc. (XES or the Company) is a wholly owned subsidiary of Xcel Energy Inc. (Xcel Energy). XES provides Northern States Power Company, a Minnesota corporation (NSP-Minnesota), Northern States Power Company, a Wisconsin corporation (NSP-Wisconsin), Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS) and other associates of XES with a variety of administrative, management, engineering, construction and corporate support services at cost. XES began operations effective April 2, 1997 doing business as New Century Services, Inc.. All of XES' accounting records conform to the Federal Energy Regulatory Commission (FERC) uniform system of accounts or to systems required by various state regulatory commissions, which are the same in all material respects.

Basis of Accounting — The accompanying financial statements were prepared in accordance with the accounting requirements of the FERC as set forth in the Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than Generally Accepted Accounting Principles (GAAP). The following areas represent the significant differences between the Uniform System of Accounts and GAAP:

- Accumulated deferred income taxes are shown as long-term assets and liabilities at their gross amounts in the FERC presentation, in contrast to the GAAP presentation as net current or long-term assets and liabilities.
- Unrecognized tax benefits are recorded for temporary differences in accounts established for accumulated deferred income taxes in the FERC presentation, in contrast to the GAAP presentation as taxes accrued and noncurrent other liabilities.
- Various expenses such as donations, lobbying, and other non-regulatory expenses are presented as other income and deductions for the FERC presentation and reported as operating expenses for the GAAP presentation.
- Income tax expense is shown as a component of operating expenses in the FERC presentation, in contrast to the GAAP presentation as a below-the-line deduction from operating income.

Use of Estimates — In recording transactions and balances resulting from business operations, XES uses estimates based on the best information available. The recorded estimates are revised when better information becomes available or when actual amounts can be determined. Those revisions can affect operating results.

Benefit Plans and Other Postretirement Benefits — Xcel Energy maintains pension and postretirement benefit plans for eligible employees. Recognizing the cost of providing benefits and measuring the projected benefit obligation of these plans under applicable accounting guidance requires management to make various assumptions and estimates.

Based on the regulatory recovery mechanisms of Xcel Energy's utility subsidiaries, certain unrecognized actuarial gains and losses and unrecognized prior service costs or credits are recorded as regulatory assets and liabilities, rather than other comprehensive income.

Leases — XES evaluates a variety of contracts for lease classification at inception, including rental arrangements for office space, vehicles and equipment. Contracts determined to contain a lease because of per unit pricing that is other than fixed or market price,

Name of Respondent	This Report is:	Resubmission Date (Mo, Da, Yr)	Year of Report
Xcel Energy Services Inc.	(1) X An Original (2) __ A Resubmission	/ /	2014

Schedule XIV- Notes to Financial Statements

terms regarding the use of a particular asset, and other factors are evaluated further to determine if the arrangement is a capital lease.

Income Taxes — The Company's operations are included in the consolidated federal income tax return of Xcel Energy. The allocation of income tax consequences to the Company is calculated under a parent company policy which provides that benefits or liabilities created by the Company, computed on a separate return bases, will be allocated to (and paid to or by) the Company to the extent the benefits are usable or additional liabilities are incurred in Xcel Energy's consolidated tax returns. Deferred taxes are provided on temporary differences between the financial accounting and tax bases of assets and liabilities using the tax rates that are in effect at the balance sheet date (see Note 6).

Cash and Cash Equivalents — XES considers investments in certain instruments with a remaining maturity of three months or less at the time of purchase, to be cash equivalents.

Inventory — All inventory is recorded at average cost.

Accounts Receivable **—** Accounts receivable are stated at the actual billed amount.

Subsequent Events **—** Management has evaluated the impact of events occurring after Dec. 31, 2014 up to Feb. 20, 2015, the date Xcel Energy's GAAP financial statements were issued and has updated such evaluation for disclosure purposes through the date of filing this report. These statements contain all necessary adjustments and disclosures resulting from these evaluations.

2. Common Stock

XES has authorized the issuance of common stock.

Common Shares Authorized	Par Value
1,000	$ 0.01

At Dec. 31, 2014 and 2013, all shares of common stock were issued and held by Xcel Energy.

3. Borrowings and Other Financing Instruments

The Board of Directors has authorized the Company to borrow directly from Xcel Energy. At Dec. 31, intercompany borrowings outstanding and the weighted average interest rate were as follows:

(Amounts in Thousands of Dollars, Except Interest Rates)	Twelve Months Ended Dec. 31, 2014	Twelve Months Ended Dec. 31, 2013
Borrowing limit	$ 200,000	$ 200,000
Intercompany borrowings outstanding at period end	74,600	59,000
Average amount outstanding	102,684	105,730
Maximum amount outstanding	169,000	170,200
Weighted average interest rate, computed on a daily basis	0.37 %	0.30 %
Weighted average interest rate at period end	0.40	0.24

Xcel Energy has established a utility money pool arrangement with NSP-Minnesota, PSCo and SPS and received required regulatory approvals. The utility money pool, administered by XES, allows for short-term investments in NSP-Minnesota, PSCo and SPS from Xcel Energy at market-based interest rates. NSP-Minnesota, PSCo and SPS may also borrow from the utility money pool. The utility money pool arrangement does not allow Xcel Energy to borrow from NSP-Minnesota, PSCo and SPS.

4. Commitments and Contingencies

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Leases — The Company leases a variety of facilities used in the normal course of business. The majority of the operating leases are under a leasing program that has initial noncancelable terms of one year, while the remaining leases have various terms. These leases may be renewed or replaced. No material restrictions exist in these leasing agreements concerning dividends, additional debt, or further leasing. Total expenses under operating lease obligations for XES were approximately $17.5 million and $16.9 million in 2014 and 2013, respectively.

Future commitments under operating leases are as follows:

(Thousands of Dollars)	Total Operating Leases
2015	$ 17,948
2016	18,199
2017	17,579
2018	16,483
2019	16,385
Thereafter	128,773

Technology Agreements — XES has a contract that extends through June 2019 with International Business Machines Corp. (IBM) for information technology services. The contract is cancelable at the Company's option, although the Company would be obligated to pay 50 percent of the contract value for early termination. The Company capitalized or expensed $111.3 million and $90.3 million associated with the IBM contract in 2014 and 2013, respectively.

XES' contract with Accenture for information technology services extends through January 2017. The contract is cancelable at the Company's option, although there are financial penalties for early termination. The Company capitalized or expensed $27.3 million and $23.7 million associated with the Accenture contract in 2014 and 2013, respectively.

Committed minimum payments under these obligations are as follows:

(Millions of Dollars)	IBM Agreement	Accenture Agreement
2015	$ 33.0	$ 9.0
2016	31.9	8.9
2017	32.0	-
2018	31.5	-
2019	15.7	-
Thereafter	-	-

5. Benefit Plans and Other Postretirement Benefits

Pension and other postretirement disclosures below represent Xcel Energy consolidated information unless specifically identified as being attributable to XES. Consistent with the process for rate recovery of pension and postretirement benefits for its employees, XES accounts for its participation in, and related costs of, pension and other postretirement benefit plans sponsored by Xcel Energy as multiple employer plans. XES is responsible for its share of cash contributions, plan costs and obligations and is entitled to its share of plan assets; accordingly, XES accounts for its pro rata share of these plans, including pension expenses and contributions, resulting in accounting consistent with that of a single employer plan exclusively for XES employees.

The plans invest in various instruments which are disclosed under the accounting guidance for fair value measurements which establishes a hierarchical framework for disclosing the observability of the inputs utilized in measuring fair value. The three levels in the hierarchy and examples of each level are as follows:

Level 1 — Quoted prices are available in active markets for identical assets as of the reporting date. The types of

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assets included in Level 1 are highly liquid and actively traded instruments with quoted prices.

Level 2 — Pricing inputs are other than quoted prices in active markets, but are either directly or indirectly observable as of the reporting date. The types of assets included in Level 2 are typically either comparable to actively traded securities or contracts, or priced with models using highly observable inputs.

Level 3 — Significant inputs to pricing have little or no observability as of the reporting date. The types of assets included in Level 3 are those with inputs requiring significant management judgment or estimation.

Pension Benefits

Xcel Energy, which includes XES, has several noncontributory, defined benefit pension plans that cover almost all employees. Generally, benefits are based on a combination of years of service, the employee's average pay and, in some cases, social security benefits. Xcel Energy and XES' policy is to fully fund into an external trust the actuarially determined pension costs recognized for ratemaking and financial reporting purposes, subject to the limitations of applicable employee benefit and tax laws.

In addition to the qualified pension plans, Xcel Energy maintains a supplemental executive retirement plan (SERP) and a nonqualified pension plan. The SERP is maintained for certain executives that were participants in the plan in 2008, when the SERP was closed to new participants. The nonqualified pension plan provides unfunded, nonqualified benefits for compensation that is in excess of the limits applicable to the qualified pension plans. The total obligations of the SERP and nonqualified plan as of Dec. 31, 2014 and 2013 for XES were $31.7 million and $22.9 million, respectively. In 2014 and 2013, XES recognized net benefit cost for financial reporting for the SERP and nonqualified plans of $3.2 million and $5.1 million, respectively. Benefits for these unfunded plans are paid out of Xcel Energy and XES' consolidated operating cash flows.

Xcel Energy and XES base their investment-return assumption on expected long-term performance for each of the investment types included in its pension asset portfolio. Xcel Energy and XES consider the historical returns achieved by its asset portfolio over the past 20-year or longer period, as well as the long-term return levels projected and recommended by investment experts. The pension cost determination assumes a forecasted mix of investment types over the long-term. Investment returns were above the assumed level of 7.05 percent in 2014 and below the assumed level of 6.88 percent in 2013. Xcel Energy and XES continually review their pension assumptions. In 2015, Xcel Energy and XES will use an investment return assumption of 7.09 percent.

The assets are invested in a portfolio according to Xcel Energy and XES' return, liquidity and diversification objectives to provide a source of funding for plan obligations and minimize the necessity of contributions to the plan, within appropriate levels of risk. The principal mechanism for achieving these objectives is the projected allocation of assets to selected asset classes, given the long-term risk, return, and liquidity characteristics of each particular asset class. There were no significant concentrations of risk in any particular industry, index, or entity. Market volatility can impact even well-diversified portfolios and significantly affect the return levels achieved by pension assets in any year.

The following table presents the target pension asset allocations for Xcel Energy at Dec. 31 for the upcoming year:

	2014	2013
Domestic and international equity securities	37 %	30 %
Long-duration fixed income and interest rate swap securities	27	33
Short-to-intermediate fixed income securities	13	15
Alternative investments	21	20
Cash	2	2
Total	100 %	100 %

The ongoing investment strategy is based on plan-specific investment recommendations that seek to minimize potential investment and interest rate risk as a plan's funded status increases over time. The investment recommendations result in a greater percentage of long-duration fixed income securities being allocated to specific plans having relatively higher funded status ratios and a greater percentage of growth assets being allocated to plans having relatively lower funded status ratios. The aggregate projected asset allocation presented in the table above for the master pension trust results from the plan-specific strategies.

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Pension Plan Assets

The following tables present, for each of the fair value hierarchy levels, Xcel Energy's pension plan assets that are measured at fair value as of Dec. 31, 2014 and 2013:

	Dec. 31, 2014			
(Thousands of Dollars)	Level 1	Level 2	Level 3	Total
Cash equivalents	$ 193,141	$ -	$ -	$ 193,141
Derivatives	-	1,590	-	1,590
Government securities	-	439,186	-	439,186
Corporate bonds	-	318,161	-	318,161
Asset-backed securities	-	3,759	-	3,759
Mortgage-backed securities	-	11,047	-	11,047
Common stock	102,667	-	-	102,667
Private equity investments	-	-	151,871	151,871
Commingled funds	-	1,826,420	-	1,826,420
Real estate	-	-	54,657	54,657
Securities lending collateral obligation and other	-	(18,728)	-	(18,728)
Total	$ 295,808	$ 2,581,435	$ 206,528	$ 3,083,771

	Dec. 31, 2013			
(Thousands of Dollars)	Level 1	Level 2	Level 3	Total
Cash equivalents	$ 109,700	$ -	$ -	$ 109,700
Derivatives	-	29,759	-	29,759
Government securities	-	230,212	-	230,212
Corporate bonds	-	547,715	-	547,715
Asset-backed securities	-	6,754	-	6,754
Mortgage-backed securities	-	15,025	-	15,025
Common stock	99,346	-	-	99,346
Private equity investments	-	-	152,849	152,849
Commingled funds	-	1,769,076	-	1,769,076
Real estate	-	-	47,553	47,553
Securities lending collateral obligation and other	-	2,151	-	2,151
Total	$ 209,046	$ 2,600,692	$ 200,402	$ 3,010,140

The following tables present the changes in Level 3 pension plan assets for the years ended Dec. 31, 2014 and 2013:

(Thousands of Dollars)	Jan. 1, 2014	Net Realized Gains (Losses)	Net Unrealized Gains (Losses)	Purchases, Issuances, and Settlements, Net	Transfers Out of Level 3	Dec. 31, 2014
Private equity investments	$ 152,849	$ 25,694	$ (17,573)	$ (9,099)	$ -	$ 151,871
Real estate	47,553	3,569	(2,443)	5,978	-	54,657
Total	$ 200,402	$ 29,263	$ (20,016)	$ (3,121)	$ -	$ 206,528

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(Thousands of Dollars)	Jan. 1, 2013	Net Realized Gains (Losses)	Net Unrealized Gains (Losses)	Purchases, Issuances, and Settlements, Net	Transfers Out of Level 3 [(a)]	Dec. 31, 2013
Asset-backed securities	$ 14,639	$ -	$ -	$ -	$ (14,639)	$ -
Mortgage-backed securities	39,904	-	-	-	(39,904)	-
Private equity investments	158,498	22,058	(24,335)	(3,372)	-	152,849
Real estate	64,597	(2,659)	8,690	9,317	(32,392)	47,553
Total	$ 277,638	$ 19,399	$ (15,645)	$ 5,945	$ (86,935)	$ 200,402

(a) Transfers out of Level 3 into Level 2 were principally due to diminished use of unobservable inputs that were previously significant to these fair value measurements and were subsequently sold during 2013.

Benefit Obligations — A comparison of the actuarially computed pension benefit obligation and plan assets for Xcel Energy is presented in the following table:

(Thousands of Dollars)	2014	2013
Accumulated Benefit Obligation at Dec. 31	$ 3,545,928	$ 3,282,651
Change in Projected Benefit Obligation:		
Obligation at Jan. 1	$ 3,440,704	$ 3,639,530
Service cost	88,342	96,282
Interest cost	156,619	140,690
Plan amendments	-	(4,120)
Actuarial loss (gain)	342,826	(153,338)
Benefit payments	(281,739)	(278,340)
Obligation at Dec. 31	$ 3,746,752	$ 3,440,704

(Thousands of Dollars)	2014	2013
Change in Fair Value of Plan Assets:		
Fair value of plan assets at Jan. 1	$ 3,010,140	$ 2,943,783
Actual return on plan assets	224,808	152,259
Employer contributions	130,562	192,438
Benefit payments	(281,739)	(278,340)
Fair value of plan assets at Dec. 31	$ 3,083,771	$ 3,010,140
Funded Status of Plans at Dec. 31:		
Funded status [(a)]	$ (662,981)	$ (430,564)

[(a)] Amounts recognized in accumulated provision for pensions and benefits on Xcel Energy's balance sheet

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(Thousands of Dollars)	2014	2013
XES Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost:		
Net loss	$ 210,390	$ 175,181
Prior service cost	1,478	1,723
Total	$ 211,868	$ 176,904

(Thousands of Dollars)	2014	2013
XES Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost Have Been Recorded as Follows Based Upon Expected Recovery in Rates:		
Miscellanous deferred debits	$ 200,624	$ 165,851
Accumulated deferred income taxes	4,386	4,314
Net-of-tax accumulated other comprehensive income	6,858	6,739
Total	$ 211,868	$ 176,904
XES accumulated provision for pensions and benefits	$ 119,136	$ 88,082
Measurement date	Dec. 31, 2014	Dec. 31, 2013

	2014	2013
Significant Assumptions Used to Measure Benefit Obligations:		
Discount rate for year-end valuation	4.11 %	4.75 %
Expected average long-term increase in compensation level	3.75	3.75
Mortality table	RP 2014	RP 2000

***Mortality* —** In 2014, the Society of Actuaries published a new mortality table and projection scale that increased the overall life expectancy of males and females. Xcel Energy has reviewed its own population through a credibility analysis and adopted the RP 2014 table with modifications based on its population and specific experience.

***Cash Flows* —** Cash funding requirements can be impacted by changes to actuarial assumptions, actual asset levels and other calculations prescribed by the funding requirements of income tax and other pension-related regulations. Required contributions were made in 2013 through 2015 to meet minimum funding requirements.

Total voluntary and required pension funding contributions across all four of Xcel Energy's pension plans were as follows:

- $90.0 million in January 2015;
- $130.6 million in 2014; and
- $192.4 million in 2013.

For future years, Xcel Energy anticipates contributions will be made as necessary.

***Plan Amendments* —** In 2014, there were no plan amendments made which affected the projected benefit obligation. The 2013 decrease of the projected benefit obligation for plan amendments was due to fully insuring the long-term disability benefit for NSP-Minnesota and NSP-Wisconsin bargaining participants. This decrease was partially offset by an increase to the projected benefit obligation resulting from a change in the discount rate basis for lump sum conversion of annuities for participants in the Xcel Energy Pension Plan.

Benefit Costs — The components of Xcel Energy's net periodic pension cost were:

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(Thousands of Dollars)	2014	2013
Service cost	$ 88,342	$ 96,282
Interest cost	156,619	140,690
Expected return on plan assets	(207,205)	(198,452)
Amortization of prior service (credit) cost	(1,746)	5,871
Amortization of net loss	116,762	144,151
Net periodic pension cost	152,772	188,542
Costs not recognized due to effects of regulation	(26,315)	(36,724)
Net benefit cost recognized for financial reporting	$ 126,457	$ 151,818
XES:		
Net periodic pension cost	$ 26,989	$ 33,394
Significant Assumptions Used to Measure Costs:		
Discount rate	4.75 %	4.00 %
Expected average long-term increase in compensation level	3.75	3.75
Expected average long-term rate of return on assets	7.05	6.88

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Pension costs include an expected return impact for the current year that may differ from actual investment performance in the plan. The return assumption used for 2015 pension cost calculations is 7.09 percent. The pension cost calculation uses a market-related valuation of pension assets. Xcel Energy, including XES, uses a calculated value method to determine the market-related value of the plan assets. The market-related value is determined by adjusting the fair market value of assets at the beginning of the year to reflect the investment gains and losses (the difference between the actual investment return and the expected investment return on the market-related value) during each of the previous five years at the rate of 20 percent per year. As these differences between actual investment returns and the expected investment returns are incorporated into the market-related value, the differences are recognized in pension cost over the expected average remaining years of service for active employees.

Xcel Energy, which includes XES, also maintains noncontributory, defined benefit supplemental retirement income plans for certain qualifying executive personnel. Benefits for these unfunded plans are paid out of operating cash flows.

Defined Contribution Plans

Xcel Energy, which includes XES, maintains 401(k) and other defined contribution plans that cover substantially all employees. Xcel Energy's total contributions were approximately $32.4 million in 2014 and $30.3 million in 2013. XES' portion of those contributions was approximately $8.3 million in 2014 and $7.5 million in 2013.

Postretirement Health Care Benefits

Xcel Energy, which includes XES, has a contributory health and welfare benefit plan that provides health care and death benefits to certain retirees.

In 1993, Xcel Energy and XES adopted accounting guidance regarding other non-pension postretirement benefits and elected to amortize the unrecognized accumulated postretirement benefit obligation (APBO) on a straight-line basis over 20 years.

Plan Assets — Certain state agencies that regulate Xcel Energy's utility subsidiaries also have issued guidelines related to the funding of postretirement benefit costs. These assets are invested in a manner consistent with the investment strategy for the pension plan.

The following table presents the target postretirement asset allocations for Xcel Energy at Dec. 31 for the upcoming year:

	2014	2013
Domestic and international equity securities	25 %	41 %
Short-to-intermediate fixed income securities	57	40
Alternative investments	13	13
Cash	5	6
Total	100 %	100 %

Xcel Energy and XES base their investment-return assumption for the postretirement health care fund assets on expected long-term performance for each of the investment types included in its asset portfolio. The assets are invested in a portfolio according to Xcel Energy's and XES' return, liquidity and diversification objectives to provide a source of funding for plan obligations and minimize the necessity of contributions to the plan, within appropriate levels of risk. The principal mechanism for achieving these objectives is the projected allocation of assets to selected asset classes, given the long-term risk, return, correlation, and liquidity characteristics of each particular asset class. There were no significant concentrations of risk in any particular industry, index, or entity. Market volatility can impact even well-diversified portfolios and significantly affect the return levels achieved by postretirement health care assets in any year.

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The following tables present, for each of the fair value hierarchy levels, Xcel Energy's postretirement benefit plan assets that are measured at fair value as of Dec. 31, 2014 and 2013:

	Dec. 31, 2014			
(Thousands of Dollars)	Level 1	Level 2	Level 3	Total
Cash equivalents [(a)]	$ 26,324	$ -	$ -	$ 26,324
Derivatives	-	186	-	186
Government securities	-	48,584	-	48,584
Insurance contracts	-	50,351	-	50,351
Corporate bonds	-	54,207	-	54,207
Asset-backed securities	-	3,619	-	3,619
Mortgage-backed securities	-	11,250	-	11,250
Commingled funds	-	282,378	-	282,378
Other	-	(1,841)	-	(1,841)
Total	$ 26,324	$ 448,734	$ -	$ 475,058

	Dec. 31, 2013			
(Thousands of Dollars)	Level 1	Level 2	Level 3	Total
Cash equivalents [(a)]	$ 20,438	$ -	$ -	$ 20,438
Derivatives	-	(414)	-	(414)
Government securities	-	58,421	-	58,421
Insurance contracts	-	52,808	-	52,808
Corporate bonds	-	51,861	-	51,861
Asset-backed securities	-	3,358	-	3,358
Mortgage-backed securities	-	24,246	-	24,246
Commingled funds	-	298,258	-	298,258
Other	-	(16,940)	-	(16,940)
Total	$ 20,438	$ 471,598	$ -	$ 492,036

(a) Includes restricted cash of $1.0 million and $0.7 million at Dec. 31, 2014 and 2013, respectively.

For the year ended Dec. 31, 2014 there were no assets transferred in or out of Level 3. The following table presents the changes in Xcel Energy's Level 3 postretirement benefit plan assets for the year ended Dec. 31, 2013:

(Thousands of Dollars)	Jan. 1, 2013	Net Realized Gains (Losses)	Net Unrealized Gains (Losses)	Purchases, Issuances, and Settlements, Net	Transfers Out of Level 3 [(a)]	Dec. 31, 2013
Asset-backed securities	$ 757	$ -	$ -	$ -	$ (757)	$ -
Mortgage-backed securities	39,958	-	-	-	(39,958)	-
Total	$ 40,715	$ -	$ -	$ -	$ (40,715)	$ -

(a) Transfers out of Level 3 into Level 2 were principally due to diminished use of unobservable inputs that were previously significant to these fair value measurements and were subsequently sold during 2013.

Benefit Obligations — A comparison of the actuarially computed benefit obligation and plan assets for Xcel Energy is presented in the following table:

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(Thousands of Dollars)	2014	2013
Change in Projected Benefit Obligation:		
Obligation at Jan. 1	$ 731,428	$ 851,952
Service cost	3,457	4,079
Interest cost	34,028	32,141
Medicare subsidy reimbursements	1,861	1,197
Plan amendments	-	(14,571)
Plan participants' contributions	7,148	9,580
Actuarial gain	(81,699)	(103,359)
Benefit payments	(53,354)	(49,591)
Obligation at Dec. 31	$ 642,869	$ 731,428

(Thousands of Dollars)	2014	2013
Change in Fair Value of Plan Assets:		
Fair value of plan assets at Jan. 1	$ 492,036	$ 480,842
Actual return on plan assets	12,083	33,644
Plan participants' contributions	7,148	9,580
Employer contributions	17,145	17,561
Benefit payments	(53,354)	(49,591)
Fair value of plan assets at Dec. 31	$ 475,058	$ 492,036

(Thousands of Dollars)	2014	2013
Funded Status of Plans at Dec. 31:		
Funded status	$ (167,811)	$ (239,392)
Miscellaneous deferred debits	1,014	-
Accumulated provision for pensions and benefits	(168,825)	(239,392)
Net postretirement amounts recognized on balance sheet	$ (167,811)	$ (239,392)

(Thousands of Dollars)	2014	2013
XES Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost:		
Net loss	$ 20,035	$ 21,978
Prior service credit	(3,810)	(4,359)
Total	$ 16,225	$ 17,619

(Thousands of Dollars)	2014	2013
XES Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost Have Been Recorded as Follows Based Upon Expected Recovery in Rates:		
Miscellaneous deferred debits	$ 13,723	$ 14,986
Accumulated deferred income taxes	976	1,028
Net-of-tax accumulated other comprehensive income	1,526	1,605
Total	$ 16,225	$ 17,619
XES accumulated provision for pensions and benefits	$ 29,759	$ 30,911
Measurement date	Dec. 31, 2014	Dec. 31, 2013

	2014	2013
Significant Assumptions Used to Measure Benefit Obligations:		
Discount rate for year-end valuation	4.08 %	4.82 %
Mortality table	RP 2014	RP 2000
Health care costs trend rate - initial	6.50 %	7.00 %

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Effective Jan. 1, 2015, the initial medical trend rate was decreased from 7.0 percent to 6.5 percent. The ultimate trend assumption remained at 4.5 percent. The period until the ultimate rate is reached is four years. Xcel Energy and XES base their medical trend assumption on the long-term cost inflation expected in the health care market, considering the levels projected and recommended by industry experts, as well as recent actual medical cost increases experienced by Xcel Energy's retiree medical plan.

A one-percent change in the assumed health care cost trend rate would have the following effects on Xcel Energy:

(Thousands of Dollars)	One Percentage Point Increase	One Percentage Point Decrease
APBO	$ 66,034	$ (55,588)
Service and interest components	4,432	(3,640)

Cash Flows **—** The postretirement health care plans have no funding requirements under income tax and other retirement-related regulations other than fulfilling benefit payment obligations, when claims are presented and approved under the plans. Additional cash funding requirements are prescribed by certain state and federal rate regulatory authorities, as discussed previously. Xcel Energy, which includes XES, contributed $17.1 million during 2014 and $17.6 million during 2013 and expects to contribute approximately $12.8 million during 2015.

Plan Amendments **—** In 2014, there were no plan amendments made which affected the benefit obligation. The 2013 decrease of the projected Xcel Energy postretirement health and welfare benefit obligation for plan amendments is due to changes in the participant co-pay structure for certain retiree groups.

Benefit Costs — The components of Xcel Energy's net periodic postretirement benefit cost were:

(Thousands of Dollars)	2014	2013
Service cost	$ 3,457	$ 4,079
Interest cost	34,028	32,141
Expected return on plan assets	(33,954)	(33,011)
Amortization of transition obligation	-	825
Amortization of prior service credit	(10,688)	(12,501)
Amortization of net loss	11,740	22,325
Net periodic postretirement benefit cost	$ 4,583	$ 13,858
XES:		
Net periodic postretirement benefit cost recognized	2,279	2,644

	2014	2013
Significant Assumptions Used to Measure Costs:		
Discount rate	4.82 %	4.10 %
Expected average long-term rate of return on assets	7.17	7.11

Projected Benefit Payments

The following table lists Xcel Energy's projected benefit payments for the pension and postretirement benefit plans:

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(Thousands of Dollars)	Projected Pension Benefit Payments	Gross Projected Postretirement Health Care Benefit Payments	Expected Medicare Part D Subsidies	Net Projected Postretirement Health Care Benefit Payments
2015	$ 247,479	$ 48,398	$ 2,670	$ 45,728
2016	269,953	48,665	2,836	45,829
2017	260,182	48,519	3,005	45,514
2018	267,406	48,977	3,170	45,807
2019	269,809	48,461	3,327	45,134
2020-2024	1,352,192	230,692	18,721	211,971

6. Income Taxes

The components of income tax expense for the years ending Dec. 31 were as follows:

(Thousands of Dollars)	2014	2013
Current federal tax (benefit) expense	$ (5,495)	$ 1,574
Current state tax expense	869	1,055
Deferred federal tax expense (benefit)	5,998	(1,085)
Deferred state tax expense (benefit)	192	(143)
Total income tax expense	$ 1,564	$ 1,401

Total income tax expense from operations differs from the amount computed by applying the statutory federal income tax rate to income before income tax expense. The following reconciles such differences for the years ending Dec. 31:

	2014	2013
Federal statutory rate	35 %	35 %
Increases (decreases) in tax from:		
State income taxes, net of federal income tax benefit	44	42
Non-deductible executive compensation	12	20
Non-deductible business meals	14	15
Insurance fund income	(8)	(11)
Resolution of income tax audits and other	2	(1)
Other	1	-
Effective income tax rate	100 %	100 %

The components of the accumulated deferred income taxes at Dec. 31 were as follows:

Name of Respondent	This Report is:	Resubmission Date (Mo, Da, Yr)	Year of Report
Xcel Energy Services Inc.	(1) X An Original (2) __ A Resubmission	/ /	2014

Schedule XIV- Notes to Financial Statements

(Thousands of Dollars)	2014	2013
Deferred tax liabilities:		
Employee benefits	$ 43,120	$ 34,669
Service contracts	3,266	2,440
Differences between book and tax bases of property	3,162	3,263
Other	687	849
Total deferred tax liabilities	$ 50,235	$ 41,221
Deferred tax assets:		
Employee benefits	$ 50,714	$ 47,751
Other	766	851
Total deferred tax assets	$ 51,480	$ 48,602
Net deferred tax asset	$ (1,245)	$ (7,381)

7. Financial Instruments

As of Dec. 31, 2014 and 2013, there were no financial instruments for which the carrying amount did not equal fair value.

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule XV- Comparative Income Statement

Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)
1		**SERVICE COMPANY OPERATING REVENUES**		
2	400	Service Company Operating Revenues	1,162,105,356	971,841,682
3		**SERVICE COMPANY OPERATING EXPENSES**		
4	401	Operation Expenses	634,012,457	602,273,314
5	402	Maintenance Expenses	19,183,582	15,077,233
6	403	Depreciation Expenses		
7	403.1	Depreciation Expense for Asset Retirement Costs		
8	404	Amortization of Limited-Term Property		
9	405	Amortization of Other Property		
10	407.3	Regulatory Debits		
11	407.4	Regulatory Credits		
12	408.1	Taxes Other Than Income Taxes, Operating Income	16,696,150	16,033,618
13	409.1	Income Taxes, Operating Income	6,599,348	3,888,097
14	410.1	Provision for Deferred Income Taxes, Operating Income		
15	411.1	Provision for Deferred Income Taxes – Credit , Operating Income		(360)
16	411.4	Investment Tax Credit, Service Company Property		
17	411.6	Gains from Disposition of Service Company Plant		
18	411.7	Losses from Disposition of Service Company Plant		
19	411.10	Accretion Expense		
20	412	Costs and Expenses of Construction or Other Services	475,293,658	328,405,522
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work		
22		TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-21)	1,151,785,195	965,677,424
23		NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)	10,320,161	6,164,258
24		**OTHER INCOME**		
25	418.1	Equity in Earnings of Subsidiary Companies		
26	419	Interest and Dividend Income	56,144	254,038
27	419.1	Allowance for Other Funds Used During Construction		
28	421	Miscellaneous Income or Loss	(34,394)	20,062
29	421.1	Gain on Disposition of Property		
30		**TOTAL OTHER INCOME (Total of Lines 25-29)**	21,750	274,100
31		**OTHER INCOME DEDUCTIONS**		
32	421.2	Loss on Disposition of Property		
33	425	Miscellaneous Amortization		
34	426.1	Donations	8,293,170	1,305,245
35	426.2	Life Insurance	(307,031)	(411,252)
36	426.3	Penalties	20,824	6,216
37	426.4	Expenditures for Certain Civic, Political and Related Activities	3,461,115	3,764,328
38	426.5	Other Deductions	3,472,372	3,689,148
39		**TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)**	14,940,450	8,353,685
40		**TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS**		

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule XV- Comparative Income Statement (continued)

Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)
41	408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
42	409.2	Income Taxes, Other Income and Deductions	(11,225,632)	(1,259,164)
43	410.2	Provision for Deferred Income Taxes, Other Income and Deductions	6,190,565	(1,228,026)
44	411.2	Provision for Deferred Income Taxes – Credit, Other Income and Deductions		
45	411.5	Investment Tax Credit, Other Income Deductions		
46		**TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (Total of Lines 41-45)**	(5,035,067)	(2,487,190)
47		**INTEREST CHARGES**		
48	427	Interest on Long-Term Debt		
49	428	Amortization of Debt Discount and Expense		
50	429	(less) Amortization of Premium on Debt- Credit		
51	430	Interest on Debt to Associate Companies	435,844	569,658
52	431	Other Interest Expense	684	2,205
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit		
54		**TOTAL INTEREST CHARGES (Total of Lines 48-53)**	436,528	571,863
55		**NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30, minus 39, 46, and 54)**		
56		**EXTRAORDINARY ITEMS**		
57	434	Extraordinary Income		
58	435	(less) Extraordinary Deductions		
59		**Net Extraordinary Items (Line 57 less Line 58)**		
60	409.4	(less) Income Taxes, Extraordinary		
61		**Extraordinary Items After Taxes (Line 59 less Line 60)**		
62		**NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55-61)**		

Name of Respondent Xcel Energy Services Inc.	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2014

FOOTNOTE DATA

Schedule Page: 301   Line No.: 35   Column: c

FERC Account 426.2-Life Insurance:

Cash surrender value of policies	$(406,505)
Premiums	99,475
Total	$(307,031)

The balance in FERC account 426.2 includes net premiums less increase in cash surrender value of policies.

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies

1. Total cost of service will equal for associate and nonassociate companies the total amount billed under their separate analysis of billing schedules.

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
1	403-403.1	Depreciation Expense						
2	404-405	Amortization Expense						
3	407.3-407.4	Regulatory Debits/Credits – Net						
4	408.1-408.2	Taxes Other Than Income Taxes	7,184,783	9,511,367	16,696,150			
5	409.1-409.3	Income Taxes	(4,626,284)		(4,626,284)			
6	410.1-411.2	Provision for Deferred Taxes	6,190,565		6,190,565			
7	411.1-411.2	Provision for Deferred Taxes – Credit						
8	411.6	Gain from Disposition of Service Company Plant						
9	411.7	Losses from Disposition of Service Company Plant						
10	411.4-411.5	Investment Tax Credit Adjustment						
11	411.10	Accretion Expense						
12	412	Costs and Expenses of Construction or Other Services	475,293,658		475,293,658			
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies						
14	418	Non-operating Rental Income						
15	418.1	Equity in Earnings of Subsidiary Companies						
16	419	Interest and Dividend Income	55,448	697	56,145			
17	419.1	Allowance for Other Funds Used During Construction						
18	421	Miscellaneous Income or Loss		(34,394)	(34,394)			
19	421.1	Gain on Disposition of Property						
20	421.2	Loss on Disposition Of Property						
21	425	Miscellaneous Amortization						
22	426.1	Donations	286,384	8,006,786	8,293,170			
23	426.2	Life Insurance		(307,031)	(307,031)			
24	426.3	Penalties	14,270	6,554	20,824			
25	426.4	Expenditures for Certain Civic, Political and Related Activities	441,891	3,019,224	3,461,115			
26	426.5	Other Deductions	202,316	3,270,056	3,472,372			
27	427	Interest On Long-Term Debt						
28	428	Amortization of Debt Discount and Expense						
29	429	Amortization of Premium on Debt – Credit						
30	430	Interest on Debt to Associate Companies	435,844		435,844			
31	431	Other Interest Expense		684	684			
32	432	Allowance for Borrowed Funds Used During Construction						
33	500-509	Total Steam Power Generation Operation Expenses	21,549,899	5,099,811	26,649,710			
34	510-515	Total Steam Power Generation Maintenance Expenses	12,512,724	165,687	12,678,411			

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2014

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
35	517-525	Total Nuclear Power Generation Operation Expenses	5,364,432		5,364,432			
36	528-532	Total Nuclear Power Generation Maintenance Expenses	16,465		16,465			
37	535-540.1	Total Hydraulic Power Generation Operation Expenses	501,451	200,769	702,220			
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses	111,520	6,639	118,159			
39	546-550.1	Total Other Power Generation Operation Expenses	1,705,597	866,379	2,571,976			
40	551-554.1	Total Other Power Generation Maintenance Expenses	576,218	48,386	624,604			
41	555-557	Total Other Power Supply Operation Expenses	9,238,454	1,668,633	10,907,087			
42	560	Operation Supervision and Engineering	8,188,024	7,133,422	15,321,446			
43	561.1	Load Dispatch-Reliability	55,937		55,937			
44	561.2	Load Dispatch-Monitor and Operate Transmission System	4,661,786	4,220,975	8,882,761			
45	561.3	Load Dispatch-Transmission Service and Scheduling	48,570		48,570			
46	561.4	Scheduling, System Control and Dispatch Services						
47	561.5	Reliability Planning and Standards Development	315,574	74,260	389,834			
48	561.6	Transmission Service Studies	32,974		32,974			
49	561.7	Generation Interconnection Studies	112,495		112,495			
50	561.8	Reliability Planning and Standards Development Services	4,438		4,438			
51	562	Station Expenses (Major Only)	1,125,333		1,125,333			
52	563	Overhead Line Expenses (Major Only)	1,367,611		1,367,611			
53	564	Underground Line Expenses (Major Only)						
54	565	Transmission of Electricity by Others (Major Only)	22		22			
55	566	Miscellaneous Transmission Expenses (Major Only)	7,685,882	598,272	8,284,154			
56	567	Rents	1,370,541		1,370,541			
57	567.1	Operation Supplies and Expenses (Nonmajor Only)						
58		Total Transmission Operation Expenses	24,969,187	12,026,929	36,996,116			
59	568	Maintenance Supervision and Engineering (Major Only)	7,709		7,709			
60	569	Maintenance of Structures (Major Only)						
61	569.1	Maintenance of Computer Hardware						
62	569.2	Maintenance of Computer Software						
63	569.3	Maintenance of Communication Equipment						
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant						
65	570	Maintenance of Station Equipment (Major Only)	63,988		63,988			
66	571	Maintenance of Overhead Lines (Major Only)	322,144		322,144			
67	572	Maintenance of Underground Lines (Major Only)						
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)	144,480		144,480			

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
69	574	Maintenance of Transmission Plant (Nonmajor Only)						
70		Total Transmission Maintenance Expenses	538,321		538,321			
71	575.1-575.8	Total Regional Market Operation Expenses	833,589		833,589			
72	576.1-576.5	Total Regional Market Maintenance Expenses						
73	580-589	Total Distribution Operation Expenses	12,060,973	7,476,040	19,537,013			
74	590-598	Total Distribution Maintenance Expenses	1,469,590		1,469,590			
75		Total Electric Operation and Maintenance Expenses	576,816,399	51,100,610	627,917,009			
76	700-798	Production Expenses (Provide selected accounts in a footnote)	191,241		191,241			
77	800-813	Total Other Gas Supply Operation Expenses	734,439		734,439			
78	814-826	Total Underground Storage Operation Expenses	5,151		5,151			
79	830-837	Total Underground Storage Maintenance Expenses						
80	840-842.3	Total Other Storage Operation Expenses	17,808		17,808			
81	843.1-843.9	Total Other Storage Maintenance Expenses	379		379			
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses						
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses						
84	850	Operation Supervision and Engineering	669,314	279,531	948,845			
85	851	System Control and Load Dispatching.	13,975	1,106,214	1,120,189			
86	852	Communication System Expenses						
87	853	Compressor Station Labor and Expenses	7,855		7,855			
88	854	Gas for Compressor Station Fuel						
89	855	Other Fuel and Power for Compressor Stations						
90	856	Mains Expenses	23,280		23,280			
91	857	Measuring and Regulating Station Expenses	198		198			
92	858	Transmission and Compression of Gas By Others						
93	859	Other Expenses	44,617	1,466	46,083			
94	860	Rents	101,330		101,330			
95		Total Gas Transmission Operation Expenses	860,569	1,387,211	2,247,780			
96	861	Maintenance Supervision and Engineering						
97	862	Maintenance of Structures and Improvements						
98	863	Maintenance of Mains	102,567		102,567			
99	864	Maintenance of Compressor Station Equipment	85		85			
100	865	Maintenance of Measuring And Regulating Station Equipment	271,055		271,055			
101	866	Maintenance of Communication Equipment	4,579	11,315	15,894			
102	867	Maintenance of Other Equipment						
103		Total Gas Transmission Maintenance Expenses	378,286	11,315	389,601			
104	870-881	Total Distribution Operation Expenses	4,697,922	9,014,646	13,712,568			

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Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
105	885-894	Total Distribution Maintenance Expenses	349,741		349,741			
106		Total Natural Gas Operation and Maintenance Expenses	7,235,536	10,413,172	17,648,708			
107	901	Supervision	17,684	500,961	518,645			
108	902	Meter reading expenses	88,180	3,931,369	4,019,549			
109	903	Customer records and collection expenses	382,497	56,417,900	56,800,397			
110	904	Uncollectible accounts						
111	905	Miscellaneous customer accounts expenses	38		38			
112	906	Total Customer Accounts Operation Expenses	488,399	60,850,230	61,338,629			
113	907	Supervision						
114	908	Customer assistance expenses	3,593,008	477,521	4,070,529			
115	909	Informational And Instructional Advertising Expenses	235,842	1,128,067	1,363,909			
116	910	Miscellaneous Customer Service And Informational Expenses						
117		Total Service and Informational Operation Accounts	3,828,850	1,605,588	5,434,438			
118	911	Supervision						
119	912	Demonstrating and Selling Expenses	24,431		24,431			
120	913	Advertising Expenses						
121	916	Miscellaneous Sales Expenses						
122		Total Sales Operation Expenses	24,431		24,431			
123	920	Administrative and General Salaries	38,609,195	98,950,485	137,559,680			
124	921	Office Supplies and Expenses	13,610,364	91,571,492	105,181,856			
125	923	Outside Services Employed	13,288,465	26,545,884	39,834,349			
126	924	Property Insurance		64,589	64,589			
127	925	Injuries and Damages	211,842	15,901,527	16,113,369			
128	926	Employee Pensions and Benefits	27,669,669	36,165,306	63,834,975			
129	928	Regulatory Commission Expenses	174,695		174,695			
130	930.1	General Advertising Expenses	2,523,935	8,327,366	10,851,301			
131	930.2	Miscellaneous General Expenses	979,399	6,925,885	7,905,284			
132	931	Rents	21,254,715	43,969,017	65,223,732			
133		Total Administrative and General Operation Expenses	118,322,279	328,421,551	446,743,830			
134	935	Maintenance of Structures and Equipment	131,545	2,866,766	2,998,311			
135		Total Administrative and General Maintenance Expenses	122,795,504	393,744,135	516,539,639			
136		Total Cost of Service	706,847,439	455,257,917	1,162,105,356			

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Xcel Energy Services Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2014

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
1	403-403.1	Depreciation Expense			
2	404-405	Amortization Expense			
3	407.3-407.4	Regulatory Debits/Credits – Net			
4	408.1-408.2	Taxes Other Than Income Taxes	7,184,783	9,511,367	16,696,150
5	409.1-409.3	Income Taxes	(4,626,284)		(4,626,284)
6	410.1-411.2	Provision for Deferred Taxes	6,190,565		6,190,565
7	411.1-411.2	Provision for Deferred Taxes – Credit			
8	411.6	Gain from Disposition of Service Company Plant			
9	411.7	Losses from Disposition of Service Company Plant			
10	411.4-411.5	Investment Tax Credit Adjustment			
11	411.10	Accretion Expense			
12	412	Costs and Expenses of Construction or Other Services	475,293,658		475,293,658
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies			
14	418	Non-operating Rental Income			
15	418.1	Equity in Earnings of Subsidiary Companies			
16	419	Interest and Dividend Income	55,448	697	56,145
17	419.1	Allowance for Other Funds Used During Construction			
18	421	Miscellaneous Income or Loss		(34,394)	(34,394)
19	421.1	Gain on Disposition of Property			
20	421.2	Loss on Disposition Of Property			
21	425	Miscellaneous Amortization			
22	426.1	Donations	286,384	8,006,786	8,293,170
23	426.2	Life Insurance		(307,031)	(307,031)
24	426.3	Penalties	14,270	6,554	20,824
25	426.4	Expenditures for Certain Civic, Political and Related Activities	441,891	3,019,224	3,461,115
26	426.5	Other Deductions	202,316	3,270,056	3,472,372
27	427	Interest On Long-Term Debt			
28	428	Amortization of Debt Discount and Expense			
29	429	Amortization of Premium on Debt – Credit			
30	430	Interest on Debt to Associate Companies	435,844		435,844
31	431	Other Interest Expense		684	684
32	432	Allowance for Borrowed Funds Used During Construction			
33	500-509	Total Steam Power Generation Operation Expenses	21,549,899	5,099,811	26,649,710
34	510-515	Total Steam Power Generation Maintenance Expenses	12,512,724	165,687	12,678,411

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2014

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
35	517-525	Total Nuclear Power Generation Operation Expenses	5,364,432		5,364,432
36	528-532	Total Nuclear Power Generation Maintenance Expenses	16,465		16,465
37	535-540.1	Total Hydraulic Power Generation Operation Expenses	501,451	200,769	702,220
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses	111,520	6,639	118,159
39	546-550.1	Total Other Power Generation Operation Expenses	1,705,597	866,379	2,571,976
40	551-554.1	Total Other Power Generation Maintenance Expenses	576,218	48,386	624,604
41	555-557	Total Other Power Supply Operation Expenses	9,238,454	1,668,633	10,907,087
42	560	Operation Supervision and Engineering	8,188,024	7,133,422	15,321,446
43	561.1	Load Dispatch-Reliability	55,937		55,937
44	561.2	Load Dispatch-Monitor and Operate Transmission System	4,661,786	4,220,975	8,882,761
45	561.3	Load Dispatch-Transmission Service and Scheduling	48,570		48,570
46	561.4	Scheduling, System Control and Dispatch Services			
47	561.5	Reliability Planning and Standards Development	315,574	74,260	389,834
48	561.6	Transmission Service Studies	32,974		32,974
49	561.7	Generation Interconnection Studies	112,495		112,495
50	561.8	Reliability Planning and Standards Development Services	4,438		4,438
51	562	Station Expenses (Major Only)	1,125,333		1,125,333
52	563	Overhead Line Expenses (Major Only)	1,367,611		1,367,611
53	564	Underground Line Expenses (Major Only)			
54	565	Transmission of Electricity by Others (Major Only)	22		22
55	566	Miscellaneous Transmission Expenses (Major Only)	7,685,882	598,272	8,284,154
56	567	Rents	1,370,541		1,370,541
57	567.1	Operation Supplies and Expenses (Nonmajor Only)			
58		Total Transmission Operation Expenses	24,969,187	12,026,929	36,996,116
59	568	Maintenance Supervision and Engineering (Major Only)	7,709		7,709
60	569	Maintenance of Structures (Major Only)			
61	569.1	Maintenance of Computer Hardware			
62	569.2	Maintenance of Computer Software			
63	569.3	Maintenance of Communication Equipment			
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant			
65	570	Maintenance of Station Equipment (Major Only)	63,988		63,988
66	571	Maintenance of Overhead Lines (Major Only)	322,144		322,144
67	572	Maintenance of Underground Lines (Major Only)			
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)	144,480		144,480

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2014

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
69	574	Maintenance of Transmission Plant (Nonmajor Only)			
70		Total Transmission Maintenance Expenses	538,321		538,321
71	575.1-575.8	Total Regional Market Operation Expenses	833,589		833,589
72	576.1-576.5	Total Regional Market Maintenance Expenses			
73	580-589	Total Distribution Operation Expenses	12,060,973	7,476,040	19,537,013
74	590-598	Total Distribution Maintenance Expenses	1,469,590		1,469,590
75		Total Electric Operation and Maintenance Expenses	576,816,399	51,100,610	627,917,009
76	700-798	Production Expenses (Provide selected accounts in a footnote)	191,241		191,241
77	800-813	Total Other Gas Supply Operation Expenses	734,439		734,439
78	814-826	Total Underground Storage Operation Expenses	5,151		5,151
79	830-837	Total Underground Storage Maintenance Expenses			
80	840-842.3	Total Other Storage Operation Expenses	17,808		17,808
81	843.1-843.9	Total Other Storage Maintenance Expenses	379		379
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses			
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses			
84	850	Operation Supervision and Engineering	669,314	279,531	948,845
85	851	System Control and Load Dispatching.	13,975	1,106,214	1,120,189
86	852	Communication System Expenses			
87	853	Compressor Station Labor and Expenses	7,855		7,855
88	854	Gas for Compressor Station Fuel			
89	855	Other Fuel and Power for Compressor Stations			
90	856	Mains Expenses	23,280		23,280
91	857	Measuring and Regulating Station Expenses	198		198
92	858	Transmission and Compression of Gas By Others			
93	859	Other Expenses	44,617	1,466	46,083
94	860	Rents	101,330		101,330
95		Total Gas Transmission Operation Expenses	860,569	1,387,211	2,247,780
96	861	Maintenance Supervision and Engineering			
97	862	Maintenance of Structures and Improvements			
98	863	Maintenance of Mains	102,567		102,567
99	864	Maintenance of Compressor Station Equipment	85		85
100	865	Maintenance of Measuring And Regulating Station Equipment	271,055		271,055
101	866	Maintenance of Communication Equipment	4,579	11,315	15,894
102	867	Maintenance of Other Equipment			
103		Total Gas Transmission Maintenance Expenses	378,286	11,315	389,601
104	870-881	Total Distribution Operation Expenses	4,697,922	9,014,646	13,712,568

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Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
105	885-894	Total Distribution Maintenance Expenses	349,741		349,741
106		Total Natural Gas Operation and Maintenance Expenses	7,235,536	10,413,172	17,648,708
107	901	Supervision	17,684	500,961	518,645
108	902	Meter reading expenses	88,180	3,931,369	4,019,549
109	903	Customer records and collection expenses	382,497	56,417,900	56,800,397
110	904	Uncollectible accounts			
111	905	Miscellaneous customer accounts expenses	38		38
112	906	Total Customer Accounts Operation Expenses	488,399	60,850,230	61,338,629
113	907	Supervision			
114	908	Customer assistance expenses	3,593,008	477,521	4,070,529
115	909	Informational And Instructional Advertising Expenses	235,842	1,128,067	1,363,909
116	910	Miscellaneous Customer Service And Informational Expenses			
117		Total Service and Informational Operation Accounts	3,828,850	1,605,588	5,434,438
118	911	Supervision			
119	912	Demonstrating and Selling Expenses	24,431		24,431
120	913	Advertising Expenses			
121	916	Miscellaneous Sales Expenses			
122		Total Sales Operation Expenses	24,431		24,431
123	920	Administrative and General Salaries	38,609,195	98,950,485	137,559,680
124	921	Office Supplies and Expenses	13,610,364	91,571,492	105,181,856
125	923	Outside Services Employed	13,288,465	26,545,884	39,834,349
126	924	Property Insurance		64,589	64,589
127	925	Injuries and Damages	211,842	15,901,527	16,113,369
128	926	Employee Pensions and Benefits	27,669,669	36,165,306	63,834,975
129	928	Regulatory Commission Expenses	174,695		174,695
130	930.1	General Advertising Expenses	2,523,935	8,327,366	10,851,301
131	930.2	Miscellaneous General Expenses	979,399	6,925,885	7,905,284
132	931	Rents	21,254,715	43,969,017	65,223,732
133		Total Administrative and General Operation Expenses	118,322,279	328,421,551	446,743,830
134	935	Maintenance of Structures and Equipment	131,545	2,866,766	2,998,311
135		Total Administrative and General Maintenance Expenses	122,795,504	393,744,135	516,539,639
136		Total Cost of Service	706,847,439	455,257,917	1,162,105,356

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Schedule XVII - Analysis of Billing – Associate Companies (Account 457)

1. For services rendered to associate companies (Account 457), list all of the associate companies.

Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation For Use of Capital (d)	Total Amount Billed (e)
1	NSP-Minnesota	261,857,738	194,713,854	190,701	456,762,293
2	PSCo	289,258,640	164,940,450	138,583	454,337,673
3	SPS	92,432,147	53,484,655	73,221	145,990,023
4	NSP-Wisconsin	55,029,334	29,110,674	28,536	84,168,544
5	Xcel Energy Inc.	1,488,858	12,636,749	4,614	14,130,221
6	Xcel Energy Joint Ventures	4,339,531			4,339,531
7	Xcel Energy Transmission Holding Company, LLC	1,127,259		53	1,127,312
8	Xcel Energy Southwest Transmission Company, LLC	343,899		33	343,932
9	Eloigne Company	170,035	146,894	88	317,017
10	Xcel Energy WYCO Inc.	29,614	168,165	68	197,847
11	Xcel Energy Transmission Development Company, LLC	107,524		46	107,570
12	Chippewa and Flambeau Improvement Company	50,572	1,551		52,123
13	1480 Welton, Inc.	15,417	23,688	19	39,124
14	WestGas InterState, Inc.	36,695	1,748	39	38,482
15	Clearwater Investments, Inc.	16,484	5,253		21,737
16	NCE Communications, Inc.	6,355	10,253		16,608
17	Xcel Energy Performance Contracting Inc.	11,331	1,869		13,200
18	P.S.R. Investments, Inc.	4,998	6,974		11,972
19	NSP Lands, Inc.	10,386	147		10,533
20	Reddy Kilowatt Corporation	6,119	3,889		10,008
21	Xcel Energy Retail Holdings Inc.	9,926			9,926
22	Quixx Corporation	9,307			9,307
23	Xcel Energy Markets Holdings Inc.	8,396			8,396
24	Seren Innovations, Inc.	8,124			8,124
25	Xcel Energy International Inc.	7,428			7,428
26	United Power & Land Company	5,688	1,104		6,792
27	e-prime inc.	6,736		20	6,756
28	Xcel Energy Wholesale Group Inc.	5,103			5,103
29	Xcel Energy Ventures Inc.	4,005			4,005
30	Xcel Energy Communications Group Inc.	3,769			3,769
31					
32					
33					
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39					
40	**Total**	**706,411,418**	**455,257,917**	**436,021**	**1,162,105,356**

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FOOTNOTE DATA

Schedule Page: 307 Line No.: 6 Column: e

Xcel Energy Joint Ventures:

This amount represents the combined total of all Xcel Energy Joint Ventures as listed below:

CapX2020 Joint Venture	$2,173,817
Hayden Joint Venture	1,806,738
Comanche 3 Joint Venture	358,976
	$4,339,531

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Schedule XVIII – Analysis of Billing – Non-Associate Companies (Account 458)

1. For services rendered to nonassociate companies (Account 458), list all of the nonassociate companies. In a footnote, describe the services rendered to each respective nonassociate company.

Line No.	Name of Non-associate Company (a)	Account 458.1 Direct Costs Charged (b)	Account 458.2 Indirect Costs Charged (c)	Account 458.3 Compensation For Use of Capital (d)	Account 458.4 Excess or Deficiency on Servicing Non-associate Utility Companies (e)	Total Amount Billed (f)
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40	**Total**					

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Schedule XIX - Miscellaneous General Expenses - Account 930.2

1. Provide a listing of the amount included in Account 930.2, "Miscellaneous General Expenses" classifying such expenses according to their nature. Amounts less than $50,000 may be grouped showing the number of items and the total for the group.
2. Payments and expenses permitted by Section 321 (b)(2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. 441(b)(2)) shall be separately classified.

Line No.	Title of Account (a)	Amount (b)
1	Utility Association Dues	3,948,323
2	Board of Directors Fees and Expenses	2,788,673
3	Shareholder Relation Expenses	958,906
4	SEC Filing and Shareholder Reporting Expenses	208,643
5	Other	739
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40	**Total**	**7,905,284**

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Schedule XX - Organization Chart

1. Provide a graphical presentation of the relationships and inter relationships within the service company that identifies lines of authority and responsibility in the organization.

Organization Chart	Service Function *
Chief Executive Officer (CEO)	Executive Management
Corporate Other	Accounting, Financial Reporting & Taxes
Corporate Services	Executive Management
Safety & Business Services	Executive Management
Aviation & Travel Services	Aviation Services
Enterprise Security	Executive Management & Facilities & Real Estate
Property Services	Facilities Admin. Services & Facilities & Real Estate
Safety, Workforce Relations & Training	Energy Supply Business Resources & Human Resources
Business Systems	Business Systems
Chief Administrative Officer (CAO)	Executive Management
Enterprise Transformation Officer	Information Technology
Resource Planning	Energy Markets Regulated Trading & Marketing
Corporate Secretary	Executive Management
Corporate Compliance	Executive Management
Knowledge Base	Corporate Communications
Shareholder Relations	Investor Relations
Strategy Performance & Asset Management	Corporate Communications
Customer Care	Customer Service; Receipts Processing
Human Resources	Human Resources
Payroll	Payroll
Marketing & Communications	Corporate Communications, Employee Communications & Marketing & Sales
External Affairs	Corporate Communications & Government Affairs
Corporate & State External Affairs	Corporate Communications & Government Affairs
Federal Affairs	Government Affairs
Political/Grass Roots	Government Affairs
Financial Operations	Accounting, Financial Reporting & Taxes
Audit Services	Internal Audit
Chief Financial Officer	Accounting, Financial Reporting & Taxes
Controller	Accounting, Financial Reporting & Taxes
Financial Planning & Analysis	Accounting, Financial Reporting & Taxes
Investor Relations	Investor Relations
Revenue Requirements	Rates & Regulation
Risk Management	Finance & Treasury
Tax Services	Accounting, Financial Reporting & Taxes
Treasurer	Finance & Treasury

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Schedule XX - Organization Chart

General Counsel	Legal
Claims	Claims Services
Corporate Policy & Strategy	Government Affairs; Rates & Regulation Corporate Strategy & Business Development & Business Systems
Legal Services	Legal
Operations Services	Executive Management
Distribution Operations	Construction O&M; Energy Delivery Marketing; Engineering/Design
Gas Systems	Engineering/Design; Construction O&M; Executive Management
Energy Supply	Energy Supply Business Resources
Engineering & Construction	Energy Supply Engineering & Environmental; Energy Supply Business Resources
Environmental	Energy Supply Engineering & Environmental
Operations (Regional Generation)	Energy Supply Business Resources
Technical Services	Energy Supply Business Resources
Commercial Operations	Energy Markets Regulated Trading & Marketing & Energy Markets – Fuel Procurement
Supply Chain	Supply Chain; Supply Chain Special Programs; Payment & Reporting & Fleet
Transmission	Engineering/Design; Construction O&M; Engineering/Design-Electric Transmission/Substations
Group President	Executive Management
NSPM President	Rates & Regulation
NSPW President	Government Affairs & Rates & Regulation
PSCo President	Government Affairs & Rates & Regulation
SPS President	Government Affairs & Rates & Regulation

* The “Service Function” column sets forth the primary service functions for each area; however, others may be used based on a case-by-case basis depending on the specific work being performed.

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Schedule XXI - Methods of Allocation

1. Indicate the service department or function and the basis for allocation used when employees render services to more than one department or functional group. If a ratio, include the numerator and denominator.

2. Include any other allocation methods used to allocate costs.

Service Department or Function	Basis of Allocation*
Executive Management Services	Executive Management indirect costs are allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Investor Relations	Investor Relations indirect costs are allocated based on a three-factor formula that is comprised of the average of the Revenue ratio, the Employee Ratio and the Total Assets Ratio.
Internal Audit	Internal Audit indirect costs are allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Legal	Legal indirect costs are allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Claims Services	Claims Services costs are direct charged.
Corporate Communications	Corporate Communications indirect costs are allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Employee Communications	Employee Communications indirect costs are allocated based on the Employee Ratio.
Corporate Strategy & Business Development	Corporate Strategy & Business Development indirect costs are allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Government Affairs	Government Affairs indirect costs are allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Facilities & Real Estate	Facilities & Real Estate indirect costs are allocated to the Operating Companies based on the Employee Ratio.
Facilities Administrative Services	Facilities Administrative Services indirect costs are allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Supply Chain	Supply Chain is direct charged and administrative support

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	functions that cannot be direct charged are allocated using the Invoice Transaction Ratio.	
Supply Chain Special Programs	Supply Chain Special Programs indirect costs are allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.	
Human Resources	Human Resources indirect costs are allocated based on the Employee Ratio.	
Finance & Treasury	All Finance & Treasury indirect costs are allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio, except for: (1) indirect costs associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.	
Accounting, Financial Reporting & Taxes	All Accounting, Financial Reporting & Taxes indirect costs are allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio, except for: (1) indirect costs associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.	
Payment & Reporting	Payment & Reporting indirect costs are allocated to the Operating Companies based on the Invoice Transaction Ratio.	
Receipts Processing	Receipts Processing indirect costs are allocated based on the Customer Bills Ratio.	
Payroll	Payroll indirect costs are allocated based on the Employee Ratio.	

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Rates & Regulation	Rates & Regulation indirect costs are allocated to the Operating Companies based on the Revenue.
Energy Supply Engineering and Environmental	Energy Supply Engineering and Environmental services are direct charged and administrative support functions that cannot be direct charged are allocated using the Total Plant Ratio.
Energy Supply Business Resources	Energy Supply Business Resources indirect costs are allocated using the MWh Generation Ratio.
Energy Markets Regulated Trading & Marketing	Energy Markets Regulated Trading & Marketing indirect costs are allocated to the Operating Companies based on the Total MWh Sales Ratio, except for: (1) indirect costs associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.
Energy Markets - Fuel Procurement	Energy Markets Fuel Procurement indirect costs are allocated based on the MWh Generation Ratio.
Energy Delivery Marketing	Energy Delivery Marketing is direct charged.
Energy Delivery Construction, Operations & Maintenance (COM)	Energy Delivery COM indirect costs are allocated based on the Delivery Services Gross Plant Ratio.
Energy Delivery Engineering/Design	Energy Delivery Engineering/Design services are direct charged and administrative support functions that cannot be direct charged will be allocated based on the Delivery Services Gross Plant Ratios based on the services being provided.
Marketing & Sales	Marketing & Sales indirect costs are allocated based on the Revenue Ratio.
Customer Service	Customer Service indirect costs are allocated based on the Customers Ratio.
Business Systems	Business Systems indirect costs are allocated using any of the allocation ratios or combination of ratios.
Aviation Services	Aviation Services indirect costs are allocated based on a three-factor formula that is comprised of the average of the

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	Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Fleet	Fleet is direct charged.

* Corporate Governance activities within this Service Function will be allocated using the average of the Assets Ratio including Xcel Energy Inc.'s per book assets, Revenue Ratio with intercompany dividends assigned to Xcel Energy Inc. and Employee Ratio with number of common officers assigned to Xcel Energy Inc. Additionally, the "Basis for Allocation" column sets forth the primary allocation methods for service function; however, others may be used based on a case-by-case basis depending on the specific work being performed.

Allocation Ratios

The following ratios will be utilized as outlined above.

Revenue Ratio - Based on the sum of the monthly revenue amounts for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Revenue Ratio with intercompany dividends assigned to Xcel Energy Inc. - Based on the sum of the monthly revenue amounts for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the amount of intercompany dividends. This ratio will be determined annually, or at such time as may be required due to significant changes.

Employee Ratio - Based on the number of employees at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes

Employee Ratio with number of common officers assigned to Xcel Energy Inc. - Based on the number of employees at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the number of common officers. This ratio will be determined annually, or at such time as may be required due to significant changes.

Total Assets Ratio - Based on the total assets as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Total Assets Ratio including Xcel Energy Inc's Per Book Assets - Based on the total assets as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the per book assets of Xcel Energy Inc. This ratio will be determined annually, or at such time as may be required due to significant changes.

Square Footage Ratio - Based on the total square footage as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Invoice Transaction Ratio - Based on the sum of the monthly number of invoice transactions processed for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually or at such time as may be required due to significant changes.

Customer Bills Ratio - Based on the average of the monthly total number of customer bills issued during the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be

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required due to significant changes.

MWh Generation Ratio - Based on the sum of the monthly electric MWh generated by type of generator during the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Total MWh Sales Ratio - Based on the sum of the monthly electric MWh hours sold during the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This includes sales to ultimate customers, wholesale customers, and non-requirement sales for resale. This ratio will be determined annually, or at such time as may be required due to significant changes.

Customers Ratio - Based on the average of the monthly total electric customers (and/or gas customers, or residential, business and large commercial and industrial customers where applicable) for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Delivery Services Gross Plant Ratio - Based on transmission and distribution gross plant for the Delivery Business unit, both electric and gas or as may be applicable Electric Distribution for the prior year ending December 31, the numerator of which is an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Provided, however, as follows:
(1) If the costs being allocated are directly related only to electric transmission, the ratio shall be based on the electric transmission gross plant;
(2) If the costs being allocated are directly related only to electric distribution, the ratio shall be based on the electric distribution gross plant;
(3) If the costs being allocated are directly related only to gas transmission, the ratio shall be based on the gas transmission gross plant;
(4) If the costs being allocated are directly related only to gas distribution, the ratio shall be based on the gas distribution gross plant;
(5) If the costs being allocated are directly related only to electric transmission and electric distribution, the ratio shall be based on the sum of the electric transmission gross plant and the electric distribution gross plant;
(6) If the costs being allocated are directly related only to electric transmission and gas transmission, the ratio shall be based on the sum of the electric transmission gross plant and the gas transmission gross plant;
(7) If the costs being allocated are directly related only to electric transmission and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant and the gas distribution gross plant;
(8) If the costs being allocated are directly related only to electric distribution and gas transmission, the ratio shall be based on the sum of the electric distribution gross plant and the gas transmission gross plant;
(9) If the costs being allocated are directly related only to electric distribution and gas distribution, the ratio shall be based on the sum of the electric distribution gross plant and the gas distribution gross plant;
(10) If the costs being allocated are directly related only to gas transmission and gas distribution, the ratio shall be based on the sum of the gas transmission gross plant and the gas distribution gross plant;
(11) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the electric transmission gross plant, the electric distribution gross plant, and the gas transmission gross plant;
(12) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant, the electric distribution gross plant, and the gas distribution gross plant;
(13) If the costs being allocated are directly related only to electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant, the gas transmission gross plant, and the gas distribution gross plant;
(14) If the costs being allocated are directly related only to electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the electric distribution plant, the gas transmission gross plant, and the gas distribution gross plant.

Meters Ratio - Based on the number of meters at the end of the prior year ending December 31, the numerator of which is for an

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applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Customer Contacts Ratio - Based on the total annual number of customer contacts at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Accounts Payable Transactions Ratio - Based on the total annual number of accounts payable transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Inventory Transactions Ratio - Based on the total annual number of inventory transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Work Management Transactions Ratio - Based on the total annual number of work management transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Purchasing Transactions Ratio - Based on the total annual number of purchasing transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Total Plant Ratio - Based on total property, plant and equipment at the end of the prior year ending December 31, the numerator of which is an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Provided, however, as follows:
(1) If the costs being allocated are directly related only to electric production, the ratio shall be based on the total electric production plant;
(2) If the costs being allocated are directly related only to electric transmission, the ratio shall be based on the total electric transmission plant;
(3) If the costs being allocated are directly related only to electric distribution, the ratio shall be based on the total electric distribution plant;
(4) If the costs being allocated are directly related only to gas transmission, the ratio shall be based on the total gas transmission plant;
(5) If the costs being allocated are directly related only to gas distribution, the ratio shall be based on the total gas distribution plant;
(6) If the costs being allocated are directly related only to intangible plant, the ratio shall be based on the total intangible plant;
(7) If the costs being allocated are directly related only to electric production and electric transmission, the ratio shall be based on the sum of the total electric production plant and the total electric transmission plant;
(8) If the costs being allocated are directly related only to electric production and electric distribution, the ratio shall be based on the sum of the total electric production plant and the total electric distribution plant;
(9) If the costs being allocated are directly related only to electric production and gas transmission, the ratio shall be based on the sum of the total electric production plant and the total gas transmission plant;
(10) If the costs being allocated are directly related only to electric production and gas distribution, the ratio shall be based on the sum of the total electric production plant and the total gas distribution plant;
(11) If the costs being allocated are directly related only to electric production and intangible plant, the ratio shall be based on the sum of the total electric production plant and the total intangible plant;
(12) If the costs being allocated are directly related only to electric transmission and electric distribution, the ratio shall be based on the sum of the total electric transmission plant and the total electric distribution plant;

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(13) If the costs being allocated are directly related only to electric transmission and gas transmission, the ratio shall be based on the sum of the total electric transmission plant and the total gas transmission plant;
(14) If the costs being allocated are directly related only to electric transmission and gas distribution, the ratio shall be based on the sum of the total electric transmission plant and the total gas distribution plant;
(15) If the costs being allocated are directly related only to electric transmission and intangible plant, the ratio shall be based on the sum of the total electric transmission plant and the total intangible plant;
(16) If the costs being allocated are directly related only to electric distribution and gas transmission, the ratio shall be based on the sum of the total electric distribution plant and the total gas transmission plant;
(17) If the costs being allocated are directly related only to electric distribution and gas distribution, the ratio shall be based on the sum of the total electric distribution plant and the total gas distribution plant;
(18) If the costs being allocated are directly related only to electric distribution and intangible plant, the ratio shall be based on the sum of the total electric distribution plant and the total intangible plant;
(19) If the costs being allocated are directly related only to gas transmission and gas distribution, the ratio shall be based on the sum of the total gas transmission plant and the total gas distribution plant;
(20) If the costs being allocated are directly related only to gas transmission and intangible plant, the ratio shall be based on the sum of the total gas transmission plant and the total intangible plant;
(21) If the costs being allocated are directly related only to gas distribution and intangible plant, the ratio shall be based on the sum of the total gas distribution plant and the total intangible plant;
(22) If the costs being allocated are directly related only to electric production, electric transmission, and electric distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total electric distribution plant;
(23) If the costs being allocated are directly related only to electric production, electric transmission, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total gas transmission plant;
(24) If the costs being allocated are directly related only to electric production, electric transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total gas distribution plant;
(25) If the costs being allocated are directly related only to electric production, electric transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total intangible plant;
(26) If the costs being allocated are directly related only to electric production, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total gas transmission plant;
(27) If the costs being allocated are directly related only to electric production, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total gas distribution plant;
(28) If the costs being allocated are directly related only to electric production, electric distribution, and intangible, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total intangible plant;
(29) If the costs being allocated are directly related only to electric production, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, and the total gas distribution plant;
(30) If the costs being allocated are directly related only to electric production, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, and the total intangible plant;
(31) If the costs being allocated are directly related only to electric production, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas distribution plant, and the total intangible plant;
(32) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total gas transmission plant;
(33) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total gas distribution plant;
(34) If the costs being allocated are directly related only to electric transmission, electric distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total intangible plant;
(35) If the costs being allocated are directly related only to electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, and the total gas distribution plant;
(36) If the costs being allocated are directly related only to electric transmission, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, and the total intangible plant;
(37) If the costs being allocated are directly related only to electric transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas distribution plant, and the total intangible plant;
(38) If the costs being allocated are directly related only to electric distribution, gas transmission, and intangible plant, the ratio shall

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be based on the sum of the total electric distribution plant, the total gas transmission plant, and the total intangible plant;
(39) If the costs being allocated are directly related only to electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas distribution plant, and the total intangible plant;
(40) If the costs being allocated are directly related only to electric distribution, gas distribution, and gas transmission, the ratio shall be based on the sum of the total electric distribution plant, the total gas distribution plant, and the total gas transmission plant;
(41) If the costs being allocated are directly related only to gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total gas transmission plant, the total gas distribution plant, and the total intangible plant;
(42) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total gas transmission plant;
(43) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total gas distribution plant;
(44) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total intangible plant;
(45) If the costs being allocated are directly related only to electric production, electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas transmission plant, and the total gas distribution plant;
(46) If the costs being allocated are directly related only to electric production, electric transmission, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas transmission plant, and the total intangible plant;
(47) If the costs being allocated are directly related only to electric production, electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas transmission plant, and the total gas distribution plant;
(48) If the costs being allocated are directly related only to electric production, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;
(49) If the costs being allocated are directly related only to electric production, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;
(50) If the costs being allocated are directly related only to electric production, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;

(51) If the costs being allocated are directly related only to electric transmission, electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total gas distribution plant;
(52) If the costs being allocated are directly related only to electric transmission, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;
(53) If the costs being allocated are directly related only to electric transmission, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;
(54) If the costs being allocated are directly related only to electric transmission, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;
(55) If the costs being allocated are directly related only to electric distribution, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;
(56) If the costs being allocated are directly related only to electric production, electric transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas distribution plant, and the total intangible plant;

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(57) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total gas transmission plant;
(58) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;
(59) If the costs being allocated are directly related only to electric production, electric distribution, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant;
(60) If the costs being allocated are directly related only to electric production, electric transmission, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant;
(61) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;
(62) If the costs being allocated are directly related only to electric transmission, electric distribution, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant.

Total Phones Ratio - Based on the number of phones at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Total Radios Ratio - Based on the number of radios at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Total Computers Ratio - Based on the number of computers at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.
Total Software Applications Users Ratio - Based on the number of users of a specific software application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Joint Operating Agreement Peak Hour Megawatt Load Ratio - Based on that certain Joint Operating Agreement among Northern States Power Company, a Minnesota corporation, Northern States Power Company, a Wisconsin corporation, Public Service Company of Colorado, Southwestern Public Service Company, and Xcel Energy Services Inc., as agent, dated as of October 1, 2004, as may be amended from time to time, that designates costs to be allocated based on peak hour of megawatt load for previous year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Joint Operating Agreement Labor Hours Ratio - Based on that certain Joint Operating Agreement among Northern States Power Company, a Minnesota corporation, Northern States Power Company, a Wisconsin corporation, Public Service Company of Colorado, Southwestern Public Service Company, and Xcel Energy Services Inc., as agent, dated as of October 1, 2004, as may be amended from time to time, that designates costs to be allocated based on labor hours at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

SERVICE AGREEMENT

This Service Agreement is made and entered into this 28th day of May, 2015 , by and between Southwestern Public Service Company ("Client Company") and Xcel Energy Services Inc. ("Service Company").

WITNESSETH

WHEREAS, Service Company is a subsidiary of Xcel Energy Inc. ("Xcel Energy"), a public utility holding company under the Public Utility Holding Company Act of 2005 ("PUCHA 2005") that has been formed to provide support services for Xcel Energy and its subsidiaries in a manner consistent with applicable regulatory requirements; and

WHEREAS, Client Company is a utility operating company subsidiary of Xcel Energy and an affiliate of Service Company; and

WHEREAS, Service Company and Client Company have entered into this Service Agreement whereby Service Company agrees to provide and Client Company agrees to accept and pay for various services as provided on a cost basis, the Service Company will fairly and equitably allocate costs among all associate companies to which it renders services, including the Client Company.

NOW THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties to this Service Agreement covenant and agree as follows:

ARTICLE I - SERVICES

Section 1.1 Service Company shall furnish to Client Company, as requested by Client Company, upon the terms and conditions hereinafter set forth, such of the services described in Appendix A hereto, at such times, for such periods and in such manner as Client Company may from time to time request and that Service Company concludes it is able to perform. Service Company shall also provide Client Company with such special services, in addition to those services described in Appendix A hereto, as may be requested by Client Company and that Service Company concludes it is able to perform. In supplying such services, Service Company may arrange, where it deems appropriate, for the services of such experts, consultants, advisers, and other persons with necessary qualifications as are required for or pertinent to the provision of such services.

Section 1.2 Client Company shall take from Service Company such services described in Section 1.1, and such additional general or special services, whether or not now contemplated, as are requested from time to time by Client Company and that Service Company concludes it is able to perform.

Section 1.3 The services described herein or contemplated to be performed hereunder shall be directly assigned or allocated by activity, project, program, work order or other appropriate basis. Client Company shall have the right from time to time to amend, alter or rescind any activity, project, program or work order provided that (i) any such amendment or alteration that results in a material change in the scope of the services to be performed or equipment to be provided is agreed to by Service Company, (ii) the cost for the services covered by the activity, project, program or work order shall include any expense incurred by Service Company as a direct result of such amendment, alteration or rescission of the activity, project, program or work order, and (iii) no amendment, alteration or rescission of an activity, project, program or work order shall release Client Company from liability for all costs already incurred by or contracted for by Service Company pursuant to the activity, project, program or work order, regardless of whether the services associated with such costs have been completed.

Section 1.4 Service Company shall use its best efforts to maintain a staff trained and experienced in the design, construction, operation, maintenance, management, and general administration of public utility properties.

ARTICLE II - COMPENSATION

Section 2.1 As compensation for the services to be rendered hereunder, Client Company shall pay to Service Company all costs which reasonably can be identified and related to particular services performed by Service Company for or on its behalf. The methods for assigning or allocating Service Company costs to Client Company, as well as to other associate companies, are set forth in Appendix A.

Section 2.2 Service Company shall periodically review the methods of assignment or allocation of costs described in Appendix A. Such methods of assignment or allocation of costs may be modified or changed by Service Company subject to providing Client Company three months advance notice, and subject to any required state regulatory commission and Federal Energy Regulatory Commission ("FERC") approval. SPS shall comply with Texas Public Utility Regulatory Act and Public Utility Commission of Texas requirements, if any, regarding notice or approval, or both, of proposed modification to the methods of assignment or allocation of costs. SPS shall comply with New Mexico Public Utility Act and New Mexico Public Regulation Commission requirements, if any, regarding notice or approval, or both, of proposed modification to the methods of assignment or allocation of costs.

Section 2.3 No change in the organization of Service Company, the type and character of the companies to be serviced, the methods of assigning or allocating costs to associate companies, or in the scope or character of the services to be rendered shall be made unless such change is consistent with any applicable regulatory requirements.

Section 2.4 Service Company charges are billed electronically monthly to Client Company. The electronic details reflect the billing information necessary to identify the costs charged for that month. By the twenty-third (23rd) day of the following month, the Client Company shall remit to Service Company payment for all charges billed to it in the previous month.

Section 2.5 In the event of a dispute between the Operating Company and Service Company regarding a billing methodology and/or amount, representatives from the parties involved along with Service Company Accounting will meet to discuss the issues. If a resolution cannot be reached, the issue will be referred to each party's executive management for final resolution.

Section 2.6 It is the intent of this Service Agreement that the payment for services rendered by Service Company to Client Company under this Service Agreement shall cover all the costs of its doing business (less the costs of services provided to associated companies not a party to this Service Agreement and to other non-associated companies, and credits for any miscellaneous items), including, but not limited to, salaries and wages, office supplies and expenses, outside services employed, contract labor, property insurance, injuries and damages, employee pensions and benefits, miscellaneous general expenses, rents, maintenance of structures and equipment, depreciation and amortization, and compensation for use of capital.

ARTICLE III - TERM

Section 3.1 This Service Agreement shall become effective upon its execution, or, if required, upon receipt of applicable regulatory approval, and shall continue in full force and effect until terminated by Service Company or Client Company, upon not less than one year's prior written notice to the other party. This Service Agreement shall also be subject to termination or modification at any time, without notice, if and to the extent performance under this Service Agreement may conflict with any regulatory requirement of the FERC or state commission applicable to either Service Company or Client Company adopted before or after the effective date of this Service Agreement.

ARTICLE IV - LIMITATION OF LIABILITY AND INDEMNIFICATION

Section 4.1 In performing the services hereunder, Service Company will exercise due care to assure that the services are performed in an appropriate manner, meet the standards and specifications set forth in any applicable request for service and comply with the applicable standards of law and regulation. However, failure to meet these obligations shall in no event subject Service Company to any claims by or liabilities to Client Company other than to reperform the services and be reimbursed at cost for such reperformance. Service Company makes no other warranty with respect to its performance of the services, and Client Company agrees to accept such services without further warranty of any nature.

Section 4.2 To the fullest extent allowed by law, Client Company shall and does hereby indemnify and agree to save harmless and defend Service Company, its agents and employees from liabilities, taxes, losses, obligations, claims, damages, penalties, causes of action, suits, costs and expenses or judgments of any nature, on account of, or resulting from the performance and prosecution of any services performed on behalf of Client Company pursuant to this Agreement, whether or not the same results or allegedly results from the claimed or actual negligence or breach of warranty of, or willful conduct by, Service Company or any of its employees, agents, clients, or contractors or its or their subcontractors or any combination thereof.

ARTICLE V - MISCELLANEOUS

Section 5.1 All accounts and records of Service Company shall be kept in accordance with either the General Rules and Regulations promulgated by the FERC pursuant to the PUHCA 2005, in particular, the Uniform System of Accounts for Subsidiary Service Companies or the Uniform System of Accounts Prescribed for Public Utilities and Licensees subject to the Provisions of the Federal Power Act promulgated by the FERC, as each is in effect from and after the date hereof.

Section 5.2 New direct or indirect subsidiaries of Xcel Energy, which may come into existence after the effective date of this Service Agreement, may become additional client companies of Service Company and subject to a service agreement with Service Company, or an existing client company may wish to obtain additional services from Service Company. Likewise, an existing direct or indirect subsidiary of Xcel Energy may cease to be a client company or cease to take individual services from Service Company. In either event, the parties hereto shall make such changes in the scope and character of the services to be rendered and the method of assigning or allocating costs of such services as specified in Appendix A, subject to the requirements of Section 2.3, as may become necessary to achieve a fair and equitable assignment or allocation of Service Company costs among all associate companies.

Section 5.3 In the event a Client Company changes the scope of services that it takes from Service Company (pursuant to Section 1.3) or terminates this Service Agreement (pursuant to Section 2.1), the Service Company may bill such Client Company a charge that reflects a proportionate share of any significant residual fixed costs (i.e., incurred costs or commitments to incur costs) that were incurred or committed to incur in contemplation of providing such Client Company service prior to the notice of termination. Examples of fixed costs include, but are not limited to, costs to upgrade computer hardware and software systems to meet Client Company's specifications.

Section 5.4 Service Company shall permit Client Company access to its accounts and records, including the basis and computation of allocations.

Section 5.5 This Service Agreement supercedes the Service Agreement dated March 15th 2007.

IN WITNESS WHEREOF, the parties hereto have caused this Service Agreement to be executed as of the date and year first above written.

XCEL ENERGY SERVICES INC.

BY: ______________________
Name: Judy M. Poferl
Title: Sr, Vice President and Secretary
Xcel Energy Services Inc.

SOUTHWESTERN PUBLIC SERVICE COMPANY

BY: ______________________
Name: David T. Hudson
Title: President

Appendix A

December 2014

DESCRIPTION OF SERVICES TO BE PROVIDED BY XCEL ENERGY SERVICES INC. AND DETERMINATION OF CHARGES FOR SUCH SERVICES TO THE OPERATING COMPANIES AND OTHER AFFILIATES

Description of Services Provided

A description of the services provided by Xcel Energy Services is detailed below. Identifiable costs will be directly assigned to the Operating Companies and other affiliates. For costs that are for services of a general nature and cannot be directly assigned, the method of allocation is described below for each service provided.

a) *Executive Management Services**

Description - Represents charges for Xcel Energy Inc. executive management and services, including, but not limited to, officers of Xcel Energy Inc.

Method of Allocation - Executive Management indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

b) *Investor Relations**

Description - Provides communications to investors and the financial community. Coordinates the transfer agent and shareholder record keeping functions and plans the annual shareholder meeting.

Method of Allocation - Investor Relations indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

c) *Internal Audit**

Description - Reviews internal controls and procedures to ensure assets are safeguarded and transactions are properly authorized and recorded. Evaluates contract risks.

Method of Allocation - Internal Audit indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*d) Legal**

Description - Provides legal services related to labor and employment law, litigation, contracts, rates and regulation, environmental matters, real estate and other legal matters.

Method of Allocation - Legal indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*e) Claims Services**

Description - Provides claims services related to casualty, public and company claims.

Method of Allocation - Claims Services costs will be direct charged.

*f) Corporate Communications**

Description - Provides corporate communications, speech writing and coordinates media services. Provides advertising and branding development for the companies within the Xcel Energy Inc. system. Manages and tracks all contributions made on behalf of the Xcel Energy Inc. system.

Method of Allocation - Corporate Communications indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*g) Employee Communications**

Description - Develops and distributes communications to employees.

Method of Allocation - Employee Communications indirect costs will be allocated based on the Employee Ratio.

*h) Corporate Strategy & Business Development**

Description - Facilitates development of corporate strategy and prepares strategic plans, monitors corporate performance and evaluates business opportunities. Develops and facilitates process improvements.

Method of Allocation - Corporate Strategy & Business Development indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

i) Government Affairs *

Description - Monitors, reviews and researches government legislation.

Method of Allocation - Government Affairs indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*j) Facilities & Real Estate**

Description - Operates and maintains office buildings and service centers. Procures real estate and administers real estate leases. Administers contracts to provide security, housekeeping and maintenance services for such facilities. Procures office furniture and equipment based on the

Method of Allocation - Facilities & Real Estate indirect costs will be allocated to the Operating Companies and Affiliate Companies Employee Ratio.

*k) Facilities Administrative Services**

Description - Includes but is not limited to the functions of Mail Delivery, Duplicating and Records Management.

Method of Allocation - Facilities Administrative Services indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio

*l) Supply Chain**

Description - Includes contract negotiations, development and management of supplier relationships and acquisition of goods and services. Also includes inventory planning and forecasting, ordering, accounting and database management. Warehousing services includes receiving, storing, issuing, shipping, returns, and distribution of material and parts.

Method of Allocation - Supply Chain will be direct charged and administrative support functions that cannot be direct charged will be allocated using the Invoice Transaction Ratio.

*m) Supply Chain Special Programs**

Description - Develops and implements special programs utilized across the company such as procurement cards, travel services, and compliance with corporate MWBE (minority women business expenditures) program goals.

Method of Allocation - Supply Chain Special Programs indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*n) Human Resources**

Description - Establishes and administers policies related to employment, compensation and benefits. Maintains Human Resources computer system, the tuition reimbursement plan, and diversity program. Coordinates the bargaining strategy and labor agreements with union employees. Provides technical and professional development training and general Human Resources support services.

Method of Allocation - Human Resources indirect costs will be allocated based on the Employee Ratio.

*o) Finance & Treasury**

Description - Coordinates activities related to securities issuance, including maintaining relationships with financial institutions, cash management, investing activities and monitoring the capital markets. Performs financial and economic analysis.

Method of Allocation - Finance & Treasury indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio, except for:

(1) indirect costs associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.

*p) Accounting, Financial Reporting & Taxes**

Description - Maintains the books and records. Prepares financial and statistical reports, tax filings and ensures compliance with the applicable laws and regulations. Maintains the accounting systems. Coordinates the budgeting process.

Methods of Allocation – Accounting, Financial Reporting & Taxes indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio, except for:

(1) indirect costs incurred for services associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided

jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.

*q) Payment & Reporting**

Description - Processes payments to vendors and prepares statistical reports.

Method of Allocation - Payment & Reporting indirect costs will be allocated to the Operating Companies and affiliates based on the Invoice Transaction Ratio.

*r) Receipts Processing**

Description - Processes payments received from customers of the Operating Companies and affiliates.

Method of Allocation - Receipts Processing indirect costs will be allocated based on the Customer Bills Ratio.

*s) Payroll**

Description - Processes payroll including but not limited to time reporting, calculation of salaries and wages, payroll tax reporting and compliance reports.

Method of Allocation - Payroll indirect costs will be allocated based on the Employee Ratio.

*t) Rates & Regulation**

Description - Determines the Operating Companies' regulatory strategy, revenue requirements and rates for electric and gas customers. Coordinates the regulatory compliance requirements and maintains relationships with the regulatory bodies.

Method of Allocation - Rates & Regulation indirect costs will be allocated to the Operating Companies based on the Revenue Ratio.

*u) Energy Supply Engineering and Environmental**

Description - Provides engineering services to the generation business. Establishes policies and procedures for compliance with environmental laws and regulations. Researches emerging environmental issues and monitors compliance with environmental requirements. Oversees environmental cleanup projects.

Methods of Allocation - Energy Supply Engineering and Environmental services will be direct charged, and administrative support functions that cannot be direct charged will be allocated using a Total Plant Ratio.

*v) Energy Supply Business Resources**

Description - Provides performance, specialists and analytical services to the Operating Companies' generation facilities.

Method of Allocation - Energy Supply Business Resources indirect costs will be allocated using the MWh Generation Ratio.

*w) Energy Markets Regulated Trading & Marketing**

Description - Provides electric trading services to the Operating Companies' electric generation systems including load management, system optimization and resource acquisition.

Methods of Allocation - Energy Markets Regulated Trading & Marketing indirect costs will be allocated to the Operating Companies based on the Total MWh Sales Ratio, except for:

(1) indirect costs incurred for services associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.

*x) Energy Markets - Fuel Procurement**

Description - Purchases fuel for Operating Companies electric generation systems (excluding nuclear).

Method of Allocation - Energy Markets Fuel Procurement indirect costs will be allocated based on the MWh Generation Ratio.

*y) Energy Delivery Marketing**

Description - Develops new business opportunities and markets the products and services for the Delivery Business Unit.

Method of Allocation - Energy Delivery Marketing will be direct charged.

*z) Energy Delivery Construction, Operations & Maintenance (COM)**

Description - Constructs, maintains and operates electric and gas delivery systems.

Method of Allocation - Energy Delivery COM indirect costs will be allocated based on the Delivery Services Gross Plant Ratio.

*aa) Energy Delivery Engineering/Design**

Description - Provides engineering and design services in support of capacity planning, construction, operations and material standards.

Methods of Allocation - Energy Delivery Engineering/Design services will be direct charged; administrative support functions that cannot be direct charged will be allocated using a Delivery Services Gross Plant ratio based on the services being provided.

*bb) Marketing & Sales**

Description - Provides marketing and sales services for the Operating Companies and affiliates for their electric and natural gas customers including strategic planning, segment identification, business analysis, sales planning and customer service.

Method of Allocation - Marketing & Sales indirect costs will be allocated based on the Revenue Ratio.

*cc) Customer Service**

Description - Provides service activities to retail and wholesale customers. These services include meter reading, customer billing, call center and credit and collections.

Method of Allocation - Customer Service indirect costs will be allocated based on the Customers Ratio. Indirect costs associated with administering the low income and certified medical customer assistance programs will be allocated on the composite of the average of the Special Needs Customer Contacts Ratio and Residential Customers Ratio.

*dd) Business Systems**

Description - Provides basic information technology services such as: application management, voice and data network operations and management, customer support services, problem management services, security administration and systems management. In addition, Business Systems acts as a single point of contact for delivery of all information technology services to Xcel Energy Inc. They partner with vendors to ensure the delivery of benchmarking, continuous improvement, and leadership around strategic initiatives and key developments in the marketplace.

Methods of Allocation - Business Systems indirect costs will be allocated using any of the allocation ratios or combination of ratios.

*ee) Aviation Services**

Description - Provides aviation and travel services to employees.

Method of Allocation - Aviation Services will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio, and the Total Assets Ratio.

*ff) Fleet**

Description - Oversees the Operating Companies' Fleet Services Group.

Method of Allocation - Fleet will be direct charged.

*Corporate Governance activities within this Service Function will be allocated using the average of the Revenue Ratio with intercompany dividends assigned to Xcel Energy Inc., Employee Ratio with number of common officers assigned to Xcel Energy Inc., and the Total Assets Ratio including Xcel Energy Inc.'s per book assets.

Allocation Ratios

The following ratios will be utilized as outlined above.

Revenue Ratio - Based on the sum of the monthly revenue amounts for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Revenue Ratio with intercompany dividends assigned to Xcel Energy Inc. - Based on the sum of the monthly revenue amounts for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the amount of intercompany dividends. This ratio will be determined annually, or at such time as may be required due to significant changes.

Employee Ratio - Based on the number of employees at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes

Employee Ratio with number of common officers assigned to Xcel Energy Inc. - Based on the number of employees at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the number of common officers. This ratio will be determined annually, or at such time as may be required due to significant changes.

Total Assets Ratio - Based on the total assets as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Total Assets Ratio including Xcel Energy Inc's Per Book Assets - Based on the total assets as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the per book assets of Xcel Energy Inc. This ratio will be determined annually, or at such time as may be required due to significant changes.

Square Footage Ratio - Based on the total square footage as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Invoice Transaction Ratio - Based on the sum of the monthly number of invoice transactions processed for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually or at such time as may be required due to significant changes.

Customer Bills Ratio - Based on the average of the monthly total number of customer bills issued during the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

MWh Generation Ratio - Based on the sum of the monthly electric MWh generated by type of generator during the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Total MWh Sales Ratio - Based on the sum of the monthly electric MWh hours sold during the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This includes sales to ultimate customers, wholesale customers, and non-requirement sales for resale. This ratio will be determined annually, or at such time as may be required due to significant changes.

Customers Ratio - Based on the average of the monthly total electric customers (and/or gas customers, or residential, business and large commercial and industrial customers where applicable) for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Delivery Services Gross Plant Ratio - Based on transmission and distribution gross plant for the Delivery Business unit, both electric and gas or as may be applicable Electric Distribution for the prior year ending December 31, the numerator of which is an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Provided, however, as follows:
(1) If the costs being allocated are directly related only to electric transmission, the ratio shall be based on the electric transmission gross plant;
(2) If the costs being allocated are directly related only to electric distribution, the ratio shall be based on the electric distribution gross plant;
(3) If the costs being allocated are directly related only to gas transmission, the ratio shall be based on the gas transmission gross plant;
(4) If the costs being allocated are directly related only to gas distribution, the ratio shall be based on the gas distribution gross plant;
(5) If the costs being allocated are directly related only to electric transmission and electric distribution, the ratio shall be based on the sum of the electric transmission gross plant and the electric distribution gross plant;
(6) If the costs being allocated are directly related only to electric transmission and gas transmission, the ratio shall be based on the sum of the electric transmission gross plant and the gas transmission gross plant;
(7) If the costs being allocated are directly related only to electric transmission and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant and the gas distribution gross plant;
(8) If the costs being allocated are directly related only to electric distribution and gas transmission, the ratio shall be based on the sum of the electric distribution gross plant and the gas transmission gross plant;
(9) If the costs being allocated are directly related only to electric distribution and gas distribution, the ratio shall be based on the sum of the electric distribution gross plant and the gas distribution gross plant;
(10) If the costs being allocated are directly related only to gas transmission and gas distribution, the ratio shall be based on the sum of the gas transmission gross plant and the gas distribution gross plant;
(11) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the electric transmission gross plant, the electric distribution gross plant, and the gas transmission gross plant;
(12) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant, the electric distribution gross plant, and the gas distribution gross plant;
(13) If the costs being allocated are directly related only to electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant, the gas transmission gross plant, and the gas distribution gross plant;

(14) If the costs being allocated are directly related only to electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the electric distribution plant, the gas transmission gross plant, and the gas distribution gross plant.

Meters Ratio - Based on the number of meters at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Customer Contacts Ratio - Based on the total annual number of customer contacts at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

If the costs being allocated are directly related only to the support of special needs customers, such as those receiving low income energy assistance program and those having certified medical conditions, the ratio shall be based on the number contacts received by the special needs customer department at the end of the prior year ending December 31 (Special Needs Customer Department Ratio). The numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. The ratio will be determined annually, or at such a time as may be required due to significant changes.

Accounts Payable Transactions Ratio - Based on the total annual number of accounts payable transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Inventory Transactions Ratio - Based on the total annual number of inventory transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Work Management Transactions Ratio - Based on the total annual number of work management transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable

Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Purchasing Transactions Ratio - Based on the total annual number of purchasing transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Total Plant Ratio - Based on total property, plant and equipment at the end of the prior year ending December 31, the numerator of which is an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Provided, however, as follows:
(1) If the costs being allocated are directly related only to electric production, the ratio shall be based on the total electric production plant;
(2) If the costs being allocated are directly related only to electric transmission, the ratio shall be based on the total electric transmission plant;
(3) If the costs being allocated are directly related only to electric distribution, the ratio shall be based on the total electric distribution plant;
(4) If the costs being allocated are directly related only to gas transmission, the ratio shall be based on the total gas transmission plant;
(5) If the costs being allocated are directly related only to gas distribution, the ratio shall be based on the total gas distribution plant;
(6) If the costs being allocated are directly related only to intangible plant, the ratio shall be based on the total intangible plant;
(7) If the costs being allocated are directly related only to electric production and electric transmission, the ratio shall be based on the sum of the total electric production plant and the total electric transmission plant;
(8) If the costs being allocated are directly related only to electric production and electric distribution, the ratio shall be based on the sum of the total electric production plant and the total electric distribution plant;
(9) If the costs being allocated are directly related only to electric production and gas transmission, the ratio shall be based on the sum of the total electric production plant and the total gas transmission plant;
(10) If the costs being allocated are directly related only to electric production and gas distribution, the ratio shall be based on the sum of the total electric production plant and the total gas distribution plant;
(11) If the costs being allocated are directly related only to electric production and intangible plant, the ratio shall be based on the sum of the total electric production plant and the total intangible plant;
(12) If the costs being allocated are directly related only to electric transmission and electric distribution, the ratio shall be based on the sum of the total electric

transmission plant and the total electric distribution plant;
(13) If the costs being allocated are directly related only to electric transmission and gas transmission, the ratio shall be based on the sum of the total electric transmission plant and the total gas transmission plant;
(14) If the costs being allocated are directly related only to electric transmission and gas distribution, the ratio shall be based on the sum of the total electric transmission plant and the total gas distribution plant;
(15) If the costs being allocated are directly related only to electric transmission and intangible plant, the ratio shall be based on the sum of the total electric transmission plant and the total intangible plant;
(16) If the costs being allocated are directly related only to electric distribution and gas transmission, the ratio shall be based on the sum of the total electric distribution plant and the total gas transmission plant;
(17) If the costs being allocated are directly related only to electric distribution and gas distribution, the ratio shall be based on the sum of the total electric distribution plant and the total gas distribution plant;
(18) If the costs being allocated are directly related only to electric distribution and intangible plant, the ratio shall be based on the sum of the total electric distribution plant and the total intangible plant;
(19) If the costs being allocated are directly related only to gas transmission and gas distribution, the ratio shall be based on the sum of the total gas transmission plant and the total gas distribution plant;
(20) If the costs being allocated are directly related only to gas transmission and intangible plant, the ratio shall be based on the sum of the total gas transmission plant and the total intangible plant;
(21) If the costs being allocated are directly related only to gas distribution and intangible plant, the ratio shall be based on the sum of the total gas distribution plant and the total intangible plant;
(22) If the costs being allocated are directly related only to electric production, electric transmission, and electric distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total electric distribution plant;
(23) If the costs being allocated are directly related only to electric production, electric transmission, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total gas transmission plant;
(24) If the costs being allocated are directly related only to electric production, electric transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total gas distribution plant;
(25) If the costs being allocated are directly related only to electric production, electric transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total intangible plant;
(26) If the costs being allocated are directly related only to electric production, electric distribution, and gas transmission, the ratio shall be based on the sum of

the total electric production plant, the total electric distribution plant, and the total gas transmission plant;
(27) If the costs being allocated are directly related only to electric production, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total gas distribution plant;
(28) If the costs being allocated are directly related only to electric production, electric distribution, and intangible, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total intangible plant;
(29) If the costs being allocated are directly related only to electric production, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, and the total gas distribution plant;
(30) If the costs being allocated are directly related only to electric production, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, and the total intangible plant;
(31) If the costs being allocated are directly related only to electric production, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas distribution plant, and the total intangible plant;
(32) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total gas transmission plant;
(33) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total gas distribution plant;
(34) If the costs being allocated are directly related only to electric transmission, electric distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total intangible plant;
(35) If the costs being allocated are directly related only to electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, and the total gas distribution plant;
(36) If the costs being allocated are directly related only to electric transmission, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, and the total intangible plant;
(37) If the costs being allocated are directly related only to electric transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas distribution plant, and the total intangible plant;

(38) If the costs being allocated are directly related only to electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas transmission plant, and the total intangible plant;
(39) If the costs being allocated are directly related only to electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas distribution plant, and the total intangible plant;
(40) If the costs being allocated are directly related only to electric distribution, gas distribution, and gas transmission, the ratio shall be based on the sum of the total electric distribution plant, the total gas distribution plant, and the total gas transmission plant;
(41) If the costs being allocated are directly related only to gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total gas transmission plant, the total gas distribution plant, and the total intangible plant;
(42) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total gas transmission plant;
(43) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total gas distribution plant;
(44) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total intangible plant;
(45) If the costs being allocated are directly related only to electric production, electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas transmission plant, and the total gas distribution plant;
(46) If the costs being allocated are directly related only to electric production, electric transmission, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas transmission plant, and the total intangible plant;
(47) If the costs being allocated are directly related only to electric production, electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas transmission plant, and the total gas distribution plant;
(48) If the costs being allocated are directly related only to electric production, electric distribution, gas transmission, and intangible plant, the ratio shall be

based on the sum of the total electric production plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;
(49) If the costs being allocated are directly related only to electric production, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;
(50) If the costs being allocated are directly related only to electric production, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;
(51) If the costs being allocated are directly related only to electric transmission, electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total gas distribution plant;
(52) If the costs being allocated are directly related only to electric transmission, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;
(53) If the costs being allocated are directly related only to electric transmission, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;
(54) If the costs being allocated are directly related only to electric transmission, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;
(55) If the costs being allocated are directly related only to electric distribution, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;
(56) If the costs being allocated are directly related only to electric production, electric transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas distribution plant, and the total intangible plant;
(57) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total gas transmission plant;
(58) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;
(59) If the costs being allocated are directly related only to electric production, electric distribution, gas distribution, gas transmission, and intangible plant, the

ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant;

(60) If the costs being allocated are directly related only to electric production, electric transmission, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant;

(61) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;

(62) If the costs being allocated are directly related only to electric transmission, electric distribution, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant.

Total Phones Ratio - Based on the number of phones at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Total Radios Ratio - Based on the number of radios at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Total Computers Ratio - Based on the number of computers at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Total Software Applications Users Ratio - Based on the number of users of a specific software application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Joint Operating Agreement Peak Hour Megawatt Load Ratio - Based on that certain Joint Operating Agreement among Northern States Power Company, a Minnesota corporation, Northern States Power Company, a Wisconsin corporation, Public Service Company of Colorado, Southwestern Public Service Company, and Xcel Energy Services Inc., as agent, dated as of October 1, 2004, as may be amended from time to time, that designates costs to be allocated based on peak hour of megawatt load for previous year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Joint Operating Agreement Labor Hours Ratio - Based on that certain Joint Operating Agreement among Northern States Power Company, a Minnesota corporation, Northern States Power Company, a Wisconsin corporation, Public Service Company of Colorado, Southwestern Public Service Company, and Xcel Energy Services Inc., as agent, dated as of October 1, 2004, as may be amended from time to time, that designates costs to be allocated based on labor hours at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Southwestern Public Service Company

XES Three-Digit and Five Digit Work Orders

Work Order No.	Work Order Title	Description of Services Provided	Allocation Method
110	Executive - Corporate Governance	Executive - Corporate Governance includes the labor and non-labor costs for executive corporate management, long-term business strategy development and other programs that ensure the continuity and development of management. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc. This is primarily used by the Chief Executive Officer, Chief Operating Officer, Chief Administrative Officer, the Corporate Secretary and the Aviation department.	Assets/Revenue/No. of Employees
114	Board of Directors - Corporate Governance	Board of Directors - Corporate Governance includes the labor and non-labor costs related to the Board of Directors (BOD). BOD costs may include Directors fees, retirement expenses and replacement fees; Board/Committee meetings and BOD related consulting. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc. This allocator is primarily used by the Corporate Secretary/Shareholder Relations department.	Assets/Revenue/No. of Employees
115	Shareholder - Corporate Governance	Shareholder - Corporate Governance includes the labor and non-labor costs for serving as liaison between Xcel Energy BOD and the shareholders, manages employee/executive stock award matters, liaison between Xcel Energy and the proxy advisory group, monitoring stock ownership patterns, planning shareholder meetings, coordinating the transfer agent and shareholder record keeping functions. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc. This allocator is primarily used by the Corporate Secretary/Shareholder Relations department.	Assets/Revenue/No. of Employees
116	Investor Relations - Corporate Governance	Investor Relations - Corporate Governance includes the labor and non-labor costs for communications to investors and the financial community, providing management with feedback from investors, assisting in the communication to investors of debt and equity securities issuances, assists in the development of presentations for Board of Directors, develops and delivers Xcel Energy's credit story to credit rating agencies, develops and presents Xcel Energy's investment story to investors, reviews all public financial documents for accuracy and completeness and distributes all financial releases. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc. This allocator is primarily used by the Investor Relations area.	Assets/Revenue/No. of Employees
120	Accounting, Reporting, & Taxes	Accounting, Reporting & Taxes services includes the labor and non-labor costs for preparation of operating and non-operating financial statements, tax returns and reporting, performing accounting for the employee benefit plans, ensuring compliance with applicable laws and regulations of the operating and non-operating companies; composing the corporate-wide regulatory accounting policy, and coordinating the budgeting process with the operating and non-operating companies. This is primarily used by departments that fall under the Controller such as Tax Services, Capital Asset Accounting, Regulatory Accounting, Commercial Accounting, and Corporate Budgeting.	Assets/Revenue/No. of Employees
121	Accounting & Reporting - Corporate Governance	Accounting & Reporting - Corporate Governance includes the labor and non-labor costs associated with preparing and filing consolidated reporting and financial statements, preparing consolidated budgets, completing the consolidation process, maintaining the books and records of Xcel Energy Inc. and Service Company, composing the corporate-wide regulatory accounting policy and compliance, Sarbanes-Oxley (SOX) documentation and compliance, and Chief Financial Officer activities related to the Audit Committee. Provides financial leadership to Xcel Energy and provides policies, controls, and leadership to the Financial Operations business area. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc. This is primarily used by the CFO as well as departments that fall under the Controller such as Capital Asset Accounting, Regulatory Accounting, Commercial Accounting, and Corporate Budgeting.	Assets/Revenue/No. of Employees
123	Accounting - Operating Companies	Accounting - Operating Companies includes the labor and non-labor costs associated with operating company revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting. This is primarily used by departments that fall under the Controller such as Capital Asset Accounting, Regulatory Accounting, Commercial Accounting, and Corporate Budgeting.	Assets/Revenue/No. of Employees

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124	Acctg, Rptg, Tax - PSCo, SPS	Acctg, Rptg, Tax - PSCo, SPS includes the labor and non-labor costs associated with PSCo & SPS revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting. This is primarily used by departments that fall under the Controller such as Capital Asset Accounting, Regulatory Accounting, Commercial Accounting, and Corporate Budgeting.	Assets/Revenue/No. of Employees
127	Acctg, Rptg, Tax - OpCos Elec	Acctg, Rptg, Tax - OpCos Elec includes the labor and non-labor costs associated specifically with operating company electric utility revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting. This is primarily used by departments that fall under the Controller such as Capital Asset Accounting, Regulatory Accounting, Commercial Accounting, and Corporate Budgeting.	Assets/Revenue/No. of Employees
128	Prop Trading - Back Office	Prop Trading - Back Office includes the labor and non-labor costs associated with the accounting support and vice president oversight of proprietary trading activities for Northern States Power Minnesota, Public Service Company of Colorado and Southwestern Public Service Company.	Joint Operating Agreement
129	Gen/Prop Trading - Back Office	Gen/Prop Trading - Back Office includes the labor and non-labor costs associated with oversight and administration of accounting related trading costs including proprietary and generation trading for Northern States Power Minnesota, Northern States Power Wisconsin, Public Service Company of Colorado and Southwestern Public Service Company.	Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to NSPM, PSCo & SPS. Proprietary trading dollars are allocated based on the Joint Operating Agreement.
130	Audit Services	Audit Services includes the labor and non-labor costs for auditing operating and non-operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating and non-operating companies, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating and non-operating companies, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating and non-operating companies. This is primarily used by the Audit Services department.	Assets/Revenue/No. of Employees
131	Audit Services - Corporate Governance	Audit Services Corporate Governance includes the labor and non-labor costs associated with the financial operations and information system audits of the holding company and service company; evaluating and improving risk management, corporate internal control guidelines and procedures; ethical conduct and the implementation of best practices, reviewing financial reporting requirements and controls under Sarbanes-Oxley legislative requirements, auditing of consolidated financial statements and activities related to the Audit Committee, performing audits and reviews for compliance with regulatory and legal requirements an contracts with vendors and other parties, providing consulting services to management for operational and process improvement reviews, assistance in internal investigations of fraud, administering the corporate compliance hotline, conflict of interest investigations, or other potential violations of the Xcel Energy Code of Conduct. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc. This is primarily used by the Audit Services department.	Assets/Revenue/No. of Employees
132	Audit Services - OpCos	Audit Services - OpCos includes the labor and non-labor costs for auditing operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating companies. This is primarily used by the Audit Services department.	Assets/Revenue/No. of Employees
133	Audit Services - OpCos - Elect	Audit Services - OpCos - Elect includes the labor and non-labor costs for auditing operating companies electric utility, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies electric utility, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies electric utility, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating companies electric utility. This is primarily used by the Audit Services department.	Assets/Revenue/No. of Employees

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135	Capital Asset Acctg	Capital Asset Acctg includes the labor and non-labor costs associated with operating and non-operating company capital asset accounting, budgeting, regulatory reporting, business area support for utility areas, and operating company budgeting support. This is primarily used by Capital Asset Accounting,	Assets/Revenue/No. of Employees
140	Finance & Treasury	Finance & Treasury services includes the labor and non-labor costs related to equity and debt securities issuance, cash management, relationships with financial institutions, compliance with debt covenants, Service Company portion of General and Excess liability insurance, and management of the Pension Fund and 401k benefits for operating companies. This is primarily used by the Treasurer's organization.	Assets/Revenue/No. of Employees
141	Finance & Treasury - Corporate Governance	Finance & Treasury - Corporate Governance includes the labor and non-labor costs related to equity and debt securities issuance, relationships with financial institutions, cash management, investing activities and monitoring the capital markets, holding company commercial paper transactions, compliance with debt covenants, corporate-wide protection of assets from catastrophic loss using risk financing mechanisms including captive risk retention and design and negotiation of insurance contracts with commercial and industry mutual underwriters (Service Company portion of Auto Liability, Cyber, and various other insurance policies), supervising the asset management firms for the Pension Fund and 401k benefits. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc. This is primarily used by the Treasurer's organization.	Assets/Revenue/No. of Employees
142	Risk Management	Risk Management develops and negotiates security agreements with counterparties; reviews high-risk vendor creditworthiness for the Environmental Services group; supports wind generation, solar carbon offsets, emission allowances, bundled energy and RECs, biomass and other renewable energy purchase agreements; participates in industry contracts working groups; representing Xcel Energy operating utilities; performs production cost modeling and analysis for corporate budgeting; analyzing value and risks of structured purchases and generation system modifications; performs long range system modeling to evaluate large capacity acquisition alternatives; provides central coordination of annual capital funding process for Distribution and maintains and administers the Risk Registry database, evaluates and prioritizes specific risk mitigations for distribution assets; develops strategies for distribution infrastructure including building and implementing stochastic models for asset life-cycle analysis and other ad hoc asset specific requests; creates retail and system load and energy forecasts providing regular updates to senior management and analyses of key drivers; provides data support and analyses for financial disclosures; and provides analyses and reporting of current sales and peak demand levels relative to forecasts. This is primarily used by the Risk Management organization.	Assets/Revenue/No. of Employees
143	Risk Management - Corporate Governance	Risk Management Corporate Governance includes the labor and non-labor costs of providing administration of the Transaction Review Committee which handles contract and deal approvals for Commercial Operations, Resource Planning and Energy Supply, provides analysis associated with key risks facing Xcel Energy Inc., negotiates and manages required security (e.g., bank letters of credit, bonds and guarantees among others); reviews and approves all documents requiring Contracts area sign-off. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc. This is primarily used by the Risk Management area.	Assets/Revenue/No. of Employees
144	Prop Trading - Frt/Mid Office	Prop Trading - Frt/Mid Office includes the labor and non-labor costs associated with proprietary trading activities which are short term transactions undertaken in the wholesale electric markets where electricity is purchased for the purpose of selling it. Also included are supporting activities: evaluating the credit worthiness of counterparties, reviewing contracts to ensure that regulations are being complied with, evaluating profitability and appropriateness of trades to ensure they are in the best interest of shareholders and rate payers, and ensuring that trades identified as proprietary appropriately fall into that category. This allocator is primarily used by Financial Operations' Risk Management and Energy Supply's Commercial Operations.	Joint Operating Agreement
145	Gen/Prop Trading - Mid Office	Gen/Prop Trading - Mid Office includes the labor and non-labor costs associated with independent evaluation and risk measurement of trading and generation book transactions, including preparing daily P&L (profit and loss) reports and individual trader profit and loss reports for the prop book, daily generation book valuation reports for each system showing all net fuel positions and any forward sales values and/or hedges, ensuring that margin reporting follows all SEC rules and GAAP reporting and that credit and risk policies and procedures are complied with.	Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to NSPM, PSCo & SPS. Proprietary trading dollars are allocated based on the Joint Operating Agreement.

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146	Risk Mgmt - OpCos	Risk Mgmt - OpCos includes the labor and non-labor costs of oversight and administrative of operating company risk management work, working with counterparties to establish enabling agreements with operating companies, risk management reports including all operating companies (such as CDAD - Contract Development, Approval & Delegation or TRC-Transaction Review Committee Reporting).	Assets/Revenue/No. of Employees
147	Captive Insurance	Captive Insurance - The Property Loss Control Engineers services includes the labor and non-labor costs for each primary Operating Company(s) (OpCos) as well as all of Energy Supply Services. Having an expertise in an area, they lend support to each other and members of Energy Supply, and the Utilities Group, throughout the corporation. Fire Protection, Transformer Maintenance, Turbine Characteristics, Policies and Procedures are some of the areas in which expertise has been developed. This expertise is then shared on a regular basis to the benefit of all OpCos and it is further shared at periodic Engineering meetings hosted by Hazard Insurance, which bring together Engineers from the OpCos, the Property Loss Control Engineers and Insurance Company representatives to promote Loss Control.	Assets/Revenue/No. of Employees
161	Corporate Strategy & Bus Dev - Corporate Governance	Corporate Strategy & Business Development - Corporate Governance includes the labor and non-labor costs associated with providing leadership for the implementation of company-wide business strategies and plans; portfolio management including the evaluation of potential opportunities for mergers, acquisitions and divestitures; providing financial, analytical and reporting support; researching and providing business intelligence information. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc. This allocator is primarily used by the Portfolio Strategy area.	Assets/Revenue/No. of Employees
162	Corp Strategy & Bus Dev - OpCo	Corp Strategy & Bus Dev - OpCo services includes the labor and non-labor costs associated with studying developing and demonstrating new energy technologies for future utility uses; providing operating company strategy and planning support, and providing leadership for Xcel Energy's renewable energy strategy and business development. This allocator is primarily used by the Portfolio Strategy business area.	Assets/Revenue/No. of Employees
163	LEGAL OPCo Electric	LEGAL OPCo Electric services includes the labor and non-labor costs for operating companies electric utility legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts. This is primarily used by the General Counsel area.	Assets/Revenue/No. of Employees
170	Legal	Legal services includes the labor and non-labor costs for operating and non-operating legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts. This is primarily used by the General Counsel area.	Assets/Revenue/No. of Employees
171	Legal - Corporate Governance	Legal services Corporate Governance includes the labor and non-labor costs for anticipating and fulfilling the legal needs of Xcel Energy, its Board of Directors, officers, legal entities, business areas and corporate operations to protect the company's assets and to minimize potential liability. Provides services related to labor and employment law pertaining to Service Company employees, litigation, contracts, rates and regulation, environmental matters and other legal matters. Supports Xcel Energy and its subsidiaries in fulfilling corporate and business area strategies ranging from maintaining/improving regulatory relationships to continued leadership on environmental issues. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc. This allocator is primarily used by the General Counsel area.	Assets/Revenue/No. of Employees
174	Legal - OpCos	Legal - OpCos services includes the labor and non-labor costs for operating companies legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts. This is primarily used by the General Counsel area.	Assets/Revenue/No. of Employees

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180	Communications - Corporate Governance	Communications - Corporate Governance includes the labor and non-labor costs to assist and ensure Executive Management, Investor Relations and others communicate appropriately with shareholders, the public, and other key stakeholder audiences. Key projects include: development and production of the annual report and other communications to investors; speeches, videos, and major presentations delivered by top executives; and speeches, displays, video and presentations for the company's annual meeting of shareholders. Media Relations contributes to building Xcel Energy's reputation by developing media and public relations strategies for major company initiatives and issues; responding to news media inquiries; working pro-actively with the media to forward story ideas and information about company events, policies and actions, and providing media training for company spokespersons. Media Relations also plays a key role in crisis communications and emergency preparedness efforts. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc. This allocator is primarily used by the Corporate Communications area.	Assets/Revenue/No. of Employees
181	Employee Communications	Employee Communications includes the labor and non-labor costs for the development and enhancement of employee awareness and understanding of the company's strategies, priorities, decisions and performance objectives. It develops and produces regular communication vehicles, including TODAY (daily news bulleting on intranet); XTRA (monthly print publication for all employees and retirees); All Managers E-mail (real-time communication for employees who supervise and manage others); Focus on Financials for all employees; targeted communications for specific business areas, such as Human Resources, and employee meetings. This is primarily used by the Corporate Communications area.	No. of Employees
182	Xcel Foundation	Xcel Foundation services includes the labor and non-labor costs associated with the management and administration of the Xcel Energy Foundation. This is primarily used by the Corporate Communications area which manages the Xcel Energy Foundation.	Assets/Revenue/No. of Employees
184	Branding	Branding services includes the labor and non-labor costs for brand advertising and management of community affairs programs such as employee volunteerism, educational programs and community events, the company's investment in major sponsorships such as the Xcel Energy Center as well as ensuring that such sponsorships and related activities support the company's brand, mission and values. This allocator is primarily used by the Corporate Communications area.	Assets/Revenue/No. of Employees
185	Customer Safety Advertising/Information Costs	Customer Safety Advertising and Information costs services includes the labor and non-labor costs associated with public safety advertising, information and education. This is used by the Corporate Communications and Safety organizations.	No. of Customers
189	Human Resources (HR) - Corporate Governance	HR services Corporate Governance includes the labor and non-labor costs for executive officers' and Service Company employees' compensation plans, corporate HR policies, executive policy benefit plans, payroll services for Service Company and the employees' handbook. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc. This is primarily used by the Human Resources and Safety organizations.	Assets/Revenue/No. of Employees
190	Human Resources (Diversity/Safety/Emp Relations)	HR-Diversity/Safety/Employee Relations includes the labor and non-labor costs for work performed for operating and affiliate company employees, such as diversity programs, providing workforce relations resources for labor agreements, arbitration, and training. Manage, design, and implement Corporate Safety initiatives. This is primarily used by the Human Resources and Safety organizations.	No. of Employees
197	Human Resources - Operating Companies	HR-Operating Companies services includes the labor and non-labor costs for work performed for operating and affiliate company employees such as diversity programs, providing workforce relations resources and labor agreements, design and implement Corporate Safety initiatives, provide online training and open enrollment classes, provide individual and team development, coaching and employee engagement, provide strategic and tactical consulting on HR strategies and planning. This is primarily used by the Human Resources and Safety organizations.	No. of Employees
198	Payroll	Payroll services include the labor and non-labor costs for processing payroll including consolidation of time collection, calculation of salaries and wages, administration of employee deductions, account distribution and reconciliation, allocation and accounting for employment taxes and compliance reports. This is primarily used by the Human Resources area.	No. of Employees

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199	Human Resources - Recruitment	HR-Recruitment services includes the labor and non-labor costs for work performed for operating and affiliate company employees such as employee recruitment, staffing administration for non-bargaining positions and provides Affirmative Action plans (development) and government audit management (compliance). This is primarily used by the Human Resources area.	No. of Employees
403	Customer Service IT - FERC 903	Customer Service Information Technology (IT) FERC 903 services includes the labor and non-labor costs for IT applications related customer billing to customers, call center support and credit and collections. This is primarily used by the Business Systems area.	No. of Customers
404	Customer Service IT - FERC 903 South	Customer Service IT FERC 903 - South services includes the labor and non-labor costs for IT applications related customer billing to customers, call center support and credit and collections. This allocation is used when Public Service Company of Colorado and Southwestern Public Service Company are the only companies benefiting from the services. This is primarily used by the Business Systems area.	No. of Customers
409	Federal Lobbying	Federal Lobbying services includes the labor and non-labor costs for federal and state lobbying activities and the federal Political Action Committee (PAC). This is primarily used by the Federal and State Affairs organization.	Assets/Revenue/No. of Employees
410	Governmental Affairs	Governmental Affairs includes the labor and non-labor costs associated with the interpretation of laws regulations and environmental policy to ensure compliance and cost effectiveness for Xcel Energy customers and stockholders Internal legislative policy development and issues management, appraise management and internal customers of political and policy trends and developments, develop and maintain relationships with regulatory officials and staff. This is primarily used by Federal and State Affairs and the Environmental areas.	Assets/Revenue/No. of Employees
412	Marketing & Sales	Marketing & Sales services includes the labor and non-labor costs for marketing and sales services for the operating companies for their customers including strategic planning, segment identification, business analysis, sales planning, customer service, promoting products to the business market, and providing regulatory and policy support with respect to utility Energy Efficiency and Demand Response program design, evaluation, measurement and verification, cost effectiveness testing , and cost recovery. This is primarily used by the Marketing area.	Revenue
413	Payment and Reporting	Payment & Reporting services includes the labor and non-labor costs associated with processing payments to vendors, providing audit research and reconciliation support for Accounts Payable transactions, preparing statistical and 1099 reporting, and administering the purchase card programs. This is primarily used by the Supply Chain organization.	Invoice Transactions
414	Energy Supply Business Resources	Energy Supply Business Resources services includes the labor and non-labor costs of performance analysis, specialists and analytical services provided to the operating companies' generation facilities. This is primarily used by Business Systems and Energy Supply areas.	MWH Generation
415	Energy Markets - Fuel	Energy Markets Fuel includes the labor and non-labor costs for planning and implementing power supply portfolios to provide reliable service to native load and to capitalize on market opportunities including purchasing fuel for the operating companies' electric generation system (excluding nuclear) and resource planning and acquisition including purchase power and account management. This is primarily used by the Energy Supply area.	MWH Generation
416	Supply Chain	Supply Chain includes the labor and non-labor costs for operating companies diversity program expenses as well as various dues for specific sponsored agencies (Chamber of Commerce, social service dues, etc.)	Assets/Revenue/No. of Employees
417	Rates & Regulation	Rates & Regulation includes the labor and non-labor costs for determining the regulated utilities' revenue requirements and rates for electric and gas customers regulatory strategy, coordinating the regulatory compliance requirements, establishing and maintaining relationships with regulatory bodies, policy development of regulatory and legislative strategy, preparing and organizing rate case filings. This is primarily used by the Regulatory & Resource Planning area.	Revenue
418	Rates Electric	Rates & Regulation - Electric includes the labor and non-labor costs for determining the regulated utilities' electric utility revenue requirements and rates for electric customers regulatory strategy, coordinating the regulatory compliance requirements, establishing and maintaining relationships with regulatory bodies, policy development of regulatory and legislative strategy, preparing and organizing rate case filings. This is primarily used by the Regulatory & Resource Planning area.	Revenue

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423	Customer & Field Operations Constr, Oper & Maint	Customer & Field Operations Constr, Oper & Maint services includes the labor and non-labor costs for the construction, operations and maintenance of transmission and delivery systems. This is primarily used by the Transmission and Substations area.	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant
429	Energy Markets - Regulated Trading (Gen Book)	Energy Markets Regulated Trading services includes the labor and non-labor costs of providing electric trading services to the operating companies' electric generation systems, including load management, system optimization and origination. This is primarily used by the Energy Supply Commercial Operations area.	MWH Hours Sold
430	Energy Supply Asset Management	Energy Supply Asset Management services includes the labor and non-labor costs of providing management support to the Energy Supply organization, maximizing business value of the Energy Supply information systems, developing the business plan, optimizing plant inventory, and leading the development of asset management strategy and implementation.	Assets/Revenue/No. of Employees
431	Energy Markets - Business Services	Energy Markets Business Services includes the labor and non-labor costs for financial analysis, budgeting and administrative support, managerial reporting and business planning and process initiatives, independent daily forward valuation and risk measurement of commodity transactions and system fuel and purchase power requirements to meet system loads, as well as proprietary or trading transactions; creates retail system load and energy forecasts providing regular updates to senior management and analyses of key drivers, reviews and provides comments to dealmakers on non-standard agreements and associated confirmation agreements in the areas of coal supply, gas supply, wood fuel, rail, trucking, structured power purchases and nuclear/uranium concentrates and services; provides analyses for electric/gas hedge studies and sensitivities; creates load management forecast, jurisdictional peak demand forecasts, and cost of service studies for energy trading and marketing. This is primarily used by the Risk Management and Business Systems organizations.	Assets/Revenue/No. of Employees
435	Customer Care 903	Customer Care (CC) 903 services includes the labor and non-labor costs for contact centers, remittance processing, credit and collections, customer resource management, and contact center training. This allocation is used when all four jurisdictions are benefiting from the services such as responding to residential customer inquiries regarding billings and outages, handling inbound credit calls, outbound collections calls, managing accounts receivables, training call center staffs, developing contact center call forecasts. This is primarily used by the Customer Care organization.	No. of Customers
436	Customer Care 902	Customer Care 902 services includes the labor and non-labor costs for meter reading of retail and wholesale customers and determining consumption for billing purposes as well as executing field collections. This is primarily used by the Customer Care organization.	No. of Customers
437	Customer Care 901	Customer Care 901 services includes the labor and non-labor costs for the leadership of the customer care organization and their administrative support staff such as consulting costs to support overall Customer Care organizational operations. This is primarily used by the Customer Care organization.	No. of Customers
438	Customer Care South 903	Customer Care 903 South services includes the labor and non-labor costs for contact centers, and credit and collections, such as responding to commercial customers inquiries at the Business Solution Center in the South. This allocation is used when Public Service Company of Colorado and Southwestern Public Service Company are the only jurisdictions benefiting from the services. This is primarily used by the Customer Care organization.	No. of Customers
440	Utilities Group Administrative & General FERC 921	Utilities Group A&G (Administrative and General) FERC 921 services includes the labor and non-labor costs for utilities group leadership, management and support services for the distribution, transmission, transportation and supply chain areas. This is primarily used by the Distribution and Transmission organizations.	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant
441	Distribution Electric FERC 580 (E&S)	Distribution Electric FERC 580 services includes the labor and non-labor costs for the engineering and supervision of the electric distribution organization. This is primarily used by the Safety and Transmission and Substations organizations.	Electric Distribution Plant
442	Transmission Electric FERC 560 (E&S)	Transmission Electric FERC 560 services includes the labor and non-labor costs for engineering and supervision of the electric transmission organization. This is primarily used by the Safety and Transmission and Substations organizations.	Electric Transmission Plant
446	Customer Care Low Income Assistance 908	Customer Care Low Income Assistance (908) services includes the labor and non-labor costs associated with the low income energy customer program such as answering calls from customers for referral to low income assistance agencies, providing information to the agencies in order to process applications for assistance, take pledges/commitments from agencies and process payments from agencies. This is primarily used by the Customer Care organization.	No. of Residential Customers

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447	Customer Billing FERC 903	Customer Billing FERC 903 includes the labor and non-labor costs related to the delivery of billing statements, letters and notices to Xcel customers including postage and outside services costs, oversight and administration of customer billing area, research of billing exceptions, providing escalated customer service assistance with regard to billing issues resolution, and process remittances and receivables. This allocation is used when all four jurisdictions are benefiting from the services	No. of Customer Bills
451	Transm Elec FERC 561.5	Transm Elec FERC 561.5 services include transmission reliability, planning and standards development labor and non-labor expenses for Xcel Energy Operating Companies related to transmission assets and reliability needs and transmission customers requirements and requests (i.e.,: developing and maintaining transmission system models, applying methodologies and tools for analysis and simulation of systems, notification of any planned transmission changes and impacts, etc.). This allocation is used when all four jurisdictions are benefiting from the services and processes.	Electric Transmission Plant
453	Distribution Elec FERC 586	Distribution Elec FERC 586 services include meter expenses labor and non-labor providing direction, operations, standards and processes relating to Xcel Energy operating companies i.e.: electric distribution meters standards and development, meter purchases, etc. This allocation is used when all four jurisdictions are benefiting from the services.	Electric Distribution Plant
455	ES Misc Power Expense Op Co's	ES Misc Power Expense Op Co's services include Energy Supply operations performance services labor and non-labor costs for non-management employees with the following accountabilities: Develop / suggest / implement improvements for multiple power plants, standardize best practices and process improvements across multiple power plants, establish operations and maintenance policies and procedures for multiple power plants. This allocation is used when all four jurisdictions are benefiting from the services.	MWH Generation
458	ES Operations Management OPCo's	ES Operations Management OPCo's services include management of energy supply operations services labor and non-labor costs for the following accountabilities: Operate plant equipment within requirements, maintain plant equipment, manage plant personnel in accordance with labor contracts, suggest/implement plant improvements, maintain community relationships, establish operations and maintenance policies and procedures and overhaul planning and execution. This allocation is used when all four jurisdictions are benefiting from the services.	MWH Generation
460	ES Operations Management South	ES Operations Management South services include management of energy supply operations services labor and non-labor costs for the following accountabilities: Operate plant equipment within requirements, maintain plant equipment, manage plant personnel in accordance with labor contracts, suggest/implement plant improvements, maintain community relationships, establish operations and maintenance policies and procedures and overhaul planning and execution. This allocation is used when PSCo & SPS jurisdictions are benefiting from the services.	MWH Generation
461	ES Engineering & Construction OPCo's	ES Engineering & Construction OPCo's services which include management and performance labor and non-labor costs for the following accountabilities: Researching, reviewing, recommending and facilitating the selection of technological alternatives for improved plant and environmental performance. Manage uniform project management process (policies). Planning for Physical Plant Modifications, which includes consolidation and management of short-term and long-term plans for physical plant modifications. Develop and execute Innovative Technology Projects such as: Biomass, Solar, Wind. Implement enterprise project management (EPM) and planning tools. Establish uniform technology, design & equipment standards. This allocation is used when NSPM, NSPW, PSCo and SPS jurisdictions are benefiting from the services.	MWH Generation
463	ES Engineering & Construction South	ES Engineering & Construction South services which include management and performance labor and non-labor costs for the following accountabilities: Researching, reviewing, recommending and facilitating the selection of technological alternatives for improved plant and environmental performance. Planning for Physical Plant Modifications, which includes consolidation and management of short-term and long-term plans for physical plant modifications. Develop and execute Innovative Technology Projects such as: Biomass, Solar, Wind. Establish uniform technology, design & equipment standards. This allocation is used when PSCo and SPS jurisdictions are benefiting from the services.	MWH Generation
464	ES Environmental Policy & Services OPCo's	ES Environmental Policy & Services OPCo's functions which include the labor and non-labor costs dedicated to air quality, renewable energy, innovative technology and climate change, develop corporate compliance strategy, regulatory agency interaction (both at the federal and/or state level), permitting and compliance reporting, waste management, combustion byproducts management, environmental compliance auditing, provide support to the Environmental Council and assist with environmental communications strategies. This allocation is used when NSPM, NSPW, PSCo and SPS jurisdictions are benefiting from the services.	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant

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Work Order No.	Work Order Title	Description of Services Provided	Allocation Method
466	ES Environmental Policy & Services South	ES Environmental Policy & Services South functions which include the labor and non-labor costs dedicated to air quality, renewable energy, innovative technology and climate change, develop corporate compliance strategy, regulatory agency interaction (both at the federal and/or state level), permitting and compliance reporting, waste management, combustion byproducts management, environmental compliance auditing, provide support to the Environmental Council and assist with environmental communications strategies. This allocation is used when PSCo and SPS jurisdictions are benefiting from the services.	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant
468	Transm Elec FERC 566	Transm Elec FERC 566 services include transmission electric labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting. This is primarily used by departments that fall underneath the Financial Performance and Planning such as Transmission Finance.	Assets/Revenue/No. of Employees
469	Elec Dist FERC 588	Elec Dist FERC 588 services include electric distribution labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting. This is primarily used by departments that fall underneath Financial Performance and Planning such as Distribution Capital Finance	Assets/Revenue/No. of Employees
472	Elec Dist FERC 588 South	Elec Dist FERC 588 South services include electric distribution labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting. This is primarily used by departments that fall underneath Financial Performance and Planning such as Distribution Capital Finance.	Assets/Revenue/No. of Employees
474	Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859	Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859 services include gas distribution, gas transmission, and electric distribution labor and non-labor costs associated with accounting, budgeting, and regulatory reporting. This is primarily used by departments that fall underneath the Financial Performance and Planning such as Distribution Finance.	Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant
500	Business Systems	Business Systems services includes the IT costs of providing assistance to computer users across the company. Specifically Computer technology risk, software maintenance on applications distributed to all users (i.e. Microsoft PC tools), governance and project management over all IT projects, fixed management fees with outside vendors, business analytics costs, amortization of outside vendor fees and costs that are not specific to an application that has a specific allocator. This is primarily used by the Business Systems organization.	No. of Computers
503	CRS (Customer Resource System)	The CRS system includes the labor and non-labor costs for the CRS system, specifically, application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. CRS is Xcel Energy's customer service and billing system. This is primarily used by the Business Systems organization.	No. of Meters/ No. of Contacts
504	Maximo	Maximo is Energy Supply's enterprise asset management system. It is used to manage work and supply chain activities for 70+ power plants. In addition, it is the time entry system for all Energy Supply employees. The Maximo system includes the labor and non-labor costs for the Maximo system, including the application development and maintenance (ADM) costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. Maximo is the work management system for the Energy Supply business area. This is primarily used by the Business Systems organization.	No. of Maximo Users
505	JDE (J.D. Edwards)	JDE includes the labor and non-labor costs for JDE (J.D. Edwards) which serves as the general ledger system, including application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. This is primarily used by the Business Systems organization.	Assets/Revenue/No. of Employees
506	GIS (Geographic Information System)	GIS is a vendor-developed, server based automated asset mapping software package. The GIS Distribution system includes the labor and non-labor costs for the application development and maintenance of the distribution Geographic Information System. This is primarily used by the Business Systems organization.	Electric Distribution Plant/ Gas Distribution Plant
507	OMS (Outage Management System)	OMS is used for creating and routing gas/electric outage orders from CRS out to the mobile computers in Xcel Energy crew trucks. Costs include labor and non-labor for the application development and maintenance of the OMS. This is primarily used by the Business Systems organization.	Electric Distribution Plant/ Gas Distribution Plant
508	e-Business	The e-Business system includes the labor and non-labor costs associated with the corporate electronic business infrastructure. This is primarily used by the Business Systems organization.	No. of Employees

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Work Order No.	Work Order Title	Description of Services Provided	Allocation Method
509	Passport - All Modules	Passport - All Modules includes the labor and non-labor costs for accounts payable, inventory, work management and purchasing. This includes application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. This is primarily used by the Business Systems organization.	Total AP/ Inventory/ Work Management Purchase Transactions
510	Passport - Accounts Payable	Passport - Accounts Payable includes the labor and non-labor costs for only the Accounts Payable module within Passport. This is applicable for when work is only being done on this module. This includes application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. This is primarily used by the Business Systems organization.	AP Transactions
512	Passport - Work Management	Passport - Work Management includes the labor and non-labor costs associated with the Work Management module within Passport. This includes application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. This is primarily used by the Business Systems organization.	Work Management Transactions
513	Passport - Purchasing	Passport - Purchasing includes the labor and non-labor costs associated with the Purchasing module within Passport. This includes application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. This is primarily used by the Business Systems organization.	Purchasing Transactions
514	Miscellaneous Applications	Miscellaneous Applications includes the labor and non-labor costs associated with the management of information systems infrastructure and working with IT Project Managers to ensure that new systems are positioned to function as successfully as possible in terms of overall performance and communication with other systems. This is primarily used by the Business Systems organization.	Average of All Software Percentages
515	PeopleSoft	PeopleSoft includes the labor and non-labor operating costs for the human resource business system which is used for payroll and benefit information for employees. This includes the application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. This is primarily used by the Business Systems organization.	No. of Employees
516	PowerPlant	PowerPlant includes the labor and non-labor operating costs for PowerPlant, which is the capital asset business system which includes the following modules. Fixed Assets, Power Tax, Property Tax, Projects, Budgets, Cost Repository, Depreciation studies and Depreciation forecast. This includes the application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. This is primarily used by the Business Systems organization.	Total Plant
518	MDMS (Monitoring Device Management System)	MDMS is a device inventory and management system. The MDMS system includes the labor and non-labor operating costs for the application development and maintenance of the Monitoring Device Management System. This is primarily used by the Business Systems organization.	No. of Meters
519	CL/QM (Call Logging and Quality Management)	CL/QM includes the labor and non-labor operating costs for the application development and maintenance of the Call Logging and Quality Management system which is used to monitor and record calls for contact center training and leadership teams. This is primarily used by the Business Systems organization.	No. of Customers/ No. of Contacts
520	IVR (Interactive Voice Response)	IVR includes the labor and non-labor costs for the application development and maintenance of the Interactive Voice Response system which interacts with a customer calling Xcel Energy call centers. It is intended to help service customers without invoking a call center agent. If the call needs to be handled by an agent, account information and the reason for the call is determined which helps route the call to the appropriate agent. This is primarily used by the Business Systems organization.	No. of Contacts
521	Time/Project Time Reporting System (PTRS)	Time/PTRS includes the labor and non-labor operating and maintenance costs of the corporate employee time reporting and labor distribution systems. PTRS captures input of labor details to a project/activity and interfaces employee labor to TIME for payroll and accounting. TIME is also used to load labor related overheads to labor transactions. This is primarily used by the Business Systems organization.	No. of Employees
523	Network	Network services include the labor and non-labor costs for the operation, maintenance, and management of Xcel Energy's internal and external Information Technology Network. This includes circuits, firewalls and communication assets. This is primarily used by the Business Systems organization.	Phones/ Radios/ Computers

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Work Order No.	Work Order Title	Description of Services Provided	Allocation Method
524	DSS (Distributed Systems & Services) Support	DSS Support includes the labor and non-labor costs for corrective and preventative maintenance, security, data backup and recovery, and the help desk. This is primarily used by the Business Systems organization.	No. of Computers
525	Utility Innovations	Utility Innovations services include the labor and non-labor costs incurred for initiatives to extend the lives of plant assets including servers, data storage and PC's. This is primarily used by the Business Systems organization.	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant
526	EMS-Transmission (Energy Mgmt System-SCADA)	EMS provides supervisory control and data acquisition of substation devices through Remote Terminal Units (RTU's). EMS - Transmission system includes the labor and non-labor costs for the application development and maintenance of the Electric Transmission Plant information operations. This is primarily used by the Business Systems organization.	Electric Transmission Plant
527	EMS-Distribution (Energy Mgmt System-SCADA)	EMS provides supervisory control and data acquisition of substation devices through Remote Terminal Units (RTU's). EMS - Distribution system includes the labor and non-labor costs for application development and maintenance of the Electric Distribution Plant information operations. This is primarily used by the Business Systems organization.	Electric Distribution Plant
528	EMS-Shared (Energy Mgmt System-SCADA)	EMS provides supervisory control and data acquisition of substation devices through Remote Terminal Units (RTU's). EMS-Shared system includes the labor and non-labor costs for the application development and maintenance of the Electric Transmission, Distribution and Production Plant information operations. This is primarily used by the Business Systems organization.	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant
529	Mercury Interactive	Mercury Interactive includes labor and non-labor costs, from the Business Systems area, for the application development and maintenance for the Mercury System. The Mercury Interactive system is a workflow automation tool used to create checkpoints and tracking for business critical applications like Financial Oversight (Sarbanes-Oxley), Project Management Office, IT Requests, IT Contract Management and Facilities Management of relocation projects. This is primarily used by the Business Systems organization.	Assets/Revenue/No. of Employees
533	CBS/ALS/CFM	The CBS/ALS/CFM system includes the labor and non-labor operating and maintenance costs, from the Business Systems area, for the application development and maintenance of the Competisoft Budget System (CBS), Allocated Ledger System (ALS) and the Corporate Financial Modeling (CFM) tools used for budgeting input, corporate modeling, managerial reporting and forecasting. This is primarily used by the Business Systems organization.	Assets/Revenue/No. of Employees
534	CES (Customer & Enterprise Solutions)	The CES includes the labor and non-labor costs for the leadership of the Customer & Enterprise Solutions organization and their administrative support staff. This is primarily used by the Business Systems organization.	No. of Computers/ No. of Customers/ No. of Employees
540	Meter Reading Acquisition System (MRAS)	MRAS (Meter Reading Acquisition) collects meter readings from multiple sources, stores and manages meter readings in a repository and provides meter reading to customer and billing systems. It includes a repository of fixed network, Automated Meter Reading and handheld device meter readings. MRAS costs include the labor and non-labor operating costs used to collect meter readings from multiple sources. It stores and provides meter readings to customers and billing systems. This includes the application development and maintenance costs, and licensing fees of this application. This is primarily used by the Business Systems organization.	No. of Meters
542	PCI (Power Cost Incorporated)	PCI (Power Cost Incorporated) includes the labor and non-labor operating costs which support Electronic Trading by providing hourly generation data by unit, bid information, and bid submission. This includes the application development and maintenance costs, and licensing fees of this application.	Assets/Revenue/No. of Employees
544	EAI (Entrprs Applic Integrat)	EAI (Entrprs Applic Integrat) includes the labor and non-labor costs associated with the management of information systems infrastructure and working with IT Project Managers to ensure that new systems are positioned to function as successfully as possible in terms of overall performance and communication with other systems.	Average of a Select Set of Software Allocators
549	CFO Systems	CFO Systems includes the labor and non-labor costs for the non-critical applications that support the Financial Operations business area. Such as Tax Data Consolidator, TWS, Trecs & UPCS.	Assets/Revenue/No. of Employees
550	Human Resources (HR) Systems	HR Systems includes the labor and non-labor costs for the non-critical applications that support the Human Resources business area. Such as MyHR, IPAD, ATS (the job posting site).	No. of Employees
551	Corporate Systems	Corporate Systems includes the labor and non-labor costs for the non-critical corporate systems such as Aperture and File Finder. This is primarily used by the Business Systems organization.	Assets/Revenue/No. of Employees

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Work Order No.	Work Order Title	Description of Services Provided	Allocation Method
552	Security Systems	Security Systems includes the labor and non-labor costs for the day to day O&M contractors in the Security Operations Center (SOC). The SOC provides services for the whole company related to enterprise security, including physical access, security monitoring and investigations. This is primarily used by the Business Systems organization.	No. of Employees
553	Energy Supply Systems	Energy Supply Systems includes the labor and non-labor costs for the non-critical applications that support the Energy Supply area. Such as Emissions Tracker, Labworks, Documentum and Meridian.	No. of Maximo Users
554	Business Objects	Business Objects includes the labor and non-labor costs for the application that provides critical reporting from data universes.	No. of Business Objects Users
559	Mobile Computing	The Mobile Computing system includes the labor and non-labor costs for the maintenance and support for electric and gas distribution to our customers. This is primarily used by the Business Systems organization.	Electric Distribution Plant/ Gas Distribution Plant
561	Enterprise Continuity	Enterprise Continuity includes the labor and non-labor costs for applications of all aspects of business continuity and reliability, contingency planning, readiness assessment, drills and planning for all hazards.	Assets/Revenue/No. of Employees
562	Mainframe Charges From IBM	Labor and non-labor costs related to Mainframe IBM expenses for development, maintenance, and licensing. The Mainframe is comprised of 3 applications: Time, Gas Management System, and Monitoring Device Management System applications. This is used primarily by the Business Systems Organization.	Average of a Select Set of Software Allocators
563	SAP GL	SAP GL includes labor and non-labor costs related to SAP GL expenses for the implementation of the new General Ledger system	Assets/Revenue/No. of Employees
10409	Cost of Service Model	Software analysis expenses to investigate and recommend a solution for standardizing the Cost of Service and Class Cost of Service processes across all of Xcel Energy's jurisdictions. These processes provide the necessary regulatory documentation to support jurisdictional rate case requests.	Revenue
10413	Dynamic Energy Management System (EMS) Phase 2	Software project to evaluate replacing the existing SIEMENS SPECTRUM 3.4.1 system with a new Energy Management System (EMS) either through an upgrade of the existing system or a move to a new vendor and new EMS software solution. The software solution will need to monitor and manage the Electric Transmission and Electric Distribution grid.	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant
10416	Integrated Energy Management	The Integrated Energy Management (IEM) project will implement an integrated energy transaction management solution for our electric transmission systems spanning 10 states and 3 wholesale power markets (i.e., MISO, SPP, and WECC). Integrated Energy Management (IEM) will provide both near real-time and after-the-fact functionality required by our energy accountants and operators.	Electric Transmission Plant
10417	Landworks	The Real Property Asset Management System (RPAMS) will provide an electronic and automated portfolio management system, capable of producing proficient, accurate and timely information regarding Xcel Energy’s real estate holdings. Two assets will be deployed at the end of this project; Tririga and Landworks. The RPAMS project will implement a system that will support Xcel Energy’s real property asset management requirements.	Managed Siting and Right Assets
10418	Real Property Asset Management (RPAM) Tririga (Facilities)	The Real Property Asset Management System (RPAMS) will provide an electronic and automated portfolio management system, capable of producing proficient, accurate and timely information regarding Xcel Energy’s real estate holdings. Two assets will be deployed at the end of this project; Tririga and Landworks. The RPAMS project will implement a system that will support Xcel Energy’s real property asset management requirements.	Square Footage
10423	Windows 7 Operating System (OS) Migration	Software project to plan, test applications, and implement Windows version 7 and Office 2010 on all corporate desktops and laptops.	No. of Computers
10425	Enterprise Project Management (EPM) Phase 2	Software to implement an end to end project/portfolio management system to manage the capital construction projects and project/portfolio needs of Transmission.	Electric Transmission Plant
10434	Environmental Compliance	Software will be used to support and consolidate existing environmental compliance reporting activities throughout Xcel Energy’s operations.	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant

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Work Order No.	Work Order Title	Description of Services Provided	Allocation Method
10435	GIST (Geographic Information Systems-Transmission) Phase 3	Expand the Transmission Geographic Information Systems (GIS) network connectivity data model and application to include functionality for the Transmision Line area. GIST-3 will leverage 3D survey data to verify that the existing sag and clearance ratings of Transmission Lines are accurate. The GIS network connectivity data model, application, and interfaces will be enhanced to calculate and accomodate Transmisison line facility ratings. The purpose of the project is to execute the 01/18/2011 North American Reliability Company (NERC) filing response commitments which are to assess and rate all bulk electric system transmission lines (>100kV) within a three year timeframe based on the review of actual field conditions.	Electric Transmission Plant
10443	Conflation Software	Software that will collect data from multiple resources related to the physical location of gas pipelines and electric transmission wires. This data is then used to improve the geospatial (ie, Geographic Information System or GIS) reporting accuracy based on external reporting requirements. The data can also be used internally to improve operations, and inspect and conduct maintenance of gas pipeline and electric wires.	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant
10444	Service Suite 10	Upgrade of an enterprise-wide critical application that will utilize emerging technologies in Field Force Automation enabling changes to Dispatching & Event Completion needs for all the field and office crews. The current Ventyx Service Suite 8.0 Application is considered a critical application as it handles roughly 700,000 gas and electric emergency, trouble and metering operations events a year and 1,000 employees. This software upgrade will impact all current Ventyx Service Suite functions today including Gas and Electric Trouble Operations, Gas and Electric Metering Operations, Street Lighting. Once implemented, it will be deployed to all service centers for Construction scheduling and Construction Crew dispatching.	Electric Distribution Plant/ Gas Distribution Plant
10447	ITSM Modernization (Information Technology Service Management) Phase 2 of 3	Complete the transition of current Remedy capability and functionality to Hewlett Packard (HP) Service Manager including Incident Management and Service Desk, Change Management, Configuration Management, and all Information Technology (IT) and Non-IT base	Assets/Revenue/No. of Employees
10449	Budget System Upgrade	The scope of this project is to upgrade or replace the Corporate Budget System (CBS) and the Allocation Ledger System (ALS) per requirements. Software application provides business the ability to prepare budgets and forecasts used for corporate operations planning and also for rate cases.	Assets/Revenue/No. of Employees
10453	Enterprise Project Management (EPM) Phase 3	The EPM Phase 3 Unifier project is to implement an end to end project/portfolio management system to manage Business Systems capital projects, manage the Business Systems capital project portfolio, and add support for integrated planning with Supply Chain's business customers. Business Systems will use Unifier to manage IT capital projects, including managing financials, with integrations to relevant financial systems. They will also use Unifier for Portfolio Management across Business Systems capital projects. For Supply Chain, the EPM Unifier project is creating an enhanced replacement system for two of Supply Chain’s existing systems—the Work in Progress workload management system and the Sourcing Savings tracking system. This will add support for integrated planning with Supply Chain's business customers, such as Transmission and Energy Supply.	Assets/Revenue/No. of Employees
10456	Dodd-Frank Compliance	"This project will provide a solution to ensure Xcel Energy's compliance with the Dodd Frank legislation passed by the US Government. Specifically, this solution will allow Xcel Energy to capture, retain and report data related to financial transactions as required by the Dodd Frank legislation. This legislation covers trading activities that occur as part of Xcel's commercial operations activities. Develop or purchase a reporting tool that will meet the requirements of the Dodd-Frank legislation. Based on what is known today, our current reporting requirements are to include: 1. All financial Swaps for Gas, Electricity and Fuels (i.e. Jet Fuel) 2. Entire Prop Book and GenBook/LDC gas financial	Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to NSPM, PSCo & SPS. Proprietary trading dollars are allocated based on the Joint Operating Agreement.

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Work Order No.	Work Order Title	Description of Services Provided	Allocation Method
10458	Enterprise Learning	Implement the next phase of application changes for the Learning Management System (LMS). The purpose of LMS is to deliver online training, manage instructor-led training and to provide a single-source for training records across the company. The delivery of online training provides the cost-effective delivery of consistent training to our geographically dispersed workforce, 24 hours a day, 7 days a week. The LMS is the single source for training records and as such supports efficiencies and reliability in training assignment, delivery and record keeping; all critical components of training programs in a regulated environment. LMS is used on the nuclear side to schedule and track all training requirements needed to maintain qualified and certified nuclear employees.	No. of Employees
10461	GRC (Government Risk Compliance) Risk & Compliance	Security project to control risk and meet compliance requirements for operational and financial systems. The asset is Governance, Risk and Management vendor software to allow for consistent, company-wide management and analysis of risk, security, privacy and compliance postures, efforts, remediation plans and strategies. The software will be used to create a common repository for information covering internal and regulatory requirements, and for data gathered from documents, questionnaires, and other security and IT systems. The software will map policies and controls to regulations and standards. It will have the ability to process machine-readable data. The software will have features to manage the risk and compliance content, track controls effectiveness, and manage workflow. The software will perform automated gap analysis. It will be able to rapidly extract relevant data and assess risk based on current posture, asset value to the business and threat status. The software will provide standard reports as well as a data export feature to allow Xcel Energy to create reports using standard tools.	Assets/Revenue/No. of Employees
10462	Commodity Management System Phase 4 of 4	Software to provide more efficient, streamlined processes for managing commodities transactions executed on behalf of our native customers as well as our wholesale trading operations. Physical Power is to streamline front, mid and back office deal capture, risk management, settlement and accounting for physical power, energy, transmission and ancillary services via procurement of a new asset called a Tagging Application. For physical bilateral power, ancillary service transactions, transmission, physical power purchase and long-term agreements, cost accounting and scheduling will be integrated and automated. For physical ISO power and ancillary service transactions, accounting processes will be streamlined and automated. For all transmission transactions, cost accounting, acquisition and costing processes will be streamlined and automated.	MWH Hours Sold
10464	Xcel Corporate Network (Inventory Sofware)	The purpose of the asset is to create a central, standardized system for managing the end-to-end communications inventory. This will occur through the purchase of a new data model entitled Smallworld. Implement the SmallWorld network inventory system in order to solve immediate inventory needs. This will include installing and configuring the Smallworld Network Inventory suite, performing training for management and end-users, transforming the fiber and wireless asset data from spreadsheets, documents and drawings to the Smallworld UTIM system, and implementing change management for the new centralized, streamlined processes. Key benefits include a centralized enterprise database for fiber, radio and microwave communications network infrastructure information, and transforming an environment of distributed files and drawings of varying quality and completeness to a centrally controlled, standardized and scalable system of record, and streamlined access to communications network data supporting operations such as network performance, outage management and Smart Grid strategies.	Average of a Select Set of Software Allocators
10466	Identity and Access Management	The overall concept will use a software application to centralize employee ID's and access privilege information to track and monitor/control systems use. This project includes security vaulting of ID's, adminstration and management of access to systems and applications, connections to applications, systems to provide single signon, and validation of User's access to data and systems. Access Requests, Provisioning, De-provisioning and validation will also be facilitated with the new solution which will provide much easier and quicker requests and quicker turn-around on requests. This project will also provide a validation method that is simpler and requires less effort on business users and will provide much higher accuracy of validation.	No. of Employees

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10471	Integrated Talent Management	Create and send out an RFP to otain an "implementer" of the Integrated Talent Management project. Identify bidders, evaluate responses, conduct interviews, and support the contracting process. The "implementor" will work with the Integated Talent Management software suite to provide better and more closely aligned retention and recruitment tools.	No. of Employees
10475	XBRL (Extensible Business Reporting Lanuage) Filing Insource Tapping Process	Implement a SAAS model from WebFilings for External Reporting to complete the SEC electronic filing and review process for the 10K and 10Q.	Assets/Revenue/No. of Employees
10476	Business Objects 4 Upgrade	Upgrade Business Objects 3.1 to 4.0. Retire Deski application and add regression test reports.This major release of Business Objects, version 4.0, has many significant enhancements to Webi and other tools that will benefit end users. These new Webi features allow Business Objects to retire the Deski tool. In addition, new monitoring and auditing tools should provide a more reliable user experience when using the tools.	No. of Business Objects Users
10478	Enterprise Project Management Phase 4 Supply Chain	"The EPM Phase 3 Unifier project is to implement an end to end project/portfolio management system to add support for integrated planning with Supply Chain's business customers. For Supply Chain, the EPM Unifier project is creating an enhanced replacement system for two of Supply Chain's existing systems—the Work in Progress workload management system and the Sourcing Savings tracking system. This will add support for integrated planning with Supply Chain's business customers.	Total AP/ Inventory/ Work Management Purchase Transactions
10481	Sharepoint (New Version)	The new platform will provide Xcel Energy with a planned and controlled migration of legacy SharePoint sites into new centralized platform. The project will create new server SharePoint Farms, with shared common services and application resources. New WorkFlow functionality will be implemented. A new search accross site and other information respositories will be implemented. Additionally, a SharePoint site governance and administration will be created to support site guidelines, Xcel Energy document retention and compliance policy, site document security, and consistent usage of the application.	No. of Computers
10482	ITSA Pole Phase 2	Pole Quality Control: The software will be a tool used by the quality control group to manage the inspection process, maintain treatment data, and document procedures related to wood poles. This software will also support the new wood pole reinforcement process by helping to manage the data around pole replacements and pole enhancements. The software will aslo provide field-based mobile mapping capabilities to support the pole maintenance process. Vegetation Management: Perform comprehensive data modeling and analysis utilizing LiDAR and GIS technology for overhead transmission and distribution electric lines. Types of modeling and analysis include: Magnitude and location of vegetation along with various elements that influence maintenance options (mechanical, manual, or chemical) including electric facility and property information, slope, aspect, moisture regime, dominant species, tree to conductor clearance, growth patters, land right (easement documentation), access, and proximity to sensitive environmental areas. Field Force Automation : Mobile dispatch to the contractor crews; collection of field work electronically and geospatially;automated quality control. Risk modeling for vegetation management routine	Electric Transmission and Distribution Plant
10483	Focal Point-Network Management	This software will be used to help manage costs and data related to electrical outages in order to better manage the electric distribution network. The software will utilize data related to the distribution network assets and historical outage data to determine how to best resolve future electric outages when they occur.	Electric Distribution Plant
10485	Advanced Distribution Management Sytems (ADMS)	Advanced Distribution Management System (ADMS) provides a collection of core functions designed to monitor and control the entire electric distribution network efficiently and effectively. Interfaces with the Communication Network, the Outage Management System (OMS), the Geographic Information System (GIS), Distribution Volt-VAR Optimization (DVO), Denver Network Monitoring and Distribution Electric Engineering tools will be incorporated in the outputs of this project.	Electric Distribution Plant
10488	General Ledger Replacement	The general ledger system tracks and manages the company's finances and creates financial statements and reports needed to manage the business and report out to investors and regulatory bodies. The JD Edwards version has reached the end of it's life and will lose support for unknown issues and updates beginning in December 2013. The project scope includes initial plan design and requirements work effort, including plan design of subsequent project phases for the overall end-to-end effort, and plan implimentation for required changes to processes and technologies.	Assets/Revenue/No. of Employees

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Work Order No.	Work Order Title	Description of Services Provided	Allocation Method
10490	OpenText Parallel Environment Ver. 1	Design and Implement an OpenText Parallel environment that will eliminate or significantly reduce "content management" outages to Xcelenergy.COM, Xpressnet, Customer Care Quick Reference (CCQR), Powersource and Energy Assistance Portal, while OpenText deployments are occurring.	No. of Computers
10491	FuelWorx New Version Upgrade	FuelWorx software enables automation, optimization, and improved quality control over the fuel supply chain for coal and fuel oils. The existing software and hardware platform has not been upgraded for 6 years, and there are significant enhancements that will accompany the upgrade to new Aligne version of FuelWorx.	MWH generation for steam plants only
10493	Work and Asset Management Phase 1	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 1 portion of the design and requirement stage will identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
10496	Customer Care Multi Channel	This project will oversee the deployment of the "Customer Preference Center" (CPC) software solution. The CPC solution will improve customer experience, and enhance the overall effectiveness of customer communications, by providing a mechanism whereby Xcel Energy customers may specify their desired communication channel, frequency, and content preferences, and where Customer Care, Marketing, and corporate customer communications will be tailored accordingly.	No. of Customers
10498	Substation Asset Management	Implement a new software system that will enable predictive and condition based maintenance for Transmission substation assets that will: Improve the management of an aging fleet of substation assets; Improve the analysis of an asset's "health"; Improve the management decision of asset maintenance and replacement costs	Electric Transmission Plant
10499	Solar Data Warehouse	The Solar Rewards Optimization (SRO) Project will deliver the following scope in order to more efficiently facilitate the application process for Solar Rewards, and management of Solar Programs: - Replacement of the current Solar Rewards application tool Frontier with SalesForce.com and new user interface capabilities - New functionality to enable Solar Gardens application processing in Minnesota - Automation of manual reporting for Solar Rewards	Number of Solar Rewards/Solar Garden customers.
10500	XE New Online Upgrade	Upgrade to the Xcel Energy (XE) webpage to provide customers with better peforming Outage Maps. Upgrade the XE webpage to enable the "Report a Service Outage" functionality for customers.	No. of Customers
10501	Enterprise SDLC Rational SW	This phase of the project is to provide Business Systems with a tool for managing and tracking software assignments and completion of system testing and defect correction, as well as ensuring that the original business needs and requirements are being met. This software provides an integrated suite of tools for Business Systems Capital projects using the SDLC (solution development life cycle) to manage requirements development, test planning, test case development, test execution, defect tracking and release planning.	Average of a Select Set of Software Allocators
10503	Emptoris Upgrade	Upgrade Supply Chain's main application (Emptoris by IBM, an eSourcing tool) for creating contracts with suppliers and sending requests for proposal to suppliers (purchasing function). This project will upgrade the existing application and allow Xcel Energy to take advantage of new system functionality as well as keep up with desktop versions (Windows 7, IE 9, and MS Office 2010).	Purchasing Transactions
10504	Endpoint Security	New software purchase that will replace PGP encryption that is automatically pushed to each pc/laptop/server for security. The asset will provide security-related solutions that cover encryption, external device management, data loss prevention and anti-malware capability.	No. of Computers
10506	Builders Portal	This project will provide an on-line portal that the builders, contractors and individual customers submit their applications for new service, gas and electric, via Xcelenergy.com (XE.com).information exchange between the customer and Xcel Energy would be more timely and basically error free with on-line validation of the input. This new portal will allow the Builders Call Line Representatives to complete other tasks rather than manually keying in the data.	Average No. of Monthly Customers
10507	Work and Asset Management Phase 2	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 2 portion of the design and requirement stage will continue to identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users

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XES Three-Digit and Five Digit Work Orders

Work Order No.	Work Order Title	Description of Services Provided	Allocation Method
10508	General Ledger Replacement Phase 2	The general ledger system tracks and manages the company's finances and creates financial statements and reports needed to manage the business and report out to investors and regulatory bodies. The JD Edwards version has reached the end of it's life and will lose support for unknown issues and updates beginning in December 2013. The Phase 2 project scope includes continued initial plan design and requirements work effort, including plan design of subsequent project phases for the overall end-to-end effort, and plan implimentation for required changes to processes and technologies.	Assets/Revenue/No. of Employees
10510	Smallworld Geographic Information System (GIS) Upgrade	Upgrade the existing Smallworld Geographic Information System application from version 4.1 to either version 4.3 or 5.0, including the required integrations. The latest version of the Smallworld software will provide database enhancements, additional software capabilities and bring the software back under standard vendor maintenance.	Electric transmission, gas transmission, electric distribution and gas distribution plant
10513	DQTS	This is a new data management application for Business Systems to manage data across the enterprise. Business Systems will use this application to improve data quality for finance and customer operations departments initially, followed by implementations for additional domains over time.	Assets/Revenue/No. of Employees
10514	ETO Common Design	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 1 portion of the design and requirement stage will identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
10515	ER - Engineering, Design & Estimation	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 1 portion of the design and requirement stage will identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
10516	ER - Field Scheduling & Dispatch	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 1 portion of the design and requirement stage will identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
10517	ER-Increase Strategic Sourcing	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 1 portion of the design and requirement stage will identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
10518	ER-Invent Mgmt/Matl Flow Optim	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 1 portion of the design and requirement stage will identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
10519	ER-Procurement Op Optimization	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 1 portion of the design and requirement stage will identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
10520	ER - Fleet Optimization	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 1 portion of the design and requirement stage will identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users

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Work Order No.	Work Order Title	Description of Services Provided	Allocation Method
10523	Pitch-It	Pitch-It is an application used by IT for R&D projects to explore the viability of solutions. The software will help IT to track projects on a monthly basis and report to senior leadership on the results. It will also help track the governance process for funding purposes.	No. of Computers
10524	Power Plan Upgrade	PowerPlan upgrade to 10.4: current version unsupported after 2014; required to support SAP adapter and other initiatives SAP blueprint: ensure business blueprint aligns with PowerPlan design Analytics package: analytics identify inconsistencies in asset attributes; supports coversion to SAP Regulatory support module: simplifies process for making incremental forecast updates for special scenarios; provide full data set for forecast analysis Tax repairs module: captures and maintains tax records for capital repairs deduction support required starting in 2014; expected to increase repairs deduction 5-10% over exisitng sampling method SAP integration: integrate PowerPlan to SAP and legacy work management; convert cost repository and asset records to new chart of accounts	Total Plant
10525	CPC Phase II	CPC Phase II will be used for improving the overall customer experience specifically in regards to the key “Moments that Matter” (Outages and Billing/Payments). Project is to build upon Preference Center developed in CPC Phase 1 to have the ability to capture and store customer preferences for outages and billing/payment as well as ability to automatically fulfill on the preferences via phone, text, and email when an event occurs.	No. of Customers
10526	Secure Content Locker Coll	One time SW purchase; no on-going maint or support per the PM Mark Dimick. 'This SW gives us 4000 licenses for mobile devices to be able to access system documents from a mobile device. Cindy spoke with Mark 6/16 and the PM team called Dave Adams directly and it was determined to be O&M. This is not related to any on-going new HW purchases; it's not control system or operating system software; these are lic that will allow the users more flexibility in there mobile device choices; enhancments to what we already have per the PM Mark Dimick.	No. of Employees
10529	DLP Phase II	Software will expand scope and level of protection provided by DLP system, and update data loss policy. Will provide better alignment with regulatory requirements for data protection, and replace systems provided by Symantec with new system provided by Intel Security.	No. of Computers
10530	GL Design, Build Test Deploy	Implementation of the General Ledger Asset, activities include the design, build, test, deploy and post go-live support for the development of the application, technical architecture, training and performance support.	Assets/Revenue/No. of Employees
10542	ER-Imp - Eng Des & Imp	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 2 portion of the design and requirement stage will continue to identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
10543	Field Sched & Dispatch	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 2 portion of the design and requirement stage will continue to identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
10544	ER Increased Strategic Sourcing	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 2 portion of the design and requirement stage will continue to identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
10545	ER Inventory Mgt & Material Flow Optimization	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 2 portion of the design and requirement stage will continue to identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users

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XES Three-Digit and Five Digit Work Orders

Work Order No.	Work Order Title	Description of Services Provided	Allocation Method
10546	ER Procurement Operations Optimization	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 2 portion of the design and requirement stage will continue to identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
10547	ER Fleet Optimization	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 2 portion of the design and requirement stage will continue to identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
10548	ER Talent Strategy	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 2 portion of the design and requirement stage will continue to identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
10549	ER Solution Strategy	This allocating work order will be used to track the design and requirements phase of the Productivity through Technology (PTT) project related to the replacement of our work and asset management system (WAMS) that will serve multiple operations functions. The Phase 2 portion of the design and requirement stage will continue to identify systems that can provide a common approach, process and technology solution for work scheduling. A common approach will be defined across all of Operations including: Energy Supply, Transmission, Distribution, Gas and Supply Chain.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
10550	Enterprise Transformation Office	Supports the Implementation Phase for both the General Ledger and Early Release Assets. Activities include Program Governance and Management, Change Management, Business Architecture, Cost Benefit Analysis and Benefits Realization, Enterprise Technical Architecture that is needed to implement the assets.	ETO Hours
10553	PH2 Outage Billing	CPC Phase II will be used for improving the overall customer experience specifically in regards to the key “Moments that Matter” (Outages and Billing/Payments). Project is to build upon Preference Center developed in CPC Phase 1 to have the ability to capture and store customer preferences for outages and billing/payment as well as ability to automatically fulfill on the preferences via phone, text, and email when an event occurs.	No. of Customers

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Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	SPS Stat 1	Total Stat 1	SPS Stat 2
1	110	Executive - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
2	114	Board of Directors - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
3	115	Shareholder - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
4	116	Investor Relations - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
5	120	Accounting, Reporting, & Taxes	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,950,590	SPS Revenues - $1,699,133
6	121	Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
7	123	Accounting - Operating Companies	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133
8	124	Acctg, Rptg, Tax - PSCo, SPS	Assets/Revenue/No. of Employees	27.82%	SPS Assets - $4,118,374	Total Assets - $17,606,056	SPS Revenues - $1,699,133
9	127	Acctg, Rptg, Tax - OpCos Elec	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133
10	128	Prop Trading - Back Office	Joint Operating Agreement	26.75%	SPS Joint Operating Agreement - 26.75%	Total Joint Operating Agreement - 100.00%	
11	129	Gen/Prop Trading - Back Office	Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to NSPM, PSCo & SPS. Proprietary trading dollars are allocated based on the Joint Operating Agreement.	22.21%	SPS Average Percent - 22.21%	Total Percent - 100.00%	
12	130	Audit Services	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,950,590	SPS Revenues - $1,699,133
13	131	Audit Services - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
14	132	Audit Services - OpCos	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133
15	133	Audit Services - OpCos - Elect	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133

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Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	Total Stat 2	SPS Stat 3	Total Stat 3	SPS Stat 4	Total Stat 4	SPS Stat 5	Total Stat 5
1	110	Executive - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
2	114	Board of Directors - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
3	115	Shareholder - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
4	116	Investor Relations - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
5	120	Accounting, Reporting, & Taxes	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,444,972	SPS No of Employees - 1,291	Total No of Employees - 9,439				
6	121	Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
7	123	Accounting - Operating Companies	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				
8	124	Acctg, Rptg, Tax - PSCo, SPS	Assets/Revenue/No. of Employees	27.82%	Total Revenues - $5,958,534	SPS No of Employees - 1,291	Total No of Employees - 4,093				
9	127	Acctg, Rptg, Tax - OpCos Elec	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				
10	128	Prop Trading - Back Office	Joint Operating Agreement	26.75%							
11	129	Gen/Prop Trading - Back Office	Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to NSPM, PSCo & SPS. Proprietary trading dollars are allocated based on the Joint Operating Agreement.	22.21%							
12	130	Audit Services	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,444,972	SPS No of Employees - 1,291	Total No of Employees - 9,439				
13	131	Audit Services - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
14	132	Audit Services - OpCos	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				
15	133	Audit Services - OpCos - Elect	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				

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Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	SPS Stat 1	Total Stat 1	SPS Stat 2
16	135	Capital Asset Acctg	Assets/Revenue/No. of Employees	13.39%	SPS Assets - $4,118,374	Total Assets - $35,306,129	SPS Revenues - $1,699,133
17	140	Finance & Treasury	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,950,590	SPS Revenues - $1,699,133
18	141	Finance & Treasury - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
19	142	Risk Management	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,950,590	SPS Revenues - $1,699,133
20	143	Risk Management - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
21	144	Prop Trading - Frt/Mid Office	Joint Operating Agreement	26.75%	SPS Joint Operating Agreement - 26.75%	Total Joint Operating Agreement - 100.00%	
22	145	Gen/Prop Trading - Mid Office	Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to NSPM, PSCo & SPS. Proprietary trading dollars are allocated based on the Joint Operating Agreement.	22.21%	SPS Average Percent - 22.21%	Total Percent - 100.00%	
23	146	Risk Mgmt - OpCos	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133
24	147	Captive Insurance	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133
25	161	Corporate Strategy & Bus Dev - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
26	162	Corp Strategy & Bus Dev - OpCo	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133
27	163	LEGAL OPCo Electric	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133
28	170	Legal	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,950,590	SPS Revenues - $1,699,133
29	171	Legal - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
30	174	Legal - OpCos	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133

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Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	Total Stat 2	SPS Stat 3	Total Stat 3	SPS Stat 4	Total Stat 4	SPS Stat 5	Total Stat 5
16	135	Capital Asset Acctg	Assets/Revenue/No. of Employees	13.39%	Total Revenues - $11,458,329	SPS No of Employees - 1,291	Total No of Employees - 9,439				
17	140	Finance & Treasury	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,444,972	SPS No of Employees - 1,291	Total No of Employees - 9,439				
18	141	Finance & Treasury - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
19	142	Risk Management	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,444,972	SPS No of Employees - 1,291	Total No of Employees - 9,439				
20	143	Risk Management - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
21	144	Prop Trading - Frt/Mid Office	Joint Operating Agreement	26.75%							
22	145	Gen/Prop Trading - Mid Office	Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to NSPM, PSCo & SPS. Proprietary trading dollars are allocated based on the Joint Operating Agreement.	22.21%							
23	146	Risk Mgmt - OpCos	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				
24	147	Captive Insurance	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				
25	161	Corporate Strategy & Bus Dev - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
26	162	Corp Strategy & Bus Dev - OpCo	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				
27	163	LEGAL OPCo Electric	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				
28	170	Legal	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,444,972	SPS No of Employees - 1,291	Total No of Employees - 9,439				
29	171	Legal - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
30	174	Legal - OpCos	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				

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Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	SPS Stat 1	Total Stat 1	SPS Stat 2
31	180	Communications - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
32	181	Employee Communications	No. of Employees	13.66%	SPS No of Employees - 1,291	Total No. of Employees - 9,450	
33	182	Xcel Foundation	Assets/Revenue/No. of Employees	12.17%	SPS Assets - $4,118,374	Total Assets - $47,170,269	SPS Revenues - $1,699,133
34	184	Branding	Assets/Revenue/No. of Employees	12.17%	SPS Assets - $4,118,374	Total Assets - $47,170,269	SPS Revenues - $1,699,133
35	185	Customer Safety Advertising/Information Costs	No. of Customers	7.11%	SPS No of Customers except Wholesale- 382,205	Total No. of Customers except Wholesale- 5,373,462	
36	189	Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
37	190	Human Resources (Diversity/Safety/Emp Relations)	No. of Employees	13.68%	SPS No of Employees - 1,291	Total No. of Employees - 9,439	
38	197	Human Resources - Operating Companies	No. of Employees	13.68%	SPS No of Employees - 1,291	Total No. of Employees - 9,439	
39	198	Payroll	No. of Employees	13.66%	SPS No of Employees - 1,291	Total No. of Employees - 9,450	
40	199	Human Resources - Recruitment	No. of Employees	13.68%	SPS No of Employees - 1,291	Total No. of Employees - 9,439	
41	403	Customer Service IT - FERC 903	No. of Customers	7.11%	SPS No of Customers except Wholesale- 382,205	Total No. of Customers except Wholesale- 5,373,462	
42	404	Customer Service IT - FERC 903 South	No. of Customers	12.31%	SPS No of Customers except Wholesale- 382,205	Total No. of Customers except Wholesale- 5,373,462	
43	409	Federal Lobbying	Assets/Revenue/No. of Employees	12.18%	SPS Assets - $4,118,374	Total Assets - $46,958,803	SPS Revenues - $1,699,133
44	410	Governmental Affairs	Assets/Revenue/No. of Employees	12.18%	SPS Assets - $4,118,374	Total Assets - $46,958,803	SPS Revenues - $1,699,133
45	412	Marketing & Sales	Revenue	14.85%	SPS Revenue - $1,699,133	Total Revenue - $11,440,342	
46	413	Payment and Reporting	Invoice Transactions	10.83%	SPS Invoice Transactions - 54,925	Total Invoice Transactions - 506,934	
47	414	Energy Supply Business Resources	MWH Generation	31.35%	SPS MWH Generation - $18,813,940	Total MWH Generation - $60,020,612	
48	415	Energy Markets - Fuel	MWH Generation	31.35%	SPS MWH Generation - $18,813,940	Total MWH Generation - $60,020,612	

Southwestern Public Service Company

Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	Total Stat 2	SPS Stat 3	Total Stat 3	SPS Stat 4	Total Stat 4	SPS Stat 5	Total Stat 5
31	180	Communications - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
32	181	Employee Communications	No. of Employees	13.66%							
33	182	Xcel Foundation	Assets/Revenue/No. of Employees	12.17%	Total Revenues - $12,040,977	SPS No of Employees - 1,291	Total No of Employees - 9,450				
34	184	Branding	Assets/Revenue/No. of Employees	12.17%	Total Revenues - $12,040,977	SPS No of Employees - 1,291	Total No of Employees - 9,450				
35	185	Customer Safety Advertising/Information Costs	No. of Customers	7.11%							
36	189	Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
37	190	Human Resources (Diversity/Safety/Emp Relations)	No. of Employees	13.68%							
38	197	Human Resources - Operating Companies	No. of Employees	13.68%							
39	198	Payroll	No. of Employees	13.66%							
40	199	Human Resources - Recruitment	No. of Employees	13.68%							
41	403	Customer Service IT - FERC 903	No. of Customers	7.11%							
42	404	Customer Service IT - FERC 903 South	No. of Customers	12.31%							
43	409	Federal Lobbying	Assets/Revenue/No. of Employees	12.18%	Total Revenues - $12,040,342	SPS No of Employees - 1,291	Total No of Employees - 9,450				
44	410	Governmental Affairs	Assets/Revenue/No. of Employees	12.18%	Total Revenues - $12,040,342	SPS No of Employees - 1,291	Total No of Employees - 9,450				
45	412	Marketing & Sales	Revenue	14.85%							
46	413	Payment and Reporting	Invoice Transactions	10.83%							
47	414	Energy Supply Business Resources	MWH Generation	31.35%							
48	415	Energy Markets - Fuel	MWH Generation	31.35%							

Southwestern Public Service Company

Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	SPS Stat 1	Total Stat 1	SPS Stat 2
49	416	Supply Chain	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133
50	417	Rates & Regulation	Revenue	14.85%	SPS Revenue - $1,699,133	Total Revenue - $11,440,531	
51	418	Rates Electric	Revenue	14.85%	SPS Revenue - $1,699,133	Total Revenue - $11,440,342	
52	423	Customer & Field Operations Constr, Oper & Maint	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant	12.76%	SPS Electric Transmission Plant - $1,411,231	Total Electric Transmission Plant - $6,055,956	SPS Electric Distribution Plant - $975,547
53	429	Energy Markets - Regulated Trading (Gen Book)	MWH Hours Sold	26.78%	SPS MWH Hours Sold - $27,645,570	Total MWH Hours Sold - $103,248,527	
54	430	Energy Supply Asset Management	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133
55	431	Energy Markets - Business Services	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133
56	435	Customer Care 903	No. of Customers	7.11%	SPS No of Customers except Wholesale- 382,205	Total No. of Customers except Wholesale- 5,373,462	
57	436	Customer Care 902	No. of Customers	7.11%	SPS No of Customers - 382,235	Total No. of Customers - 5,373,526	
58	437	Customer Care 901	No. of Customers	7.11%	SPS No of Customers except Wholesale- 382,205	Total No. of Customers except Wholesale- 5,373,462	
59	438	Customer Care South 903	No. of Customers	12.31%	SPS No of Customers except Wholesale- 382,205	Total No. of Customers except Wholesale- 5,373,462	
60	440	Utilities Group Administrative & General FERC 921	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant	12.76%	SPS Electric Transmission Plant - $1,411,231	Total Electric Transmission Plant - $6,055,956	SPS Electric Distribution Plant - $975,547
61	441	Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	10.78%	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $9,050,372	
62	442	Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	23.30%	SPS Electric Transmission Plant - $1,411,231	Total Electric Transmission Plant - $6,055,956	

Southwestern Public Service Company

Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	Total Stat 2	SPS Stat 3	Total Stat 3	SPS Stat 4	Total Stat 4	SPS Stat 5	Total Stat 5
49	416	Supply Chain	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				
50	417	Rates & Regulation	Revenue	14.85%							
51	418	Rates Electric	Revenue	14.85%							
52	423	Customer & Field Operations Constr, Oper & Maint	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant	12.76%	Total Electric Distribution Plant - $9,050,372	SPS Gas Transmission Plant - $0	Total Gas Transmission Plant - $621,825	SPS Gas Distribution Plant - $0	Total Gas Distribution Plant - $2,983,520		
53	429	Energy Markets - Regulated Trading (Gen Book)	MWH Hours Sold	26.78%							
54	430	Energy Supply Asset Management	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				
55	431	Energy Markets - Business Services	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				
56	435	Customer Care 903	No. of Customers	7.11%							
57	436	Customer Care 902	No. of Customers	7.11%							
58	437	Customer Care 901	No. of Customers	7.11%							
59	438	Customer Care South 903	No. of Customers	12.31%							
60	440	Utilities Group Administrative & General FERC 921	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant	12.76%	Total Electric Distribution Plant - $9,050,372	SPS Gas Transmission Plant - $0	Total Gas Transmission Plant - $621,825	SPS Gas Distribution Plant - $0	Total Gas Distribution Plant - $2,983,520		
61	441	Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	10.78%							
62	442	Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	23.30%							

Southwestern Public Service Company

Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	SPS Stat 1	Total Stat 1	SPS Stat 2
63	446	Customer Care Low Income Assistance 908	No. of Residential Customers/ No. of Low Income Customer Calls	7.23%	SPS No of Residential Customers - 300,439	Total No of Residential Customers - 4,664,245	SPS No of Low Income Customer Calls - 13,314
64	447	Customer Billing FERC 903	No. of Customer Bills	8.82%	SPS No. of Customer Bills - 319,761	Total No. of Customer Bills - 3,623,697	
65	451	Transm Elec FERC 561.5	Electric Transmission Plant	23.30%	SPS Electric Transmission Plant - $1,411,231	Total Electric Transmission Plant - $6,055,956	
66	453	Distribution Elec FERC 586	Electric Distribution Plant	10.78%	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $9,050,372	
67	455	ES Misc Power Expense Op Co's	MWH Generation	31.35%	SPS MWH Generation - $18,813,940	Total MWH Generation - $60,020,612	
68	458	ES Operations Management OPCo's	MWH Generation	31.35%	SPS MWH Generation - $18,813,940	Total MWH Generation - $60,020,612	
69	460	ES Operations Management South	MWH Generation	45.36%	SPS MWH Generation - $18,813,940	Total MWH Generation - $41,481,132	
70	461	ES Engineering & Construction OPCo's	MWH Generation	31.35%	SPS MWH Generation - $18,813,940	Total MWH Generation - $60,020,612	
71	463	ES Engineering & Construction South	MWH Generation	45.36%	SPS MWH Generation - $18,813,940	Total MWH Generation - $41,481,132	
72	464	ES Environmental Policy & Services OPCo's	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	13.24%	SPS Electric Production Plant - $1,975,554	Total Electric Production Plant - $14,226,809	SPS Electric Transmission Plant - $1,411,231
73	466	ES Environmental Policy & Services South	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	25.85%	SPS Electric Production Plant - $1,975,554	Total Electric Production Plant - $6,352,181	SPS Electric Transmission Plant - $1,411,231
74	468	Transm Elec FERC 566	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133
75	469	Elec Dist FERC 588	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133
76	472	Elec Dist FERC 588 South	Assets/Revenue/No. of Employees	27.82%	SPS Assets - $4,118,374	Total Assets - $17,606,056	SPS Revenues - $1,699,133
77	474	Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859	Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	7.71%	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $9,050,372	SPS Gas Transmission Plant - $0
78	500	Business Systems	No. of Computers	11.02%	SPS No. of Computers - 1,045	Total No. of Computers - 9,485	
79	503	CRS (Customer Resource System)	No. of Meters/ No. of Contacts	10.01%	SPS No. of Meters - 371,850	Total No. of Meters - 5,393,938	SPS No. of Contacts - 802,981

Southwestern Public Service Company

Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	Total Stat 2	SPS Stat 3	Total Stat 3	SPS Stat 4	Total Stat 4	SPS Stat 5	Total Stat 5
63	446	Customer Care Low Income Assistance 908	No. of Residential Customers/ No. of Low Income Customer Calls	7.23%	Total No of Low Income Customer Calls - 166,179						
64	447	Customer Billing FERC 903	No. of Customer Bills	8.82%							
65	451	Transm Elec FERC 561.5	Electric Transmission Plant	23.30%							
66	453	Distribution Elec FERC 586	Electric Distribution Plant	10.78%							
67	455	ES Misc Power Expense Op Co's	MWH Generation	31.35%							
68	458	ES Operations Management OPCo's	MWH Generation	31.35%							
69	460	ES Operations Management South	MWH Generation	45.36%							
70	461	ES Engineering & Construction OPCo's	MWH Generation	31.35%							
71	463	ES Engineering & Construction South	MWH Generation	45.36%							
72	464	ES Environmental Policy & Services OPCo's	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	13.24%	Total Electric Transmission Plant - $6,055,956	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $9,050,372	SPS Gas Transmission Plant - $0	Total Gas Transmission Plant - $621,825	SPS Gas Distribution Plant - $0	Total Gas Distribution Plant - $2,983,520
73	466	ES Environmental Policy & Services South	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	25.85%	Total Electric Transmission Plant - $3,165,191	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $4,937,622	SPS Gas Transmission Plant - $0	Total Gas Transmission Plant - $547,057	SPS Gas Distribution Plant - $0	Total Gas Distribution Plant - $1,874,629
74	468	Transm Elec FERC 566	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				
75	469	Elec Dist FERC 588	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				
76	472	Elec Dist FERC 588 South	Assets/Revenue/No. of Employees	27.82%	Total Revenues - $5,958,534	SPS No of Employees - 1,291	Total No of Employees - 4,093				
77	474	Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859	Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	7.71%	Total Gas Transmission Plant - $621,825	SPS Gas Distribution Plant - $0	Total Gas Distribution Plant - $2,983,520				
78	500	Business Systems	No. of Computers	11.02%							
79	503	CRS (Customer Resource System)	No. of Meters/ No. of Contacts	10.01%	Total No. of Contacts - 6,117,951						

Southwestern Public Service Company

Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	SPS Stat 1	Total Stat 1	SPS Stat 2
80	504	Maximo	No. of Maximo Users	21.34%	SPS No. of Maximo Users - 538	Total No. of Maximo Users - 2,521	
81	505	JDE (J.D. Edwards)	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
82	506	GIS (Geographic Information System)	Electric Distribution Plant/ Gas Distribution Plant	5.39%	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $9,050,372	SPS Gas Distribution Plant - $0
83	507	OMS (Outage Management System)	Electric Distribution Plant/ Gas Distribution Plant	5.39%	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $9,050,372	SPS Gas Distribution Plant - $0
84	508	e-Business	No. of Employees	13.68%	SPS No of Employees - 1,291	Total No. of Employees - 9,439	
85	509	Passport - All Modules	Total AP/ Inventory/ Work Management Purchase Transactions	14.65%	SPS Passport All Modules - 328,065	Total Passport All modules - 2,240,100	
86	510	Passport - Accounts Payable	AP Transactions	14.42%	SPS No. of Passport AP Transactions - 192,408	Total AP Transactions - 1,334,664	
87	512	Passport - Work Management	Work Management Transactions	14.91%	SPS Work Management Transactions - 27,541	Total Work Management Transactions - 184,666	
88	513	Passport - Purchasing	Purchasing Transactions	8.17%	SPS Purchasing Transactions - 23,765	Total Purchasing Transactions - 291,015	
89	514	Miscellaneous Applications	Average of All Software Percentages	10.81%	SPS Average of All Software Percentages - 10.81%	Total Average of All Software Percentages - 100.00%	
90	515	PeopleSoft	No. of Employees	13.66%	SPS No of Employees - 1,291	Total No. of Employees - 9,450	
91	516	PowerPlant	Total Plant	12.56%	SPS Total Plant - $5,102,721	Total Total Plant - $40,629,334	
92	518	MDMS (Monitoring Device Management System)	No. of Meters	6.89%	SPS No. of Meters - 371,850	Total No. of Meters - 5,393,938	
93	519	CL/QM (Call Logging and Quality Management)	No. of Customers/ No. of Contacts	10.12%	SPS No of Customers except Wholesale- 382,205	Total No. of Customers except Wholesale- 5,373,462	SPS No. of Contacts - 802,981
94	520	IVR (Interactive Voice Response)	No. of Contacts	13.13%	SPS No. of Contacts - 802,981	Total No. of Contacts - 6,117,951	
95	521	Time/Project Time Reporting System (PTRS)	No. of Employees	13.66%	SPS No of Employees - 1,291	Total No. of Employees - 9,450	
96	523	Network	Phones/ Radios/ Computers	11.58%	SPS No. of Phones - 1,379	Total No. of Phones - 11,980	SPS No. of Radios - 629

Southwestern Public Service Company

Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	Total Stat 2	SPS Stat 3	Total Stat 3	SPS Stat 4	Total Stat 4	SPS Stat 5	Total Stat 5
80	504	Maximo	No. of Maximo Users	21.34%							
81	505	JDE (J.D. Edwards)	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
82	506	GIS (Geographic Information System)	Electric Distribution Plant/ Gas Distribution Plant	5.39%	Total Gas Distribution Plant - $2,983,520						
83	507	OMS (Outage Management System)	Electric Distribution Plant/ Gas Distribution Plant	5.39%	Total Gas Distribution Plant - $2,983,520						
84	508	e-Business	No. of Employees	13.68%							
85	509	Passport - All Modules	Total AP/ Inventory/ Work Management Purchase Transactions	14.65%							
86	510	Passport - Accounts Payable	AP Transactions	14.42%							
87	512	Passport - Work Management	Work Management Transactions	14.91%							
88	513	Passport - Purchasing	Purchasing Transactions	8.17%							
89	514	Miscellaneous Applications	Average of All Software Percentages	10.81%							
90	515	PeopleSoft	No. of Employees	13.66%							
91	516	PowerPlant	Total Plant	12.56%							
92	518	MDMS (Monitoring Device Management System)	No. of Meters	6.89%							
93	519	CL/QM (Call Logging and Quality Management)	No. of Customers/ No. of Contacts	10.12%	Total No. of Contacts - 6,117,951						
94	520	IVR (Interactive Voice Response)	No. of Contacts	13.13%							
95	521	Time/Project Time Reporting System (PTRS)	No. of Employees	13.66%							
96	523	Network	Phones/ Radios/ Computers	11.58%	Total No. of Radios - 5,152	SPS No. of Computers - 1,045	Total No. of Computers - 9,485				

Southwestern Public Service Company

Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	SPS Stat 1	Total Stat 1	SPS Stat 2
97	524	DSS (Distributed Systems & Services) Support	No. of Computers	11.02%	SPS No. of Computers - 1,045	Total No. of Computers - 9,485	
98	525	Utility Innovations	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant	12.76%	SPS Electric Transmission Plant - $1,411,231	Total Electric Transmission Plant - $6,055,956	SPS Electric Distribution Plant - $975,547
99	526	EMS-Transmission (Energy Mgmt System-SCADA)	Electric Transmission Plant	23.30%	SPS Electric Transmission Plant - $1,411,231	Total Electric Transmission Plant - $6,055,956	
100	527	EMS-Distribution (Energy Mgmt System-SCADA)	Electric Distribution Plant	10.78%	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $9,050,372	
101	528	EMS-Shared (Energy Mgmt System-SCADA)	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant	15.99%	SPS Electric Production Plant - $1,975,554	Total Electric Production Plant - $14,226,809	SPS Electric Transmission Plant - $1,411,231
102	529	Mercury Interactive	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
103	533	CBS/ALS/CFM	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133
104	534	CES (Customer & Enterprise Solutions)	No. of Computers/ No. of Customers/ No. of Employees	10.60%	SPS No. of Computers - 1,045	Total No. of Computers - 9,485	SPS No of Customers - 382,205
105	540	Meter Reading Acquisition System (MRAS)	No. of Meters	6.89%	SPS No. of Meters - 371,850	Total No. of Meters - 5,393,938	
106	542	PCI (Power Cost Incorporated)	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133
107	544	EAI (Entrprs Applic Integrat)	Average of a Select Set of Software Allocators	10.62%	SPS Average of a Select Set of Software Allocators - 10.62%	Total Average of a Select Set of Software Allocators - 100.00%	
108	549	CFO Systems	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
109	550	Human Resources (HR) Systems	No. of Employees	13.68%	SPS No of Employees - 1,291	Total No. of Employees - 9,439	
110	551	Corporate Systems	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
111	552	Security Systems	No. of Employees	13.66%	SPS No of Employees - 1,291	Total No. of Employees - 9,450	

Southwestern Public Service Company

Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	Total Stat 2	SPS Stat 3	Total Stat 3	SPS Stat 4	Total Stat 4	SPS Stat 5	Total Stat 5
97	524	DSS (Distributed Systems & Services) Support	No. of Computers	11.02%							
98	525	Utility Innovations	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant	12.76%	Total Electric Distribution Plant - $9,050,372	SPS Gas Transmission Plant - $0	Total Gas Transmission Plant - $621,825	SPS Gas Distribution Plant - $0	Total Gas Distribution Plant - $2,983,520		
99	526	EMS-Transmission (Energy Mgmt System-SCADA)	Electric Transmission Plant	23.30%							
100	527	EMS-Distribution (Energy Mgmt System-SCADA)	Electric Distribution Plant	10.78%							
101	528	EMS-Shared (Energy Mgmt System-SCADA)	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant	15.99%	Total Electric Transmission Plant - $6,055,956	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $9,050,372				
102	529	Mercury Interactive	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
103	533	CBS/ALS/CFM	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				
104	534	CES (Customer & Enterprise Solutions)	No. of Computers/ No. of Customers/ No. of Employees	10.60%	Total No. of Customers - 5,373,462	SPS No of Employees - 1,291	Total No. of Employees - 9,439				
105	540	Meter Reading Acquisition System (MRAS)	No. of Meters	6.89%							
106	542	PCI (Power Cost Incorporated)	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				
107	544	EAI (Entrprs Applic Integrat)	Average of a Select Set of Software Allocators	10.62%							
108	549	CFO Systems	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
109	550	Human Resources (HR) Systems	No. of Employees	13.68%							
110	551	Corporate Systems	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
111	552	Security Systems	No. of Employees	13.66%							

Southwestern Public Service Company

Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	SPS Stat 1	Total Stat 1	SPS Stat 2
112	553	Energy Supply Systems	No. of Maximo Users	21.34%	SPS No. of Maximo Users - 538	Total No. of Maximo Users - 2,521	
113	554	Business Objects	No. of Business Objects Users	16.14%	SPS No. of Business Objects Users - 240	Total No. of Business Objects Users - 1,487	
114	559	Mobile Computing	Electric Distribution Plant/ Gas Distribution Plant	5.39%	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $9,050,372	SPS Gas Distribution Plant - $0
115	561	Enterprise Continuity	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
116	562	Mainframe Charges From IBM	Average of a Select Set of Software Allocators	6.85%	SPS Average of a Select Set of Software Allocators - 6.85%	Total Average of a Select Set of Software Allocators - 100.00%	
117	563	SAP GL	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
118	10409	Cost of Service Model	Revenue	14.85%	SPS Revenue - $1,699,133	Total Revenue - $11,440,531	
119	10413	Dynamic Energy Management System (EMS) Phase 2	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant	15.99%	SPS Electric Production Plant - $1,975,554	Total Electric Production Plant - $14,226,809	SPS Electric Transmission Plant - $1,411,231
120	10416	Integrated Energy Management	Electric Transmission Plant	23.30%	SPS Electric Transmission Plant - $1,411,231	Total Electric Transmission Plant - $6,055,956	
121	10417	Landworks	Total Assets	11.79%	SPS Total Assets - $4,118,374	Total Total Assets - $34,936,253	
122	10418	Real Property Asset Management (RPAM) Tririga (Facilities)	Square Footage	16.23%	SPS Square Footage - 766,989	Total Square Footage - 4,725,584	
123	10423	Windows 7 Operating System (OS) Migration	No. of Computers	11.02%	SPS No. of Computers - 1,045	Total No. of Computers - 9,485	
124	10425	Enterprise Project Management (EPM) Phase 2	Electric Transmission Plant	23.30%	SPS Electric Transmission Plant - $1,411,231	Total Electric Transmission Plant - $6,055,956	
125	10434	Environmental Compliance	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	13.24%	SPS Electric Production Plant - $1,975,554	Total Electric Production Plant - $14,226,809	SPS Electric Transmission Plant - $1,411,231
126	10435	GIST (Geographic Information Systems-Transmission) Phase 3	Electric Transmission Plant	23.30%	SPS Electric Transmission Plant - $1,411,231	Total Electric Transmission Plant - $6,055,956	
127	10443	Conflation Software[1]	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant[1]	8.35%	SPS Electric Transmission Plant - $1,264,776	Total Electric Transmission Plant - $5,578,947	SPS Electric Distribution Plant - $926,936

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Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	Total Stat 2	SPS Stat 3	Total Stat 3	SPS Stat 4	Total Stat 4	SPS Stat 5	Total Stat 5
112	553	Energy Supply Systems	No. of Maximo Users	21.34%							
113	554	Business Objects	No. of Business Objects Users	16.14%							
114	559	Mobile Computing	Electric Distribution Plant/ Gas Distribution Plant	5.39%	Total Gas Distribution Plant - $2,983,520						
115	561	Enterprise Continuity	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
116	562	Mainframe Charges From IBM	Average of a Select Set of Software Allocators	6.85%							
117	563	SAP GL	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
118	10409	Cost of Service Model	Revenue	14.85%							
119	10413	Dynamic Energy Management System (EMS) Phase 2	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant	15.99%	Total Electric Transmission Plant - $6,055,956	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $9,050,372				
120	10416	Integrated Energy Management	Electric Transmission Plant	23.30%							
121	10417	Landworks	Total Assets	11.79%							
122	10418	Real Property Asset Management (RPAM) Tririga (Facilities)	Square Footage	16.23%							
123	10423	Windows 7 Operating System (OS) Migration	No. of Computers	11.02%							
124	10425	Enterprise Project Management (EPM) Phase 2	Electric Transmission Plant	23.30%							
125	10434	Environmental Compliance	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	13.24%	Total Electric Transmission Plant - $6,055,956	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $9,050,372	SPS Gas Transmission Plant - $0	Total Gas Transmission Plant - $621,825	SPS Gas Distribution Plant - $0	Total Gas Distribution Plant - $2,983,520
126	10435	GIST (Geographic Information Systems-Transmission) Phase 3	Electric Transmission Plant	23.30%							
127	10443	Conflation Software[1]	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant[1]	8.35%	Total Electric Distribution Plant - $8,631,213	SPS Gas Transmission Plant - $0	Total Gas Transmission Plant - $573,825	SPS Gas Distribution Plant - $0	Total Gas Distribution Plant - $2,830,764		

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Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	SPS Stat 1	Total Stat 1	SPS Stat 2
128	10444	Service Suite 10	Electric Distribution Plant/ Gas Distribution Plant	5.39%	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $9,050,372	SPS Gas Distribution Plant - $0
129	10447	ITSM Modernization (Information Technology Service Management) Phase 2 of 3	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
130	10449	Budget System Upgrade	Assets/Revenue/No. of Employees	13.44%	SPS Assets - $4,118,374	Total Assets - $34,924,648	SPS Revenues - $1,699,133
131	10453	Enterprise Project Management (EPM) Phase 3	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
132	10456	Dodd-Frank Compliance	Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to NSPM, PSCo & SPS. Proprietary trading dollars are allocated based on the Joint Operating Agreement.	22.21%	SPS Average Percent - 22.21%	Total Percent - 100.00%	
133	10458	Enterprise Learning	No. of Employees	13.68%	SPS No of Employees - 1,291	Total No. of Employees - 9,439	
134	10461	GRC (Government Risk Compliance) Risk & Compliance	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
135	10462	Commodity Management System Phase 4 of 4	MWH Hours Sold	26.78%	SPS MWH Hours Sold - $27,645,570	Total MWH Hours Sold - $103,248,527	
136	10464	Xcel Corporate Network (Inventory Sofware)	Average of a Select Set of Software Allocators	10.62%	SPS Average of a Select Set of Software Allocators - 10.62%	Total Average of a Select Set of Software Allocators - 100.00%	
137	10466	Identity and Access Management	No. of Employees	13.66%	SPS No of Employees - 1,291	Total No. of Employees - 9,450	
138	10471	Integrated Talent Management	No. of Employees	13.68%	SPS No of Employees - 1,291	Total No. of Employees - 9,439	
139	10475	XBRL (Extensible Business Reporting Lanuage) Filing Insource Tapping Process	Assets/Revenue/No. of Employees	12.18%	SPS Assets - $4,118,374	Total Assets - $46,958,803	SPS Revenues - $1,699,133
140	10476	Business Objects 4 Upgrade	No. of Business Objects Users	16.14%	SPS No. of Business Objects Users - 240	Total No. of Business Objects Users - 1,487	
141	10478	Enterprise Project Management Phase 4 Supply Chain	Total AP/ Inventory/ Work Management Purchase Transactions	14.65%	SPS Passport All Modules - 328,065	Total Passport All modules - 2,240,100	
142	10481	Sharepoint (New Version)	No. of Computers	11.02%	SPS No. of Computers - 1,045	Total No. of Computers - 9,485	
143	10482	ITSA Pole Phase 2	Electric Transmission and Distribution Plant	15.80%	SPS Electric Transmission Plant - $1,411,231	Total Electric Transmission Plant - $6,055,956	SPS Electric Distribution Plant - $975,547
144	10483	Focal Point-Network Management	Electric Distribution Plant	10.78%	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $9,050,372	

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Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	Total Stat 2	SPS Stat 3	Total Stat 3	SPS Stat 4	Total Stat 4	SPS Stat 5	Total Stat 5
128	10444	Service Suite 10	Electric Distribution Plant/ Gas Distribution Plant	5.39%	Total Gas Distribution Plant - $2,983,520						
129	10447	ITSM Modernization (Information Technology Service Management) Phase 2 of 3	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
130	10449	Budget System Upgrade	Assets/Revenue/No. of Employees	13.44%	Total Revenues - $11,440,342	SPS No of Employees - 1,291	Total No of Employees - 9,439				
131	10453	Enterprise Project Management (EPM) Phase 3	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
132	10456	Dodd-Frank Compliance	Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to NSPM, PSCo & SPS. Proprietary trading dollars are allocated based on the Joint Operating Agreement.	22.21%							
133	10458	Enterprise Learning	No. of Employees	13.68%							
134	10461	GRC (Government Risk Compliance) Risk & Compliance	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
135	10462	Commodity Management System Phase 4 of 4	MWH Hours Sold	26.78%							
136	10464	Xcel Corporate Network (Inventory Sofware)	Average of a Select Set of Software Allocators	10.62%							
137	10466	Identity and Access Management	No. of Employees	13.66%							
138	10471	Integrated Talent Management	No. of Employees	13.68%							
139	10475	XBRL (Extensible Business Reporting Lanuage) Filing Insource Tapping Process	Assets/Revenue/No. of Employees	12.18%	Total Revenues - $12,040,342	SPS No of Employees - 1,291	Total No of Employees - 9,450				
140	10476	Business Objects 4 Upgrade	No. of Business Objects Users	16.14%							
141	10478	Enterprise Project Management Phase 4 Supply Chain	Total AP/ Inventory/ Work Management Purchase Transactions	14.65%							
142	10481	Sharepoint (New Version)	No. of Computers	11.02%							
143	10482	ITSA Pole Phase 2	Electric Transmission and Distribution Plant	15.80%	Total Electric Distribution Plant - $9,050,372						
144	10483	Focal Point-Network Management	Electric Distribution Plant	10.78%							

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Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	SPS Stat 1	Total Stat 1	SPS Stat 2
145	10485	Advanced Distribution Management Sytems (ADMS)	Electric Distribution Plant	10.78%	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $9,050,372	
146	10488	General Ledger Replacement	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
147	10490	OpenText Parallel Environment Ver. 1	No. of Computers	11.02%	SPS No. of Computers - 1,045	Total No. of Computers - 9,485	
148	10491	FuelWorx New Version Upgrade	MWH generation for steam plants only	38.58%	SPS MWH generation for steam plants only - $18,675,118	Total MWH generation for steam plants only - [illegible]	
149	10493	Work and Asset Management Phase 1	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541
150	10496	Customer Care Multi Channel	No. of Customers	7.11%	SPS No of Customers except Wholesale- 382,205	Total No. of Customers except Wholesale- 5,373,462	
151	10498	Substation Asset Management	Electric Transmission Plant	23.30%	SPS Electric Transmission Plant - $1,411,231	Total Electric Transmission Plant - $6,055,956	
152	10499	Solar Data Warehouse	Number of Solar Rewards/Solar Garden customers.	0.60%	SPS No. of Solar Rewards/Solar Garden Customers - 81	Total No. of Solar Rewards/Solar Garden Customers - 13,528	
153	10500	XE New Online Upgrade	No. of Customers	7.11%	SPS No of Customers except Wholesale- 382,205	Total No. of Customers except Wholesale- 5,373,462	
154	10501	Enterprise SDLC Rational SW	Average of a Select Set of Software Allocators	10.62%	SPS Average of a Select Set of Software Allocators - 10.62%	Total Average of a Select Set of Software Allocators - 100.00%	
155	10503	Emptoris Upgrade	Purchasing Transactions	8.17%	SPS Purchasing Transactions - 23,765	Total Purchasing Transactions - 291,015	
156	10504	Endpoint Security	No. of Computers	11.02%	SPS No. of Computers - 1,045	Total No. of Computers - 9,485	
157	10506	Builders Portal	No. of Customers	7.11%	SPS No of Customers except Wholesale- 382,205	Total No. of Customers except Wholesale- 5,373,462	
158	10507	Work and Asset Management Phase 2	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541

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Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	Total Stat 2	SPS Stat 3	Total Stat 3	SPS Stat 4	Total Stat 4	SPS Stat 5	Total Stat 5
145	10485	Advanced Distribution Management Sytems (ADMS)	Electric Distribution Plant	10.78%							
146	10488	General Ledger Replacement	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
147	10490	OpenText Parallel Environment Ver. 1	No. of Computers	11.02%							
148	10491	FuelWorx New Version Upgrade	MWH generation for steam plants only	38.58%							
149	10493	Work and Asset Management Phase 1	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		
150	10496	Customer Care Multi Channel	No. of Customers	7.11%							
151	10498	Substation Asset Management	Electric Transmission Plant	23.30%							
152	10499	Solar Data Warehouse	Number of Solar Rewards/Solar Garden customers.	0.60%							
153	10500	XE New Online Upgrade	No. of Customers	7.11%							
154	10501	Enterprise SDLC Rational SW	Average of a Select Set of Software Allocators	10.62%							
155	10503	Emptoris Upgrade	Purchasing Transactions	8.17%							
156	10504	Endpoint Security	No. of Computers	11.02%							
157	10506	Builders Portal	No. of Customers	7.11%							
158	10507	Work and Asset Management Phase 2	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		

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Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	SPS Stat 1	Total Stat 1	SPS Stat 2
159	10508	General Ledger Replacement Phase 2	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
160	10510	Smallworld Geographic Information System (GIS) Upgrade	Electric transmission, gas transmission, electric distribution and gas distribution plant	8.52%	SPS Electric Distribution Plant - $975,547	Total Electric Distribution Plant - $9,050,372	SPS Gas Distribution Plant - $0
161	10513	DQTS	Assets/Revenue/No. of Employees	12.15%	SPS Assets - $4,118,374	Total Assets - $47,355,580	SPS Revenues - $1,699,133
162	10514	ETO Common Design	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	16.18%			
163	10515	ER - Engineering, Design & Estimation	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541
164	10516	ER - Field Scheduling & Dispatch	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541
165	10517	ER-Increase Strategic Sourcing	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541
166	10518	ER-Invent Mgmt/Matl Flow Optim	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541
167	10519	ER-Procurement Op Optimization	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541
168	10520	ER - Fleet Optimization	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541
169	10523	Pitch-It	No. of Computers	11.02%	SPS No. of Computers - 1,045	Total No. of Computers - 9,485	
170	10524	Power Plan Upgrade	Total Plant	12.56%	SPS Total Plant - $5,102,721	Total Total Plant - $40,629,334	
171	10525	CPC Phase II	No. of Customers	7.11%	SPS No of Customers except Wholesale- 382,205	Total No. of Customers except Wholesale- 5,373,462	

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Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	Total Stat 2	SPS Stat 3	Total Stat 3	SPS Stat 4	Total Stat 4	SPS Stat 5	Total Stat 5
159	10508	General Ledger Replacement Phase 2	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
160	10510	Smallworld Geographic Information System (GIS) Upgrade	Electric transmission, gas transmission, electric distribution and gas distribution plant	8.52%	Total Gas Distribution Plant - $2,983,520	SPS Electric Transmission Plant - $1,411,231	Total Electric Transmission Plant - $6,055,956	SPS Gas Transmission Plant - $0	Total Gas Transmission Plant - $621,825		
161	10513	DQTS	Assets/Revenue/No. of Employees	12.15%	Total Revenues - $12,059,096	SPS No of Employees - 1,291	Total No of Employees - 9,450				
162	10514	ETO Common Design	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	16.18%							
163	10515	ER - Engineering, Design & Estimation	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		
164	10516	ER - Field Scheduling & Dispatch	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		
165	10517	ER-Increase Strategic Sourcing	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		
166	10518	ER-Invent Mgmt/Matl Flow Optim	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		
167	10519	ER-Procurement Op Optimization	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		
168	10520	ER - Fleet Optimization	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		
169	10523	Pitch-It	No. of Computers	11.02%							
170	10524	Power Plan Upgrade	Total Plant	12.56%							
171	10525	CPC Phase II	No. of Customers	7.11%							

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Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	SPS Stat 1	Total Stat 1	SPS Stat 2
172	10526	Secure Content Locker Coll	No. of Employees	13.68%	SPS No of Employees - 1,291	Total No. of Employees - 9,439	
173	10529	DLP Phase II	No. of Computers	11.02%	SPS No. of Computers - 1,045	Total No. of Computers - 9,485	
174	10530	GL Design, Build Test Deploy[1]	Assets/Revenue/No. of Employees[1]	11.96%	SPS Assets - $3,649,754	Total Assets - $43,661,485	SPS Revenues - $1,533,264
175	10542	ER-Imp - Eng Des & Imp	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541
176	10543	Field Sched & Dispatch	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541
177	10544	ER Increased Strategic Sourcing	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541
178	10545	ER Inventory Mgt & Material Flow Optimization	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541
179	10546	ER Procurement Operations Optimization	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541
180	10547	ER Fleet Optimization	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541
181	10548	ER Talent Strategy	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541
182	10549	ER Solution Strategy	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	SPS No of Passport Inventory Transactions - 84,351	Total No of Passport Inventory Transactions - 429,755	SPS No of Passport Work Management Transactions - 27,541
183	10550	Enterprise Transformation Office	ETO Hours	15.71%	SPS ETO Hours - 6,346	Total ETO Hours - 40,396	

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Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	Total Stat 2	SPS Stat 3	Total Stat 3	SPS Stat 4	Total Stat 4	SPS Stat 5	Total Stat 5
172	10526	Secure Content Locker Coll	No. of Employees	13.68%							
173	10529	DLP Phase II	No. of Computers	11.02%							
174	10530	GL Design, Build Test Deploy[1]	Assets/Revenue/No. of Employees[1]	11.96%	Total Revenues - $11,287,314	SPS No of Employees - 1,283	Total No of Employees - 9,205				
175	10542	ER-Imp - Eng Des & Imp	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		
176	10543	Field Sched & Dispatch	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		
177	10544	ER Increased Strategic Sourcing	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		
178	10545	ER Inventory Mgt & Material Flow Optimization	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		
179	10546	ER Procurement Operations Optimization	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		
180	10547	ER Fleet Optimization	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		
181	10548	ER Talent Strategy	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		
182	10549	ER Solution Strategy	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users	18.16%	Total No of Passport Work Management Transactions - 184,666	SPS No of Passport Purchasing Transactions - 23,765	Total No of Passport Purchasing Transactions - 291,015	SPS No of Maximo Users - 538	Total No of Maximo Users - 2,521		
183	10550	Enterprise Transformation Office	ETO Hours	15.71%							

Southwestern Public Service Company

Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	SPS Stat 1	Total Stat 1	SPS Stat 2
184	10553	PH2 Outage Billing	No. of Customers	7.11%	SPS No of Customers except Wholesale- 382,205	Total No. of Customers except Wholesale- 5,373,462	

[1] Statistics based on 04/2013 Statistic

Southwestern Public Service Company

Statistics for XES Three-Digit and Five-Digit Work Orders

Line No.	Work Order No.	Work Order Title	Allocation Method	SPS Alloc Percent	Total Stat 2	SPS Stat 3	Total Stat 3	SPS Stat 4	Total Stat 4	SPS Stat 5	Total Stat 5
184	10553	PH2 Outage Billing	No. of Customers	7.11%							

[1] Statistics based on 04/2013 Statistic

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Executive - Corporate Governance

JDE W.O. 110

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**10.1681%**
PSCo	12	999202	921	**31.1512%**
SPS	13	999203	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	999200	921	**40.5328%**
NSP-WI	11	999201	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investments	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Board of Directors - Corporate Governance

JDE W.O. 114

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**10.1681%**
PSCo	12	999212	930.2	**31.1512%**
SPS	13	999213	930.2	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	999210	930.2	**40.5328%**
NSP-WI	11	999211	930.2	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investments	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Shareholder - Corporate Governance

JDE W.O. 115

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**10.1681%**
PSCo	12	999262	921	**31.1512%**
SPS	13	999263	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	999260	921	**40.5328%**
NSP-WI	11	999261	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investments	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Investor Relations - Corporate Governance

JDE W.O. 116

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**10.1681%**
PSCo	12	999422	921	**31.1512%**
SPS	13	999423	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	999420	921	**40.5328%**
NSP-WI	11	999421	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investments	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Accounting, Reporting & Taxes
Non-Corporate Governance
JDE W.O. 120

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999232	921	**35.1641%**
SPS	13	999233	921	**13.4356%**
WGI	43	813099	921	**0.0017%**
1480 Welton	29	999011	0	**0.0240%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999230	921	**45.0815%**
NSP-WI	11	999231	921	**6.2806%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0045%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0080%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Accounting & Reporting
Corporate Governance
JDE W.O. 121

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**10.1681%**
PSCo	12	999232	921	**31.1512%**
SPS	13	999233	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	999230	921	**40.5328%**
NSP-WI	11	999231	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investments	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Accounting - Op Co's

JDE W.O. 123

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999232	921	**35.1787%**
SPS	13	999233	921	**13.4405%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999230	921	**45.0978%**
NSP-WI	11	999231	921	**6.2830%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Accounting - PSCo and SPS

JDE W.O. 124

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999232	921	**72.1835%**
SPS	13	999233	921	**27.8165%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999230	921	**0.0000%**
NSP-WI	11	999231	921	**0.0000%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Accounting - OPCos - Electric

JDE W.O. 127

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999915	921	**35.1787%**
SPS	13	999004	921	**13.4405%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999911	921	**45.0978%**
NSP-WI	11	999913	921	**6.2830%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Proprietary Trading by JOA
NSPM, PSCo & SPS
JDE W.O. 128

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	JOA %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	341016	921	**29.9122%**
SPS	13	351016	921	**26.7521%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	331016	921	**43.3357%**
NSP-WI	11	332016	921	**0.0000%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Generation and Proprietary Trading
OPCos
JDE W.O. 129

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Total labor hours for various trading dept's (1)
Xcel Energy	23	999101		**0.0000%**
PSCo	12	341017	921	**27.3516%**
PSCo	12	341018	921	**16.0795%**
PSCo	12	341016	921	**9.2840%**
SPS	13	351017	921	**6.7318%**
SPS	13	351018	921	**7.1778%**
SPS	13	351016	921	**8.3032%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	331017	921	**5.7579%**
NSP-MN	10	331018	921	**4.1089%**
NSP-MN	10	331016	921	**13.4504%**
NSP-WI	11	332017	921	**1.0241%**
NSP-WI	11	332018	921	**0.7308%**
Eloigne	15	698923		**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Audit Services
Non-Corporate Governance
JDE W.O. 130

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999222	921	**35.1641%**
SPS	13	999223	921	**13.4356%**
WGI	43	813099	921	**0.0017%**
1480 Welton	29	999011	0	**0.0240%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999220	921	**45.0815%**
NSP-WI	11	999221	921	**6.2806%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0045%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0080%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Audit Services - Corporate Governance

JDE W.O. 131

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**10.1681%**
PSCo	12	999222	921	**31.1512%**
SPS	13	999223	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	999220	921	**40.5328%**
NSP-WI	11	999221	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investments	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Audit Services - OPCos

JDE W.O. 132

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999222	921	**35.1787%**
SPS	13	999223	921	**13.4405%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999220	921	**45.0978%**
NSP-WI	11	999221	921	**6.2830%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Audit Services - OPCos - Electric

JDE W.O. 133

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999915	921	**35.1787%**
SPS	13	999004	921	**13.4405%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999911	921	**45.0978%**
NSP-WI	11	999913	921	**6.2830%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Capital Asset Accounting

JDE W.O. 135

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999232	921	**35.0201%**
SPS	13	999233	921	**13.3903%**
WGI	43	813099	921	**0.0017%**
1480 Welton	29	999011	0	**0.0239%**
NCE Communications	37	470000	417.1	**0.0104%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1911%**
NSP-MN	10	999230	921	**44.9181%**
NSP-WI	11	999231	921	**6.2590%**
Eloigne	15	698923		**0.1777%**
Reddy Kilowatt	17	498725	417.1	**0.0044%**
United Power & Land	19	698926		**0.0015%**
Chippewa Flambeau	57	640325	0	**0.0018%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Finance & Treasury
Non-Corporate Governance
JDE W.O. 140

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999272	921	**35.1641%**
SPS	13	999273	921	**13.4356%**
WGI	43	813099	921	**0.0017%**
1480 Welton	29	999011	0	**0.0240%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999270	921	**45.0815%**
NSP-WI	11	999271	921	**6.2806%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0045%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0080%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Finance & Treasury - Corporate Governance

JDE W.O. 141

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**10.1681%**
PSCo	12	999272	921	**31.1512%**
SPS	13	999273	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	999270	921	**40.5328%**
NSP-WI	11	999271	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investments	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Risk Management - Non-Corporate Governance

JDE W.O. 142

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999252	921	**35.1641%**
SPS	13	999253	921	**13.4356%**
WGI	43	813099	921	**0.0017%**
1480 Welton	29	999011	0	**0.0240%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999250	921	**45.0815%**
NSP-WI	11	999251	921	**6.2806%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0045%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0080%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Risk Management - Corporate Governance

JDE W.O. 143

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**10.1681%**
PSCo	12	999252	921	**31.1512%**
SPS	13	999253	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	999250	921	**40.5328%**
NSP-WI	11	999251	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investments	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Proprietary Trading by JOA
NSPM, PSCo & SPS FERC 557
JDE W.O. 144

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	JOA %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	341041	557	**29.9122%**
SPS	13	351041	557	**26.7521%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	331041	557	**43.3357%**
NSP-WI	11	999251	921	**0.0000%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Proprietary and Generation Trading by JOA
OPCos FERC 557
JDE W.O. 145

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Total labor hours for various trading dept's (1)
Xcel Energy	23	999101		**0.0000%**
PSCo	12	341040	557	**27.3516%**
PSCo	12	341048	557	**16.0795%**
PSCo	12	341041	557	**9.2840%**
SPS	13	351040	557	**6.7318%**
SPS	13	351048	557	**7.1778%**
SPS	13	351041	557	**8.3032%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	331040	557	**6.7820%**
NSP-MN	10	331048	557	**4.8397%**
NSP-MN	10	331041	557	**13.4504%**
NSP-WI	11	999251	921	**0.0000%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Risk Management - OPCos

JDE W.O. 146

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999252	921	**35.1787%**
SPS	13	999253	921	**13.4405%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999250	921	**45.0978%**
NSP-WI	11	999251	921	**6.2830%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Captive Insurance - OPCos

JDE W.O. 147

Legal Entity	JDE Company	JDE Bus Unit	FERC ACCT	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	603033	921	**35.1787%**
SPS	13	603043	921	**13.4405%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	603013	921	**45.0978%**
NSP-WI	11	603023	921	**6.2830%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Corporate Strategy & Business Development
Corporate Governance
JDE W.O. 161

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**10.1681%**
PSCo	12	999282	921	**31.1512%**
SPS	13	999283	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	999280	921	**40.5328%**
NSP-WI	11	999281	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investments	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Corporate Strategy & Business Development
OPCos
JDE W.O. 162

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999282	921	**35.1787%**
SPS	13	999283	921	**13.4405%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999280	921	**45.0978%**
NSP-WI	11	999281	921	**6.2830%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Legal - Non-Corporate Governance
OPCo Electric only
JDE W.O. 163

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	620003	921	**35.1787%**
SPS	13	620004	921	**13.4405%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	620001	921	**45.0978%**
NSP-WI	11	620002	921	**6.2830%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Legal - Non-Corporate Governance

JDE W.O. 170

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999302	921	**35.1641%**
SPS	13	999303	921	**13.4356%**
WGI	43	813099	921	**0.0017%**
1480 Welton	29	999011	0	**0.0240%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999300	921	**45.0815%**
NSP-WI	11	999301	921	**6.2806%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0045%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0080%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Legal - Corporate Governance

JDE W.O. 171

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**10.1681%**
PSCo	12	999302	921	**31.1512%**
SPS	13	999303	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	999300	921	**40.5328%**
NSP-WI	11	999301	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investments	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Legal - OPCos

JDE W.O. 174

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999302	921	**35.1787%**
SPS	13	999303	921	**13.4405%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999300	921	**45.0978%**
NSP-WI	11	999301	921	**6.2830%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Communications - Corporate Governance

JDE W.O. 180

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**10.1681%**
PSCo	12	999352	921	**31.1512%**
SPS	13	999353	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	999350	921	**40.5328%**
NSP-WI	11	999351	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investments	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Employee Communications

JDE W.O. 181

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.1164%**
PSCo	12	999362	921	**29.6508%**
SPS	13	999363	921	**13.6614%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999360	921	**50.2751%**
NSP-WI	11	999361	921	**6.2963%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Xcel Foundation

JDE W.O. 182

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**10.2038%**
PSCo	12	500017	921	**31.2062%**
SPS	13	500016	921	**12.1678%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1430%**
NSP-MN	10	500019	921	**40.5949%**
NSP-WI	11	500018	921	**5.6762%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Branding

W.O. 184

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**10.2038%**
PSCo	12	999352	921	**31.2062%**
SPS	13	999353	921	**12.1678%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1430%**
NSP-MN	10	999350	921	**40.5949%**
NSP-WI	11	999351	921	**5.6762%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Customer Safety Adv/Info Costs

JDE W.O. 185

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	500837	921	**50.6589%**
SPS	13	500838	921	**7.1128%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500819	921	**35.4985%**
NSP-WI	11	500827	921	**6.7298%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

HR - Corporate Governance

JDE W.O. 189

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**10.1681%**
PSCo	12	999372	921	**31.1512%**
SPS	13	999373	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	999370	921	**40.5328%**
NSP-WI	11	999371	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investments	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Human Resources
(Diversity/Safety/Employee Relations)
JDE W.O. 190

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999372	921	**29.6853%**
SPS	13	999373	921	**13.6773%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999370	921	**50.3338%**
NSP-WI	11	999371	921	**6.3036%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Human Resources - OPCos

W.O. 197

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999372	921	**29.6853%**
SPS	13	999373	921	**13.6773%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999370	921	**50.3338%**
NSP-WI	11	999371	921	**6.3036%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Payroll

JDE W.O. 198

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.1164%**
PSCo	12	999242	921	**29.6508%**
SPS	13	999243	921	**13.6614%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999240	921	**50.2751%**
NSP-WI	11	999241	921	**6.2963%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Human Resources
Recruitment, Selection & Workforce Planning
JDE W.O. 199

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999372	921	**29.6853%**
SPS	13	999373	921	**13.6773%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999370	921	**50.3338%**
NSP-WI	11	999371	921	**6.3036%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Customer Service IT FERC 903

JDE W.O. 403

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	435211	903	**50.6589%**
SPS	13	435212	903	**7.1128%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	435213	903	**35.4985%**
NSP-WI	11	435214	903	**6.7298%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Customer Service IT FERC 903 - South

JDE W.O. 404

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	435211	903	**87.6881%**
SPS	13	435212	903	**12.3119%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	498819	921	**0.0000%**
NSP-WI	11	498820	921	**0.0000%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Federal Lobbying - FERC 426.4

JDE W.O. 409

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	995800	426.4	**10.2422%**
PSCo	12	995000	426.4	**31.2497%**
SPS	13	995300	426.4	**12.1812%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	995100	426.4	**40.6443%**
NSP-WI	11	995200	426.4	**5.6826%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Government Affairs

JDE W.O. 410

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**10.2422%**
PSCo	12	999312	921	**31.2497%**
SPS	13	999313	921	**12.1812%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999310	921	**40.6443%**
NSP-WI	11	999311	921	**5.6826%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Marketing & Sales

JDE W.O. 412

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	498703	921	**37.2314%**
SPS	13	498704	921	**14.8521%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	498719	921	**41.0316%**
NSP-WI	11	498720	921	**6.8849%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Invoice Based Activities

JDE W.O. 413

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999412	921	**46.7959%**
SPS	13	999413	921	**10.8347%**
WGI	43	813099	921	**0.0004%**
1480 Welton	29	999011	0	**0.0002%**
NCE Communications	37	470000	417.1	**0.0010%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999410	921	**36.4984%**
NSP-WI	11	999411	921	**5.8688%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0006%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Energy Supply A&G FERC 921

JDE W.O. 414

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	200307	921	**37.7656%**
SPS	13	200407	921	**31.3458%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	200107	921	**29.0317%**
NSP-WI	11	200207	921	**1.8569%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Energy Markets - Fuel

JDE W.O. 415

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	341010	921	**37.7656%**
SPS	13	351010	921	**31.3458%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	331010	921	**29.0317%**
NSP-WI	11	332010	921	**1.8569%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Supply Chain - Special Programs

JDE W.O. 416

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999412	921	**35.1787%**
SPS	13	999413	921	**13.4405%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999410	921	**45.0978%**
NSP-WI	11	999411	921	**6.2830%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Rates & Regulation

JDE W.O. 417

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	999322	921	**37.2308%**
SPS	13	999323	921	**14.8519%**
WGI	43	813099	921	**0.0017%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	999320	921	**41.0308%**
NSP-WI	11	999321	921	**6.8848%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Rates - Electric only

JDE W.O. 418

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	629341	921	**37.2314%**
SPS	13	999323	921	**14.8521%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	629001	921	**41.0316%**
NSP-WI	11	629221	921	**6.8849%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

C&FO Construction, Operations & Maintenance
JDE W.O. 423

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	803599	921	**43.4900%**
SPS	13	807599	921	**12.7556%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	801599	921	**35.3262%**
NSP-WI	11	805599	921	**8.4282%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Energy Markets - Regulated Trading

JDE W.O. 429

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	341015	921	**31.3332%**
SPS	13	351010	921	**26.7758%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	331015	921	**35.5351%**
NSP-WI	11	332015	921	**6.3559%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Nuclear	56	272100		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Energy Supply Asset Management

JDE W.O. 430

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	200307	921	**35.1787%**
SPS	13	200407	921	**13.4405%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	200107	921	**45.0978%**
NSP-WI	11	200207	921	**6.2830%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Energy Markets - Business Services

JDE W.O. 431

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	341010	921	**35.1787%**
SPS	13	351010	921	**13.4405%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	331010	921	**45.0978%**
NSP-WI	11	332010	921	**6.2830%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Customer Care - FERC 903

JDE W.O. 435

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	433111	903	**50.6589%**
SPS	13	433212	903	**7.1128%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	433313	903	**35.4985%**
NSP-WI	11	433414	903	**6.7298%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Customer Care - FERC 902

JDE W.O. 436

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	434011	902	**50.6587%**
SPS	13	434012	902	**7.1133%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	434013	902	**35.4983%**
NSP-WI	11	434014	902	**6.7297%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Customer Care - FERC 901

JDE W.O. 437

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	430011	901	**50.6589%**
SPS	13	430012	901	**7.1128%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	430013	901	**35.4985%**
NSP-WI	11	430014	901	**6.7298%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Customer Care South - FERC 903

JDE W.O. 438

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	433111	903	**87.6881%**
SPS	13	433212	903	**12.3119%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	433313	903	**0.0000%**
NSP-WI	11	433414	903	**0.0000%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Utilities Group A&G FERC 921

JDE W.O. 440

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	803599	921	**43.4900%**
SPS	13	807599	921	**12.7556%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	801599	921	**35.3262%**
NSP-WI	11	805599	921	**8.4282%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Distribution Electric FERC 580
Electric Operating Distribution Expense - Supervision and Engineering
JDE W.O. 441

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	801266	580	**43.7780%**
SPS	13	801366	580	**10.7791%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	801066	580	**37.3342%**
NSP-WI	11	801166	580	**8.1087%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Transmission Electric FERC 560
Electric Operating Transmission Expense - Supervision and Engineering
JDE W.O. 442

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	801252	560	**28.9626%**
SPS	13	801352	560	**23.3032%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	801052	560	**37.3226%**
NSP-WI	11	801152	560	**10.4116%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Customer Care
Low Income Assistance - FERC 908
JDE W.O. 446

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	432111	908	**45.5348%**
SPS	13	432112	908	**7.2266%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	432113	908	**40.5069%**
NSP-WI	11	432114	908	**6.7318%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Customer Billing FERC 903

JDE W.O. 447

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	498603	903	**44.2338%**
SPS	13	498604	903	**8.8242%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	498619	903	**39.9592%**
NSP-WI	11	498620	903	**6.9828%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investments	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Transmission Electric FERC 561.5
Electric Transmission Expense - Reliability Planning and Standards Development
JDE W.O. 451

Legal Entity	JDE Company	JDE Bus Unit	FERC ACCT	Utility	%
Xcel Energy	23	999101			**0.0000%**
PSCo	12	889285	561.5	Electric	**28.9626%**
SPS	13	889385	561.5	Electric	**23.3032%**
WGI	43	813099	921		**0.0000%**
1480 Welton	29	999011	0		**0.0000%**
NCE Communications	37	470000	417.1		**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921		**0.0000%**
NSP-MN	10	889085	561.5	Electric	**37.3226%**
NSP-WI	11	889185	561.5	Electric	**10.4116%**
Eloigne	15	698923			**0.0000%**
Reddy Kilowatt	17	498725	417.1		**0.0000%**
United Power & Land	19	698926			**0.0000%**
Chippewa Flambeau	57	640325	0		**0.0000%**
Clearwater	58	640276			**0.0000%**
NSP Lands	59	640290			**0.0000%**
PSR Investments	41	699109			**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1		**0.0000%**
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Transmission Electric FERC 586
Electric Tranmission Expense - Meter Expenses
JDE W.O. 453

Legal Entity	JDE Company	JDE Bus Unit	FERC ACCT	Utility	%
Xcel Energy	23	999101			**0.0000%**
PSCo	12	801213	586	Electric	**43.7780%**
SPS	13	801313	586	Electric	**10.7791%**
WGI	43	813099	921		**0.0000%**
1480 Welton	29	999011	0		**0.0000%**
NCE Communications	37	470000	417.1		**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921		**0.0000%**
NSP-MN	10	801013	586	Electric	**37.3342%**
NSP-WI	11	801113	586	Electric	**8.1087%**
Eloigne	15	698923			**0.0000%**
Reddy Kilowatt	17	498725	417.1		**0.0000%**
United Power & Land	19	698926			**0.0000%**
Chippewa Flambeau	57	640325	0		**0.0000%**
Clearwater	58	640276			**0.0000%**
NSP Lands	59	640290			**0.0000%**
PSR Investments	41	699109			**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1		**0.0000%**
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ES Operations Performance
Miscellaneous Expense - Op Co's
JDE W.O. 455

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Utility	%
Xcel Energy	23	999101			
PSCo - Other Gen	12	240026	549	Electric	**8.8792%**
PSCo - Steam Gen	12	240004	506	Electric	**28.2548%**
PSCo - Hydro Gen	12	240016	539	Electric	**0.6316%**
SPS - Other Gen	13	240047	549	Electric	**0.2313%**
SPS - Steam Gen	13	240036	506	Electric	**31.1145%**
WGI	43	813099	921		
1480 Welton	29	999011	0		
NCE Communications	37	470000	417.1		
Xcel Energy WYCO Inc.	38	813499	921		
NSP-MN - Other Gen	10	240079	549	Electric	**8.1546%**
NSP-MN - Steam Gen	10	240057	506	Electric	**20.8171%**
NSP-MN - Hydro Gen	10	240069	539	Electric	**0.0600%**
NSP-WI - Other Gen	11	240111	549	Electric	**0.0425%**
NSP-WI - Steam Gen	11	240089	506	Electric	**0.4539%**
NSP-WI - Hydro Gen	11	240101	539	Electric	**1.3605%**
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workforce

ES Operations Management
Op Co's
JDE W.O. 458

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Utility	%
Xcel Energy	23	999101			
PSCo - Other Gen	12	240023	546	Electric	**8.8792%**
PSCo - Steam Gen	12	240000	500	Electric	**28.2548%**
PSCo - Hydro Gen	12	240012	535	Electric	**0.6316%**
SPS - Other Gen	13	240044	546	Electric	**0.2313%**
SPS - Steam Gen	13	240032	500	Electric	**31.1145%**
WGI	43	813099	921		
1480 Welton	29	999011	0		
NCE Communications	37	470000	417.1		
Xcel Energy WYCO Inc.	38	813499	921		
NSP-MN - Other Gen	10	240076	546	Electric	**8.1546%**
NSP-MN - Steam Gen	10	240053	500	Electric	**20.8171%**
NSP-MN - Hydro Gen	10	240065	535	Electric	**0.0600%**
NSP-WI - Other Gen	11	240108	546	Electric	**0.0425%**
NSP-WI - Steam Gen	11	240085	500	Electric	**0.4539%**
NSP-WI - Hydro Gen	11	240097	535	Electric	**1.3605%**
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ES Operations Management
PSCo & SPS
JDE W.O. 460

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Utility	%
Xcel Energy	23	999101			
PSCo - Other Gen	12	240023	546	Electric	**12.8477%**
PSCo - Steam Gen	12	240000	500	Electric	**40.8830%**
PSCo - Hydro Gen	12	240012	535	Electric	**0.9140%**
SPS - Other Gen	13	240044	546	Electric	**0.3347%**
SPS - Steam Gen	13	240032	500	Electric	**45.0206%**
WGI	43	813099	921		
1480 Welton	29	999011	0		
NCE Communications	37	470000	417.1		
Xcel Energy WYCO Inc.	38	813499	921		
NSP-MN - Other Gen	10	240076	546	Electric	
NSP-MN - Steam Gen	10	240053	500	Electric	
NSP-MN - Hydro Gen	10	240065	535	Electric	
NSP-WI - Other Gen	11	240108	546	Electric	
NSP-WI - Steam Gen	11	240085	500	Electric	
NSP-WI - Hydro Gen	11	240097	535	Electric	
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorder

ES Engineering & Construction
Op Co's
JDE W.O. 461

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Utility	%
Xcel Energy	23	999101			
PSCo - Other Gen	12	240028	551	Electric	**8.8792%**
PSCo - Steam Gen	12	240007	510	Electric	**28.2548%**
PSCo - Hydro Gen	12	240018	541	Electric	**0.6316%**
SPS - Other Gen	13	240049	551	Electric	**0.2313%**
SPS - Steam Gen	13	240039	510	Electric	**31.1145%**
WGI	43	813099	921		
1480 Welton	29	999011	0		
NCE Communications	37	470000	417.1		
Xcel Energy WYCO Inc.	38	813499	921		
NSP-MN - Other Gen	10	240081	551	Electric	**8.1546%**
NSP-MN - Steam Gen	10	240060	510	Electric	**20.8171%**
NSP-MN - Hydro Gen	10	240071	541	Electric	**0.0600%**
NSP-WI - Other Gen	11	240113	551	Electric	**0.0425%**
NSP-WI - Steam Gen	11	240092	510	Electric	**0.4539%**
NSP-WI - Hydro Gen	11	240103	541	Electric	**1.3605%**
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorder

ES Engineering & Construction
PSCo & SPS
JDE W.O. 463

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Utility	%
Xcel Energy	23	999101			
PSCo - Other Gen	12	240028	551	Electric	**12.8477%**
PSCo - Steam Gen	12	240007	510	Electric	**40.8830%**
PSCo - Hydro Gen	12	240018	541	Electric	**0.9140%**
SPS - Other Gen	13	240049	551	Electric	**0.3347%**
SPS - Steam Gen	13	240039	510	Electric	**45.0206%**
WGI	43	813099	921		
1480 Welton	29	999011	0		
NCE Communications	37	470000	417.1		
Xcel Energy WYCO Inc.	38	813499	921		
NSP-MN - Other Gen	10	240081	551	Electric	
NSP-MN - Steam Gen	10	240060	510	Electric	
NSP-MN - Hydro Gen	10	240071	541	Electric	
NSP-WI - Other Gen	11	240113	551	Electric	
NSP-WI - Steam Gen	11	240092	510	Electric	
NSP-WI - Hydro Gen	11	240103	541	Electric	
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ES Environmental Policy & Services
Op Co's
JDE W.O. 464

Legal Entity	JDE Company	JDE Bus Unit	FERC ACCT	Utility	Average %
Xcel Energy	23	999101			**0.0000%**
PSCo	12	341010	921	Common	**37.9931%**
SPS	13	200407	921	Electric	**13.2439%**
WGI	43	813099	921		**0.0000%**
1480 Welton	29	999011	0		**0.0000%**
NCE Communications	37	470000	417.1		**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921		**0.0000%**
NSP-MN	10	331010	921	Common	**42.6131%**
NSP-WI	11	332010	921	Common	**6.1499%**
Eloigne	15	698923			**0.0000%**
Reddy Kilowatt	17	498725	417.1		**0.0000%**
United Power & Land	19	698926			**0.0000%**
Chippewa Flambeau	57	640325	0		**0.0000%**
Clearwater	58	640276			**0.0000%**
NSP Lands	59	640290			**0.0000%**
PSR Investments	41	699109			**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1		**0.0000%**
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ES Environmental Policy & Services
PSCo & SPS
JDE W.O. 466

Legal Entity	JDE Company	JDE Bus Unit	FERC ACCT	Utility	Average %
Xcel Energy	23	999101			**0.0000%**
PSCo	12	341010	921	Common	**74.1517%**
SPS	13	200407	921	Electric	**25.8483%**
WGI	43	813099	921		**0.0000%**
1480 Welton	29	999011	0		**0.0000%**
NCE Communications	37	470000	417.1		**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921		**0.0000%**
NSP-MN	10	331010	921	Common	**0.0000%**
NSP-WI	11	332010	921	Common	**0.0000%**
Eloigne	15	698923			**0.0000%**
Reddy Kilowatt	17	498725	417.1		**0.0000%**
United Power & Land	19	698926			**0.0000%**
Chippewa Flambeau	57	640325	0		**0.0000%**
Clearwater	58	640276			**0.0000%**
NSP Lands	59	640290			**0.0000%**
PSR Investments	41	699109			**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1		**0.0000%**
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Transmission Elec FERC 566
Finance Business Area
JDE W.O. 468

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23			**0.0000%**
PSCo	12	801254	566	**35.1787%**
SPS	13	801354	566	**13.4405%**
WGI	43			**0.0000%**
1480 Welton	29			**0.0000%**
NCE Communications	37			**0.0000%**
Xcel Energy WYCO Inc.	38			**0.0000%**
NSP-MN	10	801054	566	**45.0978%**
NSP-WI	11	801154	566	**6.2830%**
Eloigne	15			**0.0000%**
Reddy Kilowatt	17			**0.0000%**
United Power & Land	19			**0.0000%**
Chippewa Flambeau	57			**0.0000%**
Clearwater	58			**0.0000%**
NSP Lands	59			**0.0000%**
PSR Investments	41			**0.0000%**
Xcel Energy Performance Contracting	51			**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Electric Distribution FERC 588
Finance Business Area
JDE W.O. 469

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23			**0.0000%**
PSCo	12	801212	588	**35.1787%**
SPS	13	801312	588	**13.4405%**
WGI	43			**0.0000%**
1480 Welton	29			**0.0000%**
NCE Communications	37			**0.0000%**
Xcel Energy WYCO Inc.	38			**0.0000%**
NSP-MN	10	801012	588	**45.0978%**
NSP-WI	11	801112	588	**6.2830%**
Eloigne	15			**0.0000%**
Reddy Kilowatt	17			**0.0000%**
United Power & Land	19			**0.0000%**
Chippewa Flambeau	57			**0.0000%**
Clearwater	58			**0.0000%**
NSP Lands	59			**0.0000%**
PSR Investments	41			**0.0000%**
Xcel Energy Performance Contracting	51			**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Electric Distribution FERC 588
Finance Business Area South
JDE W.O. 472

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23			**0.0000%**
PSCo	12	801212	588	**72.1835%**
SPS	13	801312	588	**27.8165%**
WGI	43			**0.0000%**
1480 Welton	29			**0.0000%**
NCE Communications	37			**0.0000%**
Xcel Energy WYCO Inc.	38			**0.0000%**
NSP-MN	10	801012	588	**0.0000%**
NSP-WI	11	801112	588	**0.0000%**
Eloigne	15			**0.0000%**
Reddy Kilowatt	17			**0.0000%**
United Power & Land	19			**0.0000%**
Chippewa Flambeau	57			**0.0000%**
Clearwater	58			**0.0000%**
NSP Lands	59			**0.0000%**
PSR Investments	41			**0.0000%**
Xcel Energy Performance Contracting	51			**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Gas Transmission & Distribution/Electric Distribution
Finance FERC 588, 880, 859
JDE W.O. 474

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
PSCo	12	801212	588	**31.3066%**
PSCo	12	801230	880	**14.8125%**
PSCo	12	801269	859	**4.3226%**
SPS	13	801312	588	**7.7083%**
NSP-MN	10	801012	588	**26.6985%**
NSP-MN	10	801030	880	**7.0816%**
NSP-MN	10	801069	859	**0.5908%**
NSP-WI	11	801112	588	**5.7987%**
NSP-WI	11	801130	880	**1.6804%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Business Systems

JDE W.O. 500

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	500520	921	**24.4070%**
SPS	13	500523	921	**11.0174%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**57.9652%**
NSP-WI	11	500522	921	**6.6104%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

CRS (Customer Resource System)

JDE W.O. 503

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	435211	903	**48.1160%**
SPS	13	435212	903	**10.0094%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	435213	903	**35.2818%**
NSP-WI	11	435214	903	**6.5928%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Maximo

JDE W.O. 504

Legal Entity	JDE Company	JDE BU/WO	FERC Account	JDE BU/WO	U5 %	Average %
PSCo	12	12003	417.1	211801	1.2821%	**0.4669%**
PSCo	12	12003	539	240016	3.1469%	**1.1459%**
PSCo	12	12003	549	240026	11.8881%	**4.3289%**
PSCo	12	12003	506	240004	82.2843%	**29.9631%**
PSCo	12	12003	506	211701	1.3986%	**0.5093%**
SPS	13	240036	506	240036	100.0000%	**21.3407%**
NSP-MN	10	12001	539	240069	0.2825%	**0.1038%**
NSP-MN	10	12001	524	272005	0.0000%	**0.0000%**
NSP-MN	10	12001	549	240079	13.8418%	**5.0843%**
NSP-MN	10	12001	506	240057	85.8757%	**31.5435%**
NSP-WI	11	12002	539	240101	42.9629%	**2.3688%**
NSP-WI	11	12002	549	240111	31.8519%	**1.7562%**
NSP-WI	11	12002	506	240089	25.1852%	**1.3886%**
Total						100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

JDE (J.D. Edwards)

JDE W.O. 505

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	500524	921	**10.1681%**
PSCo	12	500520	921	**31.1512%**
SPS	13	500523	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	500521	921	**40.5328%**
NSP-WI	11	500522	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investment	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

GIS (Geographic Information System) Distribution

JDE W.O. 506

Legal Entity	Utility Dist	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy		23	999101		**0.0000%**
PSCo	**Electric Dist**	12	801212	588	**21.8890%**
PSCo	**Gas Dist**	12	801230	880	**31.4165%**
SPS		13	801312	588	**5.3895%**
WGI		43	813099	921	**0.0000%**
1480 Welton		29	999011	0	**0.0000%**
NCE Communications		37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.		38	813499	921	**0.0000%**
NSP-MN	**Electric Dist**	10	801012	588	**18.6671%**
NSP-MN	**Gas Dist**	10	801030	880	**15.0196%**
NSP-WI	**Electric Dist**	11	801112	588	**4.0543%**
NSP-WI	**Gas Dist**	11	801130	880	**3.5640%**
Eloigne		15	698923		**0.0000%**
Reddy Kilowatt		17	498725	417.1	**0.0000%**
United Power & Land		19	698926		**0.0000%**
Chippewa Flambeau		57	640325	0	**0.0000%**
Clearwater		58	640276		**0.0000%**
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

OMS (Outage Management System)

JDE W.O. 507

Legal Entity	Utility Dist	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy		23	999101		
PSCo	**Electric Dist**	12	801212	588	**21.8890%**
PSCo	**Gas Dist**	12	801230	880	**31.4165%**
SPS	**Electric Dist**	13	801312	588	**5.3895%**
WGI		43	813099	921	
1480 Welton		29	999011	0	
NCE Communications		37	470000	417.1	
Xcel Energy WYCO Inc.		38	813499	921	
NSP-MN	**Electric Dist**	10	801012	588	**18.6671%**
NSP-MN	**Gas Dist**	10	801030	880	**15.0196%**
NSP-WI	**Electric Dist**	11	801112	588	**4.0543%**
NSP-WI	**Gas Dist**	11	801130	880	**3.5640%**
Eloigne		15	698923		
Reddy Kilowatt		17	498725	417.1	
United Power & Land		19	698926		
Chippewa Flambeau		57	640325	0	
Clearwater		58	640276		
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

e-Business

JDE W.O. 508

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	500520	921	**29.6853%**
SPS	13	500523	921	**13.6773%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**50.3338%**
NSP-WI	11	500522	921	**6.3036%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Passport - all Modules

JDE W.O. 509

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	No. of Passport Trans	%
Xcel Energy	23	500524	921	135	**0.0060%**
PSCo	12	500520	921	887,634	**39.6247%**
SPS	13	500523	921	328,065	**14.6451%**
WGI	43	813099	921	17	**0.0008%**
1480 Welton	29	999011	0	2	**0.0001%**
NCE Communications	37	470000	417.1	77	**0.0034%**
Xcel Energy WYCO Inc.	38	813499	921	0	**0.0000%**
NSP-MN	10	500521	921	863,116	**38.5303%**
NSP-WI	11	500522	921	161,002	**7.1873%**
Eloigne	15	698923		0	**0.0000%**
Reddy Kilowatt	17	498725	417.1	0	**0.0000%**
United Power & Land	19	698926		16	**0.0007%**
Chippewa Flambeau	57	640325	0	5	**0.0002%**
Clearwater	58	640276		0	**0.0000%**
NSP Lands	59	640290		0	**0.0000%**
PSR Investment	41	699109		6	**0.0003%**
Xcel Energy Performance Contracting	51	498715	417.1	25	**0.0011%**
Total				2,240,100	100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Passport - Accounts Payable

JDE W.O. 510

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	500524	921	**0.0047%**
PSCo	12	500520	921	**40.7674%**
SPS	13	500523	921	**14.4162%**
WGI	43	813099	921	**0.0004%**
1480 Welton	29	999011	0	**0.0001%**
NCE Communications	37	470000	417.1	**0.0007%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**38.5491%**
NSP-WI	11	500522	921	**6.2584%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0012%**
Chippewa Flambeau	57	640325	0	**0.0004%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0004%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0010%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Passport - Work Management

JDE W.O. 512

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	500524	921	**0.0000%**
PSCo	12	500520	921	**16.7335%**
SPS	13	500523	921	**14.9140%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**57.5736%**
NSP-WI	11	500522	921	**10.7789%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Passport - Purchasing

JDE W.O. 513

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	500524	921	**0.0247%**
PSCo	12	500520	921	**54.3121%**
SPS	13	500523	921	**8.1662%**
WGI	43	813099	921	**0.0038%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0230%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**31.2300%**
NSP-WI	11	500522	921	**6.2361%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0041%**
Total				100.0000%

Southwestern Public Service Company

XES Allocation Calculations for the Three-digit and Five-digit Workorders

Miscellaneous Applications

JDE W.O. 514

					505	507	509	515	516	503	504	506	517	528
Legal Entity	**FERC Acct**	**JDE Company**	**JDE Bus Unit**	**FERC Account**	JDE Avg Avg %	OMS Avg %	Passport Avg %	PeopleSoft Avg %	PowerPlant Avg %	CRS Avg %	Maximo Avg %	GIS-Dist Avg %	GMS Avg %	EMS-Shared Avg %
Xcel Energy		23	500524	921	10.1681%	0.0000%	0.0060%	0.1164%	0.0000%	0.0000%		0.0000%		
PSCo	**921**	12	500520	921	31.1512%		39.6247%	29.6508%	36.7425%					
PSCo	**903**	12	435211	903						48.1160%				
PSCo	**417**	12	211801	417.1							0.4669%			
PSCo	**539**	12	240016	539							1.1459%			
PSCo	**549**	12	240026	549							4.3289%			
PSCo	**506**	12	240004	506							29.9631%			
PSCo	**506**	12	211701	506							0.5093%			
PSCo	**556**	12	341060	556										0.8529%
PSCo	**561**	12	889255	561.2										12.4077%
PSCo	**581**	12	889219	581										21.2407%
PSCo	**588**	12	801212	588		21.8890%						21.8890%		
PSCo	**880**	12	801230	880		31.4165%						31.4165%	92.0172%	
PSCo	**850**	12	801270	850										
PSCo	**851**	12	801274	851										
PSCo	**866**	12	801283	866									0.4208%	
PSCo	**871**	12	801235	871										
PSCo	**902**	12	434911	902										
SPS	**921**	13	500523	921	12.1494%		14.6451%	13.6614%	12.5592%					
SPS	**903**	13	435212	903						10.0094%				
SPS	**556**	13	351060	556										0.7649%
SPS	**561**	13	889355	561.2										11.1778%
SPS	**581**	13	889319	581										4.0468%
SPS	**506**	13	240036	506							21.3407%			
SPS	**902**	13	434912	902										
SPS	**588**	13	801312	588		5.3895%						5.3895%		
WGI		43	813099	921	0.0014%	0.0000%	0.0008%	0.0000%	0.0000%			0.0000%		
1480 Welton		29	999011	0	0.0204%	0.0000%	0.0001%	0.0000%	0.0000%			0.0000%		
NCE Communications		37	470000	417.1	0.0081%	0.0000%	0.0034%	0.0000%	0.0000%			0.0000%		

Southwestern Public Service Company

XES Allocation Calculations for the Three-digit and Five-digit Workorders
Miscellaneous Applications

JDE W.O. 514

Legal Entity	FERC Acct	JDE Company	JDE Bus Unit	FERC Account	529 Mercury Int Avg %	531 Gas Scada Avg %	533 CBS-ALS-CFM Avg %	536 Design Tool Avg %	537 Eclipse Avg %	539 Flipper Avg %	540 MRAS Avg %	500 Bus Sys Avg %	535 Altra Power Avg %	542 PCI Avg %	Total Avg %
Xcel Energy		23	500524	921	10.1681%										**1.0229%**
PSCo	**921**	12	500520	921	31.1512%		35.1787%			35.1787%		24.4070%	35.1787%	35.1787%	**16.6721%**
PSCo	**903**	12	435211	903											**2.4058%**
PSCo	**417**	12	211801	417.1					0.4669%						**0.0467%**
PSCo	**539**	12	240016	539					1.1459%						**0.1146%**
PSCo	**549**	12	240026	549					4.3289%						**0.4329%**
PSCo	**506**	12	240004	506					29.9631%						**2.9963%**
PSCo	**506**	12	211701	506					0.5093%						**0.0509%**
PSCo	**556**	12	341060	556											**0.0426%**
PSCo	**561**	12	889255	561.2											**0.6204%**
PSCo	**581**	12	889219	581											**1.0620%**
PSCo	**588**	12	801212	588				26.9861%							**3.5382%**
PSCo	**880**	12	801230	880				33.8276%							**9.4339%**
PSCo	**850**	12	801270	850											**0.0000%**
PSCo	**851**	12	801274	851		43.9879%									**2.1994%**
PSCo	**866**	12	801283	866											**0.0210%**
PSCo	**871**	12	801235	871		31.4164%									**1.5708%**
PSCo	**902**	12	434911	902							50.2685%				**2.5134%**
SPS	**921**	13	500523	921	12.1494%		13.4405%			13.4405%		11.0174%	13.4405%	13.4405%	**6.4972%**
SPS	**903**	13	435212	903											**0.5005%**
SPS	**556**	13	351060	556											**0.0382%**
SPS	**561**	13	889355	561.2											**0.5589%**
SPS	**581**	13	889319	581											**0.2023%**
SPS	**506**	13	240036	506					21.3407%						**2.1341%**
SPS	**902**	13	434912	902							6.8939%				**0.3447%**
SPS	**588**	13	801312	588											**0.5390%**
WGI		43	813099	921	0.0014%										**0.0002%**
1480 Welton		29	999011	0	0.0204%										**0.0020%**
NCE Communications		37	470000	417.1	0.0081%										**0.0010%**

Southwestern Public Service Company

XES Allocation Calculations for the Three-digit and Five-digit Workorders
Miscellaneous Applications

JDE W.O. 514

					505	507	509	515	516	503	504	506	517	528
Legal Entity	**FERC Acct**	**JDE Company**	**JDE Bus Unit**	**FERC Account**	JDE Avg Avg %	OMS Avg %	Passport Avg %	PeopleSoft Avg %	PowerPlant Avg %	CRS Avg %	Maximo Avg %	GIS-Dist Avg %	GMS Avg %	EMS-Shared Avg %
Xcel Energy WYCO Inc.		38	813499	921	0.1425%	0.0000%	0.0000%	0.0000%	0.0000%			0.0000%		
NSP-MN	**921**	10	500521	921	40.5328%		38.5303%	50.2751%	44.8319%					
NSP-MN	**903**	10	435213	903						35.2818%				
NSP-MN	**539**	10	240069	539							0.1038%			
NSP-MN	**524**	10	272005	524							0.0000%			
NSP-MN	**549**	10	240079	549							5.0843%			
NSP-MN	**506**	10	240057	506							31.5435%			
NSP-MN	**556**	10	331060	556										1.4809%
NSP-MN	**561**	10	889055	561.2										26.1909%
NSP-MN	**581**	10	889019	581										14.6127%
NSP-MN	**588**	10	801012	588		18.6671%						18.6671%		
NSP-MN	**880**	10	801030	880		15.0196%						15.0196%		
NSP-MN	**850**	10	801070	850										
NSP-MN	**851**	10	801074	851										
NSP-MN	**866**	10	801083	866									0.0017%	
NSP-MN	**871**	10	801035	871										
NSP-MN	**902**	10	434913	902										
NSP-WI	**921**	11	500522	921	5.6675%		7.1873%	6.2963%	5.8664%					
NSP-WI	**903**	11	435214	903						6.5928%				
NSP-WI	**539**	11	240101	539							2.3688%			
NSP-WI	**549**	11	240111	549							1.7562%			
NSP-WI	**506**	11	240089	506							1.3886%			
NSP-WI	**556**	11	332060	556										0.3786%
NSP-WI	**561**	11	889155	561.2										4.9097%
NSP-WI	**581**	11	889119	581										1.9364%
NSP-WI	**902**	11	434914	902										
NSP-WI	**588**	11	801112	588		4.0543%						4.0543%		
NSP-WI	**866**	11	801183	866										
NSP-WI	**871**	11	801135	871										
NSP-WI	**880**	11	801130	880		3.5640%						3.5640%	7.5603%	
Eloigne		15	698923		0.1399%	0.0000%	0.0000%	0.0000%	0.0000%			0.0000%		
Reddy Kilowatt		17	498725	417.1	0.0033%	0.0000%	0.0000%	0.0000%	0.0000%			0.0000%		
United Power & Land		19	698926		0.0011%	0.0000%	0.0007%	0.0000%	0.0000%			0.0000%		
Chippewa Flambeau		57	640325	0	0.0015%	0.0000%	0.0002%	0.0000%	0.0000%			0.0000%		
Clearwater		58	640276		0.0051%	0.0000%	0.0000%	0.0000%	0.0000%			0.0000%		
NSP Lands		59	640290		0.0001%		0.0000%	0.0000%	0.0000%					
PSR Investment		41	699109		0.0059%		0.0003%							
Xcel Energy Performance Contracting	**417**	51	498715	417.1	0.0017%		0.0011%							
Total					100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

Southwestern Public Service Company

XES Allocation Calculations for the Three-digit and Five-digit Workorders
Miscellaneous Applications

JDE W.O. 514

Legal Entity	FERC Acct	JDE Company	JDE Bus Unit	FERC Account	529 Mercury Int Avg %	531 Gas Scada Avg %	533 CBS-ALS-CFM Avg %	536 Design Tool Avg %	537 Eclipse Avg %	539 Flipper Avg %	540 MRAS Avg %	500 Bus Sys Avg %	535 Altra Power Avg %	542 PCI Avg %	Total Avg %
Xcel Energy WYCO Inc.		38	813499	921	0.1425%										**0.0143%**
NSP-MN	**921**	10	500521	921	40.5328%		45.0978%			45.0978%		57.9652%	45.0978%	45.0978%	**22.6532%**
NSP-MN	**903**	10	435213	903											**1.7641%**
NSP-MN	**539**	10	240069	539					0.1038%						**0.0104%**
NSP-MN	**524**	10	272005	524					0.0000%						**0.0000%**
NSP-MN	**549**	10	240079	549					5.0843%						**0.5084%**
NSP-MN	**506**	10	240057	506					31.5435%						**3.1544%**
NSP-MN	**556**	10	331060	556											**0.0740%**
NSP-MN	**561**	10	889055	561.2											**1.3095%**
NSP-MN	**581**	10	889019	581											**0.7306%**
NSP-MN	**588**	10	801012	588				23.0139%							**3.0174%**
NSP-MN	**880**	10	801030	880				16.1724%							**2.3106%**
NSP-MN	**850**	10	801070	850											**0.0000%**
NSP-MN	**851**	10	801074	851		6.0121%									**0.3006%**
NSP-MN	**866**	10	801083	866											**0.0001%**
NSP-MN	**871**	10	801035	871		15.0196%									**0.7510%**
NSP-MN	**902**	10	434913	902							36.0259%				**1.8013%**
NSP-WI	**921**	11	500522	921	5.6675%		6.2830%			6.2830%		6.6104%	6.2830%	6.2830%	**3.1214%**
NSP-WI	**903**	11	435214	903											**0.3296%**
NSP-WI	**539**	11	240101	539					2.3688%						**0.2369%**
NSP-WI	**549**	11	240111	549					1.7562%						**0.1756%**
NSP-WI	**506**	11	240089	506					1.3886%						**0.1389%**
NSP-WI	**556**	11	332060	556											**0.0189%**
NSP-WI	**561**	11	889155	561.2											**0.2455%**
NSP-WI	**581**	11	889119	581											**0.0968%**
NSP-WI	**902**	11	434914	902							6.8117%				**0.3406%**
NSP-WI	**588**	11	801112	588											**0.4054%**
NSP-WI	**866**	11	801183	866											**0.0000%**
NSP-WI	**871**	11	801135	871		3.5640%									**0.1782%**
NSP-WI	**880**	11	801130	880											**0.7344%**
Eloigne		15	698923		0.1399%										**0.0140%**
Reddy Kilowatt		17	498725	417.1	0.0033%										**0.0003%**
United Power & Land		19	698926		0.0011%										**0.0001%**
Chippewa Flambeau		57	640325	0	0.0015%										**0.0002%**
Clearwater		58	640276		0.0051%										**0.0005%**
NSP Lands		59	640290		0.0001%										**0.0000%**
PSR Investment		41	699109		0.0059%										**0.0006%**
Xcel Energy Performance Contracting	**417**	51	498715	417.1	0.0017%										**0.0002%**
Total					100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

PeopleSoft

JDE W.O. 515

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	500524	921	**0.1164%**
PSCo	12	500520	921	**29.6508%**
SPS	13	500523	921	**13.6614%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**50.2751%**
NSP-WI	11	500522	921	**6.2963%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

PowerPlant

JDE W.O. 516

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	500524	921	**0.0000%**
PSCo	12	500520	921	**36.7425%**
SPS	13	500523	921	**12.5592%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**44.8319%**
NSP-WI	11	500522	921	**5.8664%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

MDMS (Monitoring Device Management System)

JDE W.O. 518

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	434911	902	**50.2685%**
SPS	13	434912	902	**6.8939%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	434913	902	**36.0259%**
NSP-WI	11	434914	902	**6.8117%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

CL/QM (Call Logging and Quality Management)

JDE W.O. 519

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	999101		**0.0000%**
PSCo	12	435211	903	**48.3112%**
SPS	13	435212	903	**10.1189%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	435213	903	**35.0181%**
NSP-WI	11	435214	903	**6.5518%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

IVR (Interactive Voice Response)

JDE W.O. 520

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	435211	903	**45.9634%**
SPS	13	435212	903	**13.1250%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	435213	903	**34.5377%**
NSP-WI	11	435214	903	**6.3739%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Time/PTRS

JDE W.O. 521

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.1164%**
PSCo	12	500520	921	**29.6508%**
SPS	13	500523	921	**13.6614%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**50.2751%**
NSP-WI	11	500522	921	**6.2963%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Network

JDE W.O. 523

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	500524	921	**0.0000%**
PSCo	12	500520	921	**27.1926%**
SPS	13	500523	921	**11.5790%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**53.2812%**
NSP-WI	11	500522	921	**7.9472%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

DSS Suport
(Distributed Systems and Services)
JDE W.O. 524

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	500520	921	**24.4070%**
SPS	13	500523	921	**11.0174%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**57.9652%**
NSP-WI	11	500522	921	**6.6104%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Utility Innovations

JDE W.O. 525

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	803599	921	**43.4900%**
SPS	13	807599	921	**12.7556%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	801599	921	**35.3262%**
NSP-WI	11	805599	921	**8.4282%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

EMS Transmission - FERC 561

JDE W.O. 526

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	889255	561.2	**28.9626%**
SPS	13	889355	561.2	**23.3032%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	889055	561.2	**37.3226%**
NSP-WI	11	889155	561.2	**10.4116%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

EMS Distribution - FERC 581

JDE W.O. 527

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	889219	581	**43.7780%**
SPS	13	889319	581	**10.7791%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	889019	581	**37.3342%**
NSP-WI	11	889119	581	**8.1087%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

EMS- Production, Transmission, Distribution
FERC's 556, 561, 581

JDE W.O. 528

Legal Entity	JDE Company	JDE Bus Unit	FERC ACCT	JDE BU/WO	U5 %	Average %
PSCo	12	12006	556	341060	2.4720%	**0.8529%**
PSCo	12	12006	561.2	889255	35.9629%	**12.4077%**
PSCo	12	12006	581	889219	61.5651%	**21.2407%**
SPS	13	12007	556	351060	4.7838%	**0.7649%**
SPS	13	12007	561.2	889355	69.9073%	**11.1778%**
SPS	13	12007	581	889319	25.3089%	**4.0468%**
NSP-MN	10	12004	556	331060	3.5021%	**1.4809%**
NSP-MN	10	12004	561.2	889055	61.9401%	**26.1909%**
NSP-MN	10	12004	581	889019	34.5578%	**14.6127%**
NSP-WI	11	12005	556	332060	5.2400%	**0.3786%**
NSP-WI	11	12005	561.2	889155	67.9576%	**4.9097%**
NSP-WI	11	12005	581	889119	26.8024%	**1.9364%**
Total						100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Mercury Interactive

JDE W.O. 529

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	500524	921	**10.1681%**
PSCo	12	500520	921	**31.1512%**
SPS	13	500523	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	500521	921	**40.5328%**
NSP-WI	11	500522	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investment	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715		**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

CBS/ALS/CFM

JDE W.O. 533

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	500524	921	**0.0000%**
PSCo	12	500520	921	**35.1787%**
SPS	13	500523	921	**13.4405%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**45.0978%**
NSP-WI	11	500522	921	**6.2830%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

CES (Customer & Enterprise Solutions)

JDE W.O. 534

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	500524	921	**0.0000%**
PSCo	12	500520	921	**34.9171%**
SPS	13	500523	921	**10.6025%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**47.9324%**
NSP-WI	11	500522	921	**6.5480%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Meter Reading Acquisition System (MRAS)

JDE W.O. 540

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	434911	902	**50.2685%**
SPS	13	434912	902	**6.8939%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	434913	902	**36.0259%**
NSP-WI	11	434914	902	**6.8117%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

PCI

JDE W.O. 542

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	500524	921	**0.0000%**
PSCo	12	500520	921	**35.1787%**
SPS	13	500523	921	**13.4405%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**45.0978%**
NSP-WI	11	500522	921	**6.2830%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY

Enterprise Application Integration/Enterprise Service Bus (EAI/ESB) JDE W.O. 544

					505	507	509	515	516	518	520	521	503	504
Legal Entity	**FERC Acct**	**JDE Company**	**JDE Bus Unit**	**FERC Account**	JDE Avg Avg %	OMS Avg %	Passport Avg %	PeopleSoft Avg %	PowerPlant Avg %	MDMS Avg %	IVR Avg %	Time Avg %	CRS Avg %	Maximo Avg %
Xcel Energy		23	500524	921	10.1681%	0.0000%	0.0060%	0.1164%	0.0000%				0.0000%	
Xcel Energy		23	999101									0.1164%		
PSCo	**921**	12	500520	921	31.1512%		39.6247%	29.6508%	36.7425%			29.6508%		
PSCo	**903**	12	435211	903							45.9634%		48.1160%	
PSCo	**417**	12	211801	417.1										0.4669%
PSCo	**539**	12	240016	539										1.1459%
PSCo	**549**	12	240026	549										4.3289%
PSCo	**506**	12	240004	506										29.9631%
PSCo	**506**	12	211701	506										0.5093%
PSCo	**556**	12	341060	556										
PSCo	**561**	12	889255	561.2										
PSCo	**581**	12	889219	581										
PSCo	**588**	12	801212	588		21.8890%								
PSCo	**880**	12	801230	880		31.4165%								
PSCo	**850**	12	801270	850										
PSCo	**851**	12	801274	851										
PSCo	**866**	12	801283	866										
PSCo	**871**	12	801235	871										
PSCo	**902**	12	434911	902						50.2685%				
SPS	**921**	13	500523	921	12.1494%		14.6451%	13.6614%	12.5592%			13.6614%		
SPS	**903**	13	435212	903							13.1250%		10.0094%	
SPS	**556**	13	351060	556										
SPS	**561**	13	889355	561.2										
SPS	**581**	13	889319	581										
SPS	**506**	13	240036	506										21.3407%
SPS	**902**	13	434912	902						6.8939%				
SPS	**588**	13	801312	588		5.3895%								
WGI		43	813099	921	0.0014%	0.0000%	0.0008%		0.0000%					
1480 Welton		29	999011	0	0.0204%	0.0000%	0.0001%		0.0000%					
NCE Communications		37	470000	417.1	0.0081%	0.0000%	0.0034%		0.0000%					
Xcel Energy WYCO Inc.		38	813499	921	0.1425%	0.0000%	0.0000%		0.0000%					
NSP-MN	**921**	10	500521	921	40.5328%		38.5303%	50.2751%	44.8319%			50.2751%		
NSP-MN	**903**	10	435213	903							34.5377%		35.2818%	
NSP-MN	**539**	10	240069	539										0.1038%
NSP-MN	**524**	10	272005	524										0.0000%
NSP-MN	**549**	10	240079	549										5.0843%
NSP-MN	**506**	10	240057	506										31.5435%
NSP-MN	**556**	10	331060	556										
NSP-MN	**561**	10	889055	561.2										
NSP-MN	**581**	10	889019	581										
NSP-MN	**588**	10	801012	588		18.6671%								
NSP-MN	**880**	10	801030	880		15.0196%								
NSP-MN	**850**	10	801070	850										
NSP-MN	**851**	10	801074	851										
NSP-MN	**866**	10	801083	866										
NSP-MN	**871**	10	801035	871										

SOUTHWESTERN PUBLIC SERVICE COMPANY
Enterprise Application Integration/Enterprise Service Bus (EAI/ESB) JDE W.O. 544

Legal Entity	FERC Acct	JDE Company	JDE Bus Unit	FERC Account	506 GIS-Dist Avg %	529 Mercury Int Avg %	531 Gas Scada Avg %	533 CBS-ALS-CFM Avg %	536 Design Tool Avg %	540 MRAS Avg %	550 HR Systems Avg %	554 Business Obj Avg %	Total Avg %
Xcel Energy		23	500524	921	0.0000%	10.1681%							**1.1366%**
Xcel Energy		23	999101										**0.0065%**
PSCo	**921**	12	500520	921		31.1512%		35.1787%			29.6853%	37.1890%	**16.6680%**
PSCo	**903**	12	435211	903									**5.2266%**
PSCo	**417**	12	211801	417.1									**0.0259%**
PSCo	**539**	12	240016	539									**0.0637%**
PSCo	**549**	12	240026	549									**0.2405%**
PSCo	**506**	12	240004	506									**1.6646%**
PSCo	**506**	12	211701	506									**0.0283%**
PSCo	**556**	12	341060	556									**0.0000%**
PSCo	**561**	12	889255	561.2									**0.0000%**
PSCo	**581**	12	889219	581									**0.0000%**
PSCo	**588**	12	801212	588	21.8890%				26.9861%				**3.9313%**
PSCo	**880**	12	801230	880	31.4165%				33.8276%				**5.3700%**
PSCo	**850**	12	801270	850									**0.0000%**
PSCo	**851**	12	801274	851			43.9879%						**2.4438%**
PSCo	**866**	12	801283	866									**0.0000%**
PSCo	**871**	12	801235	871			31.4164%						**1.7454%**
PSCo	**902**	12	434911	902						50.2685%			**5.5854%**
SPS	**921**	13	500523	921		12.1494%		13.4405%			13.6773%	16.1399%	**6.7824%**
SPS	**903**	13	435212	903									**1.2852%**
SPS	**556**	13	351060	556									**0.0000%**
SPS	**561**	13	889355	561.2									**0.0000%**
SPS	**581**	13	889319	581									**0.0000%**
SPS	**506**	13	240036	506									**1.1856%**
SPS	**902**	13	434912	902						6.8939%			**0.7660%**
SPS	**588**	13	801312	588	5.3895%								**0.5988%**
WGI		43	813099	921	0.0000%	0.0014%							**0.0002%**
1480 Welton		29	999011	0	0.0000%	0.0204%							**0.0023%**
NCE Communications		37	470000	417.1	0.0000%	0.0081%							**0.0011%**
Xcel Energy WYCO Inc.		38	813499	921	0.0000%	0.1425%							**0.0158%**
NSP-MN	**921**	10	500521	921		40.5328%		45.0978%			50.3338%	38.6684%	**22.1707%**
NSP-MN	**903**	10	435213	903									**3.8789%**
NSP-MN	**539**	10	240069	539									**0.0058%**
NSP-MN	**524**	10	272005	524									**0.0000%**
NSP-MN	**549**	10	240079	549									**0.2825%**
NSP-MN	**506**	10	240057	506									**1.7524%**
NSP-MN	**556**	10	331060	556									**0.0000%**
NSP-MN	**561**	10	889055	561.2									**0.0000%**
NSP-MN	**581**	10	889019	581									**0.0000%**
NSP-MN	**588**	10	801012	588	18.6671%				23.0139%				**3.3527%**
NSP-MN	**880**	10	801030	880	15.0196%				16.1724%				**2.5673%**
NSP-MN	**850**	10	801070	850									**0.0000%**
NSP-MN	**851**	10	801074	851			6.0121%						**0.3340%**
NSP-MN	**866**	10	801083	866									**0.0000%**
NSP-MN	**871**	10	801035	871			15.0196%						**0.8344%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
Enterprise Application Integration/Enterprise Service Bus (EAI/ESB) JDE W.O. 544

					505	507	509	515	516	518	520	521	503	504
Legal Entity	**FERC Acct**	**JDE Company**	**JDE Bus Unit**	**FERC Account**	JDE Avg Avg %	OMS Avg %	Passport Avg %	PeopleSoft Avg %	PowerPlant Avg %	MDMS Avg %	IVR Avg %	Time Avg %	CRS Avg %	Maximo Avg %
NSP-MN	**902**	10	434913	902						36.0259%				
NSP-WI	**921**	11	500522	921	5.6675%		7.1873%	6.2963%	5.8664%			6.2963%		
NSP-WI	**903**	11	435214	903							6.3739%		6.5928%	
NSP-WI	**539**	11	240101	539										2.3688%
NSP-WI	**549**	11	240111	549										1.7562%
NSP-WI	**506**	11	240089	506										1.3886%
NSP-WI	**556**	11	332060	556										
NSP-WI	**561**	11	889155	561.2										
NSP-WI	**581**	11	889119	581										
NSP-WI	**902**	11	434914	902						6.8117%				
NSP-WI	**588**	11	801112	588		4.0543%								
NSP-WI	**866**	11	801183	866										
NSP-WI	**871**	11	801135	871										
NSP-WI	**880**	11	801130	880		3.5640%								
Eloigne		15	698923		0.1399%		0.0000%							
Reddy Kilowatt		17	498725	417.1	0.0033%		0.0000%							
United Power & Land		19	698926		0.0011%		0.0007%							
Chippewa Flambeau		57	640325	0	0.0015%		0.0002%							
Clearwater		58	640276		0.0051%		0.0000%							
NSP Lands		59	640290		0.0001%		0.0000%							
PSR Investment		41	699109		0.0059%		0.0003%							
Xcel Energy Performance Contracting	**417**	51	498715	417.1	0.0017%		0.0011%							
Total					100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
Enterprise Application Integration/Enterprise Service Bus (EAI/ESB) JDE W.O. 544

					506	529	531	533	536	540	550	554	
Legal Entity	**FERC Acct**	**JDE Company**	**JDE Bus Unit**	**FERC Account**	GIS-Dist Avg %	Mercury Int Avg %	Gas Scada Avg %	CBS-ALS-CFM Avg %	Design Tool Avg %	MRAS Avg %	HR Systems Avg %	Business Obj Avg %	**Total Avg %**
NSP-MN	**902**	10	434913	902						36.0259%			**4.0029%**
NSP-WI	**921**	11	500522	921		5.6675%		6.2830%			6.3036%	8.0027%	**3.1984%**
NSP-WI	**903**	11	435214	903									**0.7204%**
NSP-WI	**539**	11	240101	539									**0.1316%**
NSP-WI	**549**	11	240111	549									**0.0976%**
NSP-WI	**506**	11	240089	506									**0.0771%**
NSP-WI	**556**	11	332060	556									**0.0000%**
NSP-WI	**561**	11	889155	561.2									**0.0000%**
NSP-WI	**581**	11	889119	581									**0.0000%**
NSP-WI	**902**	11	434914	902						6.8117%			**0.7569%**
NSP-WI	**588**	11	801112	588	4.0543%								**0.4505%**
NSP-WI	**866**	11	801183	866									**0.0000%**
NSP-WI	**871**	11	801135	871			3.5640%						**0.1980%**
NSP-WI	**880**	11	801130	880	3.5640%								**0.3960%**
Eloigne		15	698923			0.1399%							**0.0155%**
Reddy Kilowatt		17	498725	417.1		0.0033%							**0.0004%**
United Power & Land		19	698926			0.0011%							**0.0002%**
Chippewa Flambeau		57	640325	0		0.0015%							**0.0002%**
Clearwater		58	640276			0.0051%							**0.0006%**
NSP Lands		59	640290			0.0001%							**0.0000%**
PSR Investment		41	699109			0.0059%							**0.0007%**
Xcel Energy Performance Contracting	**417**	51	498715	417.1		0.0017%							**0.0003%**
Total					100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

CFO Systems

JDE W.O. 549

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	500524	921	**10.1681%**
PSCo	12	500520	921	**31.1512%**
SPS	13	500523	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	500521	921	**40.5328%**
NSP-WI	11	500522	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investment	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

HR Systems

JDE W.O. 550

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	500524	921	**0.0000%**
PSCo	12	500520	921	**29.6853%**
SPS	13	500523	921	**13.6773%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**50.3338%**
NSP-WI	11	500522	921	**6.3036%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Corporate Systems

JDE W.O. 551

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	500524	921	**10.1681%**
PSCo	12	500520	921	**31.1512%**
SPS	13	500523	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	500521	921	**40.5328%**
NSP-WI	11	500522	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investment	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Security Systems

JDE W.O. 552

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	500524	921	**0.1164%**
PSCo	12	500520	921	**29.6508%**
SPS	13	500523	921	**13.6614%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**50.2751%**
NSP-WI	11	500522	921	**6.2963%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Energy Supply Systems

JDE W.O. 553

Legal Entity	JDE Company	JDE BU/WO	FERC Account	JDE BU/WO	U5 %	Average %
PSCo	12	12003	417.1	211801	1.2821%	**0.4669%**
PSCo	12	12003	539	240016	3.1469%	**1.1459%**
PSCo	12	12003	549	240026	11.8881%	**4.3289%**
PSCo	12	12003	506	240004	82.2843%	**29.9631%**
PSCo	12	12003	506	211701	1.3986%	**0.5093%**
SPS	13	240036	506	240036	100.0000%	**21.3407%**
NSP-MN	10	12001	539	240069	0.2825%	**0.1038%**
NSP-MN	10	12001	524	272005	0.0000%	**0.0000%**
NSP-MN	10	12001	549	240079	13.8418%	**5.0843%**
NSP-MN	10	12001	506	240057	85.8757%	**31.5435%**
NSP-WI	11	12002	539	240101	42.9629%	**2.3688%**
NSP-WI	11	12002	549	240111	31.8519%	**1.7562%**
NSP-WI	11	12002	506	240089	25.1852%	**1.3886%**
Total						100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Business Objects

JDE W.O. 554

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	%
Xcel Energy	23	999101		**0.0000%**
PSCo	12	500520	921	**37.1890%**
SPS	13	500523	921	**16.1399%**
WGI	43	813099	921	**0.0000%**
1480 Welton	29	999011	0	**0.0000%**
NCE Communications	37	470000	417.1	**0.0000%**
Xcel Energy WYCO Inc.	38	813499	921	**0.0000%**
NSP-MN	10	500521	921	**38.6684%**
NSP-WI	11	500522	921	**8.0027%**
Eloigne	15	698923		**0.0000%**
Reddy Kilowatt	17	498725	417.1	**0.0000%**
United Power & Land	19	698926		**0.0000%**
Chippewa Flambeau	57	640325	0	**0.0000%**
Clearwater	58	640276		**0.0000%**
NSP Lands	59	640290		**0.0000%**
PSR Investment	41	699109		**0.0000%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0000%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Mobile Computing

JDE W.O. 559

Legal Entity	Utility Dist	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy		23	999101		
PSCo	**Electric Dist 588**	12	801212	588	**21.8890%**
PSCo	**Gas Dist 880**	12	801230	880	**31.4165%**
SPS	**Electric Dist 588**	13	801312	588	**5.3895%**
WGI		43	813099	921	
1480 Welton		29	999011	0	
NCE Communications		37	470000	417.1	
Xcel Energy WYCO Inc.		38	813499	921	
NSP-MN	**Electric Dist 588**	10	801012	588	**18.6671%**
NSP-MN	**Gas Dist 880**	10	801030	880	**15.0196%**
NSP-WI	**Electric Dist 588**	11	801112	588	**4.0543%**
NSP-WI	**Gas Dist 880**	11	801130	880	**3.5640%**
Eloigne		15	698923		
Reddy Kilowatt		17	498725	417.1	
United Power & Land		19	698926		
Chippewa Flambeau		57	640325	0	
Clearwater		58	640276		
NSP Lands		59	640290		
PSR Investment		41	699109		
Xcel Energy Performance Contracting		51	498715	417.1	
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Enterprise Continuity

JDE W.O. 561

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	500524	921	**10.1681%**
PSCo	12	500520	921	**31.1512%**
SPS	13	500523	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	500521	921	**40.5328%**
NSP-WI	11	500522	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investment	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Mainframe Charges From IBM

JDE W.O. 562

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Total Avg %
Xcel Energy	23	999101		**0.0388%**
PSCo	12	801230	880	**30.6722%**
PSCo	12	801283	866	**0.1403%**
PSCo	12	434911	902	**16.7562%**
PSCo	12	500520	921	**9.8836%**
SPS	13	434912	902	**2.2980%**
SPS	13	500523	921	**4.5538%**
NSP-MN	10	801083	866	**0.0006%**
NSP-MN	10	434913	902	**12.0086%**
NSP-MN	10	500521	921	**16.7584%**
NSP-WI	11	801130	880	**2.5201%**
NSP-WI	11	434914	902	**2.2706%**
NSP-WI	11	500522	921	**2.0988%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

SAP General Ledger

Workorder No. 563

Legal Entity	JDE Company	JDE Bus Unit	FERC Account	Average %
Xcel Energy	23	500524	921	**10.1681%**
PSCo	12	500520	921	**31.1512%**
SPS	13	500523	921	**12.1494%**
WGI	43	813099	921	**0.0014%**
1480 Welton	29	999011	0	**0.0204%**
NCE Communications	37	470000	417.1	**0.0081%**
Xcel Energy WYCO Inc.	38	813499	921	**0.1425%**
NSP-MN	10	500521	921	**40.5328%**
NSP-WI	11	500522	921	**5.6675%**
Eloigne	15	698923		**0.1399%**
Reddy Kilowatt	17	498725	417.1	**0.0033%**
United Power & Land	19	698926		**0.0011%**
Chippewa Flambeau	57	640325	0	**0.0015%**
Clearwater	58	640276		**0.0051%**
NSP Lands	59	640290		**0.0001%**
PSR Investment	41	699109		**0.0059%**
Xcel Energy Performance Contracting	51	498715	417.1	**0.0017%**
Total				100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

COS Model

JDE W.O. 10409

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	999320	**41.0308%**
NSPW	11	921	Common	999321	**6.8848%**
PSCo	12	921	Common	999322	**37.2308%**
SPS	13	921	Electric	999323	**14.8519%**
WGI	43		Gas	813099	**0.0017%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Dyanamic EMS
FERC's 556, 561, 581

JDE W.O. 10413

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
PSCo	12	556	Electric	341060	**0.8529%**
PSCo	12	561	Electric	889255	**12.4077%**
PSCo	12	581	Electric	889219	**21.2407%**
SPS	13	556	Electric	351060	**0.7649%**
SPS	13	561	Electric	889355	**11.1778%**
SPS	13	581	Electric	889319	**4.0468%**
NSPM	10	556	Electric	331060	**1.4809%**
NSPM	10	561	Electric	889055	**26.1909%**
NSPM	10	581	Electric	889019	**14.6127%**
NSPW	11	556	Electric	332060	**0.3786%**
NSPW	11	561	Electric	889155	**4.9097%**
NSPW	11	581	Electric	889119	**1.9364%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Integrated Energy Management IEM
FERC 561

JDE W.O. 10416

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	561.2	Electric	889055	**37.3226%**
NSPW	11	561.2	Electric	889155	**10.4116%**
PSCo	12	561.2	Electric	889255	**28.9626%**
SPS	13	561.2	Electric	889355	**23.3032%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Landworks

JDE W.O. 10417

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	999390	43.9134%
NSPW	11	921	Common	999391	5.6585%
PSCo	12	921	Common	999392	38.6066%
SPS	13	921	Electric	999393	11.7883%
1480 Welton	29	417	Non-Utility	999011	0.0332%
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Tririga

JDE W.O. 10418

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	999390	**38.7375%**
NSPW	11	921	Common	999391	**11.0759%**
PSCo	12	921	Common	999392	**28.2375%**
SPS	13	921	Electric	999393	**16.2306%**
Eloigne	15	-	Non-Utility	698923	**0.0735%**
1480 Welton	29	-	Non-Utility	999011	**5.6450%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Windows 7 Operating System(OS) Migration

JDE W.O. 10423

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**57.9652%**
NSPW	11	921	Common	500522	**6.6104%**
PSCo	12	921	Common	500520	**24.4070%**
SPS	13	921	Common	500523	**11.0174%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

EPM Phase 2
FERC 566
JDE W.O. 10425

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	566	Electric	889057	**37.3226%**
NSPW	11	566	Electric	889157	**10.4116%**
PSCo	12	566	Electric	889257	**28.9626%**
SPS	13	566	Electric	889357	**23.3032%**
Total					

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Environmental Compliance

JDE W.O. 10434

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	920	Common	200107	42.6131%
NSPW	11	920	Common	200207	6.1499%
PSCo	12	920	Common	200307	37.9931%
SPS	13	920	Electric	200407	13.2439%
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Geographic Information Systems - Transmission Ph3

JDE W.O. 10435

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	560	Electric	801052	**37.3226%**
NSPW	11	560	Electric	801152	**10.4116%**
PSCo	12	560	Electric	801252	**28.9626%**
SPS	13	560	Electric	801352	**23.3032%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Conflation Software

JDE W.O. 10443

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM elec transmission	10	566	Elec	889057	**9.4981%**
NSPM gas transmission	10	863	Gas	880779	**3.2007%**
NSPM elec distrib	10	598	Elec	801064	**9.3648%**
NSPM gas distrib	10	892	Gas	801043	**7.5497%**
NSPW elec transmission	11	566	Elec	889157	**2.5321%**
NSPW elec distrib	11	598	Elec	801164	**2.0270%**
NSPW gas distrib	11	892	Gas	801143	**1.7810%**
PSCo elec transmission	12	566	Elec	889257	**7.3022%**
PSCo gas transmission	12	863	Gas	833179	**21.7995%**
PSCo elec distrib	12	598	Elec	801264	**10.9233%**
PSCo gas distrib	12	892	Gas	801243	**15.6692%**
SPS elec transmission	13	566	Elec	889357	**5.6676%**
SPS elec distrib	13	598	Elec	801364	**2.6848%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Service Suite 10

JDE W.O. 10444

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM elec distrib	10	588	Elec	801012	**18.6671%**
NSPM gas distrib	10	880	Gas	801030	**15.0196%**
NSPW elec distrib	11	588	Elec	801112	**4.0543%**
NSPW gas distrib	11	880	Gas	801130	**3.5640%**
PSCo elec distrib	12	588	Elec	801212	**21.8890%**
PSCo gas distrib	12	880	Gas	801230	**31.4165%**
SPS elec distrib	13	588	Elec	801312	**5.3895%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ITSM Modernization (Information Technology Service Management) Phase 2 of 3

JDE W.O. 10447

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSP-MN	10	921	Common	500521	**40.5328%**
NSP-WI	11	921	Common	500522	**5.6675%**
PSCo	12	921	Common	500520	**31.1512%**
SPS	13	921	Electric	500523	**12.1494%**
Eloigne	15			698923	**0.1399%**
Reddy Kilowatt	17	417	Non-Utility	498725	**0.0033%**
United Power & Land	19			698926	**0.0011%**
Xcel Energy	23	921	Common	500524	**10.1681%**
1480 Welton	29			999011	**0.0204%**
NCE Communications	37	417	Non-Utility	470000	**0.0081%**
Xcel Energy WYCO Inc.	38	921	Gas	813499	**0.1425%**
PSR Investment	41			699109	**0.0059%**
WGI	43	921	Gas	813099	**0.0014%**
Xcel Energy Performance Contracting	51	417	Non-Utility	498715	**0.0017%**
Chippewa Flambeau	57			640325	**0.0015%**
Clearwater	58			640276	**0.0051%**
NSP Lands	59			640290	**0.0001%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Budget System Upgrade

JDE W.O. 10449

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**45.0978%**
NSPW	11	921	Common	500522	**6.2830%**
PSCo	12	921	Common	500520	**35.1787%**
SPS	13	921	Electric	500523	**13.4405%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Enterprise Project Management (EPM) Phase 3

JDE W.O. 10453

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**40.5328%**
NSPW	11	921	Common	500522	**5.6675%**
PSCo	12	921	Common	500520	**31.1512%**
SPS	13	921	Electric	500523	**12.1494%**
Eloigne	15		Non-utility	698923	**0.1399%**
Reddy Kilowatt	17	417.1	Non-utility	498725	**0.0033%**
United Power & Land	19		Non-utility	698926	**0.0011%**
Xcel Energy	23	921	Common	500524	**10.1681%**
1480 Welton	29		Non-utility	999011	**0.0204%**
NCE Communications	37	417.1	Non-utility	470000	**0.0081%**
Xcel Energy WYCO Inc.	38	921	Gas	813499	**0.1425%**
PSR Investment	41		Non-utility	699109	**0.0059%**
WGI	43	921	Gas	813099	**0.0014%**
Xcel Energy Performance Contracting	51		Non-utility	498715	**0.0017%**
Chippewa Flambeau	57		Non-utility	640325	**0.0015%**
Clearwater	58		Non-utility	640276	**0.0051%**
NSP Lands	59		Non-utility	640290	**0.0001%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Dodd-Frank

JDE W.O. 10456

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	331010	**23.3172%**
NSPW	11	921	Common	332010	**1.7549%**
PSCo	12	921	Common	341010	**52.7151%**
SPS	13	921	Electric	351010	**22.2128%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Enterprise Learning

JDE W.O. 10458

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**50.3338%**
NSPW	11	921	Common	500522	**6.3036%**
PSCo	12	921	Common	500520	**29.6853%**
SPS	13	921	Electric	500523	**13.6773%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

GRC Risk & Compliance

JDE W.O. 10461

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**40.5328%**
NSPW	11	921	Common	500522	**5.6675%**
PSCo	12	921	Common	500520	**31.1512%**
SPS	13	921	Common	500523	**12.1494%**
Eloigne	15		NU	698923	**0.1399%**
Reddy Kilowatt	17	417.1	NU	498725	**0.0033%**
United Power & Land	19		NU	698926	**0.0011%**
Xcel Energy	23	921	Common	500524	**10.1681%**
1480 Welton	29		NU	999011	**0.0204%**
NCE Communications	37	417.1	NU	470000	**0.0081%**
Xcel Energy WYCO Inc.	38	921	Electric	813499	**0.1425%**
PSR Investment	41		NU	699109	**0.0059%**
WGI	43	921	Gas	813099	**0.0014%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0017%**
Chippewa Flambeau	57		Common	640325	**0.0015%**
Clearwater	58		NU	640276	**0.0051%**
NSP Lands	59		NU	640290	**0.0001%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Commodity Management Sysyem (Ph 4 of 4)

JDE W.O. 10462

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	331015	**35.5351%**
NSPW	11	921	Common	332015	**6.3559%**
PSCo	12	921	Common	341015	**31.3332%**
SPS	13	921	Electric	351010	**26.7758%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Xcel Energy Corp Network (Inventory Software)

JDE Workorder: 10464

Legal Entity	FERC Acct	JDE Company	Subledger	FERC Account	% BU	% LE
Xcel Energy		23	500524	921	1.1366%	
Xcel Energy		23	999101		0.0065%	1.1431%
PSCo	**921**	12	500520	921	16.6680%	
PSCo	**903**	12	435211	903	5.2266%	
PSCo	**417**	12	211801	417.1	0.0259%	
PSCo	**539**	12	240016	539	0.0637%	
PSCo	**549**	12	240026	549	0.2405%	
PSCo	**506**	12	240004	506	1.6646%	
PSCo	**506**	12	211701	506	0.0283%	
PSCo	**556**	12	341060	556	0.0000%	
PSCo	**561**	12	889255	561.2	0.0000%	
PSCo	**581**	12	889219	581	0.0000%	
PSCo	**588**	12	801212	588	3.9313%	
PSCo	**880**	12	801230	880	5.3700%	
PSCo	**850**	12	801270	850	0.0000%	
PSCo	**851**	12	801274	851	2.4438%	
PSCo	**866**	12	801283	866	0.0000%	
PSCo	**871**	12	801235	871	1.7454%	
PSCo	**902**	12	434911	902	5.5854%	42.9935%
SPS	**921**	13	500523	921	6.7824%	
SPS	**903**	13	435212	903	1.2852%	
SPS	**556**	13	351060	556	0.0000%	
SPS	**561**	13	889355	561.2	0.0000%	
SPS	**581**	13	889319	581	0.0000%	
SPS	**506**	13	240036	506	1.1856%	
SPS	**902**	13	434912	902	0.7660%	
SPS	**588**	13	801312	588	0.5988%	10.6180%
WGI		43	813099	921	0.0002%	0.0002%
1480 Welton		29	999011	0	0.0023%	0.0023%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Xcel Energy Corp Network (Inventory Software)

JDE Workorder: 10464

Legal Entity	FERC Acct	JDE Company	Subledger	FERC Account	% BU	% LE
NCE Communications		37	470000	417.1	0.0011%	0.0011%
Xcel Energy WYCO Inc.		38	813499	921	0.0158%	0.0158%
NSP-MN	**921**	10	500521	921	22.1707%	
NSP-MN	**903**	10	435213	903	3.8789%	
NSP-MN	**539**	10	240069	539	0.0058%	
NSP-MN	**524**	10	272005	524	0.0000%	
NSP-MN	**549**	10	240079	549	0.2825%	
NSP-MN	**506**	10	240057	506	1.7524%	
NSP-MN	**556**	10	331060	556	0.0000%	
NSP-MN	**561**	10	889055	561.2	0.0000%	
NSP-MN	**581**	10	889019	581	0.0000%	
NSP-MN	**588**	10	801012	588	3.3527%	
NSP-MN	**880**	10	801030	880	2.5673%	
NSP-MN	**850**	10	801070	850	0.0000%	
NSP-MN	**851**	10	801074	851	0.3340%	
NSP-MN	**866**	10	801083	866	0.0000%	
NSP-MN	**871**	10	801035	871	0.8344%	
NSP-MN	**902**	10	434913	902	4.0029%	39.1816%
NSP-WI	**921**	11	500522	921	3.1984%	
NSP-WI	**903**	11	435214	903	0.7204%	
NSP-WI	**539**	11	240101	539	0.1316%	
NSP-WI	**549**	11	240111	549	0.0976%	
NSP-WI	**506**	11	240089	506	0.0771%	
NSP-WI	**556**	11	332060	556	0.0000%	
NSP-WI	**561**	11	889155	561.2	0.0000%	
NSP-WI	**581**	11	889119	581	0.0000%	
NSP-WI	**902**	11	434914	902	0.7569%	
NSP-WI	**588**	11	801112	588	0.4505%	
NSP-WI	**866**	11	801183	866	0.0000%	
NSP-WI	**871**	11	801135	871	0.1980%	
NSP-WI	**880**	11	801130	880	0.3960%	6.0265%
Eloigne		15	698923		0.0155%	0.0155%
Reddy Kilowatt		17	498725	417.1	0.0004%	0.0004%
United Power & Land		19	698926		0.0002%	0.0002%
Chippewa Flambeau		57	640325	0	0.0002%	0.0002%
Clearwater		58	640276		0.0006%	0.0006%
NSP Lands		59	640290		0.0000%	0.0000%
PSR Investment		41	699109		0.0007%	0.0007%
Xcel Energy Performance Contracting	**417**	51	498715	417.1	0.0003%	0.0003%
Total					**100.0000%**	**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

10466 Identity and Access Management

JDE Workorder: 10466

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**50.2751%**
NSPW	11	921	Common	500522	**6.2963%**
PSCo	12	921	Common	500520	**29.6508%**
SPS	13	921	Electric	500523	**13.6614%**
Xcel Energy Inc	23	921	Common	500524	**0.1164%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Integrated Talent Management

JDE Workorder: 10471

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**50.3338%**
NSPW	11	921	Common	500522	**6.3036%**
PSCo	12	921	Common	500520	**29.6853%**
SPS	13	921	Electric	500523	**13.6773%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

XBRL (Extensible Business Reporting Language) Filing Insource Tapping Process

JDE Workorder: 10475

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	999230	**40.6443%**
NSPW	11	921	Common	999231	**5.6826%**
PSCo	12	921	Common	999232	**31.2497%**
SPS	13	921	Common	999233	**12.1812%**
Xcel Energy Holding Co	23		Common	999101	**10.2422%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Business Objects 4 Upgrade

JDE Workorder: 10476

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**38.6684%**
NSPW	11	921	Common	500522	**8.0027%**
PSCo	12	921	Common	500520	**37.1890%**
SPS	13	921	Common	500523	**16.1399%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Enterprise Project Management ((EPM) Phase 4 Supply Chain

JDE Workorder: 10478

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**38.5303%**
NSPW	11	921	Common	500522	**7.1873%**
PSCo	12	921	Common	500520	**39.6247%**
SPS	13	921	Electric	500523	**14.6451%**
United Power & Land	19		NU	698926	**0.0007%**
Xcel Energy Inc	23	921	Common	500524	**0.0060%**
1480 Welton	29	417.1	NU	999011	**0.0001%**
NCE Communications	37		NU	470000	**0.0034%**
PSR Investments	41		NU	699109	**0.0003%**
Westgas Inc	43	921	Gas	813099	**0.0008%**
Xcel Energy Contractg	51	417.1	NU	498715	**0.0011%**
Chippewa Flambeau	57		Common	640325	**0.0002%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

SharePoint New Version

JDE Workorder: 10481

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**57.9652%**
NSPW	11	921	Common	500522	**6.6104%**
PSCo	12	921	Common	500520	**24.4070%**
SPS	13	921	Electric	500523	**11.0174%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ITSA Pole Phase 2

JDE Workorder: 10482

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM-MN (93%) Trans	10	571	Electric	894460	**13.9149%**
NSPM-SD (4%) Trans	10	571	Electric	893760	**0.5985%**
NSPM-ND (3%) Trans	10	571	Electric	894760	**0.4489%**
NSPW Trans	11	571	Electric	894560	**4.1739%**
PSCo Trans	12	571	Electric	894660	**11.6108%**
SPS Trans	13	571	Electric	894360	**9.3420%**
NSPM-MN (93%) Distrib	10	593	Electric	894420	**20.8016%**
NSPM-SD (4%) Distrib	10	593	Electric	893720	**0.8947%**
NSPM-ND (3%) Distrib	10	593	Electric	894720	**0.6710%**
NSPW Distrib	11	593	Electric	894520	**4.8580%**
PSCo Distrib	12	593	Electric	894620	**26.2278%**
SPS Distrib	13	593	Electric	894320	**6.4579%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Focal Point - Network Management

JDE Workorder: 10483

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	588	Electric	801012	**37.3342%**
NSPW	11	588	Electric	801112	**8.1087%**
PSCo	12	588	Electric	801212	**43.7780%**
SPS	13	588	Electric	801312	**10.7791%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Advanced Distribution Management System (ADMS)

JDE Workorder: 10485

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	581	Electric	889019	**37.3342%**
NSPW	11	581	Electric	889119	**8.1087%**
PSCo	12	581	Electric	889219	**43.7780%**
SPS	13	581	Electric	889319	**10.7791%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

General Ledger Replacement

JDE Workorder: 10488

	JDE	FERC			
Legal Entity	**Company**	**Acct**	**Utility**	**Subledger**	**%**
NSP-MN	10	921	Common	500521	**40.5328%**
NSP-WI	11	921	Common	500522	**5.6675%**
PSCo	12	921	Common	500520	**31.1512%**
SPS	13	921	Electric	500523	**12.1494%**
Eloigne	15		Non-Utility	698923	**0.1399%**
Reddy Kilowatt	17	417.1	Non-Utility	498725	**0.0033%**
United Power & Land	19		Non-Utility	698926	**0.0011%**
Xcel Energy	23	921	Non-Utility	500524	**10.1681%**
1480 Welton	29	0	Non-Utility	999011	**0.0204%**
NCE Communications	37	417.1	Non-Utility	470000	**0.0081%**
Xcel Energy WYCO Inc.	38	921	Non-Utility	813499	**0.1425%**
PSR Investment	41		Non-Utility	699109	**0.0059%**
WGI	43	921	Non-Utility	813099	**0.0014%**
Xcel Energy Performance Contracting	51	417.1	Non-Utility	498715	**0.0017%**
Chippewa Flambeau	57	0	Non-Utility	640325	**0.0015%**
Clearwater	58		Non-Utility	640276	**0.0051%**
NSP Lands	59		Non-Utility	640290	**0.0001%**
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

OpenText Parallel Environment Ver. 1

JDE Workorder: 10490

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**57.9652%**
NSPW	11	921	Common	500522	**6.6104%**
PSCo	12	921	Common	500520	**24.4070%**
SPS	13	921	Common	500523	**11.0174%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Fuelworx Upgrade

JDE Workorder: 10491

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	506	Electric	240057	**25.8148%**
NSPW	11	506	Electric	240089	**0.5628%**
PSCo	12	506	Electric	240004	**35.0381%**
SPS	13	506	Electric	240036	**38.5843%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Work and Asset Management Phase 1

JDE Workorder: 10493

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Customer Care Multi Channel

JDE Workorder: 10496

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	903	Common	433313	**35.4985%**
NSPW	11	903	Common	433414	**6.7298%**
PSCo	12	903	Common	433111	**50.6589%**
SPS	13	903	Electric	433212	**7.1128%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Substation Asset Management

JDE Workorder: 10498

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	573	Electric	801062	**37.3226%**
NSPW	11	573	Electric	801162	**10.4116%**
PSCo	12	573	Electric	801262	**28.9626%**
SPS	13	573	Electric	801362	**23.3032%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Solar Data Warehouse

JDE Workorder: 10499

Legal Entity	JDE Company	Utility	Subledger	%
NSPM	10	Electric	499959	**4.3318%**
PSCo	12	Electric	499953	**95.0694%**
SPS	13	Electric	498704	**0.5988%**
Total				**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

XE New Online Upgrade

JDE Workorder: 10500

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	903	Common	433313	**35.4985%**
NSPW	11	903	Common	433414	**6.7298%**
PSCo	12	903	Common	433111	**50.6589%**
SPS	13	903	Electric	433212	**7.1128%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Enterprise SDLC (solution development life cycle) Rational Software

JDE Workorder: 10501

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
Xcel Energy	23	921		500524	1.1366%
Xcel Energy	23			999101	0.0065%
PSCo	12	921	Common	500520	16.6680%
PSCo	12	903	Common	435211	5.2266%
PSCo	12	417.1	Non Utility	211801	0.0259%
PSCo	12	539	Electric	240016	0.0637%
PSCo	12	549	Electric	240026	0.2405%
PSCo	12	506	Electric	240004	1.6646%
PSCo	12	506	Electric	211701	0.0283%
PSCo	12	556	Electric	341060	0.0000%
PSCo	12	561.2	Electric	889255	0.0000%
PSCo	12	581	Electric	889219	0.0000%
PSCo	12	588	Electric	801212	3.9313%
PSCo	12	880	Gas	801230	5.3700%
PSCo	12	850	Gas	801270	0.0000%
PSCo	12	851	Gas	801274	2.4438%
PSCo	12	866	Gas	801283	0.0000%
PSCo	12	871	Gas	801235	1.7454%
PSCo	12	902	Common	434911	5.5854%
SPS	13	921	Electric	500523	6.7824%
SPS	13	903	Electric	435212	1.2852%
SPS	13	556	Electric	351060	0.0000%
SPS	13	561.2	Electric	889355	0.0000%
SPS	13	581	Electric	889319	0.0000%
SPS	13	506	Electric	240036	1.1856%
SPS	13	902	Electric	434912	0.7660%
SPS	13	588	Electric	801312	0.5988%
WGI	43	921	Gas	813099	0.0002%
1480 Welton	29	0		999011	0.0023%
NCE Communications	37	417.1	Non Utility	470000	0.0011%
Xcel Energy WYCO Inc.	38	921		813499	0.0158%
NSP-MN	10	921	Common	500521	22.1707%
NSP-MN	10	903	Common	435213	3.8789%
NSP-MN	10	539	Electric	240069	0.0058%
NSP-MN	10	524	Electric	272005	0.0000%
NSP-MN	10	549	Electric	240079	0.2825%
NSP-MN	10	506	Electric	240057	1.7524%
NSP-MN	10	556	Electric	331060	0.0000%
NSP-MN	10	561.2	Electric	889055	0.0000%
NSP-MN	10	581	Electric	889019	0.0000%
NSP-MN	10	588	Electric	801012	3.3527%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Enterprise SDLC (solution development life cycle) Rational Software

JDE Workorder: 10501

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSP-MN	10	880	Gas	801030	2.5673%
NSP-MN	10	850	Gas	801070	0.0000%
NSP-MN	10	851	Gas	801074	0.3340%
NSP-MN	10	866	Gas	801083	0.0000%
NSP-MN	10	871	Gas	801035	0.8344%
NSP-MN	10	902	Common	434913	4.0029%
NSP-WI	11	921	Common	500522	3.1984%
NSP-WI	11	903	Common	435214	0.7204%
NSP-WI	11	539	Electric	240101	0.1316%
NSP-WI	11	549	Electric	240111	0.0976%
NSP-WI	11	506	Electric	240089	0.0771%
NSP-WI	11	556	Electric	332060	0.0000%
NSP-WI	11	561.2	Electric	889155	0.0000%
NSP-WI	11	581	Electric	889119	0.0000%
NSP-WI	11	902	Common	434914	0.7569%
NSP-WI	11	588	Electric	801112	0.4505%
NSP-WI	11	866	Gas	801183	0.0000%
NSP-WI	11	871	Gas	801135	0.1980%
NSP-WI	11	880	Gas	801130	0.3960%
Eloigne	15			698923	0.0155%
Reddy Kilowatt	17	417.1	Non Utility	498725	0.0004%
United Power & Land	19			698926	0.0002%
Chippewa Flambeau	57	0		640325	0.0002%
Clearwater	58			640276	0.0006%
NSP Lands	59			640290	0.0000%
PSR Investment	41			699109	0.0007%
Xcel Energy Performance Contracting	51	417.1	Non Utility	498715	0.0003%
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Emptoris Upgrade

JDE Workorder: 10503

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**31.2300%**
NSPW	11	921	Common	500522	**6.2361%**
PSCo	12	921	Common	500520	**54.3121%**
SPS	13	921	Electric	500523	**8.1662%**
Xcel Energy	23	921	Common	500524	**0.0247%**
NCE Communications	37	417.1	NU	470000	**0.0230%**
WGI	43	921	Gas	813099	**0.0038%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0041%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Endpoint Security

JDE Workorder: 10504

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**25.8303%**
NSPM-Nuclear	10	524	Electric	500477	**32.1349%**
NSPW	11	921	Common	500522	**6.6104%**
PSCo	12	921	Common	500520	**24.4070%**
SPS	13	921	Electric	500523	**11.0174%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Builders Portal

JDE Workorder: 10506

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	588	Electric	801012	**26.3805%**
NSPM	10	880	Gas	801030	**9.1188%**
NSPW	11	588	Electric	801112	**4.7059%**
NSPW	11	880	Gas	801130	**2.0241%**
PSCo	12	588	Electric	801212	**25.9098%**
PSCo	12	880	Gas	801230	**24.7479%**
SPS	13	588	Electric	801312	**7.1130%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Work and Asset Management Phase 2

JDE Workorder: 10507

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

General Ledger Replacement Phase 2

JDE Workorder: 10508

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSP-MN	10	921	Common	500521	**40.5328%**
NSP-WI	11	921	Common	500522	**5.6675%**
PSCo	12	921	Common	500520	**31.1512%**
SPS	13	921	Electric	500523	**12.1494%**
Eloigne	15		Non-Utility	698923	**0.1399%**
Reddy Kilowatt	17	417.1	Non-Utility	498725	**0.0033%**
United Power & Land	19		Non-Utility	698926	**0.0011%**
Xcel Energy	23	921	Non-Utility	500524	**10.1681%**
1480 Welton	29	0	Non-Utility	999011	**0.0204%**
NCE Communications	37	417.1	Non-Utility	470000	**0.0081%**
Xcel Energy WYCO Inc.	38	921	Non-Utility	813499	**0.1425%**
PSR Investment	41		Non-Utility	699109	**0.0059%**
WGI	43	921	Non-Utility	813099	**0.0014%**
Xcel Energy Performance Contracting	51	417.1	Non-Utility	498715	**0.0017%**
Chippewa Flambeau	57	0	Non-Utility	640325	**0.0015%**
Clearwater	58		Non-Utility	640276	**0.0051%**
NSP Lands	59		Non-Utility	640290	**0.0001%**
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Smallworld Geographic Information System (GIS) Upgrade

JDE Workorder: 10510

Legal Entity	JDE Company	FERC Acct	Subledger	%
NSPM	10	566	889057	**9.3307%**
NSPM	10	863	880779	**3.0060%**
NSPM	10	598	801064	**9.3335%**
NSPM	10	892	801043	**7.5098%**
NSPW	11	566	889157	**2.6029%**
NSPW	11	598	801164	**2.0272%**
NSPW	11	892	801143	**1.7820%**
PSCo	12	566	889257	**7.2406%**
PSCo	12	863	833179	**21.9940%**
PSCo	12	598	801264	**10.9445%**
PSCo	12	892	801243	**15.7082%**
SPS	13	566	889357	**5.8258%**
SPS	13	598	801364	**2.6948%**
Total				**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

DQTS

JDE Workorder: 10513

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**40.5328%**
NSPW	11	921	Common	500522	**5.6675%**
PSCo	12	921	Common	500520	**31.1512%**
SPS	13	921	Electric	500523	**12.1494%**
Eloigne	15		Non-utility	698923	**0.1399%**
Reddy Kilowatt	17	417.1	Non-utility	498725	**0.0033%**
United Power & Land	19		Non-utility	698926	**0.0011%**
Xcel Energy	23	921	Common	500524	**10.1681%**
1480 Welton	29		Non-utility	999011	**0.0204%**
NCE Communications	37	417.1	Non-utility	470000	**0.0081%**
Xcel Energy WYCO Inc.	38	921	Gas	813499	**0.1425%**
PSR Investment	41		Non-utility	699109	**0.0059%**
WGI	43	921	Gas	813099	**0.0014%**
Xcel Energy Performance Contracting	51		Non-utility	498715	**0.0017%**
Chippewa Flambeau	57		Non-utility	640325	**0.0015%**
Clearwater	58		Non-utility	640276	**0.0051%**
NSP Lands	59		Non-utility	640290	**0.0001%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ETO Common Design

JDE Workorder: 10514

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**38.5792%**
NSPW	11	921	Common	500522	**6.5838%**
PSCo	12	921	Common	500520	**35.1887%**
SPS	13	921	Common	500523	**16.1776%**
Xcel Energy	23	417.1	NU	500524	**3.3582%**
NCE Communications	37	417.1	NU	470000	**0.0052%**
Westgas	43	921	Gas	813499	**0.0470%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0010%**
Reddy Kilowatt	17	417.1	NU	498725	**0.0011%**
Clearwater	58	0		640276	**0.0017%**
Chippewa Flambeau	57	0		640325	**0.0005%**
Eloigne	15			698923	**0.0462%**
United Power & Land	19			698926	**0.0004%**
PSR Investment	41			699109	**0.0019%**
WGI	43			813099	**0.0009%**
Xcel Energy	23			999011	**0.0067%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ER - Engineering, Design & Estimation

JDE Workorder: 10515

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ER - Field Scheduling & Dispatch

JDE Workorder: 10516

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ER - Increased Strategic Sourcing

JDE Workorder: 10517

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ER - Inventory Mgmt and Matl Flow Optimization

JDE Workorder: 10518

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ER Procurement Operations Optimization

JDE Workorder: 10519

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ER Fleet Optimization

JDE Workorder: 10520

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Pitch-It

JDE Workorder: 10523

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**57.9652%**
NSPW	11	921	Common	500522	**6.6104%**
PSCo	12	921	Common	500520	**24.4070%**
SPS	13	921	Electric	500523	**11.0174%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

PowerPlan Upgrade

JDE Workorder: 10524

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**44.8319%**
NSPW	11	921	Common	500522	**5.8664%**
PSCo	12	921	Common	500520	**36.7425%**
SPS	13	921	Electric	500523	**12.5592%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

CPC Phase II

JDE Workorder: 10525

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	903	Common	433313	**35.4985%**
NSPW	11	903	Common	433414	**6.7298%**
PSCo	12	903	Common	433111	**50.6589%**
SPS	13	903	Electric	433212	**7.1128%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Secure Content Locker (SCL) Coll

JDE Workorder: 10526

Legal Entity	JDE Company	Utility	Subledger	%
NSPM	10	Common	500521	**50.3338%**
NSPW	11	Common	500522	**6.3036%**
PSCo	12	Common	500520	**29.6853%**
SPS	13	Electric	500523	**13.6773%**
Total				**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

DLP Phase II

JDE Workorder: 10529

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**57.9652%**
NSPW	11	921	Common	500522	**6.6104%**
PSCo	12	921	Common	500520	**24.4070%**
SPS	13	921	Electric	500523	**11.0174%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

GL Design, Build Test Deploy

JDE Workorder: 10530

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
Xcel Energy	23	921	Non-Utility	500524	**10.2927%**
PSCo	12	921	Common	500520	**31.5074%**
SPS	13	921	Electric	500523	**11.9604%**
WGI	43	921	Non-Utility	813099	**0.0015%**
1480 Welton	29	0	Non-Utility	999011	**0.0226%**
NCE Communications	37	417.1	Non-Utility	470000	**0.0097%**
Xcel Energy WYCO Inc.	38	921	Non-Utility	813499	**0.1428%**
NSP-MN	10	921	Common	500521	**40.1365%**
NSP-WI	11	921	Common	500522	**5.7367%**
Eloigne	15		Non-Utility	698923	**0.1688%**
Reddy Kilowatt	17	417.1	Non-Utility	498725	**0.0036%**
United Power & Land	19		Non-Utility	698926	**0.0010%**
Chippewa Flambeau	57	0	Non-Utility	640325	**0.0016%**
Clearwater	58		Non-Utility	640276	**0.0057%**
NSP Lands	59		Non-Utility	640290	**0.0004%**
PSR Investment	41		Non-Utility	699109	**0.0065%**
Xcel Energy Performance Contracting	51	417.1	Non-Utility	498715	**0.0021%**
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ER-Imp - Eng Des & Imp

JDE Workorder: 10542

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Field Sched & Dispatch

JDE Workorder: 10543

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ER Increased Strategic Sourcing

JDE Workorder: 10544

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ER Inventory Mgt & Material Flow Optimization

JDE Workorder: 10545

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ER Procurement Operations Optimization

JDE Workorder: 10546

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ER Fleet Optimization

JDE Workorder: 10547

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ER Talent Strategy

JDE Workorder: 10548

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

ER Solution Strategy

JDE Workorder: 10549

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	921	Common	500521	**37.6170%**
NSPW	11	921	Common	500522	**7.0351%**
PSCo	12	921	Common	500520	**37.1773%**
SPS	13	921	Common	500523	**18.1616%**
Xcel Energy	23	417.1	NU	500524	**0.0040%**
NCE Communications	37	417.1	NU	470000	**0.0037%**
Westgas	43	921	Gas	813099	**0.0006%**
Xcel Energy Performance Contracting	51	417.1	NU	498715	**0.0007%**
Total					**100.0000%**

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

Enterprise Transformation Office

JDE Workorder: 10550

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
Xcel Energy	23	921		500524	4.1500%
PSCo	12	921	Common	500520	34.7192%
SPS	13	921	Electric	500523	15.7092%
WGI	43	921		813099	0.0009%
1480 Welton	29	0		999011	0.0083%
NCE Communications	37	417.1		470000	0.0055%
Xcel Energy WYCO Inc.	38	921		813499	0.0581%
NSP-MN	10	921	Common	500521	38.8064%
NSP-WI	11	921	Common	500522	6.4773%
Eloigne	15			698923	0.0571%
Reddy Kilowatt	17	417.1		498725	0.0014%
United Power & Land	19			698926	0.0005%
Chippewa Flambeau	57	0		640325	0.0006%
Clearwater	58			640276	0.0021%
NSP Lands	59			640290	0.0000%
PSR Investment	41			699109	0.0024%
Xcel Energy Performance Contracting	51	417.1		498715	0.0011%
Total					100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY
XES Allocation Calculations for the Three-digit and Five-digit Workorders

PH2 Outage Billing

JDE Workorder: 10553

Legal Entity	JDE Company	FERC Acct	Utility	Subledger	%
NSPM	10	903	Common	433313	**35.4985%**
NSPW	11	903	Common	433414	**6.7298%**
PSCo	12	903	Common	433111	**50.6589%**
SPS	13	903	Electric	433212	**7.1128%**
Total					**100.0000%**

XCEL ENERGY SERVICES INC.

POLICIES AND PROCEDURES

October 2014

October 31, 2014

XCEL ENERGY SERVICES INC.

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INTRODUCTION

Xcel Energy Services Inc. (the “Service Company”) provides Public Service Company of Colorado, Southwestern Public Service Company, Northern States Power Co., a Minnesota corporation, Northern States Power Co., a Wisconsin corporation (collectively, “Operating Companies”; individually as to any of the above entities, “Operating Company”), and other companies within the Xcel Energy, Inc. (“Xcel Energy) system (referred to as affiliates) with a variety of administrative, management, engineering, construction, and corporate support services. The Service Company is a subsidiary of Xcel Energy, a public utility holding company under the Public Utility Holding Company Act of 2005 (“PUHCA 2005”). In accordance with PUHCA 2005, the Service Company maintains and makes available to regulatory commissions, books, accounts, memoranda and other records as such commission determines are relevant to costs incurred by an Operating Company or affiliate, and necessary or appropriate for the protection of utility customers with respect to jurisdictional rates. These records are retained in accordance with the Federal Energy Regulatory Commission (“FERC”) Schedule of Records and Periods of Retention.

The Service Company provides services in accordance with service agreements, entered into with the Operating Companies and affiliates. The service agreements are administered in accordance with the PUHCA 2005 and FERC’s regulations thereunder. The Service Company utilizes workorders (also referred to as “subledgers,” which is one of the segments of the Xcel Energy accounting string) for the purpose of charging costs to the appropriate Operating Companies and affiliates. The use of workorders allows the Service Company to supply accounting records and information to the Operating Companies and affiliates in enough detail to permit them to record and report their costs in accordance with the FERC Uniform System of Accounts and applicable state regulatory requirements.

The major objective of the Service Company is to consolidate support services in order to provide those services to the Operating Companies and affiliates more effectively, efficiently, and economically than each company could provide for itself. To achieve this result, the Service Company is cost competitive and focused on providing value-added services to all customers. It is the responsibility of each Operating Company or affiliate that desires to pursue alternate sources for services provided by the Service Company to prepare a business case establishing evidence that: 1) it will be more cost effective and efficient for it to obtain such services from an alternative source and 2) proprietary information protection will not be jeopardized. The Operating Company or affiliate must also give the Service Company an opportunity to respond to any specific concerns regarding such services.

ACCOUNTING PROCEDURES

All charges from the Service Company to the Operating Companies and affiliates are at cost. These charges are for services directly related to Service Company functions/activities and employees.

As previously mentioned, the Service Company utilizes workorders for the purpose of directly assigning and allocating costs to the appropriate Operating Companies and affiliates. A workorder is used with each Service Company billable transaction since the workorder dictates how the costs are to be charged (direct or allocated) among the Operating Companies and affiliates. To the maximum extent possible, costs must be directly assigned.

The Service Company uses the following types of workorders:

Direct

A six-digit business unit or eight-digit project number is used as the workorder when the service being provided is performed for a specific Operating Company or affiliate. The Operating Company or affiliate specified in the business unit or project number is charged 100% of the costs. For example, if the Service Company Tax Services department is providing tax return preparation or tax advisory services directly to Southwestern Public Service Company, 100% of the costs to provide those services are direct charged to Southwestern Public Service Company using the six-digit business unit for Southwestern Public Service Company Tax Services.

Indirect

An indirect three-digit workorder is used as the subledger to charge costs which are of a general nature and cannot be directly attributed to a specific Operating Company or affiliate (indirect costs). The allocation of these indirect costs to the Operating Companies and affiliates is based on the allocation methods described in the Service Company Service Agreements. For example, an indirect three-digit workorder is used for those costs of Tax Services that cannot be specifically identified with a particular company, such as researching IRS rules and regulations, attending departmental meetings, receiving training or performing administrative type tasks that are of a general nature and provide company-wide benefits. An indirect three-digit workorder for Tax Services is used to allocate these general costs to all the Operating Companies and affiliates that benefit from services provided by the Tax Services department.

In addition to the indirect three-digit workorder, indirect five-digit workorders are used as the subledger when the costs are information technology system hardware/software projects, facility or other clearing charges benefitting more than one Operating Company or affiliate. The allocation of these indirect costs to the Operating Companies and affiliates is also based on the allocation methods described in the Service Company Service Agreements.

The workorder, along with certain other segments of Xcel Energy's accounting string, provides the detailed information necessary to bill the appropriate Operating Companies and affiliates. Certain segments of the accounting string used to record the transaction provide information such as the types of costs, Service Company business unit performing the work, the Operating Company or affiliate being charged, and the type of activity being performed.

The Service Company Accounting department is responsible for establishing and administering the indirect workorders.

OFFLINE ALLOCATIONS

There are certain instances where a direct charge or approved allocator does not exist or does not result in an accurate assignment of costs to affiliate companies. While this is not the preferred method, in some situations, an offline allocation may be needed. An offline allocation is the application of an allocation performed before the charge is entered into any financial accounting system.

CONVENIENCE PAYMENTS

The FERC requires all expenditures which do not pertain to the performance of services by the Service Company to be paid directly by the Operating Company or affiliate that requested the work. However, in limited circumstances, the FERC does allow payments to be paid by the Service Company to outside vendors and others on behalf of affiliate companies. Such transactions are called convenience payments. Convenience payment arrangements should only be made when paying one bill provides a significant cost saving or benefit to affiliate companies. This includes, but is not limited to, business insurance, pensions, employee benefits and advertising costs. The FERC requires service companies to provide a listing of total convenience payments for each affiliate company in the annual FERC Form No. 60.

If the Service Company is required to make a convenience payment on behalf of the Operating Companies and affiliates in order to achieve system-wide savings, it should be billed through service billing so that it appears on the affiliate’s bill.

MERGER AND ACQUISITION COSTS

Costs incurred regarding mergers and acquisitions must be charged to Xcel Energy, the holding company. Costs include, but are not limited to, employee labor and expenses, outside consulting and legal services. These costs are either expensed or deferred on Xcel Energy's books and subject to later restatement if the merger is successful and the restatement is appropriate.

TIME REPORTING

Employees supporting more than one Operating Company or affiliate and managers supporting employees of more than one company are Service Company employees. All other employees are assigned to the company for which they provide services. Functions/employees requiring bargaining employee contracts (bargaining units) are not part of the Service Company. The Service Company has no bargaining employees.

Every employee of the Service Company must keep track of their time in order to bill the Operating Companies and affiliates accurately. The following guidelines are provided to ensure accurate and efficient time keeping. These guidelines are in compliance with all time reporting corporate policies and are also outlined in the Service Company Training. Please refer to the "Training" section for further details.

- Exempt employees should keep track of their time in one-hour increments on a weekly basis. (Recording time in smaller increments is optional for exempt employees and the decision is made by each department.) Non-exempt employees are required to track time in 1/10 of an hour increments (6 minutes) per the Department of Labor's Fair Labor Standards Act. A time tracking form for your area can be obtained from your timekeeper. The employee must sign and date the monthly time report or original time sheet.
- The employee's manager must approve (sign and date) the monthly time report or original time sheet. Electronic approval of entered time is permissible only if the system has adequate controls to ensure that:
    - time is entered by the timekeeper or employee and the transaction is date-stamped and identifies the person entering it into the system;

  - time entered is approved by the manager or supervisor and is date-stamped and identifies the person approving the transaction (other than the timekeeper or employee entering the time); and
  - Time entered and approved reflects all prior-period adjustments.

Before implementing electronic approvals for time reporting, the following departments must review and approve the process and controls: Service Company Accounting, Audit Services, and Payroll.

- It is recommended that time be entered by the timekeeper on a weekly basis. Regardless of whether time is entered daily or weekly, time must be entered by the payroll cut-off dates.
- Each manager should verify that the correct account codes are being used and the correct companies are being billed based on the services rendered by employees and that they agree with what is entered into the payroll system.
- All system-generated time reports or original time sheets (documents that are signed by manager and employee) and supporting documentation must be retained for a minimum of seven years by each department.

In addition to the verification protocol of the timekeeping systems and management approval, Audit Services periodically performs an audit of Service Company employee time reports. A random sample is taken in each business area and analyzed to verify that Service Company employees are tracking and accounting for their time correctly.

SERVICE AGREEMENTS

A Service Agreement is a contract between the Service Company and each Operating Company and affiliate to which the Service Company provides services in accordance with the PUHCA 2005. The Service Agreement details the terms under which services are provided. The Service Company provides general and specialized services at cost to each Operating Company and affiliate, and the services available and the methods for assigning or allocating costs are described in Appendix A of each Service Agreement.

The following describes the information contained in a Service Agreement.

Date	Effective date of the agreement.
Services	Details the service levels available and the commitment to provide those services.
Compensation	Details the billing process, payment schedule, and dispute resolution process.
Terms	Details the terms of the agreement, including termination requirements.
Liability and Indemnification	Details the limitation of liability and indemnification terms.
Miscellaneous	Details miscellaneous information.

The Service Agreement is reviewed and modified, if necessary, on an annual basis or more frequently by the Operating Company and affiliate representative and the Service Company Accounting department. Service Agreement changes require formal regulatory approval by the Minnesota and Wisconsin Commissions based on their respective filing requirements and must be filed in New Mexico within five days of signing. Additionally, Service Agreements in all other jurisdictions are submitted to the respective commissions on an informational basis if necessary.

MONITORING AND CONTROL

The Service Company Accounting department is responsible for reviewing, monitoring and maintaining the indirect workorder system. The department also ensure that the allocation factors are appropriate, accurate and kept up to date, including ensuring that the revision process is in accordance with applicable federal and state regulations. The Service Company Accounting department is responsible for coordinating the monthly billing process as described in the “Billing, Review and Payment” section.

ALLOCATION STATISTICS UPDATES AND REVISIONS

Allocation statistics are updated annually, or when necessary, to reflect current data and corporate structure (including the formation of, or acquisition of subsidiaries, or the sale or dissolution of subsidiaries). All allocation methods are submitted to the appropriate state or federal regulatory agencies for approval where necessary.

REQUESTING A NEW INDIRECT WORKORDER

A request for a new indirect workorder may be appropriate when a new service is identified. The following guidelines should be used in determining when a new indirect workorder is appropriate.

1. No existing indirect workorder can be used to allocate the indirect costs in question based on the allocation method that is most appropriate and cost-causative for the new service.
2. No existing indirect workorder distributes costs to the desired Operating Companies and affiliates receiving this new service.
3. No existing indirect workorder distributes costs to the appropriate FERC accounts.
4. There is a specific regulatory requirement to allocate costs in a specific manner regardless of amount for the new service.
5. The new service will be provided on an ongoing basis and its costs are material in nature.

Requests for a new indirect workorder or, for modifications to an existing indirect workorder must be made through the Service Company Accounting department and require an update to the Service Agreements as well as meet the filing requirements noted in the Service Agreement section.

BILLING, REVIEW AND PAYMENT

Service Company charges are billed electronically monthly to the Operating Companies and Affiliates. The electronic details reflect the billing information necessary to identify the costs charged for that month. The Operating Companies and affiliates settlement of the monthly charges is due by the 23rd day of the month following the month the services were performed. Hard copy summary bills are only available upon request.

Financial representatives of the Operating Companies review financial transactions for material discrepancies as part of the monthly variance analysis process. If discrepancies are found after the final bills are generated, the corrections will be made the following month. Bills can be challenged at any time and corrections, if any, are made in the following month.

INTEREST AND PENALTY CALCULATIONS

Service Company monthly interest expense is allocated using a method that reflects the borrowing needs of the Service Company. Interest expense is allocated using the total Accounts Receivable balance for each Operating Company and affiliate for the prior month as a measurement of the level of service each affiliate receives.

Operating Companies and affiliates with outstanding Accounts Receivable balances on the Service Company greater than 30 days old and more than $1,000 will be charged a 1% penalty on the outstanding balance in addition to their monthly interest expense. (Note: The amount of penalties assessed reduces the monthly interest amount to be allocated based on total Accounts Receivable balances.)

DISPUTE RESOLUTION PROCEDURES

In the event of a dispute between an Operating Company or affiliate and a Service Company service provider regarding a billing method and/or amount, representatives from the parties involved along with the Service Company Accounting department will meet to discuss the issues. If a resolution cannot be reached, the issue will be referred to each party’s executive management for final resolution.

AUDIT SERVICES CONTROL

Audit Services conducts periodic reviews of the Service Company's operating methods to verify that the services provided are authorized, documented and accurately recorded in the Service Company's books and records. Audit Services conducts reviews of the indirect cost allocation methods to ensure that such methods comply with federal and state regulations, and they also review time reports to validate that they have been properly coded and approved.

The Audit Services Manager establishes audits to be performed, and how the audits are to be carried out, with the Xcel Energy Audit Committee. In addition, the external auditors, Deloitte and Touche LLP, review certain procedures of the Service Company on an annual basis.

FERC FORM NO. 60

The Service Company Accounting department is responsible for preparing the FERC Form No. 60, which is an annual regulatory support requirement under PUCHA 2005 for centralized service companies. The FERC Form No. 60 reports the direct and allocated charges to each affiliate company from Service Company. Charges reported on FERC Form No. 60 are subject to the jurisdiction of the FERC and reviewed by state and federal regulators.

BUDGETING

Managers in the Service Company are responsible for preparing annual budgets in order to provide budget information to the Operating Companies and affiliates. Budget variance reports are generated each month and Service Company management has the primary responsibility for analyzing and explaining cost variances between budget and actual Service Company charges.

TRAINING

As part of the Company's Corporate Compliance Training, all new Service Company employees are required to complete the Service Company Training within 30 days of hire. All Service Company employees are required to take a Service Company Training Refresher Course every other year for ongoing compliance. The training can be accessed through the LMS catalog, as well as on the Service Company Accounting and Corporate Policy and Procedures XpressNet webpages.

APPLICABILITY

In conclusion, Service Company's Policies and Procedures are monitored, and compliance with these policies, as well as Corporate Accounting Policy 2.1, is enforced. All Service Company services provided and all related transactions are subject to audit both internally and by state and federal commissions.

Any questions concerning the interpretation of, or compliance with, these policies should be referred to the Service Company Accounting department.

These policies apply to all Service Company employees, including all regular, full-time, part-time, and temporary employees.

Southwestern Public Service Company

XES Billings for Twelve Months Ended December 31, 2014 by FERC Account

FERC Account Number	Account Name or Type of Service	Total Company (Dollars Transacted)
107	Construc Work in Progress	$ 39,229,254
108	Accum Prov for Deprec	198,730
143	Other Accounts Receivable	228,507
163	Stores Expense Undistribu	2,717,240
182.3	Oth Regulatory Assets	1,930,057
184	Clearing Accounts	5,282,219
186	Misc Deferred Debits	123,340
408.1	Tax Oth than Inc Tx-Ut	2,571,021
408.2	Taxes Other Inc. & Ded Other	4,563
409.2	Income Tax, Oth Inc & Deduct	209,704
417.1	Exp from Non-Utility	21,670
419	Intrst & Dividnd Income	(2,615)
421	Misc Nonoperating Inc	4,644
426.1	Donations	982,476
426.2	Life Insurance	(41,244)
426.3	Penalties	14,389
426.4	Expenditures for Civic,	387,261
426.5	Other Deductions	467,520
430	Interest & Dividend	73,221
431	Other Interest Exp	87
500	Stm Prod Op & Supr	424,827
501	Stm Gen Fuel	626,221
502	Steam Expenses Major	50,835
505	Stm Gen Elec Exp. Major	144
506	Misc Steam Pwr Exp	6,041,794
507	Stm Pow Gen Rents	100,966
510	Stm Maint Super&Eng	314,291
511	Stm Maint of Structures	(3,006)
512	Stm Maint of Boiler Plt	320,581
513	Stm Maint of Elec Plant	163,440
514	Stm Maint of Misc Stm Plt	3,294,281
546	Oth Oper Super&Eng	4,004
548	Oth Oper Gen Exp	8,308
549	Oth Oper Misc Gen Exp	205,117
550	Oth Oper Rents	78,781
551	Oth Maint Super & Eng	319
553	Oth Mtc of Gen & Ele Plant	119,598
554	Oth Mtc Misc Gen Plt Mjr	8,996
556	Load Dispatch	965,190
557	Other Power Oth Exp	1,833,018
560	Trans Oper Super & Eng	3,472,885
561.1	Load Disp-Reliability	609
561.2	Load Disp-Monitor/Operate	1,358,203
561.5	Rel/Plan/Standards Dev	73,161

Southwestern Public Service Company

XES Billings for Twelve Months Ended December 31, 2014 by FERC Account

FERC Account Number	Account Name or Type of Service		Total Company (Dollars Transacted)
561.6	Trans Service Studies		(1,653)
562	Trans Oper Station Exp		475,757
563	Trans Oper OH Lines		36,478
565	Trans of Elec By Others		9
566	Trans Oper Misc Exp		1,915,615
567	Trans Rents		218,418
568	Trans Mtce Super & Eng		182
570	Tran Mnt of Station Equip		6,794
571	Trans Mt of Overhead Line		42,998
573	Trans Mtc of Misc Plt Mjr		33,555
575.1	Operation Supervision		175,684
575.2	DA & RT Mkt Admin		54,572
575.5	Ancillary Serv Mkt Admin		14,558
575.6	Mkt Monitoring/Compliance		54,071
580	Dist Oper Sup & Eng		1,092,218
581	Dist Load Dispatching		323,522
582	Dist Op Station Exp		111,338
583	Dist Oper Overhead Lines		86,826
585	Dist Oper Streetlight		7,833
586	Dist Oper Meter Exp		382,704
587	Dist Oper Cust Install		5,088
588	Dist Oper Misc Exp		714,423
589	Dist Rents		40,367
590	Dist Mtc Super & Eng		15,550
592	Dist Mt of Station Equip		649,919
593	Dist Mtc of Overhead LInes		54,245
598	Dist Maint of Dist Plant		7,124
879	Dist Op Customer Install		43
901	Cust Acct Supervise		38,828
902	Cust Acct Meter Read		326,437
903	Cust Acct Recrds &Coll		4,554,268
908	Customer Asst Expense		494,914
909	Cust Serv Instruct Adver		94,017
912	Sales Demo & Sales		7,936
920	A&G Salaries		19,574,907
921	A&G Office & Supplies		13,828,781
922	A&G Admn Transfer Crdt		(1,677)
923	A&G Outside Services		5,224,822
924	A&G Property Insurance		7,871
925	A&G Injuries & Damages		2,094,374
926	A&G Pen & Ben		9,935,403
928	A&G Regulatory Comm Exp		3,518
930.1	A&G General Advertising		1,012,470
930.2	A&G Misc General Exp		1,023,343
931	A&G Rents		7,054,690
935	A&G Maint of Gen PLT		332,284
	Total	$	145,990,026

Southwestern Public Service Company

Allocating Work Order
For the 12 months ended 12/31/2014

Electric Management System (EMS, also known as Electric SCADA)

Work Order Number	Allocation Method	Reasonableness of Allocation Method	2014 Base Period Percentages		
			FERC 556	FERC 561	FERC 581
12007 (SPS)	Number of RTUs	Number of RTUs is a reasonable methodology because the RTUs transmit the data used by the Electric SCADA system.	4.7838%	69.9073%	25.3089%

* FERC 556 - System Control and Load Dispatching (Production)
* FERC 561 - Load Dispatching (Transmission)
* FERC 581 - Load Dispatching (Distribution)